

CITY OF LATHRUP VILLAGE



2020-2021 FISCAL YEAR ADOPTED BUDGET

Annual Budget Fiscal Year 2020-2021

July 1, 2020 – June 30, 2021



CITY OF LATHRUP VILLAGE



Mykale "Kelly" Garrett
Mayor



Bruce Kantor
Mayor Pro Tem



Ian Ferguson
Council Member



Saleem Siddiqi
Council Member



Donna Stallings
Council Member

CITY COUNCIL

Executive Leadership Team



Dr. Sheryl L. Mitchell
City Administrator



Pamela Bratschi
Assistant City Administrator/Treasurer



Scott McKee
Chief of Police



Yvette Talley
City Clerk

Administrative Staff

Michael Zang, Sergeant/Detective Bureau

Susan Stec – Manager, Community & Economic Development, DDA Director

Christopher Clough – Coordinator, Parks & Recreation

Arron Carlton - Deputy Treasurer

Kelda London, Government Operations/Building Clerk

Susan Schultz - Administrative Assistant

Theresa Knoll, Police Clerk

TABLE OF CONTENTS

Lathrup Village – A Capsule History	5
City Map	7
Budget Memo	8
Resolution Adopting FY 2019-2020 Budget	21
Government Fund	24
Government Services	57
Administration	65
Buildings and Grounds	73
Public Safety	78
Public Services	86
Recreation	93
Contingencies/Capital Reserves	98
Major Streets	103
Local Streets	112
Water	121
Sewer	130
Debt Service	139
Capital Acquisitions	142
Downtown Development Authority	146

Lathrup Village - A Capsule History

The City of Lathrup Village is a diverse community, located in the center of the City of Southfield in Southeast Michigan. The City of Lathrup Village, incorporated in 1953, combines an historic past with a dynamic and progressive presence today.

Beautiful homes, friendly neighbors, and tree-line streets provide an ideal living environment with convenient small city living. The city is centrally located in close proximity to a developed highway system that provides easy access to the entire metropolitan area and numerous amenities.

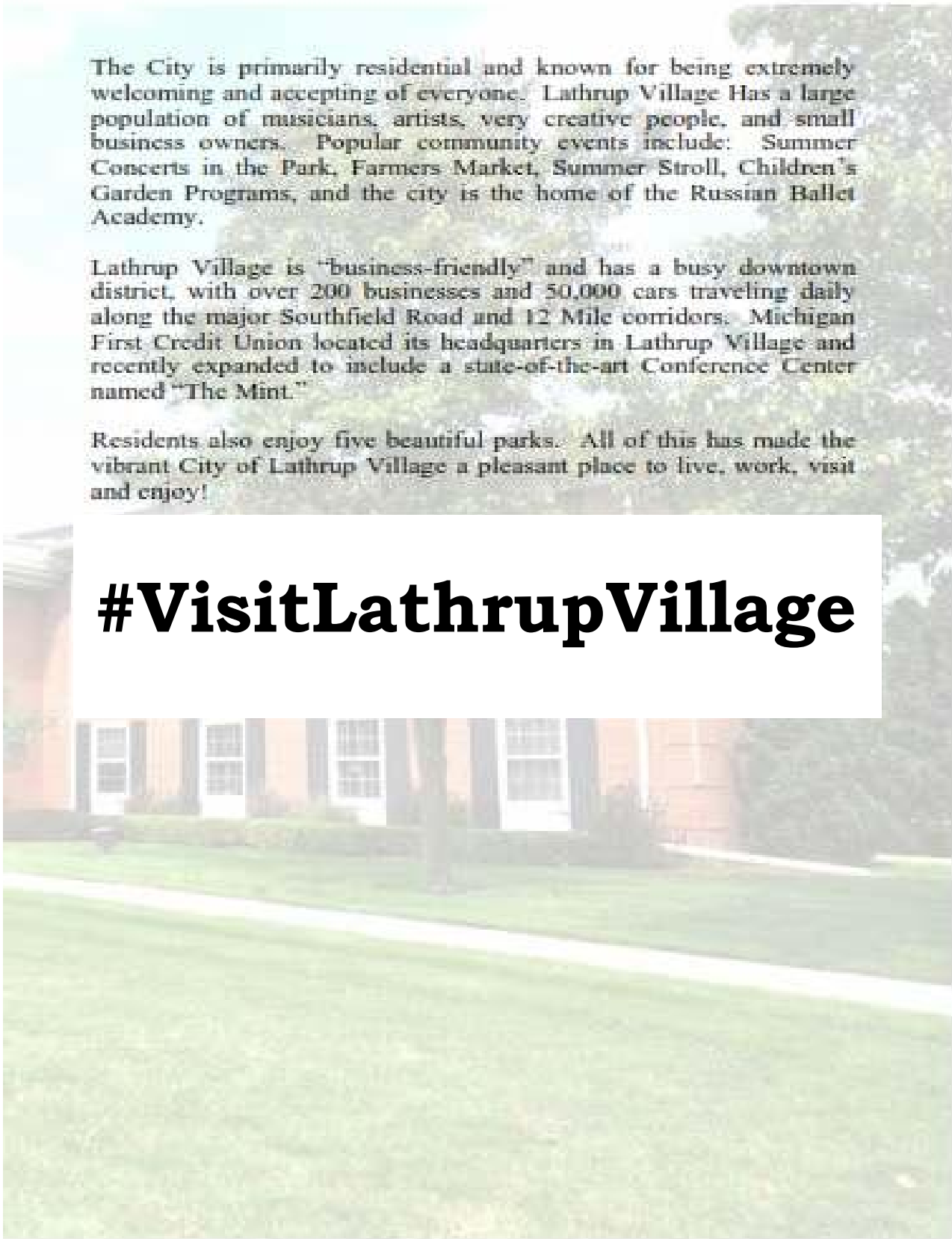
The city was established by Louise Lathrup Kelley, who conceived and carried out the city's unique development consisting of distinctive buildings. In 1923, she acquired 1,000 acres in Southfield Township. The area was known as the "Lathrup Townsite" where a controlled building plan was followed that restricted subdivisions to high quality houses constructed of brick, stone, or masonry with attached garages.

Lathrup Village was incorporated in 1953 and is a small, yet robust, city with a population just over 4,000.

The Lathrup Village Historic Society was instrumental in the city gaining Historic District recognition in the year 2000. The city also has the distinction of being a Tree City USA community.



Pic 1) Lathrup Village founder Louise Lathrup; Pic 2) Signature tree-lined street typical of Lathrup Village neighborhoods; Pic 3) Signature Lathrup Village architecture



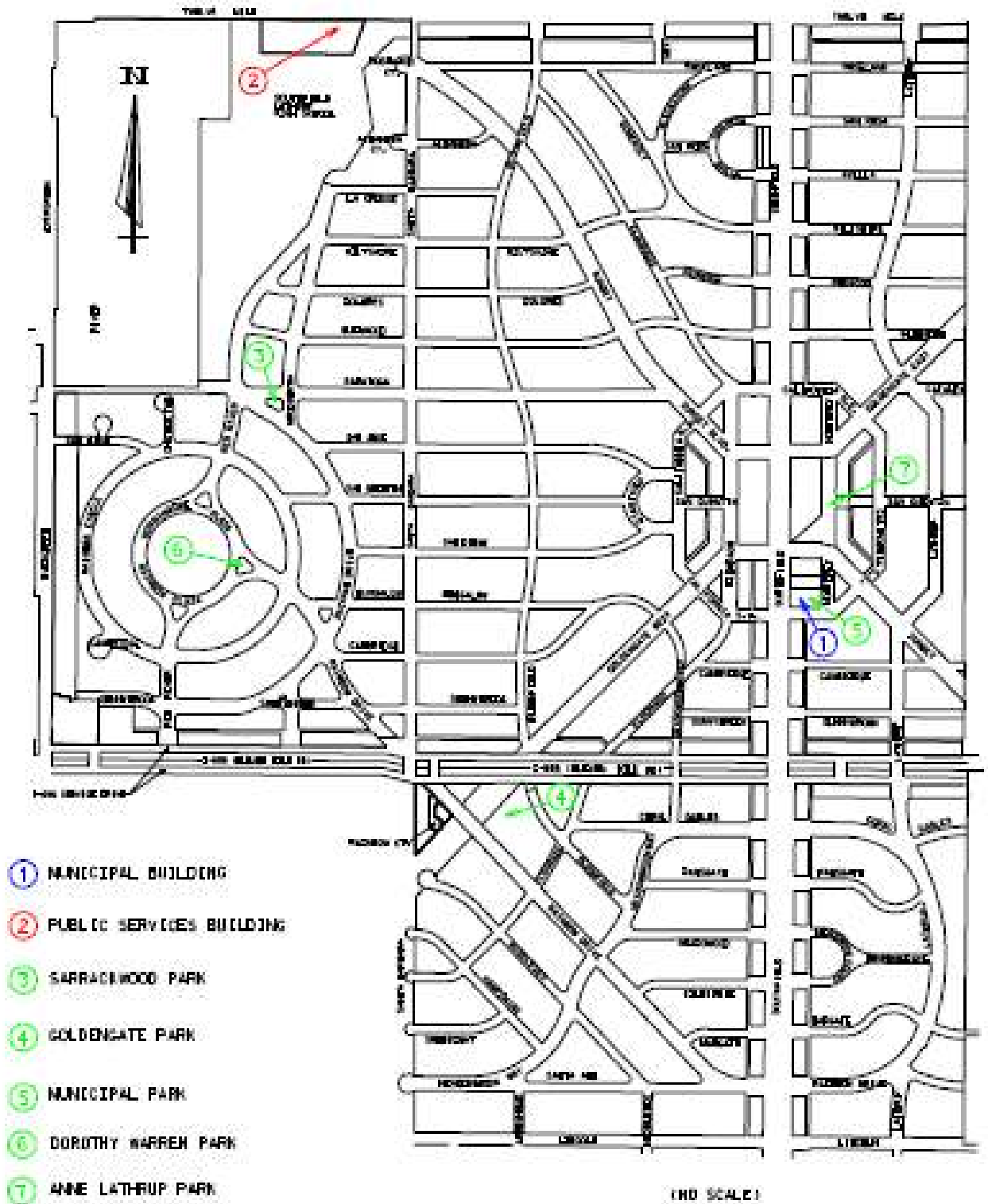
The City is primarily residential and known for being extremely welcoming and accepting of everyone. Lathrup Village Has a large population of musicians, artists, very creative people, and small business owners. Popular community events include: Summer Concerts in the Park, Farmers Market, Summer Stroll, Children's Garden Programs, and the city is the home of the Russian Ballet Academy.

Lathrup Village is "business-friendly" and has a busy downtown district, with over 200 businesses and 50,000 cars traveling daily along the major Southfield Road and 12 Mile corridors. Michigan First Credit Union located its headquarters in Lathrup Village and recently expanded to include a state-of-the-art Conference Center named "The Mint."

Residents also enjoy five beautiful parks. All of this has made the vibrant City of Lathrup Village a pleasant place to live, work, visit and enjoy!

#VisitLathrupVillage

CITY OF LATHRUP VILLAGE DAKLAND COUNTY, MICHIGAN





COUNCIL COMMUNICATION:

TO: Mayor Garrett
Mayor Pro-Tem Kantor
Council Member Ferguson
Council Member Siddiqi
Council Member Stallings

FR: Sheryl Mitchell - City Administrator

DA: May 18, 2020

RE: FISCAL YEAR 2020-21 BUDGET MEMO

Submitted herewith is the City Administrator's projected budget for the 2020-21 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 April 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 May 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. This mission is especially critical during this period of economic challenge created by the unprecedented COVID-19 pandemic. Our shared responsibility is to develop a city-wide budget that reflects and prepares us for unknown future circumstances. This is particularly difficult, since we are still in the midst of that crisis.

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. Of particular caution is the prospect of a reduction in the State of Michigan Revenue Sharing and Public Act 51 road funding.

With respect to the projected budget for FY 2020-21, 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 to mainly 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 2020/21 fiscal budget was 1.9%. As a whole, 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 be flat. There is the potential of a reduction in anticipated State Revenue Sharing, should the COVID-19 pandemic have a lasting negative impact on sales tax revenue.

The FY 2020-21 Budget marks the sixth consecutive year of positive 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 2020-21 PROJECTIONS
10 YEAR HISTORY OF TV CHANGES**

YEAR	RESIDENTIAL	COMMERCIAL	PERSONAL	TOTAL	% INC.
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	-5.206%
2011	104,286,120	27,157,660	4,019,900	135,463,680	

According to Oakland County Equalization Division, the City of Lathrup Village has an Assessed Value of \$220,376,620, which represents a 1.035% increase in assessed values. This is in contrast to the Taxable value of \$150,615,310 (a gap of approximately \$69.7 million).

Assessed Vs. Taxable Values			
Fiscal Year	Assessed Values	Taxable Values	Gap
2019-20	206,012,170	145,439,540	60,572,630
2020-21	220,376,620	150,615,310	69,761,310

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 Headless 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 0.9768 is applied to the FY 1919-20 maximum millage rate of 18.5172, it reduces the maximum millage rate for FY 2020-21 down to 18.1912 mills.

MRF	0.9768
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General Operation	
19-20 Max. Millage Rate	18.5172
20-21 Max. Millage Rate	18.1912

- The **intersection of 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. One consideration is to again ask voters to restore the millage levels to the original authorized levies of 20 mills for operations and 3 mills for refused.

- 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. The early projections from the State of Michigan reflected a slight increase in the Constitutional portion of the State Revenue sharing for FY 2020-21. However, more recent indications are that the impact of the COVID-19 pandemic on the state's budget could result in a reduction in revenue sharing; with estimates as high as a decrease of 20-30%. This remains an unknown. For our FY 2020-2021 budgeting purposes, the State Shared Revenues remains at \$416,425, the same as for FY 2019-2020.
- **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 (GASBY 45). At that time, it was decided to "pay as we go." For Fiscal Year 2019-20, the City Council did approve 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 Environmental Quality (MDEQ).** We continue to monitor the actions of the Michigan DEQ (which has been renamed to Michigan Department of Environment, Great Lakes, and Energy – EGLE) as they continue to address water quality issues across the State. The City of Lathrup Village signed an Administrative Consent Order with the MDEQ. 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 the EGLE, along with the Oakland County Water Resource Commissioner (OCWRC). We continue to operate in compliance with our Administrative Consent Order. Completed work and work to be performed as outlined in the 2020 Capital Improvement Plan will help limit Sanitary Sewer Overflows (SSOs).

- **Sanitary Retention Tank (SRT or “Tank”).** In 2017 and 2018, the City did not experience any SSOs. In 2015 and 2016, there was only one SSO. In 2019, the City contracted with OCWRC for the operations and maintenance of the Sanitary Retention Tank. There was one SSO experienced in 2020, however, the heavy rain events impacted all communities in southern Oakland County. 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 OCWRC is taking a proactive role to upgrade the system and coordinate with flow during rain events. The estimated cost of \$75,000 for contracting with OCWRC for the operations and maintenance of the tank is included in the FY 2020-21 Budget.
- **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) submits 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.) Within the last year, the RCOC has made significant progress in 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 Great Lakes Water Authority (GLWA) “replaced” the Detroit Water and Sewer Department as the governing body for the regional water system. The Authority initially promised a 4% annual cap on revenues. The GLWA water rates are projected to increase by 3.5% from their 2020/21 rates. Lathrup Village residents will have a water rate increase of 8.78% and sewer rate increase of 0.305% from the rate charged in 2019/20. Lathrup Village residents have seen their water and sewer bills more than double since 2004. 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 must complete the assessment of the number of residences that have lead/copper water lines in 2020. This is included in the Water System Maintenance Budget. The City also is included in a contract through SOCWA for contractors to replace identified lead/copper water 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 started to address our streets, water and sanitary sewer system issues, 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. This will ultimately require us to determine what levels of services we can afford to provide to the community.

Major and Local Streets:

Considering Major and Local Streets, the FY 2020-2021 budget contains an expenditure of \$169,156 for Major Streets and \$393,816 for Local Streets. For FY 2019/20, there was a transfer from the Major Streets Fund of \$173,694 to the Local Streets Fund. The FY 2020/21 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.

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 be need to be considered in the future.

The City allocates 1 mil to Local Streets. This equates to \$149,200 that is transferred from the General Fund to the Local Street Fund. It should be noted that 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. Current funding only allows for repaving of an average of .4 miles each year. The City appointed an Infrastructure Committee to make recommendations on options to improve infrastructure including, sidewalks, water/sewer systems, streets and the ditch/culvert system. A ballot proposal was presented to voters in November 2019, to authorize a bond millage to raise \$21.3 million for local roads and the ditch/culvert system. The proposal was rejected by the voters. The Infrastructure Committee is continuing to meet and is expected to present alternative funding options in the coming year.

Lathrup Village
Street Improvements Bond Proposal
Shall the City of Lathrup Village, County of Oakland, Michigan, borrow the principal sum of not to exceed Twenty-One Million Three Hundred Thousand Dollars (\$21,300,000), and issue its unlimited tax general obligation bonds, in one or more series, payable in not to exceed fifteen (15) years from the date of issue, to pay the cost of constructing street improvements throughout the City, consisting of paving, repaving, resurfacing, reconstructing and improving streets, including drainage, culvert and related improvements? If approved, the estimated millage to be levied in 2020 is 4.4843 mills (\$4.48 per \$1,000 of taxable value) and the estimated simple average annual millage rate required to retire the bonds is 8.3105 mills (\$8.31 per \$1,000 of taxable value).

Water and Sewer:

Preliminary water rates were received the second week in April 2020 indicating a 3.5% rate increase. The SOCWA Board approved them at their May Board meeting. Preliminary Sewer rates were also received in May with Lathrup's reflecting a 3.5% 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.

It is important to remember that the City has seen a cumulative increase of over 60% in the last seven years. A more detailed view of the rate structure can be found under the water and sewer bookmarks.

Note: These rates continue to address some of our infrastructure needs. With the adoption of the FY 2004/05 budget, the City built in additional dollars to start to address its infrastructure needs. During FY 2019-20 budget included \$1 million to continue to address water main improvement projects. The project continues along Santa Barbara and \$400,000 is budgeted for FY 2020/21.

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. We are anticipating that a number of these revenues will decline in the coming year due to the economic impact of pandemic, particularly Rental Fees from the use of the Community Center. Presently, all public gatherings have been cancelled from March until at least June 2020 by the Governor's Executive Order. It is unknown at the present time when the "Stay Home, Stay Safe" orders will be lifted. Other Revenues is reduced by \$88,268 for FY 2020/21.

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 decisions making process.

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

The recommended budget anticipates that there might be future budget amendments that take into consideration the potential negative effects of the COVID-19 pandemic, such as reduced revenue sharing, reduced Act 51 road funding, and future decreases in property values. Presently, these projections are relatively flat.

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 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, Timebank, Children's Garden, Women's Club, Community Foundation, the Optimists and Lions clubs support our activities and create the festive atmosphere that attracts new residents to our special community.

Despite a large loss of Taxable Values in 2008, no services were eliminated, and infrastructure maintenance programs have continued (albeit in a diminished capacity). Although there is a projected reduction in FY 2020/21 General Fund revenues of \$65,083, efforts have been made to limit expenditures responsibly. Government Services, Recreation, and Capital Improvements have all been reduced.

The FY 2020/21 Budget also reflects increases in:

- **Administration:** \$31,464 increase in Administration for a part-time Assistant City Administrator. This position will not be filled until after January 1, 2021, when there is a clearer indication of available revenues, particularly State Shared Revenue.
- **Police Department:** \$152,368 increase in Police Department related to the addition of 1 officer and increased fringe benefits. The officers have agreed to a trial period of a 12-hour shift from July to October 2020. We will evaluate to see if there are efficiencies and associated cost savings before completing determining if it is advantageous to include the 12-hour shift in the union contract, which expired at the end of 2020. The Sergeant's position is expected to be filled through a promotion. The unfilled officer position will be frozen until after available fund is reviewed in early 2021.
- **Building & Grounds:** includes a \$25,000 increase for additional building sanitation that is necessary to maintain safe workplace conditions in light of the COVID-19 outbreak.

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 \$4.37 million and Operating Expenses of \$4.6 million in FY 2020/21, the funds needed from the General Fund Balance are \$225,097. This results in an Ending Fund Balance of \$1.32 million, which equates to a healthy 28.8% General Fund Balance.

The Local Street Fund FY 2020/21 Budget reflects a planned use of fund balance of \$100,748. This reflects a fund balance that is 62% of expenditures. The Major Street Fund has a net change that reflects a growth in the fund balance of \$220,439. 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 263%.

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.

All of this indicates that the City of Lathrup Village is on sound financial footing. The FY 2020/21 budget reflects a planned use of the fund balance in the General Fund, however, this is not a long-term strategy. Should it become clear that there will be a significant decrease in Shared Revenue Funds from the State of Michigan, it will be necessary to implement more drastic cost savings measures, including: deferral of infrastructure improvements and capital purchases; employee furloughs; reductions in programming for non-essential government services; a hiring freeze; and not filling vacant positions. Although it is definitely not a preferred choice, but one that may become necessary if the financial forecast is severe, would require considering downsizing staff and possibly contracting additional services.

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:** In 2019, there were several changes in key administrative leadership: Susan Stec as Manager, Community & Economic Development; Christopher Clough as Coordinator, Parks & Recreation; and Kelda London as Administrative Assistant-Government Operations. With 1-year under their belts, they have demonstrated great professionalism and bring a wealth of energy and ideas in working with the other members of the administrative team to seek continuous improvements in the City's operations and culture.
- **Organization:** The City Administration is anticipating undergoing changes that will be implemented, including evaluating a 12-hour shift for our police officers and refocusing attention on building operations and sanitizing as we prepare to re-open the city hall to the public.
- **Education and Training:** There is an increased emphasis on education and training among administrative staff and within the Police Department. It is anticipated that travel will be limited for the coming year, but we will experience an increase in the use of a remote meeting format.
- **Communications:** Communications are an area where there are always opportunities for improvement. The Governor issued Executive Orders which permitted public bodies to host their meetings in a virtual setting, as long it allowed for public participation. The City took advantage of this situation and conducted meetings of City Council, Planning Commission, the Downtown Development Authority and study groups through Zoom - an online meeting platform. It is anticipated that the virtual meetings may continue as a way to offer additional access to meetings for our residents. 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. All 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 implemented the use of See, Click, Fix as an online portal for reporting and tracking Citizens' requests for services.

- **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 to seeking improvements to meet the needs of our local residents.
- **Police Department:** Is looking to fill a Sergeant position and to become fully staffed. This is anticipated to achieve a decrease in overtime hours, once fully implemented. Finding qualified officers that reflect the diversity of the community is always a challenge, but concerted recruitment efforts are being undertaken. This is an issue for municipalities throughout Michigan.
- **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. In 2012, the City began to utilize our Building Official contracted through McKenna to provide code enforcement services. Although, since its implementation, code enforcement has increased significantly, it remains imperative to remain diligent in seeking compliance with local codes and ordinances. The FY 2020-21 reflects filling a part-time Code Enforcement Officer position. 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 very few problem areas in code enforcement; however, the few code issues we have identified seem to impact many of our citizens and business properties repeatedly. These problem areas will continue to be an area of focus in the coming year. The previous issues of abandoned and foreclosed homes are scarcely an issue in Lathrup Village. 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 lead to the development of a five-year plan to seal that system and prevent any structure failures.
- **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. The DDA is also re-instituted the Sign Grant Program and Façade Grant Program to enhance the appearance of the business corridor. Businesses have been devastated by the Stay Home orders that have been in effect for about 90 days due to the COVID-19 pandemic. The DDA participated in an effort with Oakland County to provide 38 local businesses with over \$200,000 in revitalization funds. Through a partnership with Main Street Oakland County, a crowd funding campaign is attempting to raise \$10,000 to provide micro-grants to small businesses.

- **Recreation:** The City of Lathrup Village hired a new Recreation Director in April 2018. The new director is very excited and was in the process of expanding recreational opportunities, including the popular Summer in the Village, Family Fun Fridays, Music in the Park, multiple seasonal events, BBQ cook off between various police and fire departments, and Art in the Park. The Recreation Master Plan is scheduled for updating in the coming year. Until the pandemic, the Lathrup's community room usage had increased dramatically. For the coming year, the impact on recreation programming and the use of our community room is uncertain.
- **Farmers Market:** After 7 years, it was decided to discontinue the Market. The market was experiencing a decrease in the number of vendors and attendees. In 2019, the City partnered with Southfield Recreation to provide free transportation to the Royal Oak Farmer's Market, a very popular locale. With few residents taking advantage of this service, the operations will not continue this year.
- **Community Engagement:** All residents are key stakeholders and it is imperative to seek feedback, particularly when new development or changes are being considered. The City of Lathrup Village adopted a Public Participation Plan in 2014. 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. The City of Lathrup Village continues to work to make sure that information is transparent and easy to access for all interested members of the community. 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. Recent Town Hall meetings focused on Road Improvement Proposals, Marihuana Facility Licensing and the Southfield School Millage.

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 2014 Master Plan Update, 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 a clear and fair consideration.

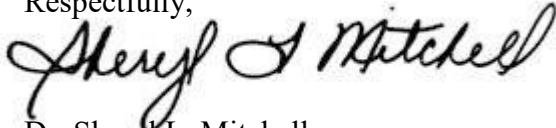
CONCLUSION

A heartfelt note of thanks is extended to our dedicated staff for thoroughly reviewing their operations and dedicating time to create 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 2020/21 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 remain steadfast and resilient in the face of any challenge. The COVID-19 crisis has created an unprecedented set of circumstances that will challenge our mental, physical and financial fortitude. Nonetheless, we will continue to strive to provide quality services and progress forward towards a brighter future.

Respectfully,

A handwritten signature in black ink, reading "Sheryl L. Mitchell". The signature is fluid and cursive, with the first name "Sheryl" being more prominent and the last name "Mitchell" following in a similar style.

Dr. Sheryl L. Mitchell
Lathrup Village City Administrator

CITY OF LATHRUP VILLAGE

ANNUAL FISCAL RESOLUTIONS

Fiscal Year 2020- 2021

(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, 2020; 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 18.1912 mills upon each dollar of State Taxable Valuation assessed thereon according to law (such levy being calculated to raise the sum of \$2,714,127 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 2.7286 mills upon each dollar of State Taxable Valuation assessed thereon according to law (such levy being calculated to raise the sum of \$407,107 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	\$ 490,750
Administration	\$ 742,524
Buildings and Grounds	\$ 148,428
Public Safety	\$2,327,364
Public Services/Refuse	\$ 567,507
Recreation	\$ 80,106
Contingencies/Capital Reserves	\$ 245,821
Major Streets	\$ 169,156
Local Streets	\$ 393,816
Water	\$1,185,230
Sewer	\$1,878,610
Debt Service	\$ 124,002
Capital Acquisitions	\$ 96,621
Downtown Development Authority	\$ 226,970
Total	\$8,676,906

(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 \$43.48 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 \$82.59 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

INDEX

BOOKMARK DESCRIPTION

NARRATIVE

DESCRIPTION LINE

ITEM DEFINITIONS

**MILLAGE RATE BREAKDOWN AND RESULTING
REVENUES MILLAGE RATES - ALL TAXING UNITS**

TV SOURCES

TV REVIEW - FY 2019-20

PROJECTIONS TV

**COMPARISON - FY 18-19 TO FY
19-20**

TAX GENERATED REVENUE COMPARISON - FY 18-19 TO FY 19-20

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 2020 has increased approximately 3.56%.** The 2019 taxable value shown is the post-Board of Review figure.

Assessed Vs. Taxable Values			
Fiscal Year	Assessed Values	Taxable Values	Gap
2019-20	206,012,170	145,439,540	60,572,630
2020-21	220,376,620	150,615,310	69,761,310

The reason for the Taxable Value increase of 3.56% is due to several factors, which will be discussed below.

TV TYPE	2019	2020	% INC.
RESIDENTIAL	112,218,000	117,324,450	4.550%
COMMERCIAL	28,450,920	28,944,370	1.734%
PERSONAL	4,770,620	4,346,490	-8.890%
TOTAL	145,439,540	150,615,310	3.559%

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 2020-21

TV CLASS	TV	%
RESIDENTIAL	117,324,450	77.90%
COMMERCIAL	28,944,370	19.22%
PERSONAL	4,346,490	2.89%
TOTAL	150,615,310	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 1,755 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 2019 was \$215,650. According to the Oakland County Assessor, the pre-Board of Review residential assessed value for 2020 was \$105,140. Residential Assessed Values increased 8.55% in 2020. For all of Oakland County, the average 2020 Residential Value Change was 5.97%.

Commercial Property

According to the Oakland County Equalization Office, Lathrup Village has a total of 105 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 3.17% taking into account all data collected to January 2020. The average 2020 Commercial Value change for Oakland County is 4.71% with Lathrup Village reflecting 5.36%. 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 303 Personal Property Parcels. The personal property taxable value has increased by 12.239%. 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 2019, 146 businesses received small business exemptions. Lathrup's Commercial Assessed Values have increased a total of 4.12 in 2020%.

Millage Rate

The adopted millage rate for the Fiscal Year 2020-21 is 20.9198 mills representing a decrease of 0.3749 mill. In comparison, the adopted millage rate for the Fiscal Year 2019/20 was 21.2947 mills. 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 a decrease of \$89,346.

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 18.51912 in FY 2020-2021.

For the purpose of forecasting revenues for Fiscal Year 2020-2021, the "Taxable Value" was calculated at \$149,200.00. 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
2013	20.0000	3.0000	1.0000	\$ 121,626.47	N/A
2014	20.0000	3.0000	1.0000	\$ 117,882.63	N/A
2015	20.0000	3.0000	1.0000	\$ 120,560.08	N/A
2016	19.8320	2.9748	0.9916	\$ 122,069.08	\$ 23,583.75
2017	19.7269	2.9590	0.9947	\$ 125,854.28	\$ 39,527.81
2018	18.5172	2.7775	0.9801	\$ 133,716.30	\$ 228,026.41
2019	18.5172	2.7131	0.9768	\$ 145,439.54	\$ 257,389.88
2020	18.1912	2.6653	0.9824	\$ 149,200.00	\$ 319,808.39

The two spreadsheets entitled "Millage Rate Breakdown and Resulting Revenues 20-21" 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 RATE BREAKDOWN AND RESULTING REVENUES - 20-21

MILLAGE TYPE	AUTHORIZED MAXIMUM	19-20 HEADLEE MAXIMUM	20-21 HEADLEE MAXIMUM	F.Y. 19-20	F.Y. 20-21	REVENUE PRODUCED	REVENUE NEEDED	DIFFERENCE
General Operating	19.0000	17.5172	17.5172	16.1846	16.1912	2,415,727	2,640,824	(225,097)
General Op Sewer				0.0000	0.0000	0	0	0
General Surplus				0.0000	0.0000	0	0	0
Streets				1.3326	1.0000	149,200	149,200	0
Total	19.0000	17.5172	17.5172	17.5172	17.1912	2,564,927	2,790,025	(225,098)
Refuse	3.0000	2.7775	2.7775	2.7775	2.7286	407,107	376,500	30,607
Library	1.0000	1.0000	1.0000	1.0000	1.0000	149,200	149,200	0
Debt Service	N/A	N/A	N/A	0.0000	0.0000	0	0	0
TOTALS	23.0000	21.2947	21.2947	21.2947	20.9198	3,121,234	3,315,723	(194,489)

MILLAGE RATE BREAKDOWN AND RESULTING REVENUES - 20-21

MILLAGE TYPE	AUTHORIZED MAXIMUM	19-20 HEADLEE MAXIMUM	20-21 HEADLEE MAXIMUM	F.Y. 19-20	F.Y. 20-21	REVENUE PRODUCED	REVENUE NEEDED	DIFFERENCE
General Operating	20.0000	18.5172	18.5172	18.5172	18.1912	2,714,127	2,939,225	(225,098)
Refuse	3.0000	2.7775	2.7775	2.7775	2.7286	407,107	376,500	30,607
Debt Service	N/A	N/A	N/A	0.0000	0.0000	0	0	0
TOTALS	23.0000	21.2947	21.2947	21.2947	20.9198	3,121,234	3,315,724	(194,491)
Taxable Value Calculation:							149,200	

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 \$416,425 for FY 2020/21. This is compared to the same amount in FY 2019/20, representing a 0% increase.

FUND/ACTIVITY	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
STATE SHARED REVENUE	402,277	416,425	416,425	300,000	416,425	0

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 2020/21, "Other Revenue" from all sources total \$723,745, as compared to \$812,013 for FY 2019/20. The difference between FY 2019/20 reflects an increase of \$88,258.

FUND/ACTIVITY	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
OTHER REVENUE	831,885	812,013	736,499	401,935	723,745	(88,268)

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 20/21 are projected at \$4,377,404. This is a decrease of \$65,083 over the estimated FY 2019/20 budget.

FUND/ACTIVITY	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
GENERAL FUND REVENUES	4,127,419	4,442,487	4,369,504	3,756,211	4,377,404	(65,083)

The projected millage rate of 21.9198 is not projected to provide sufficient revenues to fund all of our General Fund Expenditure. There is a planned use of the Fund Balance in the amount of \$225,097. The FY 2020/21 budget plan continues all services previously provided in the FY 2019/20 budget plan.

During the budget development process, each expenditure is analyzed closely to determine their relevance to the desired objective and how they fit 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 2020/21 budget and millage rates are on par with the past several budgets; this itself is an indicator of economic stability that should reassure City leaders that there will be available monies to cover outlined expenditures.

The combination of Proposal A and the Headlee Amendment continue 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 through 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.

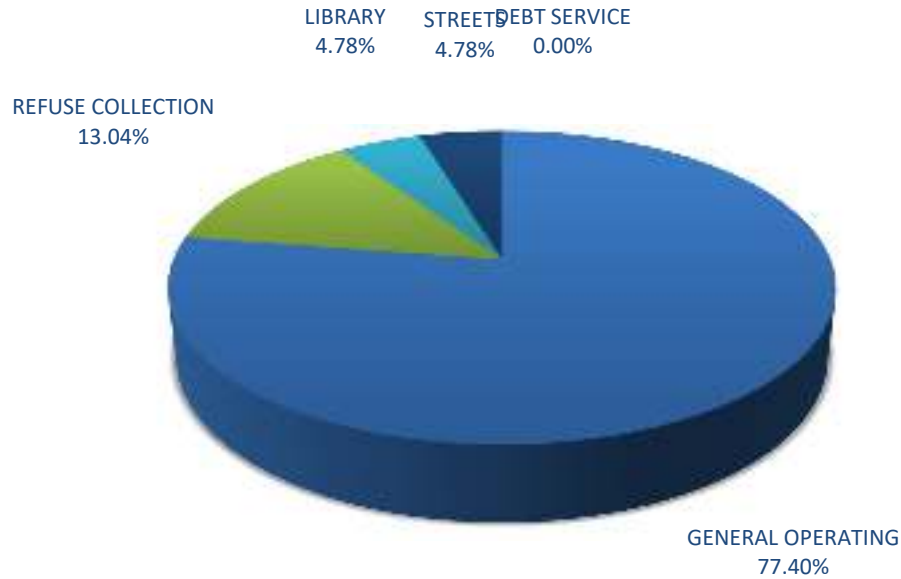
Police Charges for Services: Reflects fees charged by the Police Department for copies of police reports, alarm fees, weapon permits, and overtime reimbursement by the school system for school events.

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

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

SOCRRA Refund: Reflects a refund of monies from the sale of excess property.

TAX GENERATED REVENUE - FY 20-21



TAX GENERATED REVENUE FY 2020-21

Based on Taxable Value (TV) of \$149,200,000

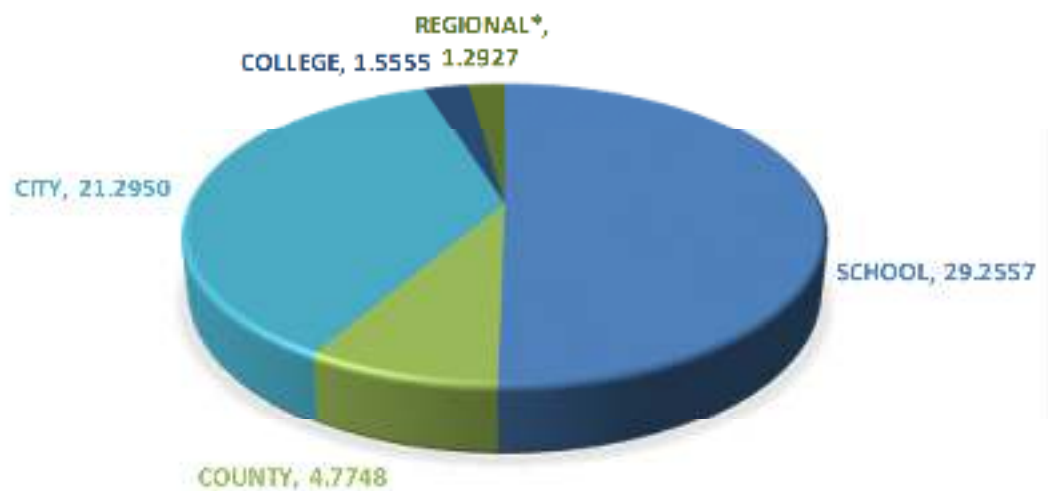
TAX TYPE	\$ AMOUNT	MILLAGE
GENERAL OPERATING	2,415,727	16.1912
REFUSE COLLECTION	407,107	2.7286
LIBRARY	149,200	1.0000
STREETS	149,200	1.0000
DEBT SERVICE	0	0.0000
TOTAL	3,121,234	20.9198

MILLAGE RATES

ALL TAXING UNITS 2019

TAXING UNIT	MILLAGE RATE	%
SCHOOL	29.2557	50.26%
COUNTY	4.7748	8.21%
CITY	21.2950	36.51%
COLLEGE	1.5555	2.67%
REGIONAL*	1.2927	2.22%
TOTAL	58.1737	1.0000

MILLAGE RATES - ALL TAXING UNITS



TAXABLE VALUES SOURCES

PROJECTIONS FOR F.Y. 2020-21

Based on the figures submitted from the Oakland County Equalization Department the total increase in the taxable value for all catagories is 3.55%. The figures listed represent the post-Board of Review figures. For Budget calculations I have used a taxable value of \$149,200,000

TV TYPE	2019	2020	% INC.
RESIDENTIAL	112,218,000	117,324,450	4.550%
COMMERCIAL	28,450,920	28,944,370	1.734%
PERSONAL	4,770,620	4,346,490	-8.890%
TOTAL	145,439,540	150,615,310	3.559%

TV REVIEW FY 2020-21 PROJECTIONS

10 YEAR HISTORY OF TV CHANGES

YEAR	RESIDENTIAL	COMMERCIAL	PERSONAL	TOTAL	% INC.
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	-5.206%
2011	104,286,120	27,157,660	4,019,900	135,463,680	

INDIVIDUAL TAXABLE VALUE COMPONENT REVIEW

INDIVIDUAL TV COMPONENTS REVIEW

YEAR	RESIDENTIAL	% INC.
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	-5.561%
2011	99,634,959	

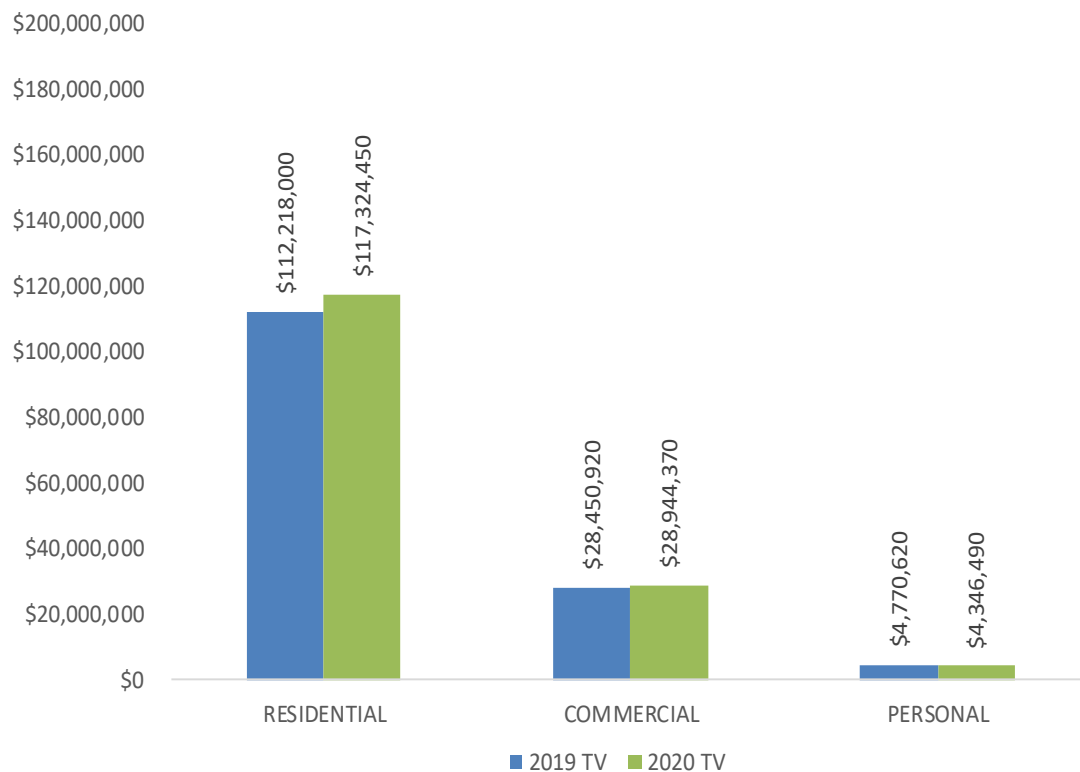
YEAR	COMMERCIAL	% INC.
2020	28,944,370	1.734%
2019	28,450,920	23.172%
2018	23,098,470	16.538%
2017	19,820,550	2.317%
2016	19,371,700	-1.680%
2015	19,702,790	0.845%
2014	19,537,620	-4.169%
2013	20,387,510	-12.860%
2012	23,396,140	-6.084%
2011	24,911,721	

YEAR	PERSONAL	% INC.
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	0.122%
2012	4,136,060	#DIV/0!

TAXABLE VALUE COMPARISON FY 2019-2020 TO FY 2020-2021

TV TYPE	2019 TV	2020 TV	% INC.
RESIDENTIAL	\$112,218,000	\$117,324,450	4.55%
COMMERCIAL	\$28,450,920	\$28,944,370	1.73%
PERSONAL	\$4,770,620	\$4,346,490	-8.89%
TOTAL	\$145,439,540	\$150,615,310	3.56%

TAXABLE VALUE COMPARISON FY 2019-2020 TO FY 2020-2021



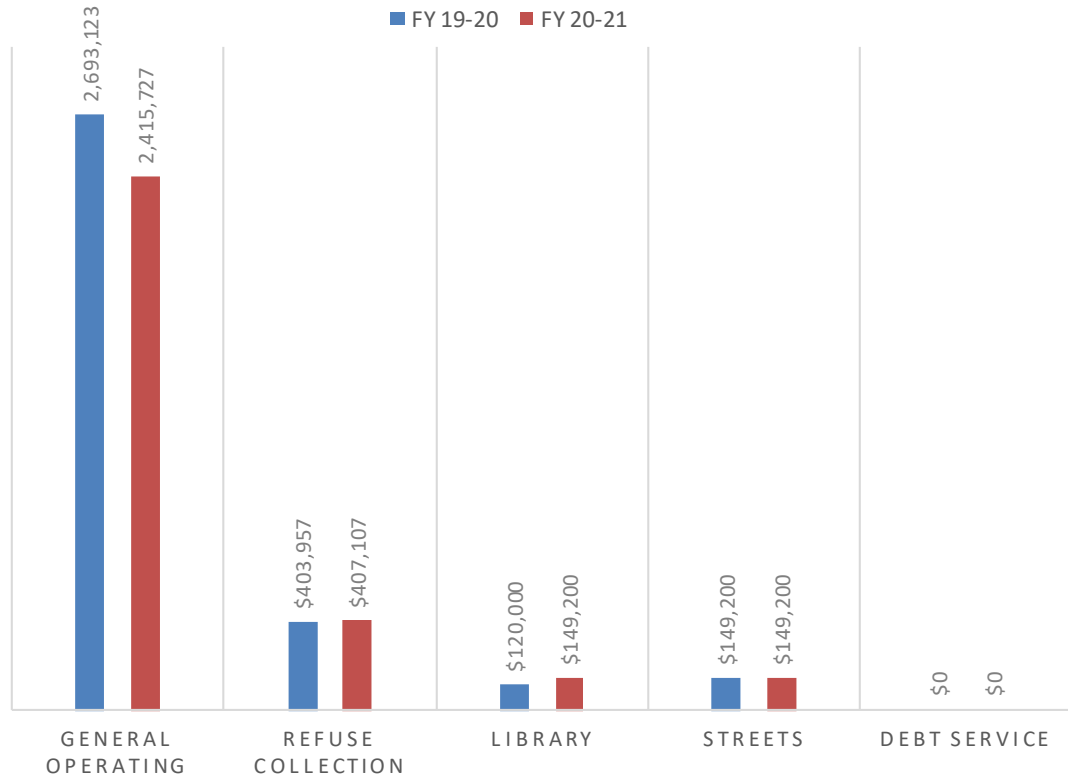
TAX GENERATED REVENUE COMPARISON

FY 2019-2020 TO FY 2020-2021

BASED ON MILLAGE RATE OF 21.2947

TAX TYPE	FY 19-20	FY 20-21	\$ INC.	% INC.
GENERAL OPERATING	2,693,123	2,415,727	(\$277,396)	-10.30%
REFUSE COLLECTION	\$403,957	\$407,107	\$3,150	0.78%
LIBRARY	\$120,000	\$149,200	\$29,200	24.33%
STREETS	\$149,200	\$149,200	\$0	0.00%
DEBT SERVICE	\$0	\$0	\$0	
TOTAL	\$3,366,280	\$3,121,234	(\$245,046)	-7.28%

TAX GENERATED REVENUE COMPARISON FY 19-20 TO FY 20-21



REVENUE SOURCES BY FUND AND SOURCE

CITY OF LATHRUP VILLAGE SUMMARY OF REVENUES BY FUND AND SOURCE FY 2020-21

FUND/ACTIVITY	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
GENERAL FUND						
BEGINNING FUND BALANCE	1,397,794	1,633,644	1,633,644	1,633,644	1,551,808	(81,836)
TAXES:						
General Operating	2,413,465	2,693,123	2,693,123	2,565,480	2,714,127	21,004
Public Safety	-	-	-	-	-	-
Refuse Collection	362,150	403,957	403,957	390,890	407,107	3,150
Library	-	-	-	-	-	-
Streets	-	-	-	-	-	-
Administrative Fee	77,172	77,000	81,000	80,506	81,000	4,000
Tax Penalties	35,824	38,500	38,500	15,932	35,000	(3,500)
Total - Taxes	2,888,612	3,212,580	3,216,580	3,052,808	3,237,234	24,654
STATE SHARED REVENUE	402,277	416,425	416,425	300,000	416,425	0
FEDERAL AND STATE GRANTS	4,645	1,469	-	1,469	-	(1,469)
OTHER REVENUE	831,885	812,013	736,499	401,935	723,745	(88,268)
TRANSFER - OTHER FUNDS	-	-	-	-	-	-
Total Resources Available	5,525,213	6,076,131	6,003,148	5,389,855	5,929,212	(146,919)
GENERAL FUND REVENUES	4127418.63	4442487	4369504	3756211.4	4377404.16	(65,083)
EXPENDITURES	3,961,100	4,452,946	4,451,340	2,887,310	4,602,501	149,555
OPERATING TRANSFERS OUT	-	-	-	-	-	-
FUND BALANCE NEEDED	166,318	(10,459)	(81,836)	868,901	(225,097)	(214,638)
ENDING FUND BALANCE	1,633,644	1,623,185	1,551,808	-	1,326,711	-
MAJOR STREETS	317,803	386,386	386,386	141,049	389,595	3,209
LOCAL STREETS	429,125	510,071	496,468	445,956	293,068	(217,003)
WATER	755,068	857,360	841,568	472,224	1,130,678	273,318
SEWER	1,353,727	1,550,470	1,542,270	898,649	1,952,101	401,631
CAPITAL ACQUISITIONS	95,113	113,350	112,950	114,081	97,021	(16,329)
Total - All Operating Funds	7,078,254	7,860,124	7,749,146	5,828,171	8,239,868	379,744

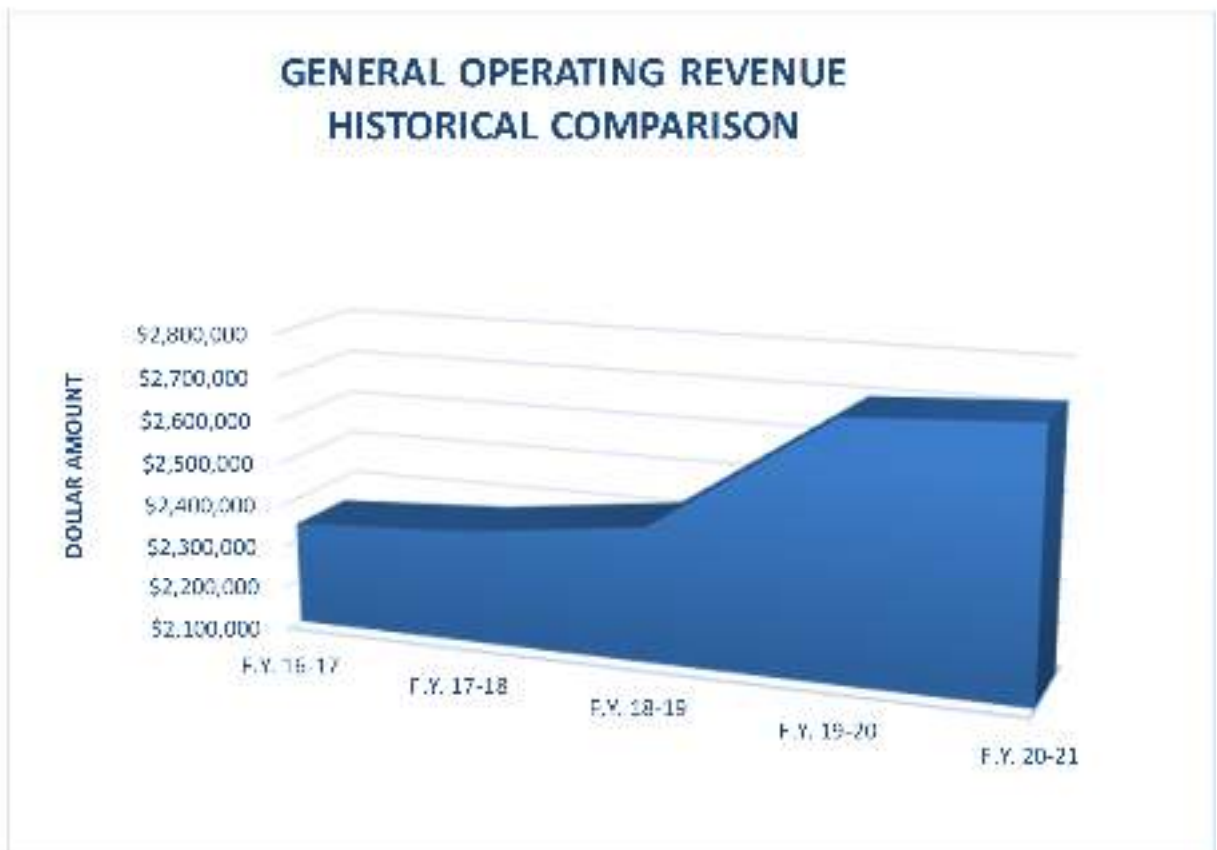
GENERAL FUND – OTHER REVENUES

GENERAL FUND OTHER REVENUES	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Miscellaneous	8,980	12,000	9,000	3,359	9,000	(3,000)
Delq Personal Property Revenue	14,155	5,000	5,000	1,415	4,000	(1,000)
Investment Interest	38,953	26,000	26,000	19,896	23,000	(3,000)
Tax Appeals	-	-	-	-	-	0
Workers Compensation Dividend	-	4,771		4,771	-	(4,771)
Property & Liability Dividend Rev	6,716	6,878	6,878	6,878	6,500	(378)
Building Permits	142,422	95,000	95,000	28,542	95,000	0
Employee Benefit Contributions	19,200	16,000	16,000	-	4,500	(11,500)
Zoning, Site Plan, Special Use Permits	3,165	6,000	6,100	5,041	6,000	0
Plumbing and/or Heating Permits	28,072	24,500	24,500	11,095	24,500	0
Electrical Permits	13,899	16,000	16,000	7,716	16,000	0
Licenses & Registrations	7,825	9,000	9,000	910	9,000	0
Dog & Cat Licenses	1,008	1,000	1,300	1,087	1,100	100
Cable TV Franchise Fees	130,099	120,000	120,000	58,317	120,000	0
Michigan Job Training Council Funds	2,474	805	805	805	1,000	195
SMART Municipal Credits	-	30,000	-	-	8,700	(21,300)
District Court Fines	104,377	175,000	140,000	83,688	140,000	(35,000)
Community Development Block Grants	16,775	4,000	4,000	540	4,000	0
Sidewalk Permits & Repairs	-	-	-	-	10,000	10,000
Nextel Lease	-	-	-	-	-	0
American Tower-Metro-PCS Lease	41,369	45,000	45,000	27,579	45,000	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	1,639	1,639	1,639	1,639	1,639	0
Retirees Spouse Medical Coverage	-	-	-	-	-	0
Recreation Fees	18,957	28,000	30,000	27,437	25,000	(3,000)
Tree Sales, Woods Chips Sales	-	160	160	160	-	(160)
Community Center Rental	77,474	60,000	55,000	37,071	40,000	(20,000)
Police Forfeitures Rev - State	1,067	-	-	-	-	0
Police Forfeitures Rev - Federal	-	-		-	-	0
Police Charges for Services	12,591	15,000	15,000	10,078	15,000	0
AT & T Lease	60,889	55,000	55,000	40,593	60,889	5,889
Donations	15,750	8,200	8,200	200	14,000	5,800
Election Reimbursements	-	-	-	-	-	0
Public Service Reimbursement	21,714	20,000	18,000	9,242	20,000	0
Metro Authority Act Payment	15,472	15,000	15,000	-	15,000	0
Sale of Fixed Assets	627	-	-	-	-	0
Workers Comp Reimbursement	-	-	-	-	-	0
Insurance Reimbursement	6,888	-	-	-	-	0
Insurance Recoveries	14,411	7,143	9,000	8,959	-	(7,143)
Sale of Abandoned Property	-	-	-	-	-	0
SOCRRRA Refund	-	-	-	-	-	0
Code Enforcement Revenue	-	-	-	-	-	0

COMPARISON OF REVENUES ACROSS FISCAL YEARS

GENERAL OPERATING REVENUE HISTORICAL COMPARISON

TAXING YEAR	GENERAL OPERATING
F.Y. 15-16	\$ 2,320,128
F.Y. 16-17	\$ 2,341,182
F.Y. 17-18	\$ 2,363,065
F.Y. 18-19	\$ 2,413,465
F.Y. 19-20	\$ 2,693,123
F.Y. 20-21	\$ 2,714,127



COMPARISON OF ALL REVENUES

	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17	F.Y. 15-16	F.Y. 14-15	F.Y. 13-14
PROPERTY TAXES							
City Operating	2,693,123	2,413,465	2,363,065	2,341,182	2,320,128	2,059,843	2,153,065
Public Safety	0	0	0	0		0	0
Refuse Collection	403,957	362,150	354,614	351,643	289,880	292,019	277,472
Library	0	0	0	0		0	0
Streets	0	0	0	0		0	0
Administrative Fee	77,000	77,172	74,430	72,830	69,222	68,793	73,305
Interest & Penalties	38,500	35,824	34,308	38,974	39,037	35,589	40,938
TOTAL - TAXES	3,212,580	2,888,612	2,826,417	2,804,629	2,657,448	2,456,244	2,544,780
STATE SHARED REVENUE	416,425	402,277	384,909	372,797	351,958	339,378	333,031
FEDERAL & STATE GRANTS	1,469	4,645	0	0	0	0	80,667
OTHER REVENUE	812,013	831,885	692,127	42	700,368	775,192	688,677
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	4,442,487	4,127,418	3,903,453	3,177,468	3,709,774	3,570,814	3,647,155
MAJOR STREETS	386,386	317,803	295,607	246,839	237,590	193,760	191,923
LOCAL STREETS	510,071	429,125	314,191	372,183	385,708	226,865	224,534
WATER	857,360	755,068	773,237	796,397	687,230	715,358	654,744
SEWER	1,550,470	1,353,727	1,385,084	1,426,027	1,029,986	1,327,732	1,099,006
CAPITAL ACQUISITIONS	95,113	95,113	83,500	0	316,816	456,859	421,456
Total - All Operating Funds	7,841,887	7,078,254	6,903,941	6,572,927	6,367,104	6,491,388	6,238,818

COMPARISON OF ALL REVENUES OTHER REVENUE	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17	F.Y. 15-16	F.Y. 14-15	F.Y. 13-14
Miscellaneous	12,000	8,980	8,540	4,790	13,082	18,384	12,886
Delq Personal Property Revenue	5,000	14,155	8,039	15,230	10,822	7,703	11,469
Investment Interest	26,000	38,953	21,686	16,147	9,723	4,618	2,767
Spec Assessment - Eldorado	0	0	7,746	8,893	10,041	10,614	11,188
Workers Compensation Dividend	4,771	0	571	0	0	0	4,875
Property Liability Div Revenue	6,878	6,716	7,084	8,256	10,129	10,729	10,463
Building Permits	95,000	142,422	60,866	85,747	38,939	45,084	22,283
Employee Benefit Contributions	16,000	19,200	28,312	31,334	39,251	41,641	14,581
Zoning, Site Plan, Special Use Permits	6,000	3,165	3,317	2,810	2,071	5,635	4,388
Plumbing and/or Heating Permits	24,500	28,072	19,746	13,580	10,890	12,505	9,030
Electrical Permits	16,000	13,899	14,469	10,588	7,661	8,086	7,187
Licenses & Registrations	9,000	7,825	10,215	7,955	7,150	10,438	10,300
Dog & Cat Licenses	1,000	1,008	1,492	1,383	1,162	1,409	1,273
Cable TV Franchise Fee	120,000	130,099	116,186	125,384	131,380	127,625	116,268
Michigan Job Training Council Funds	805	2,474	0	1,133	2,298	2,089	2,177
SMART Municipal Credits	30,000	0	0	0	1,995	4,086	3,985
District Court Fines	175,000	104,377	79,245	95,574	116,317	140,046	137,911
Community Development Block Grant	4,000	16,775	3,143	2,916	8,143	3,153	2,737
Sidewalk Permits & Repairs	0	0	0	0	0	0	0
Nextel Lease	0	0	0	0	11,823	26,979	36,985
American Tower-Metro-PCS Lease	45,000	41,369	46,847	36,934	36,965	35,822	35,257
Water Fund Lease of DPS Building	4,917	4,917	4,917	4,917	4,917	4,917	4,917
Equipment Rentals - Brush Chipping	0	18	0	78	321	457	240
Road Funds Lease of DPS Building	1,639	1,639	1,639	1,639	1,639	1,639	1,639
Retirees Spouse Medical Coverage	0	0	68	0	0	0	1,246
Recreation Fees	28,000	18,957	26,240	95,500	38,300	54,383	52,428
Tree Sales	160	0	0	0	0	0	700
Community Center Rental	60,000	77,456	55,596	31,169	29,187	31,710	29,280
Police Forfeitures State	0	1,067	0	14,932	34,989	44,349	45,324
Police Forfeitures Federal	0	0	0	0	0	0	900
Police Charges for Services	15,000	12,591	11,220	11,317	13,197	8,152	12,191
AT & T Lease Payments	55,000	60,889	58,232	69,266	57,990	53,573	53,573
Donations	8,200	15,750	13,500	13,000	0	32,005	10,025
Election Reimbursements	0	0	3,708	3,233	0	2,427	0
Public Service Reimbursement	20,000	21,714	18,331	13,664	31,234	0	0
METRO Authority Act Payment	15,000	15,472	15,440	15,697	13,056	13,798	13,527
Sale of Fixed Assets	0	627	2,750	100	2,525	6,148	0
Workers Comp. Reimbursement	0	0	0	18,316	0	0	0
Insurance Reimbursement	0	6,888	7,527	3,304	3,155	4,939	4,508
Insurance Recoveries	7,143	14,411	35,455	0	0	0	0
Sale of Abandoned Property	0	0	0	0	0	0	0
SOCRRA Refund	0	0	0	42	18	48	169
Total - Other Revenue	812,013	831,885	692,127	764,828	700,370	775,191	688,677

LONG TERM FINANCIAL PLAN FORECASTS

LONG TERM FINANCIAL PLAN

GENERAL FUND REVENUE CATEGORY	Actual FY 17-18	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
PROPERTY TAXES								
General Operating	2,363,065	2,413,465	2,693,123	2,852,712	2,893,804	2,935,511	2,977,860	3,098,104
Public Safety								
Refuse Collection	354,614	362,150	403,957	427,888	434,046	440,230	454,242	464,690
Street Resurfacing								
Library								
SUBTOTAL ALL MILLAGE RELATED TAXES	2,717,679	2,775,616	3,097,080	3,280,600	3,327,850	3,375,741	3,432,102	3,562,794
Percentage Increase	6.610%	7.862%	15.012%	18.194%	7.451%	2.900%	3.133%	5.541%

Administrative Fee	74,430	77,172	75,000	75,000	75,750	76,508	77,273	78,045
Tax Penalties	34,308	35,824	38,500	38,500	40,000	40,000	40,000	40,000
SUBTOTAL - OTHER TAX RELATED REVENUE	108,738	112,996	113,500	113,500	115,750	116,508	117,273	118,045

TOTAL PROPERTY TAXES	2,826,417	2,888,612	3,210,580	3,394,100	3,443,600	3,492,248	3,549,374	3,680,839
Percentage Increase	6.358%	7.882%	14.474%	17.499%	7.258%	2.892%	3.072%	5.400%

FEDERAL AND STATE SOURCES	Actual FY 17-18	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
State Shared Revenue	384,909	402,277	416,425	416,425	420,589	424,795	429,043	433,334
Federal and State Grants		4,645						
TOTAL STATE SOURCES	384,909	406,922	416,425	416,425	420,589	424,795	429,043	433,334
Percentage Increase/Decrease	7.241%	9.154%	2.335%	0.000%	1.000%	1.000%	1.000%	1.000%

LONG TERM FINANCIAL PLAN OTHER REVENUE SOURCES	Actual FY 17-18	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
Miscellaneous	8,540	8,998	12,000	12,000	12,000	12,000	12,000	12,000
Investment Interest	21,686	38,953	20,000	20,000	20,400	20,808	21,224	21,649
Delq Personal Property Revenue	8,039	14,155	7,000	7,000	7,000	7,000	7,000	7,000
Workers Compensation Dividend	571	0	0	0	0	0	0	0
Building Permits	60,866	142,422	95,000	95,000	96,425	97,871	99,339	100,830
Special Assessment- Eldorado	7,746	0	0	0	0	0	0	0
Zoning, Site Plan, Special Use Permits	3,317	3,165	3,000	3,000	3,045	3,091	3,137	3,184
Plumbing and/or Heating Permits	19,746	28,072	24,500	24,500	24,868	25,241	25,619	26,003
Electrical Permits	14,469	13,899	16,000	16,000	16,240	16,484	16,731	16,982
Licenses and Registrations	10,215	7,825	9,000	9,000	9,000	9,000	9,000	9,000
Dog and Cat Licenses	1,492	1,008	1,000	1,000	1,000	1,000	1,000	1,000
Cable TV Franchise Fees	116,186	130,099	120,000	120,000	120,000	120,000	120,000	120,000
Michigan Job Training Council Funds	0	2,474	800	800	2,000	2,000	2,000	2,000
SMART Municipal Credits	0	0	30,000	30,000	7,000	7,000	7,000	7,000
District Court Fines	79,245	104,377	125,000	125,000	125,000	125,000	125,000	125,000
Community Development Block Grants	3,143	16,775	4,000	4,000	6,000	6,000	6,000	6,000
Sidewalk Permits and Repairs	0	0	0	0	0	0	0	0
Nextel Lease	0	0	0	0	0	0	0	0
Metro-PCS Lease	46,847	41,369	45,000	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	1,639	1,639	1,639	1,639	1,639	1,639	1,639	1,639
Retirees Spouse Medical Coverage	68	0	0	0	0	0	0	0
Recreation Fees	26,240	18,957	20,000	20,000	20,000	20,000	20,000	20,000
Tree Sales, Wood Chip Sales	0	0	0	0	0	0	0	0
Community Center Rental	55,596	77,456	60,000	60,000	66,000	72,600	79,860	87,846
Police Charges for Services	11,220	12,591	15,000	15,000	15,000	15,000	15,000	15,000
AT & T Lease Payments	58,232	60,889	55,000	55,000	55,000	55,000	55,000	55,000
Donations	13,500	15,750	8,000	8,000	0	0	0	0
METRO Act Payments	15,440	15,472	15,000	15,000	14,000	14,000	14,000	14,000
Sale Of Fixed Assests	2,750	627	0	0	0	0	0	0
Property Liability Dividend	7,084	6,716	6,500	6,500	6,000	6,000	6,000	6,000
Workers Comp. Reimbursement	0	0	0	0	0	0	0	0
Insurance Reimbursement	7,527	6,888	0	0	0	0	0	0
Insurance Recoveries	35,455	14,411	0	0	0	0	0	0
Election Reimbursements	3,708	0	0	0	0	0	0	0
Police Forfeitures Rev - State	0	1,067	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	28,312	19,200	28,000	28,000	30,800	33,880	37,268	40,995
Public Services Reimbursement	18,331	21,714	20,000	20,000	21,000	21,000	21,000	21,000
SOCRRA Refund	0	0	0	0	0	0	0	0
TOTAL - OTHER REVENUES	692,124	831,885	746,356	746,356	729,334	741,530	754,735	769,044

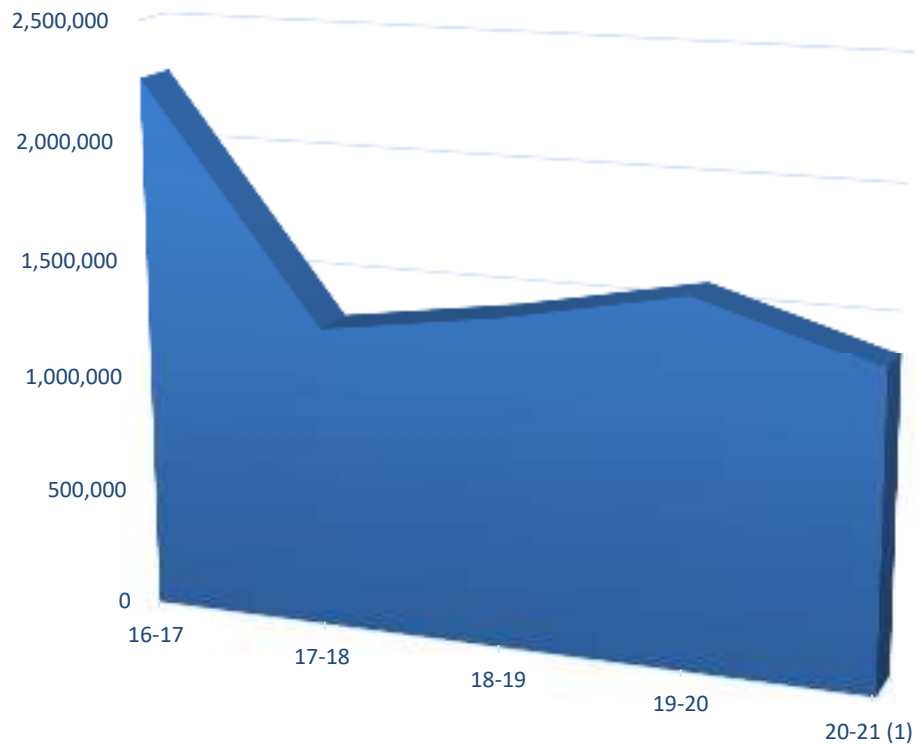
LONG TERM FINANCIAL PLAN EXPENDITURE AREA	Actual FY 17-18	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
Government Services	449,211	528,898	523,179	535,020	545,291	555,801	566,554	577,557
Administration	250,429	599,348	644,007	662,704	675,686	688,351	701,414	714,894
Buildings and Grounds	114,928	126,770	119,928	122,343	124,179	126,051	127,959	129,904
Police Department	2,056,636	1,938,865	2,157,045	2,218,544	2,258,801	2,305,390	2,350,983	2,397,090
Public Services (DPS)	133,836	132,799	159,249	162,632	166,176	169,802	173,509	177,302
Leaf Collection	11,000	5,172	6,000	6,000	6,000	6,000	6,000	6,000
Refuse Collection	350,000	326,589	360,500	371,315	382,454	393,928	405,746	417,918
Recreation	121,816	63,139	96,463	100,789	101,449	102,121	102,803	103,497
Contingency Capital Reserve Fund	239,520	239,520	306,762	40,000	15,000	205,000	205,000	205,000
TOTAL - GENERAL FUND EXPENDITURES	3,727,376	3,961,100	4,373,133	4,219,347	4,275,037	4,552,443	4,639,968	4,729,163

Percentage Increase	-4.480%	5.564%	17.325%	6.520%	-2.243%	7.894%	8.536%	3.882%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	176,074	166,318	228	337,534	318,486	106,131	93,184	154,053
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	0
EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	176,074	166,318	228	337,534	318,486	106,131	93,184	154,053
BEGINNING FUND BALANCE	(9,859,765)	(9,914,010)	(9,747,692)	(9,747,464)	(9,409,930)	(9,091,444)	(8,985,314)	(8,892,129)
RESERVED								
ENDING FUND BALANCE	(9,683,690)	(9,747,692)	(9,747,464)	(9,409,930)	(9,091,444)	(8,985,314)	(8,892,129)	(8,738,076)

Percentage Increase	-1.786%	-1.678%	-0.002%	-3.463%	-3.385%	-1.167%	-1.037%	-1.732%
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GENERAL FUND BALANCE STATEMENT

FISCAL YEAR	BEGINNING BALANCE	SURPLUS (REDUCTION)	ENDING BALANCE	BSF *	TOTAL BALANCE
20-21	1,551,808	(225,097)	1,326,711	0	1,326,711
19-20	1,397,794	(81,836)	1,551,808	0	1,551,808
18-19	1,283,485	28,875	1,397,794	0	1,397,794
17-18	2,265,451	(981,966)	1,283,485	0	1,283,485
16-17	2,429,899	(164,448)	2,265,451	0	2,265,451
15-16	2,537,400	(107,501)	2,429,899	0	2,429,899
14-15	2,379,871	157,529	2,537,400	0	2,537,400



GENERAL FUND EXPENDITURES

INDEX

BOOKMARK DESCRIPTION

NARRATIVE DESCRIPTION

SUMMARY OF ADOPTED

EXPENDITURES GENERAL FUND

EXPENDITURES

GENERAL FUND EXPENDITURES - FY 19/20 TO FY 20/21

EXPENDITURES - ALL FUNDS

EXPENDITURES - ALL FUNDS - FY 19/20 TO FY 20/21

COMPARISON OF ALL EXPENDITURES

LONG TERM FINANCIAL PLAN

GENERAL FUND EXPENDITURES

Offsetting General Fund Revenues is the corresponding expenditure side. Revenues and expenditures of \$4,602,501 will be balanced with a planned use of \$225,097 from 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 the FY 2020/21 are projected to increase by \$149,919, as compared with the FY 2019/20 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 of 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 2020/21 budget were given great consideration as to how best to allocate resources during the budget year.

Last year, the FY 2019/20 budget reflected an 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 FY2020/21, a 1% increase is included for the Lathrup Services contract. It also should be noted, Fire, EMS, Police Dispatch contract was negotiated at 2.00% for FY 2020/21.

DEPARTMENT	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Total - General Fund	3,961,100	4,452,946	4,451,340	2,887,310	4,602,501	149,555

CITY OF LATHRUP VILLAGE
SUMMARY OF EXPENDITURES BY FUND AND SOURCE
FY 2020-21

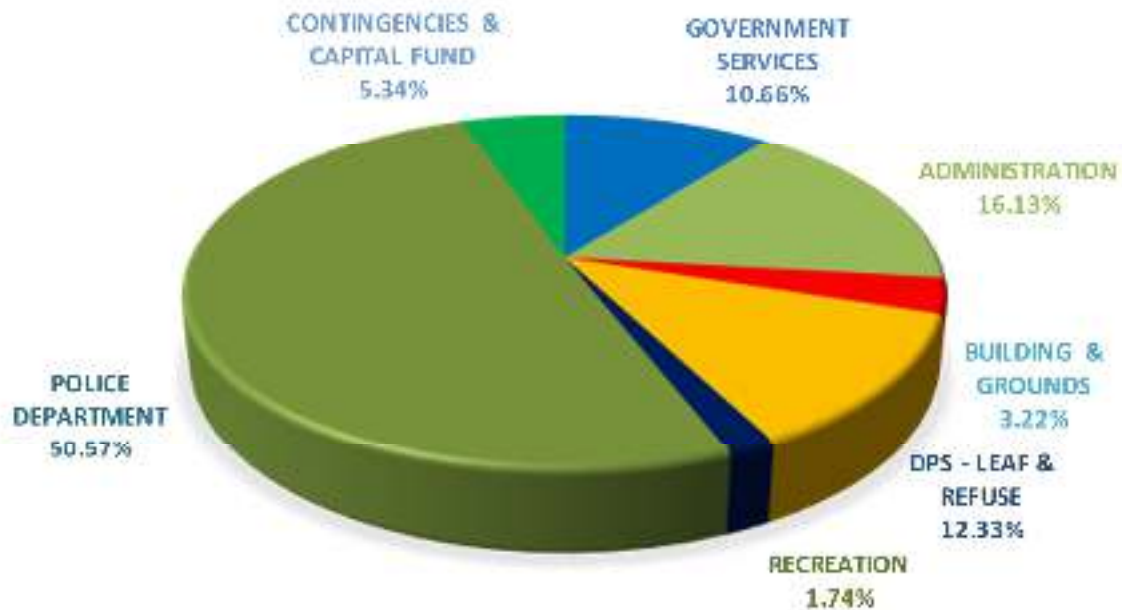
DEPARTMENT	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
GOVERNMENT SERVICES	528,898	509,738	513,271	328,258	490,750	(18,988)
ADMINISTRATION	599,348	711,060	700,521	420,759	742,524	31,464
BUILDING AND GROUNDS	126,770	124,428	125,928	75,489	148,428	24,000
POLICE DEPARTMENT	1,938,865	2,174,996	2,182,896	1,383,105	2,327,364	152,368
DPS- LEAF & REFUSE COLLECTION	464,560	525,249	525,249	312,417	567,507	42,258
RECREATION	63,139	100,713	96,713	60,520	80,106	(20,607)
CONTINGENCIES & CAPITAL FUND	239,520	306,762	306,762	306,762	245,821	(60,941)
Total - General Fund	3,961,100	4,452,946	4,451,340	2,887,310	4,602,501	149,555
MAJOR STREETS FUND	233,153	375,573	361,045	303,401	169,156	(206,417)
LOCAL STREETS FUND	504,059	484,863	485,703	202,908	393,816	(91,047)
WATER FUND	1,013,407	1,723,982	1,717,982	1,162,989	1,185,230	(538,752)
SEWER FUND	1,515,926	1,551,098	1,452,113	727,022	1,878,610	327,512
DEBT SERVICE FUND	122,297	124,002	124,002	124,002	124,002	-
CAPITAL ACQUISITIONS	95,875	112,950	112,950	54,096	96,621	(16,329)
Total Expenditures - All Funds	7,445,818	8,825,414	8,705,135	5,461,727	8,449,936	(375,478)

GENERAL FUND EXPENDITURES

FY 2020-2021

DEPARTMENT	BUDGETED
GOVERNMENT SERVICES	430,760
ADMINISTRATION	742,921
BUILDING & GROUNDS	148,425
DPS - LEAF & REFUSE	197,507
RECREATION	30,108
POLICE DEPARTMENT	2,327,894
CONTINGENCIES & CAPITAL FUND	245,831
Total - General Fund	4,803,821

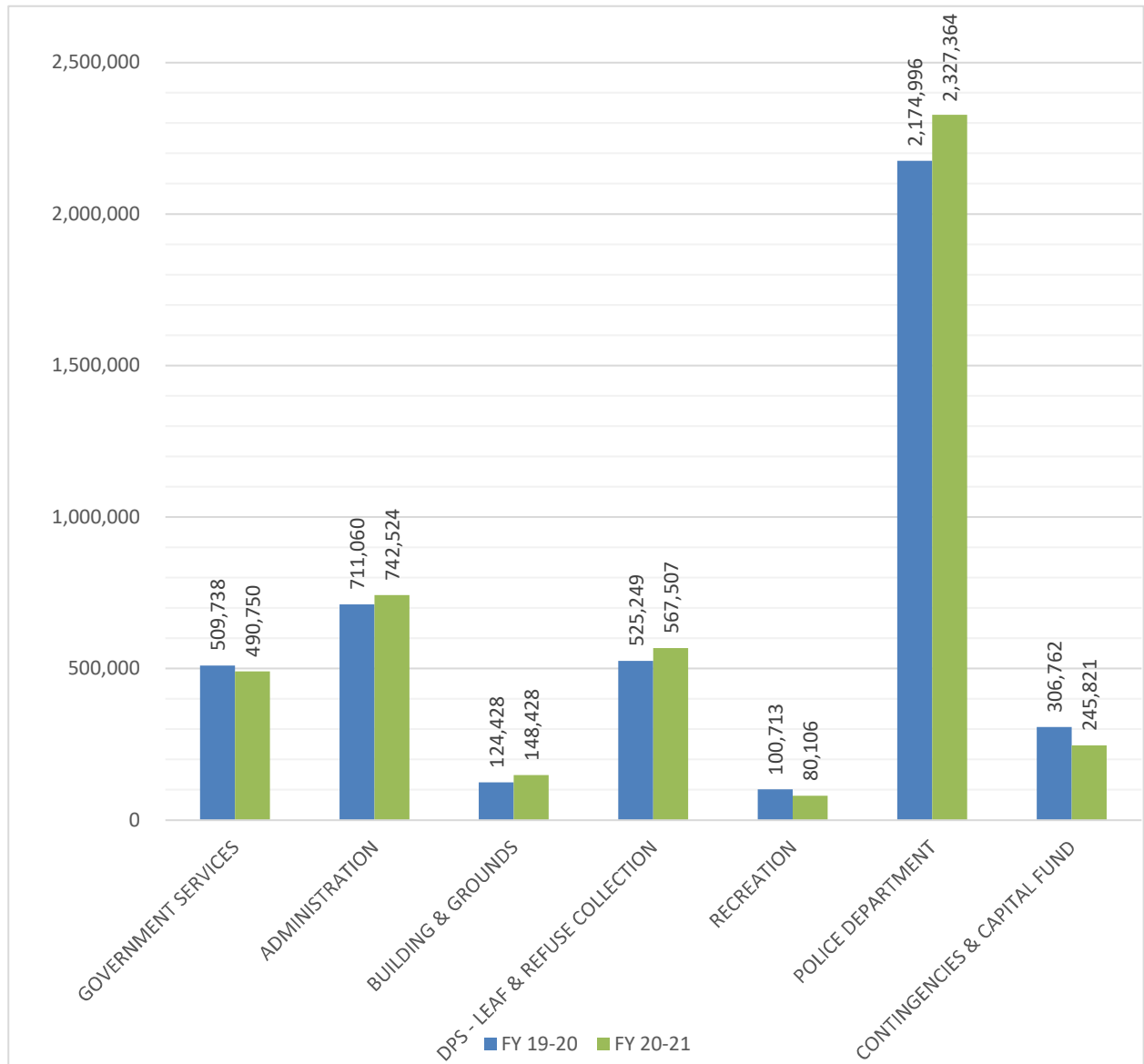
GENERAL FUND EXPENDITURES BY DEPARTMENT



G.F. EXPENDITURES - FY 19-20 TO FY 20-21

FY 2019-2020 TO FY 2020-2021

DEPARTMENT	FY 19-20	FY 20-21
GOVERNMENT SERVICES	509,738	490,750
ADMINISTRATION	711,060	742,524
BUILDING & GROUNDS	124,428	148,428
DPS - LEAF & REFUSE COLLECTION	525,249	567,507
RECREATION	100,713	80,106
POLICE DEPARTMENT	2,174,996	2,327,364
CONTINGENCIES & CAPITAL FUND	306,762	245,821
Total - General Fund	4,452,946	4,602,501

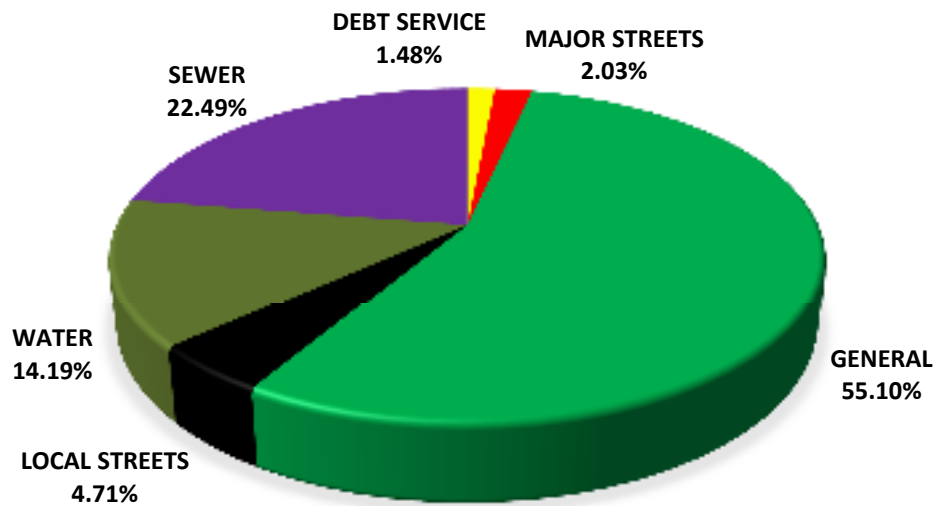


EXPENDITURES - ALL FUNDS

FY 20-21

FUND	BUDGETED
DEBT SERVICE	124,002
MAJOR STREETS	169,156
GENERAL	4,602,501
LOCAL STREETS	393,816
WATER	1,185,230
SEWER	1,878,610
TOTAL	8,353,315

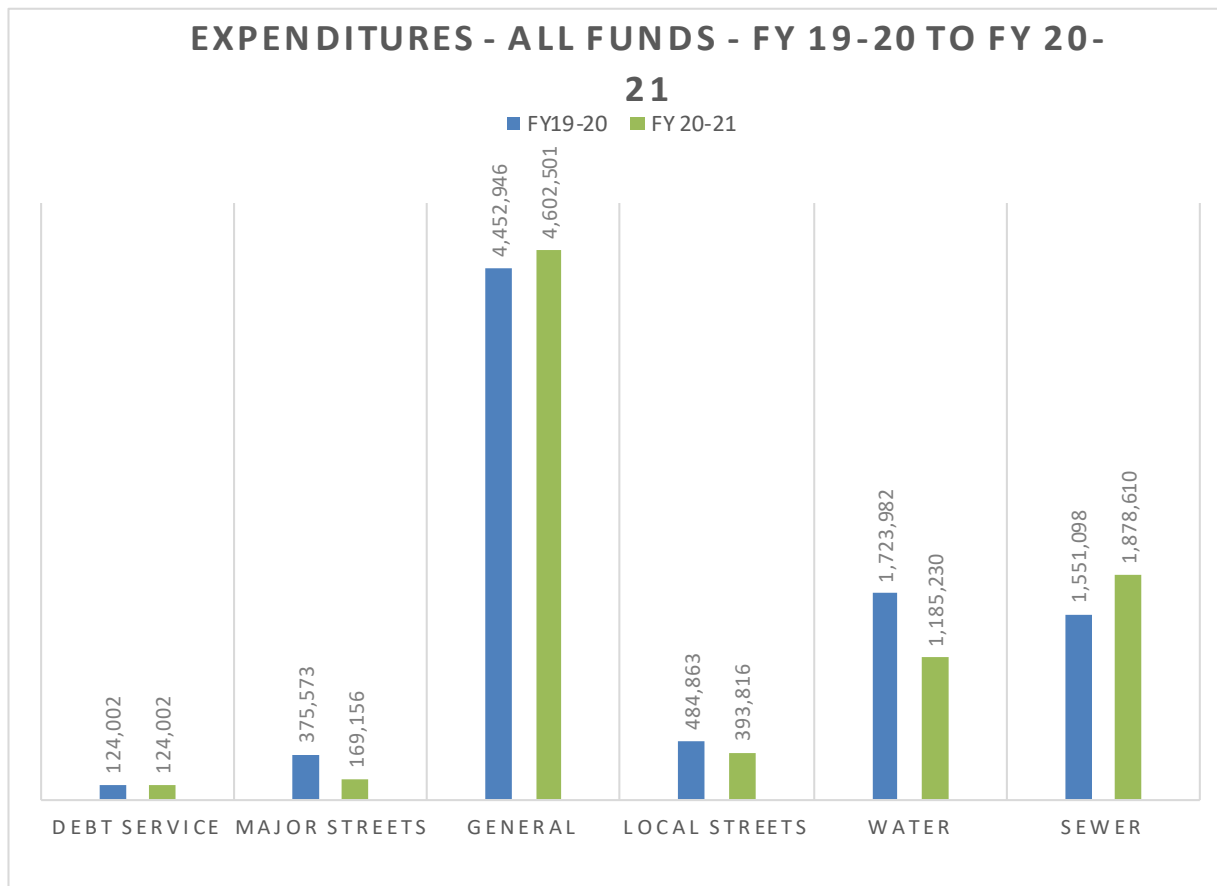
EXPENDITURES - ALL FUNDS - FY 2020-2021



EXPENDITURES - ALL FUNDS

FY 19-20 TO FY 20-21

FUND	FY19-20	FY 20-21
DEBT SERVICE	124,002	124,002
MAJOR STREETS	375,573	169,156
GENERAL	4,452,946	4,602,501
LOCAL STREETS	484,863	393,816
WATER	1,723,982	1,185,230
SEWER	1,551,098	1,878,610
TOTAL	8,712,464	8,353,315



COMPARISON OF ALL EXPENDITURES

COMPARISON OF ALL EXPENDITURES

SUMMARY EXPENDITURES	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17	F.Y. 15-16	F.Y. 14-15	F.Y. 13-14
GOVERNMENT SERVICES	509,738	528,898	487,871	407,407	1,210,382	371,090	381,765
ADMINISTRATION	711,060	599,348	507,673	434,831	377,504	421,638	420,287
BUILDING AND GROUNDS	124,428	126,770	105,289	98,369	104,371	109,765	239,369
POLICE DEPARTMENT	2,174,996	1,938,865	1,945,956	2,071,631	2,285,508	2,064,985	2,077,186
DPS - LEAF & REFUSE COLLECTION	475,090	464,560	455,982	415,525	400,080	433,254	412,528
RECREATION	100,713	63,139	105,381	159,182	108,003	117,087	118,521
CONTINGENCIES & CAPITAL FUND	306,762	239,520	225,769	233,994	205,892	208,611	105,000
Total - General Fund	4,402,787	3,961,100	3,833,921	3,820,940	4,691,740	3,726,430	3,754,656
MAJOR STREETS FUND	324,407	233,153	373,288	195,303	148,500	171,775	163,342
LOCAL STREETS FUND	484,863	504,059	391,236	432,392	292,435	235,502	232,512
WATER FUND	1,723,982	1,013,407	908,233	683,159	790,545	487,368	598,943
SEWER FUND	1,551,098	1,515,926	1,091,465	1,143,848	962,356	942,520	1,028,100
DEBT SERVICE FUND	124,002	124,002	125,467	43,939	44,679	40,772	40,772
CAPITAL ACQUISITIONS	95,875	95,875	94,100	79,362	52,377	95,759	130,455
Total Expenditures - All Funds	8,707,014	7,447,523	7,005,064	6,398,944	6,982,632	5,700,126	5,948,780

LONG TERM FINANCIAL PLAN EXPENDITURE AREA	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
Government Services	528,898	523,179	535,020	545,291	555,801	566,554	577,557
Administration	599,348	644,007	662,704	675,686	688,351	701,414	714,894
Buildings and Grounds	126,770	119,928	122,343	124,179	126,051	127,959	129,904
Police Department	1,938,865	2,157,045	2,218,544	2,258,801	2,305,390	2,350,983	2,397,090
Public Services (DPS)	132,799	159,249	162,632	166,176	169,802	173,509	177,302
Leaf Collection	5,172	6,000	6,000	6,000	6,000	6,000	6,000
Refuse Collection	326,589	360,500	371,315	382,454	393,928	405,746	417,918
Recreation	63,139	96,463	100,789	101,449	102,121	102,803	103,497
Contingency Capital Reserve Fund	239,520	306,762	40,000	15,000	205,000	205,000	205,000
TOTAL - GENERAL FUND EXPENDITURES	3,961,100	4,373,133	4,219,347	4,275,037	4,552,443	4,639,968	4,729,163

GOVERNMENT SERVICES

INDEX

BOOKMARK DESCRIPTION

NARRATIVE DESCRIPTION LINE

ITEM DEFINITIONS

GOVERNMENT SERVICES EXPENDITURES

HISTORICAL COMPARISON

SUMMARY OF ADOPTED EXPENDITURES

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 \$18,988 or 1% from FY 2020/21. The Government Services budget represents 10.66% 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 FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Total - Government Services	528,898	509,738	513,271	328,258	490,750	(18,988)

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 training of staff and nuisance cuts.

Cable TV Productions: Reflects the cost to operate our expanding 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.

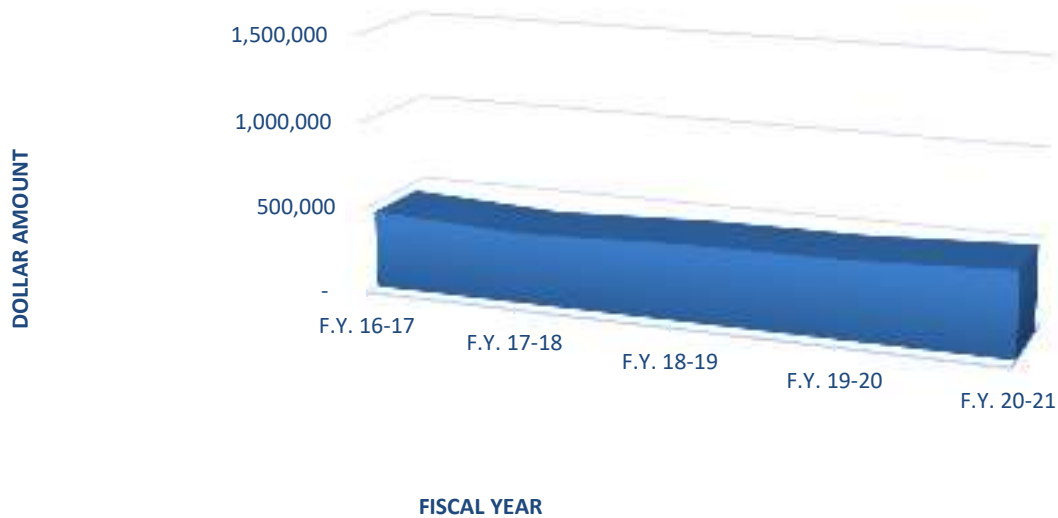
Community Center Payments: Reflects the payments for community center expenditures.

GOVERNMENT SERVICES EXPENDITURES

HISTORICAL COMPARISON

FISCAL YEAR	AMOUNT
F.Y. 15-16	410,095
F.Y. 16-17	450,029
F.Y. 17-18	407,407
F.Y. 18-19	443,940
F.Y. 19-20	449,211
F.Y. 20-21	490,750

GOVERNMENT SERVICES EXPENDITURES HISTORICAL COMPARISON



CITY OF LATHRUP VILLAGE
SUMMARY OF PROPOSED EXPENDITURES
FY 2020-21

GENERAL FUND GOVERNMENT SERVICES	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Unfunded Pension Liability		-	-	-	-	-
Unemployment Insurance	101	50	50	2	50	0
Workers Compensation Insurance	9,489	8,500	8,500	-	8,500	0
Office Supplies	5,550	6,000	6,000	3,748	6,000	0
Tax Tribunal Appeal Refunds	-	2,087	9,120	9,120	2,000	(87)
Memberships and Meetings	8,553	7,000	8,500	5,354	7,000	0
Building Inspection Contract	125,149	97,100	97,100	66,931	70,000	(27,100)
Code Enforcement	2,000	2,000	1,000	60	2,000	0
Cable TV Productions	35,916	35,000	35,000	23,656	35,000	0
Citizen Communication/ PR	9,816	10,000	15,000	10,037	10,000	0
Auditing Services	25,559	19,621	19,621	19,621	25,000	5,379
Telephone Billings	18,835	20,000	18,000	11,749	18,000	(2,000)
Vehicle Expense	7,382	7,500	7,500	4,695	7,500	0
City Appreciation Functions	-	1,000	500	198	1,000	0
Training	5,956	7,000	6,000	2,484	5,500	(1,500)
City Planning/Consulting Fees	3,759	6,000	6,000	4,181	6,000	0
City Beautification Projects	1,735	2,000	2,000	-	1,500	(500)
C.D.B.G. Funded Projects	12,303	4,000	4,000	1,250	4,000	0
Printing/Publishing Costs	15,531	15,000	15,000	6,097	12,000	(3,000)
Postage Meter	2,586	4,000	3,500	1,032	3,500	(500)
Liability Insurance Premiums	24,256	29,880	29,880	29,880	30,000	120
Miscellaneous	-	-	-	-	-	0
Government Operations	36,485	45,000	40,000	28,981	32,000	(13,000)
Technology	28,051	30,000	30,000	15,578	30,000	0
Library Contract Payments	119,938	120,000	120,000	59,969	149,200	29,200
Community Center Payments	29,949	31,000	31,000	23,634	25,000	(6,000)
Repayment to Water-Unfunded Pension	-	-	-	-	-	0
19600 Forest	-	-	-	-	-	0
27907 California NE Drive	-	-	-	-	-	-
Cash Short/Over	-	-	-	-	-	-
Total - Government Services	528,898	509,738	513,271	328,258	490,750	(18,988)
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PAID BY	2/28/2020	11/18/20	10/26/20	2/28/20	1/28/20	1/18/20	1/28/20	1/28/20
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COMPARISON OF ALL EXPENDITURES

GOVERNMENT SERVICES	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17	F.Y. 15-16	F.Y. 14-15	F.Y. 13-14
Retirees Benefits	0	0	0	0	0	0	0
Unemployment Insurance	50	101	49	50	162	1,307	4,400
Workers Compensation Insurance	8,500	9,489	7,412	9,695	4,045	1,257	1,075
Office Supplies	6,000	5,550	7,009	5,798	3,578	3,794	4,806
Tax Tribunal Appeal Refunds	2,087	0	0	8,212	0	2,733	5,761
Memberships and Meetings	7,000	8,553	0	0	0	0	0
Building Inspection Contract	97,100	125,149	91,697	86,519	65,686	58,631	14,840
Code Enforcement	2,000	2,000	1,530	600	0	0	0
Cable TV Productions	35,000	35,916	35,580	30,339	29,891	24,942	24,438
Citizen Communication	10,000	9,816	12,574	14,000	7,814	10,534	11,260
Auditing Services	19,621	25,559	30,102	20,872	19,778	19,370	20,419
Telephone Billings	20,000	18,835	16,002	15,140	7,452	5,155	5,576
Vehicle Maintenance Expense	7,500	7,382	3,003	6,770	1,456	3,021	2,800
City Appreciation Functions	1,000	0	0	2,030	5,962	1,731	1,989
Training	7,000	5,956	0	0	0	0	0
City Planning Services	6,000	3,759	6,529	2,380	127	2,162	5,450
City Beautification Projects	2,000	1,735	4,143	151	7,138	135	388
Plastic Bag Purchases	0	0	0	0	0	0	0
C.D.B.G. Funded Projects	4,000	12,303	12,451	2,562	7,640	3,914	1,879
Printing Costs	15,000	15,531	21,325	16,951	8,774	11,599	13,678
Postage Meter	4,000	2,586	4,924	2,586	2,443	6,970	6,123
Liability Insurance Premiums	29,880	24,256	26,956	17,207	27,551	25,662	24,875
Miscellaneous	0	0	0	0	0	0	0
Memberships & Meetings	0	0	0	0	0	0	0
Government Operations	45,000	36,485	67,602	54,614	43,896	40,022	36,310
Technology	30,000	28,051	0	0	0	0	0
Community Center Payments	31,000	29,949	17,544	16,030	9,403	9,167	15,183
Library Contract Payments	120,000	119,938	119,938	117,812	117,812	117,812	123,700
27907 California Dr N.E.	0	0	0	650	450	17,770	54,944
19600 Forest Drive	0	0	1,500	0	10,500	3,404	1,872
Cash Short/over	0	0	0	0	0	200	0
Unfunded Pension liability	0	0	0	0	828,825	200	0
Total - Government Services	509,738	528,898	487,870	430,968	1,210,383	371,492	381,766

LONG TERM FINANCIAL PLAN EXPENDITURE AREA	Actual FY 17-18	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
GOVERNMENT SERVICES								
Unfunded Pension Liability	-	-						
Medical Coverage Retirees-GASBY45	0	0	0	0	0	0	0	0
Unemployment Insurance	100	101	100	100	100	100	100	100
Workers Compensation Insurance	2,500	9,489	8,500	8,713	8,930	9,154	9,382	9,617
Office Supplies	6,000	5,550	6,000	6,090	6,181	6,274	6,368	6,464
Code Enforcement	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Tax Tribunal Appeal Refunds	2,000	0	2,000	2,050	2,101	2,154	2,208	2,263
Building Inspection Contract	80,000	125,149	97,100	99,528	102,016	104,566	107,180	109,860
Michigan First	0	0	0	0	0	0	0	0
Membership & Meetings	0	8,553	7,000	7,000	7,000	7,000	7,000	7,000
Cable TV Productions	35,000	35,916	35,000	35,000	35,000	35,000	35,000	35,000
Citizen Communications	10,000	9,816	10,000	10,000	10,200	10,404	10,612	10,824
Auditing Services	27,000	25,559	27,540	28,091	28,653	29,226	29,810	30,406
Telephone Billings	16,000	18,835	16,000	16,000	16,000	16,000	16,000	16,000
Vehicle Expense	6,000	7,382	7,500	7,688	7,880	8,077	8,279	8,486
City Appreciation Functions	2,000	0	1,000	1,000	1,000	1,000	1,000	1,000
Training	0	5,956	7,000	7,175	7,354	7,538	7,727	7,920
City Planning Services	3,000	3,759	6,000	6,150	6,304	6,461	6,623	6,788
City Beautification Projects	2,000	1,735	2,000	2,050	2,101	2,154	2,208	2,263
C.D.B.G. Funded Projects	6,000	12,303	4,000	6,001	6,002	6,003	6,003	6,003
Printing Costs	10,000	15,531	15,000	15,375	15,759	16,153	16,557	16,971
Postage	6,000	2,586	4,000	4,100	4,203	4,308	4,415	4,526
Liability Insurance Premiums	30,000	24,256	27,000	27,675	28,367	29,076	29,803	30,548
Miscellaneous	0	0	0	0	0	0	0	0
19600 Forest-House in the Woods	0	0	0	0	0	0	0	0
Government Operations	60,000	36,485	35,000	35,875	36,772	37,691	38,633	39,599
Technology	0	28,051	30,000	30,900	31,827	32,782	33,765	34,778
Community Center Payments	15,000	29,949	28,000	28,840	29,705	30,596	31,514	32,460
Rent Payment	0	0	0	0	1	2	2	2
Library Contract Payments	128,611	119,938	145,439	147,621	149,835	152,082	154,364	156,679
27907 California								
Repayment to Water Unfunded Pension	0	0						
TOTAL - GOVERNMENT SERVICES	449,211	528,898	523,179	535,020	545,291	555,801	566,554	577,557

ADMINISTRATION

INDEX

BOOKMARK DESCRIPTION

NARRATIVE DESCRIPTION

LINE ITEM DEFINITIONS

ADMINISTRATION EXPENDITURES – HISTORICAL EXPENDITURES

SUMMARY OF ADOPTED EXPENDITURES COMPARISON OF ALL EXPENDITURES

LONG TERM FINANCIAL PLAN

ORGANIZATION CHART

WAGE & FRINGE BENEFITS – ADMINISTRATION

SUMMARY OF EMPLOYEES DISTRIBUTED BETWEEN MORE THAN 1 FUND

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 8 full-time employees.

The Downtown Development Authority Director/Main Street Manager was previously funded in part by the City totaling 10% of the compensation package, the rest is funded through the DDA Tax Increment Financing. The current FY 2020/21 budget reflects this position being fully funded by the DDA. The majority of the expenditures under this budget are for personnel services.

In FY 2020/21, the overall Administration expenditures increased by \$31,464 dollars or 0.96% compared to the FY 2020/21 budget. The increase in FY 2020/21, is related to the Council decision to approve a 2% general salary increase for all employees, the addition of a part-time code enforcement officer, and addition of a part-time assistant to the city administrator.

GENERAL FUND ADMINISTRATION	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Total - Administration	599,348	711,060	700,521	420,759	742,524	31,464

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 8 full-time employees.

Salaries & Wages – Part-Time: Reflects the costs for any supplemental part-time office help. This includes the part-time code enforcement officer and part-time assistant to the city administrator.

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.

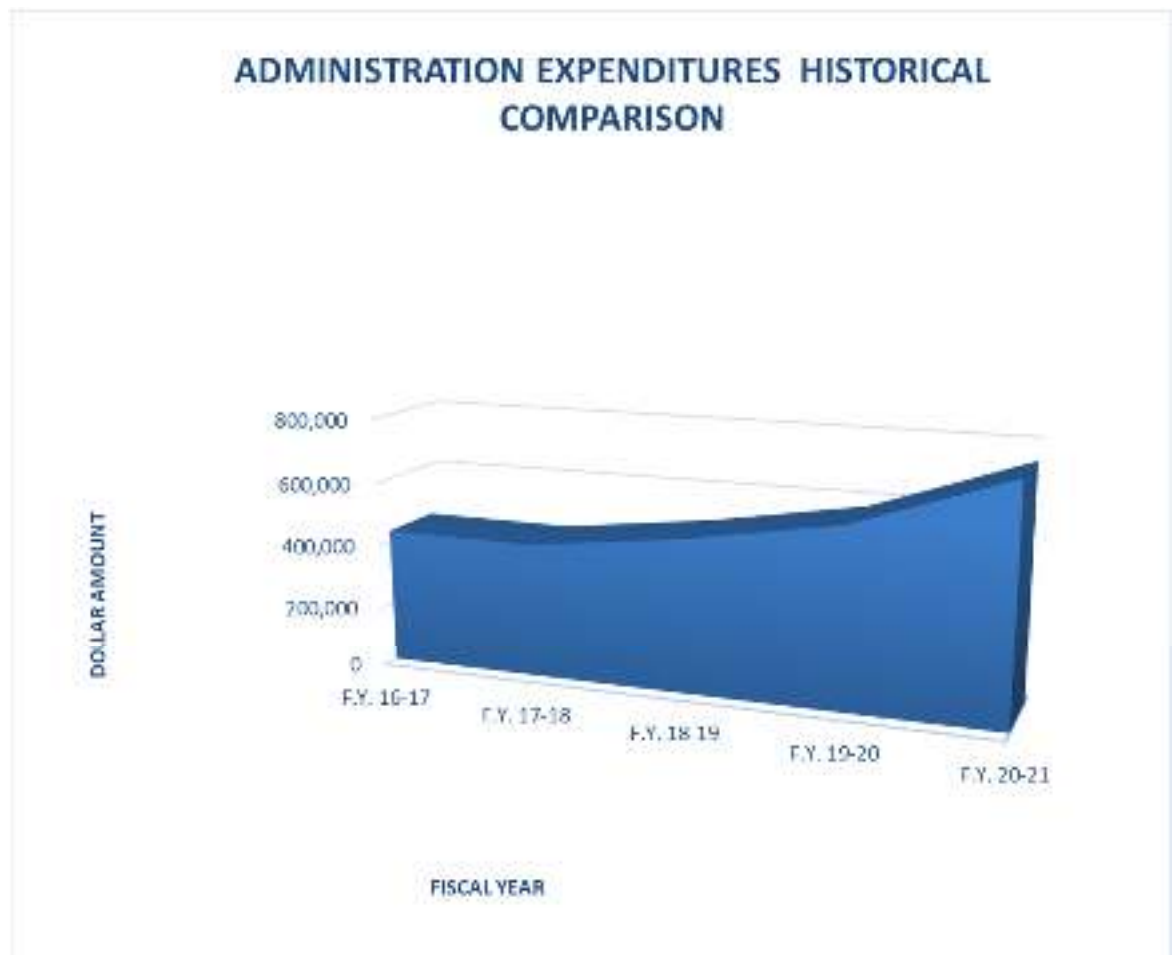
Board of Review: Reflects the costs to compensate Board of Review members for their required service in any given fiscal year.

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. 15-16	398,872
F.Y. 16-17	434,831
F.Y. 17-18	431,083
F.Y. 18-19	490,782
F.Y. 19-20	572,823
F.Y. 20-21	742,524



**CITY OF LATHRUP VILLAGE
SUMMARY OF PROPOSED EXPENDITURES
FY 2020-21**

GENERAL FUND ADMINISTRATION	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Salaries & Wages - Permanent	311,012	369,486	369,486	226,760	366,481	(3,005)
Salaries & Wages - Part Time	2,355	31,664	22,000	-	46,664	15,000
Fringe Benefits	169,232	182,000	182,000	117,771	201,429	19,429
Code Enforcement - Legal Services	12,025	20,000	20,000	7,410	12,000	(8,000)
Elections	14,217	12,000	12,485	6,690	20,000	8,000
Legal Services	55,952	60,000	60,000	28,320	60,000	-
Board of Review	573	560	550	-	600	40
County Equalization Services	33,984	35,350	34,000	33,808	35,350	0
Total - Administration	599,348	711,060	700,521	420,759	742,524	31,464

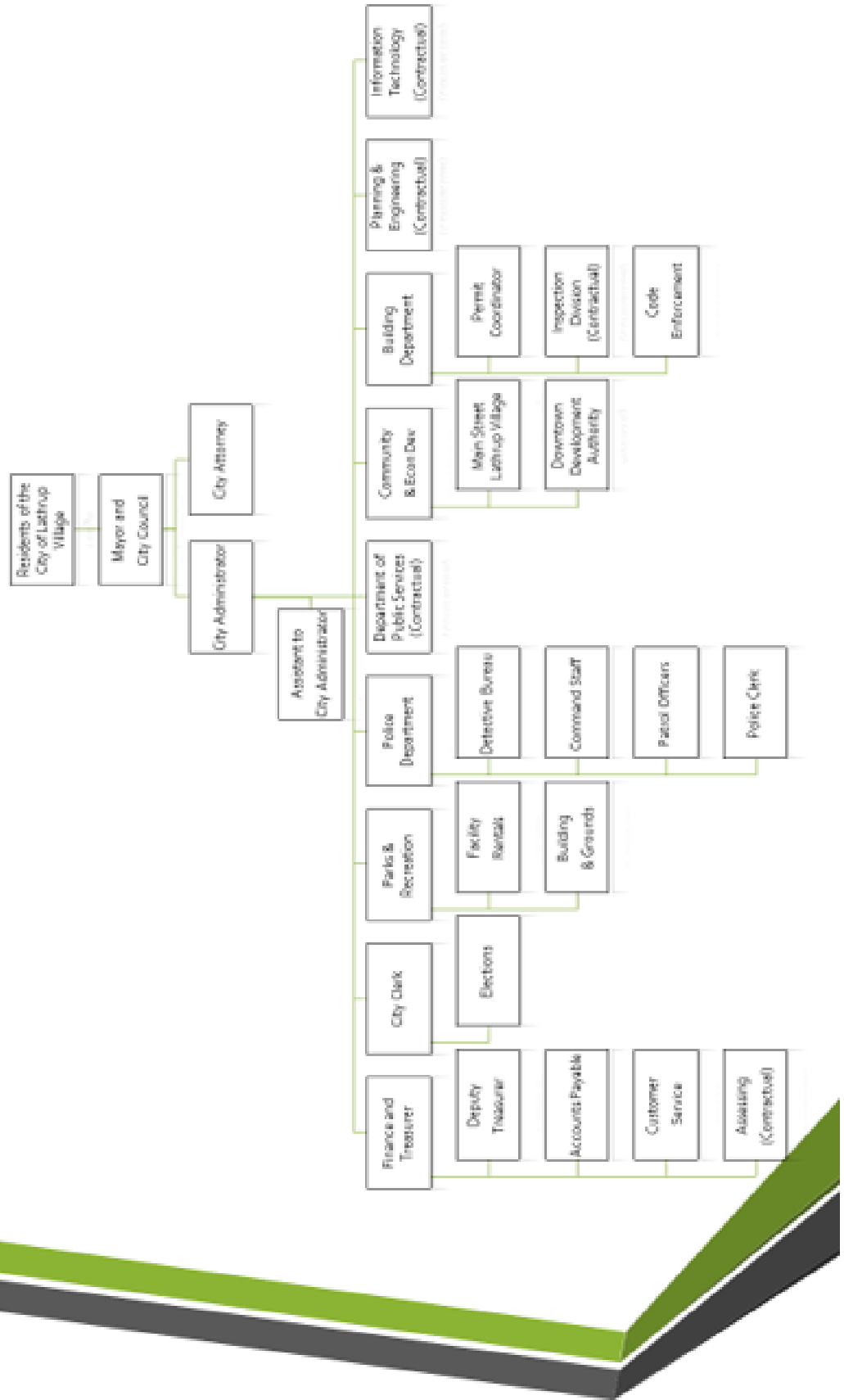
COMPARISON OF ALL EXPENDITURES

ADMINISTRATION	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17	F.Y. 15-16	F.Y. 14-15	F.Y. 13-14
Salaries & Wages - Permanent	369,486	311,012	261,628	215,228	172,185	185,260	195,727
Salaries & Wages - Part Time	31,664	2,355	0	0	6,458	4,795	0
Fringe Benefits	182,000	169,232	133,879	97,388	104,456	123,459	118,871
Code Enforcement Officer	0	0	0	0	0	0	0
Code Enforcement - Legal Services	20,000	12,025	13,520	24,403	19,954	17,936	19,254
Elections	12,000	14,217	11,445	8,706	4,217	8,187	7,113
Legal Services	60,000	55,952	53,925	55,401	35,988	48,624	45,502
Board of Review	560	573	475	350	527	488	560
Training & Seminars	0	0	0	0	0	0	0
County Equalization Services	35,350	33,984	32,801	33,357	33,720	32,889	33,260
Total - Administration	711,060	599,348	507,673	434,831	377,505	421,638	420,287

LONG TERM FINANCIAL PLAN ADMINISTRATION	Actual FY 17-18	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
Salaries & Wages - Full Time		311,012	369,486	380,571	384,376	388,220	392,102	396,023
Salaries & Wages - Part Time	4,000	2,355	31,664	32,614	33,266	33,932	34,610	35,302
Taxes and Fringe Benefits	118,879	169,232	114,947	120,694	126,729	133,066	139,719	146,705
Code Enforcement - Legal	20,000	12,025	20,000	20,000	20,500	21,013	21,538	22,076
Elections	12,000	14,217	12,000	12,300	12,608	12,923	13,246	13,577
Legal Services	60,000	55,952	60,000	60,600	61,206	61,818	62,436	63,061
Board of Review	550	573	560	574	588	603	618	634
County Equalization Services	35,000	33,984	35,350	35,350	36,411	36,775	37,142	37,514
Miscellaneous	0	0	0	1	2	3	3	3
TOTAL - ADMINISTRATION	250,429	599,348	644,007	662,704	675,686	688,351	701,414	714,894

Percentage Increase	-37.216%	139.329%	7.451%	2.903%	1.959%	1.874%	1.898%	1.922%
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City of Lathrup Village – Organization Chart



WAGE & FRINGE BENEFITS - ADMINISTRATION - FY 20-21

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 (63%)	81,310	6,220	3,509	-	6,315	-	5,050	333	211	240	-	21,878
City Treasurer (90%)	81,151	6,208	-	-	1,623	-	7,190	433	243	278	1,951	17,926
Manager Comm & Econ Dev (0%)	-	-	-	-	-	-	-	-	-	-	-	-
City Clerk	58,874	4,504	2,944	-	2,355	-	7,088	497	177	201	-	17,766
AA- Government Operations (100%)	49,042	3,752	2,452	-	981	-	5,934	466	147	168	-	13,899
Deputy Treasurer- Finance (50%)	25,430	1,945	1,271	-	509	-	2,100	204	76	87	-	6,193
AA - Costumer Service	39,010	2,984	1,950	-	780	-	7,571	513	117	133	-	14,049
Retirees Medical Coverage	-	-	-	-	-	-	13,753	-	-	-	-	13,753
Education Reimbursement	-	230	-	3,000	-	-	-	-	-	-	-	3,230
MERS (10) NonUnion	-	-	87,672	-	-	-	-	-	-	-	-	87,672
MERS (11) Non Union Hired After 08	-	-	2,640	-	-	-	-	-	-	-	-	2,640
Total - Administration	366,481	28,266	102,438	3,000	12,563	-	48,687	2,447	971	1,107	1,951	201,429

PT Positions	31,664	2,422	0	0	0	0	0	0	0	0	0	2,422
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WAGE & FRINGE BENEFITS - DDA - FY 20-21

POSITION	SALARY	S.S.	PENSION	Medical Reimburse	I.C.M.A.	LONG.	MEDICAL	VISION/ DENTAL	LIFE AD & D	LTD	SICK PAY	FRINGE TOTAL
City Administrator (10%)	11,138	852	557	-	141	-	802	53	33	38	-	2,476
Treasurer (10%)	9,017	690	-	-	180	-	799	48	27	31	217	1,992
Manager Comm & Econ Dev (100%)	52,530	4,019	2,627	-	1,051	-	12,437	1,539	158	180	-	22,010
Admin Assist- CR (0%)	-	-	-	-	-	-	-	-	-	-	-	-
Farmers Market Coordinator (25%)	10,965	839	548	-	219	-	860	83	33	38	-	2,620
Total - DDA	83,650	6,399	3,732	-	1,591	-	14,898	1,724	251	286	217	29,097

SUMMARY - WAGE & FRINGE BENEFITS - ALL DEPARTMENTS & FUNDS- FY 20-21

	SALARY	S.S.	PENSION	WINTER VAC. PAY	I.C.M.A.	LONG.	MEDICAL	VISION/ DENTAL	LIFE AD & D	LTD	SICK PAY	TOTAL
ADMINISTRATION	366,481	28,266	102,438	3,000	12,563	-	48,687	2,447	971	1,107	1,951	201,429
BUILDING & GROUNDS	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	950,272	72,543	134,747	37,864	19,975	6,550	247,810	8,505	1,265	2,963	9,709	529,777
PUBLIC SERVICES	-	-	6,768	-	-	-	-	-	-	-	-	6,768
RECREATION	32,895	2,516	1,645	-	658	-	2,581	250	99	113	-	7,861
TOTAL - GENERAL FUND	1,349,648	103,325	245,597	40,864	33,196	6,550	299,077	11,202	2,335	4,183	11,659	745,836
DOWNTOWN DEVELOPMENT	83,650	6,399	3,732	-	1,591	-	14,898	1,724	251	286	217	29,097
MAJOR STREETS	5,569	426	5,517	-	501	-	401	26	17	19	-	6,907
LOCAL STREETS	5,569	426	5,517	-	501	-	401	26	17	19	-	6,907
WATER	92,054	1,484	102,294	-	856	-	42,534	134	58	66	-	147,426
SEWER	92,054	1,484	21,248	-	856	-	1,531	134	58	66	-	25,377
GRAND TOTAL - ALL FUNDS	1,628,545	113,544	383,905	40,864	37,501	6,550	358,842	13,246	2,735	4,640	11,876	961,551

SUMMARY OF EMPLOYEES WITH PAY DISTRIBUTED BETWEEN MORE THAN ONE FUND - FY 20-21

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 - 63%	81,310	6,220	3,509	-	6,315	-	5,050	333	211	240	-	21,878
DDA - 10%	11,138	852	557	-	141	-	802	53	33	38	-	2,476
MAJOR STREETS - 5%	5,569	426	278	-	501	-	401	26	17	19	-	1,669
LOCAL STREETS - 5%	5,569	426	278	-	501	-	401	26	17	19	-	1,669
WATER - 6%	6,683	511	334	-	601	-	481	32	20	23	-	2,002
SEWER - 6%	6,683	511	334	-	601	-	481	32	20	23	-	2,002
TOTAL - 100%	116,953	8,947	5,291	-	8,661	-	7,616	502	317	362	-	31,696

Deputy 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 - 50%	25,430	1,945	1,271	-	509	-	2,100	204	76	87	-	6,193
WATER - 25%	12,715	973	636	-	254	-	1,050	102	38	43	-	3,096
SEWER - 25%	12,715	973	636	-	254	-	1,050	102	38	43	-	3,096
TOTAL - 100%	50,859	3,891	2,543	-	1,017	-	4,200	408	153	174	-	12,386

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 (0%)	-	-	-	-	-	-	-	-	-	-	-	-
DDA (100%)	52,530	4,019	2,627	-	1,051	-	12,437	1,539	158	180	-	22,010
TOTAL - 100%	52,530	4,019	2,627	-	1,051	-	12,437	1,539	158	180	-	22,010

Recreation Coordinator/ Market Master	SALARY	S.S.	PENSION	WINTER VAC. PAY	I.M.C.A.	LONG.	MEDICAL	VISION/ DENTAL	LIFE AD & D	LTD	SICK PAY	FRINGE TOTAL
Recreation (General Fund) (75%)	32,895	2,516	2,193	-	658	-	2,581	250	99	113	-	7,861
DDA (25%)	10,965	839	548	-	219	-	860	83	33	38	-	2,620
TOTAL - 100%	43,860	3,355	2,741	-	877	-	3,441	334	132	150	-	10,482

Administrative Assistant/ Government Operations	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 - 100%)	49,042	3,752	2,452	-	981	-	5,934	466	147	168	-	13,899
DDA (Zero%)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL - 100%	49,042	3,752	2,452	-	981	-	5,934	466	147	168	-	13,899

Assistant City Administrator City Treasurer	SALARY	S.S.	PENSION	WINTER VAC. PAY	I.M.C.A.	LONG.	MEDICAL	VISION/ DENTAL	LIFE AD & D	LTD	SICK PAY	FRINGE TOTAL
GENERAL (90%)	81,151	6,208	-	-	1,623	-	7,190	433	243	278	1,951	17,926
DDA (10%)	9,017	690	-	-	180	-	799	48	27	31	217	1,992
TOTAL - 100%	90,168	6,898	-	-	1,803	-	7,989	482	271	308	2,168	19,918

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%)	58,874	4,504	2,944	-	2,355	-	7,088	497	177	201	-	17,766
TOTAL - 100%	58,874	4,504	2,944	-	2,355	-	7,088	497	177	201	-	17,766

BUILDING & GROUNDS

INDEX

BOOKMARK DESCRIPTION

NARRATIVE DESCRIPTION LINE ITEM DEFINITIONS

HISTORICAL COMPARISON

SUMMARY OF ADOPTED EXPENDITURES

COMPARISON OF ALL EXPENDITURES

LONG TERM FINANCIAL PLAN

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 2020/21 are projected to increase by \$24,000. This is primarily due to the increased cleaning and sanitation measures that are being instated in response to the COVID-19 pandemic.

The City switched from a fulltime employee to a part time contractual employee in 2007-08. This continues to work out extremely well due to dedicated and faithful employee(s). The FY 2020/21 budget is a continuation of existing service levels plus an increase to fund work needed to address universal access deficiencies and repairs.

GENERAL FUND BUILDING & GROUNDS	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Total - Building & Grounds	126,770	124,428	125,928	75,489	148,428	24,000

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 part-time services.

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.

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.

Equipment Maintenance & Repairs: Reflects the cost to repair and maintain all building related equipment. Examples would be the heating and air conditioning, kitchen equipment, lighting, elevator, etc.

Parking Lot & Grounds: Reflects the cost to maintain the grounds around the Municipal Building.

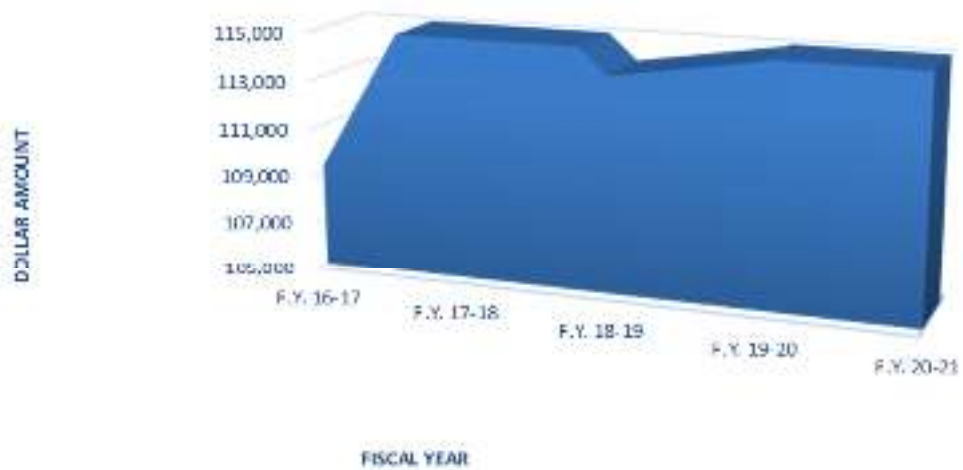
Vehicle Maintenance Expense: Reflects the cost to maintain vehicle used for building and grounds maintenance.

BUILDING & GROUNDS EXPENDITURES

HISTORICAL COMPARISON

FISCAL YEAR	AMOUNT
F.Y. 16-17	104,321
F.Y. 17-18	115,298
F.Y. 18-19	114,468
F.Y. 19-20	113,928
F.Y. 19-20	114,928
F.Y. 20-21	148,428

BUILDING & GROUNDS EXPENDITURES HISTORICAL COMPARISON



**CITY OF LATHRUP VILLAGE
SUMMARY OF PROPOSED EXPENDITURES
FY 2020-21**

GENERAL FUND BUILDING & GROUNDS	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Salaries & Wages - Permanent	-	-	-	-	-	-
Salaries & Wages - Temporary	28,731	31,000	31,000	19,726	56,000	25,000
Fringe Benefits	-	-	-	-	-	-
Workers Compensation Insurance	-	-	-	-	-	-
Building Utilities Billings	43,451	45,000	48,000	30,644	45,000	-
Building Maintenance	42,629	28,000	28,000	14,315	28,000	0
Building Authority Lease Payments	-	-	-	-	-	-
Equipment Maintenance & Repairs	182	2,500	1,000	38	1,500	(1,000)
Parking Lots & Grounds	3,849	10,000	10,000	8,196	10,000	0
Vehicle Maintenance Expense	-	-	-	-	-	-
Building - Grants	7,928	7,928	7,928	2,569	7,928	-
Total - Building & Grounds	126,770	124,428	125,928	75,489	148,428	24,000

COMPARISON OF ALL EXPENDITURES

BUILDING & GROUNDS	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17	F.Y. 15-16	F.Y. 14-15	F.Y. 13-14
Salaries & Wages - Permanent	0	0	0	0	0	0	0
Salaries & Wages - Temporary	31,000	28,731	28,095	30,924	31,091	30,006	29,754
Fringe Benefits	0	0	0	0	0	0	0
Workers Compensation Insurance	0	0	0	0	0	0	0
Building Utilities Billings	45,000	43,451	40,694	26,714	34,466	40,285	33,944
Building Maintenance	28,000	42,629	24,434	21,677	19,203	18,369	26,496
Building Authority Lease Payments	0	0	0	0	0	0	51,700
Capital Expense	0	0	0	0	0	0	0
Equipment Maintenance & Repairs	2,500	182	45	2,873	2,111	1,169	276
Parking Lots & Grounds	10,000	3,849	4,092	8,255	9,570	12,008	14,250
Vehicle Maintenance Expense	0	0	0	0	0	0	0
Energy Project Lighting Hvac's	7,928	7,928	7,928	7,928	7,928	7,928	8,294
Total - Building & Grounds	124,428	126,770	105,288	98,369	104,369	109,765	239,369

LONG TERM FINANCIAL PLAN BUILDING AND GROUNDS	Actual FY 17-18	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
Salaries & Wages - Full Time	0	0	0	0	0	0	0	0
Salaries & Wages - Part Time	31,000	28,731	31,000	31,930	32,249	32,572	32,898	33,226
Taxes and Fringe Benefits	0	0	0	0	0	0	0	0
Workers Compensation	0	0	0	0	0	0	0	0
Building Utilities Billings	40,000	43,451	45,000	46,125	47,278	48,460	49,672	50,913
Building Maintenance	28,000	42,629	28,000	28,280	28,563	28,848	29,137	29,428
Building - Grants-Repayment	7,928	7,928	7,928	7,928	7,928	7,928	7,928	7,928
Building Authority Lease Payments	0	0	0	0	0	0	0	0
Equipment Maintenance & Repairs	2,500	182	2,500	2,525	2,550	2,576	2,602	2,628
Parking Lots and Grounds	5,500	3,849	5,500	5,555	5,611	5,667	5,723	5,781
TOTAL - BUILDING & GROUNDS	114,928	126,770	119,928	122,343	124,179	126,051	127,959	129,904

Percentage Increase	5.154%	10.304%	-5.397%	2.014%	1.501%	1.507%	1.514%	1.520%
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POLICE / PUBLIC SAFETY DEPARTMENT

INDEX

BOOKMARK DESCRIPTION

NARRATIVE DESCRIPTION LINE ITEM DEFINITIONS

HISTORICAL COMPARISON

SUMMARY OF ADOPTED EXPENDITURES

COMPARISON OF ALL EXPENDITURES

LONG TERM FINANCIAL PLAN

WAGE & FRINGE BENEFITS - POLICE

POLICE DEPARTMENT

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 a 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 2020/21 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 2020/21, police expenditures were projected to increase by \$152,368 or 0.93% over FY 2019/20. This reflects the promotion of one officer to Sergeant and the addition of an officer, starting after January 1, 2021 and the Police Officer Association of Michigan bargaining agreement with the City of Lathrup Village.

For FY 2020/21, Fire and Dispatch reflect a two (2%) percent increase with the City of Southfield. For. The Police Department Budget represents 50.6% of the total General Fund expenditures.

DEPARTMENT	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
POLICE DEPARTMENT	1,938,865	2,174,996	2,182,896	1,383,105	2,327,364	152,368
Total - General Fund	3,961,100	4,452,946	4,451,340	2,887,310	4,602,501	149,555

POLICE DEPARTMENT

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.

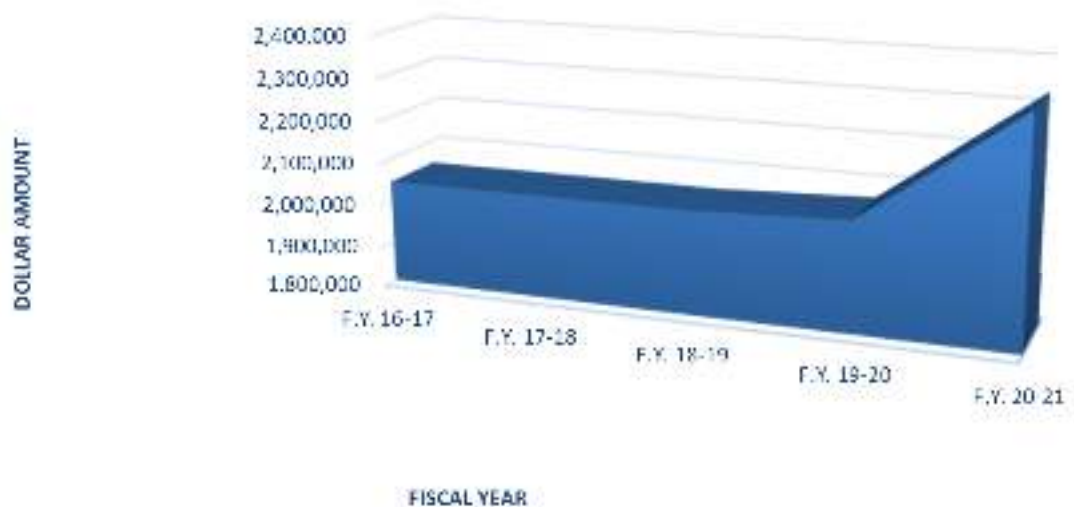
Motorcycle Lease: Reflects the cost for the City's motorcycle program.

PUBLIC SAFETY EXPENDITURES

HISTORICAL COMPARISON

FISCAL YEAR	AMOUNT
F.Y. 15-16	2,205,540
F.Y. 16-17	2,046,770
F.Y. 17-18	2,046,040
F.Y. 18-19	2,046,840
F.Y. 19-20	2,030,530
F.Y. 20-21	2,327,364

PUBLIC SAFETY EXPENDITURES HISTORICAL COMPARISON



CITY OF LATHRUP VILLAGE
SUMMARY OF PROPOSED EXPENDITURES
FY 2020-21

GENERAL FUND PUBLIC SAFETY	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Salaries & Wages - Permanent	596,730	750,641	750,641	469,827	845,272	94,631
Salaries & Wages - O.T.	60,843	60,000	50,000	33,682	50,000	(10,000)
Part Time Employees	109,704	65,000	83,000	71,553	45,000	(20,000)
Fringe Benefits	357,756	435,101	435,101	264,893	529,777	94,676
Unemployment Insurance	197	250	150	4	100	(150)
Police Uniforms & Cleaning	13,897	15,000	15,000	7,856	15,000	0
Workers Compensation Insurance	15,500	15,500	15,500	-	15,800	300
Office Supplies	4,855	5,000	5,000	1,868	5,000	-
Office Machines	3,619	3,000	3,000	1,843	3,000	-
Publications/Document Reducing	690	1,000	1,000	120	1,000	-
Code Enforcement/Training & Supplies	-	-	-	-	-	-
Road Supplies	1,291	2,000	2,000	33	2,000	0
Evidence Supplies	1,122	1,500	1,500	647	1,500	0
Police Reserve Force	725	1,000	1,000	150	1,000	-
Training Programs	14,189	14,000	14,000	6,363	14,000	0
Firearms Training	6,528	4,500	4,500	3,923	4,500	0
Fire Services/Dispatch Payments	656,409	691,824	691,824	451,774	689,623	(2,201)
Telephone Billings	8,896	10,000	10,000	4,652	8,000	(2,000)
Radio Communications Agreements	11,171	16,200	16,200	5,563	16,200	-
Vehicle Maintenance Expense	38,199	40,000	40,000	24,314	37,000	(3,000)
Liability Insurance Premiums	24,000	24,480	24,480	24,480	25,092	612
Memberships & Meetings	3,200	3,500	3,500	2,845	3,500	0
Michigan Job Training Programs	-	2,000	2,000	1,450	2,000	-
Crime Prevention Programs	1,492	3,000	3,000	716	3,000	-
Animal Control	982	1,500	1,500	-	1,000	(500)
Prisoner Lockup	5,871	8,000	8,000	4,500	8,000	-
State of Michigan LEIN Use	-	-	-	-	-	-
Youth & Drug Prevention Programs	999	1,000	1,000	51	1,000	-
Unfunded Pension Liability	-	-	-	-	-	-
Motorcycle Lease	-	-	-	-	-	-
Police Forfeitures	-	-	-	-	-	0
Total - Public Safety	1,938,865	2,174,996	2,182,896	1,383,105	2,327,364	152,368

COMPARISON OF ALL EXPENDITURES

PUBLIC SAFETY	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17	F.Y. 15-16	F.Y. 14-15	F.Y. 13-14
Salaries & Wages - Permanent	750,641	596,730	511,042	582,578	582,153	562,177	552,374
Salaries & Wages - O.T.	60,000	60,843	97,156	141,287	95,285	91,350	114,155
Salaries & Wages - Part Time	65,000	109,704	155,024	175,650	197,093	202,419	192,292
Fringe Benefits	435,101	357,756	343,914	346,015	362,683	404,801	437,699
Unemployment Insurance	250	197	96	97	314	2,536	8,542
Uniforms	15,000	13,897	7,998	9,890	13,146	4,627	11,221
Workers Compensation Insurance	15,500	15,500	14,500	11,911	6,768	8,536	8,705
Office Supplies	5,000	4,855	3,940	3,737	3,466	4,392	3,467
Office Machines	3,000	3,619	4,222	1,496	1,712	1,165	1,235
Publications/Document Reducing	1,000	690	949	118	2,558	455	0
Code Enforcement/Training & Supplies	0	0	0	0	0	0	0
Road Supplies	2,000	1,291	1,790	1,668	1,096	2,083	1,716
Evidence Supplies	1,500	1,122	2,203	204	695	1,594	719
Police Reserve Force	1,000	725	2,045	0	1,539	894	1,703
Training Programs	14,000	14,189	6,135	2,265	1,236	959	1,942
Firearms Training	4,500	6,528	4,747	2,604	3,672	3,113	3,835
Fire Services Contract Payments	691,824	656,409	649,910	636,563	624,673	624,673	624,703
Telephone Billings	10,000	8,896	9,320	9,352	8,857	18,880	14,870
Radio Communications Agreements	16,200	11,171	13,390	10,341	11,040	11,432	13,846
Vehicle Maintenance Expense	40,000	38,199	47,724	29,653	47,206	43,354	44,885
Liability Insurance Premiums	24,480	24,000	24,000	24,280	22,560	24,918	23,730
Memberships & Meetings	3,500	3,200	3,178	2,558	814	3,156	774
Michigan Job Training Programs	2,000	0	2,895	195	2,455	545	250
Crime Prevention Programs	3,000	1,492	3,051	2,149	607	771	978
Animal Control Contract with Berkley	1,500	982	774	509	124	804	770
Prisoner Lockup	8,000	5,871	695	0	2,270	9,029	12,352
State of MI LEIN Use	0	0	0	0	0	0	0
Youth & Drug Prevention Programs	1,000	999	734	0	183	337	423
Unfunded Pension Liability	0	0	0	0	250,671	337	423
Motorcycle Lease	0	0	0	0	0	337	423
Police Forfeitures	0	0	34,523	76,509	40,633	0	0
Total - Public Safety	2,174,996	1,938,865	1,945,955	2,071,631	2,285,508	2,029,674	2,078,032

LONG TERM FINANCIAL PLAN PUBLIC SAFETY	Actual FY 17-18	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
Salaries & Wages - Full Time	621,363	596,730	750,641	773,160	788,623	804,396	820,484	836,893
Salaries & Wages - Overtime	75,000	60,843	60,000	61,800	63,036	64,297	65,583	66,894
Salaries & Wages - Part Time	146,290	109,704	50,000	51,500	52,530	53,581	54,652	55,745
Taxes and Fringe Benefits	378,232	357,756	435,101	446,351	458,542	475,181	491,820	508,459
Unemployment Insurance	700	197	700	4,948	5,047	5,148	5,251	5,356
Uniforms	10,000	13,897	15,000	15,375	15,759	16,153	16,557	16,971
Workers Compensation Insurance	11,500	15,500	15,500	15,888	16,285	16,692	17,109	17,537
Office Supplies	5,000	4,855	5,000	5,125	5,253	5,384	5,519	5,657
Office Machines	5,000	3,619	3,000	3,075	3,152	3,231	3,311	3,394
Publications/Document Reducing	1,000	690	1,000	1,000	1,000	2,500	2,500	2,500
Code Enforcement/Training & Supplies	0	0	0	0	0	0	0	0
Road Supplies	2,000	1,291	2,000	2,050	2,101	2,154	2,208	2,263
Evidence Supplies	1,500	1,122	1,500	1,538	1,576	1,615	1,656	1,697
Police Reserves	1,000	725	1,000	1,000	1,000	1,000	1,000	1,000
Training Programs	14,000	14,189	14,000	14,350	14,709	15,076	15,453	15,840
Firearms Training	4,500	6,528	4,500	4,500	4,613	4,613	4,613	4,613
Fire Services/Dispatch Contracts	676,101	656,409	689,623	703,415	710,450	717,554	724,730	731,977
Telephone Billings	10,000	8,896	10,000	10,250	10,506	10,769	11,038	11,314
Radio Communications	16,200	11,171	16,200	16,200	16,443	16,690	16,940	17,194
Vehicle Maintenance Expense	40,000	38,199	40,000	40,000	40,400	40,804	41,212	41,624
Liability Insurance Premiums	24,000	24,000	24,480	25,092	25,719	26,362	27,021	27,697
Memberships and Meetings	3,500	3,200	3,500	3,553	3,606	3,660	3,715	3,770
302 Michigan Job Training Programs	0	0	800	800	800	800	800	800
Crime Prevention Programs	3,000	1,492	3,000	3,075	3,152	3,231	3,311	3,394
Animal Control	1,000	982	1,500	1,500	1,500	1,500	1,500	1,500
Police Forfeitures	0	0	0	0	0	0	0	0
Prisoner Lockup	5,000	5,871	8,000	12,000	12,000	12,000	12,000	12,000
State of Michigan LEIN Use	0	0	0	0	0	0	0	0
Youth & Drug Prevention Program	750	999	1,000	1,000	1,000	1,000	1,000	1,000
Motorcycle Lease	0	0	0	0	0	0	0	0
Unfunded Pension Liability								
TOTAL - PUBLIC SAFETY	2,056,636	1,938,865	2,157,045	2,218,544	2,258,801	2,305,390	2,350,983	2,397,090
Percentage Increase	2.948%	-5.726%	11.253%	2.851%	1.815%	2.063%	1.978%	1.961%

WAGE & FRINGE BENEFITS - POLICE DEPARTMENT - FY 20-21

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			30,850									30,850
Police Chief	100,521	7,690		4,639	2,010	1,625	25,864	1,637	302	344	2,320	46,431
Segeant	84,221	6,443		3,887	2,527	1,100	15,977	1,077	75	288	1,944	33,317
Officer 1	77,377	5,919	6,190	3,571	2,321	550	3,000	-	75	265	-	21,892
Officer 2	75,874	5,804	6,070	3,502	2,276	550	5,571	454	75	259	1,944	26,505
Officer 3	54,125	4,141	4,330	2,498	1,624	-	5,218	315	75	185	-	18,385
Officer 4	75,874	5,804	-	3,502	-	1,625	31,217	1,557	75	259	1,751	45,790
Officer 5	53,074	4,060	4,246	2,450	1,592	-	6,955	401	75	182	-	19,961
Officer 6	46,839	3,583	3,747	2,162	1,405	-	3,000	-	75	160	-	14,132
Officer 7	75,874	5,804	6,671	3,502	-	1,100	12,133	497	75	259	1,751	31,793
Officer 8	46,839	3,583	3,747	2,162	1,405	-	4,979	303	75	160	-	16,414
Officer 9	45,000	3,443	-	-	-	-	-	-	-	-	-	3,443
PT Police Clerk	46,080	3,525	3,686	-	922	-	7,088	111	138	158	-	15,628
Vac - Sgt	83,386	6,379	6,671	3,849	2,502	-	15,980	1,077	75	285	-	36,817
FT Officer	23,188	1,774	3,710	2,140	1,391	-	15,980	1,077	75	159	-	13,152.73
Overtime	60,000	4,590	3,600	-	-	-	-	-	-	-	-	8,190
Retirees Medical Insurance	-	-	-	-	-	-	94,849	-	-	-	-	94,849
Michigan Med Stat Fee	-	-	-	-	-	-	-	-	-	-	-	-
Detective Pay	2,000	153	-	-	-	-	-	-	-	-	-	-
Boot Allowance							-					1,000
PT Total	45,000	3,443	-	-	-	-	-	-	-	-	-	3,443
Full Time	905,272	52,832	134,747	37,864	19,975	6,550	247,810	8,505	1,265	2,963	9,709	525,335
Total - Public Safety	950,272	72,543	134,747	37,864	19,975	6,550	247,810	8,505	1,265	2,963	9,709	529,777

PUBLIC SERVICES

INDEX

BOOKMARK DESCRIPTION

NARRATIVE DESCRIPTION

LINE ITEM DEFINITIONS

HISTORICAL COMPARISON

SUMMARY OF ADOPTED EXPENDITURES

COMPARISON OF ALL EXPENDITURES

LONG TERM FINANCIAL PLAN

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 2020/21, Public Services expenditures reflects an increase 1%. The 2020/21 budget continues the services that have been provided over the previous years, including leaf collection.

GENERAL FUND PUBLIC SERVICES	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Total - Public Services	464,560	525,249	525,249	312,417	567,507	42,258

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

- General Fund 31.32%
- Major Streets 16.17%
- Local Streets 16.17%
- Water Fund 18.17%
- Sewer Fund 18.17%

The total contract with Lathrup Services in FY2019/20 was \$395,911. In FY 2020/21 the amount is \$399,870. This represents a 1% increase.

CITY OF LATHRUP VILLAGE SUMMARY OF PROPOSED EXPENDITURES FY 2020-21						
CONTRACTUAL SERVICES	ACTUAL FY 18-19	BUDGETED FY 19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
General- Public Services	102,336	123,999	123,999	93,000	125,239	1,240
General- Refuse	-	-	-	0	0	0
Major Streets	52,853	64,019	64,019	48,014	64,659	640
Local Streets	52,853	64,019	64,019	48,014	64,659	640
Water	59,397	71,937	71,937	53,953	72,656	719
Sewer	59,397	71,937	71,937	53,953	72,656	719
General- Govt. Services-Insurance	0	0			0	0
TOTAL	326,836	395,911	395,911	296,933	399,870	3,959

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.

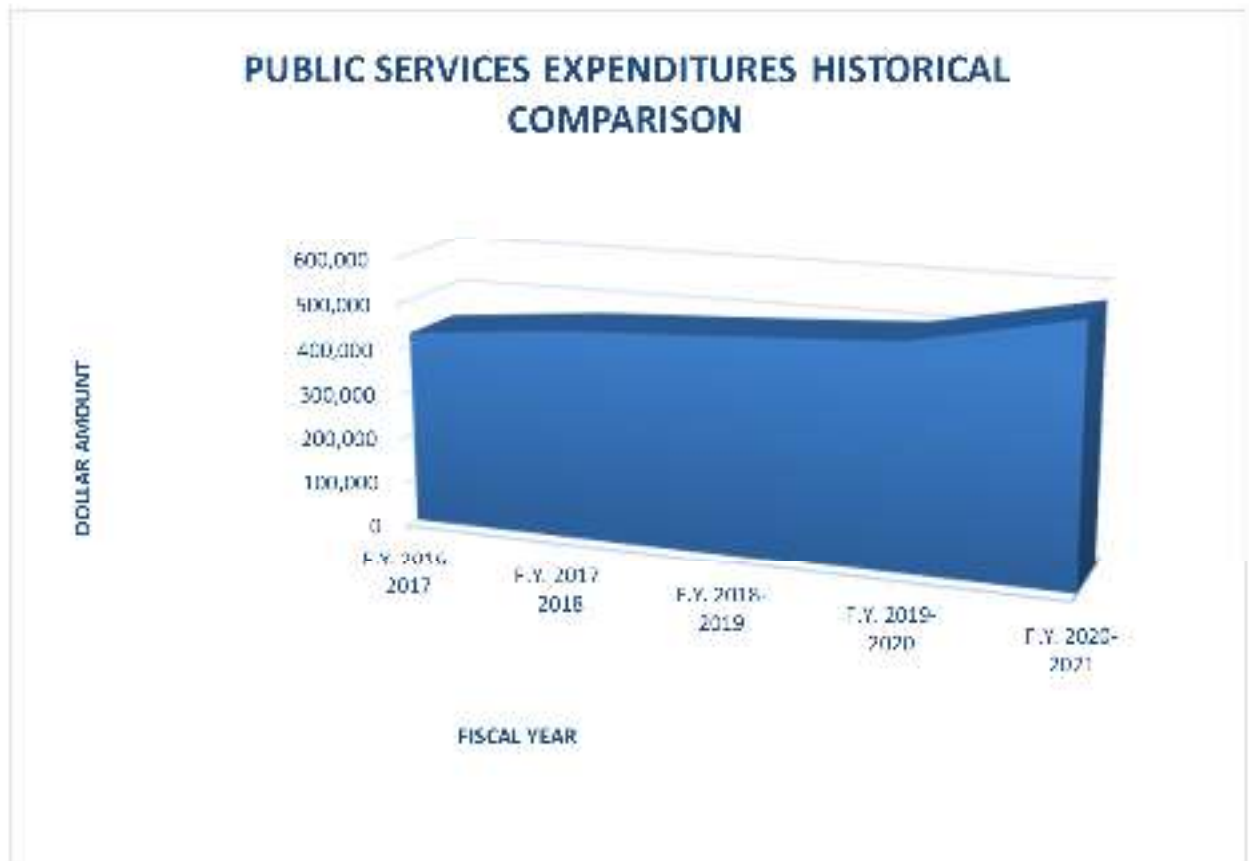
REFUSE COLLECTION & DISPOSAL:

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. 2015-2016	455,562
F.Y. 2016-2017	427,821
F.Y. 2017-2018	459,563
F.Y. 2018-2019	476,294
F.Y. 2019-2020	424,103
F.Y. 2020-2021	567,507



**CITY OF LATHRUP VILLAGE
SUMMARY OF PROPOSED EXPENDITURES
FY 2020-21**

GENERAL FUND PUBLIC SERVICES	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Fringe Benefits (MERS)	5,332	4,250	4,250	3,908	6,768	2,518
DPS Utilities For Reimbursement	19,155	21,000	21,000	10,899	21,000	-
Equipment Maintenance	5,335	3,000	3,000	2,602	3,000	-
Park Maintenance	494	5,000	5,000	-	5,000	-
Sidewalk Maintenance Program	114	2,500	2,500	-	30,000	27,500
Vehicle Expense	-	-	-	-	-	-
Subtotal - Public Services	30,431	35,750	35,750	17,409	65,768	30,018
CONTRACTUAL SERVICES	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Miscellaneous		-			-	-
Subtotal- Contractual Services	102,369	123,999	123,999	82,666	125,239	1,240
LEAF COLLECTION	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Refuse Equipment & Roll-Off Expenses	5,172	5,000	5,000	3,481	4,500	(500)
Subtotal - Leaf Collection	5,172	5,000	5,000	3,481	4,500	(500)
REFUSE COLLECTION & DISPOSAL	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
SOCRRA Refuse Collection Contract	326,589	360,500	360,500	208,861	372,000	11,500
Subtotal - Refuse Collection & Disposal	326,589	360,500	360,500	208,861	372,000	11,500
Total - Public Services	464,560	525,249	525,249	312,417	567,507	42,258
ELIGIBLE FOR REFUSE MILLAGE	331,761	365,500	365,500	212,342	376,500	11,000
FUNDED THROUGH GENERAL FUND	132,799	159,749	159,749	100,075	191,007	31,258

COMPARISON OF ALL EXPENDITURES

PUBLIC SERVICES	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17	F.Y. 15-16	F.Y. 14-15	F.Y. 13-14
DPS							
Salaries & Wages - Permanent		0	0	0	53,584	56,609	52,541
Salaries & Wages - Temporary	0	0	0	0	0	0	0
Fringe Benefits	4,250	5,332	1,204	643	2,342	32,303	26,011
Workers Compensation Insurance	0	0	0	0	0	516	6,556
Office Supplies	0	0	0	0	0	77	64
Vehicle Expense	0	0	0	0	0	0	0
Equipment Maintenance	0	5,335	7,046	0	49,224	49,469	40,034
Park Maintenance	2,500	494	1,837	650	4,669	1,612	5,673
Tree Maintenance	0	0	0	0	1,087	0	26
Sidewalk Maintenance Program	0	114	0	0	0	650	0
Capital Expense	0	0	0	0	0	0	0
Contractual Services	99,840	102,369	102,367	100,655			
Utilities	3,000	19,155	17,892	20,403			
Total - DPS	109,590	132,799	130,346	122,351	110,906	141,236	130,905

LEAF COLLECTION

Salaries & Wages - Temporary	0	0	0	0	9,477	10,632	9,440
Miscellaneous	0	0	0	0	1,682	1,592	1,161
Refuse Equipment & Roll-Off Expense	5,000	5,172	9,023	8,799	7,608	5,655	6,411
Total - Leaf Collection	5,000	5,172	9,023	8,799	18,768	17,879	17,012

REFUSE COLLECTION & DISPOSAL

Refuse Collection Contract	0	0	0	0		0	0
SOCRRRA Disposal Tipping Fees	360,500	326,589	316,613	284,375	270,406	274,140	264,613
Total - Refuse Collection & Disposal	360,500	326,589	316,613	284,375	270,406	274,140	264,613
Total - Public Services	475,090	464,560	455,982	415,525	401,557	403,813	423,728

LONG TERM FINANCIAL PLAN DPS/PUBLIC SERVICES	Actual FY 17-18	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
Salaries & Wages - Full Time	0	0	0	0	0	0	0	0
Salaries & Wages - Part Time	0	0	0	1	2	3	3	3
Taxes and Fringe Benefits	500	5,332	4,250	4,378	4,596	4,826	5,068	5,321
Workers Compensation Insurance	0	0	0	0	0	0	0	0
Office Supplies	0	0	0	0	0	0	0	0
Vehicle Expense	0	0	0	0	0	0	0	0
Equipment Maintenance	2,500	5,335	2,500	2,563	2,627	2,692	2,760	2,829
Park Maintenance	5,000	494	5,000	5,125	5,253	5,384	5,519	5,657
Tree Maintenance	0	0	0	0	0	0	0	0
Sidewalk Maintenance	2,500	114	2,500	2,563	2,627	2,692	2,760	2,829
Contractual Services	102,336	102,369	123,999	126,479	129,009	131,589	134,221	136,905
Utilities	21,000	19,155	21,000	21,525	22,063	22,615	23,180	23,760
TOTAL - DPS	133,836	132,799	159,249	162,632	166,176	169,802	173,509	177,302
LEAF COLLECTION	Actual FY 17-18	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
Salaries & Wages - Temp	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Refuse Equipment & Roll-Off Expense	11,000	5,172	6,000	6,000	6,000	6,000	6,000	6,000
TOTAL - LEAF COLLECTION	11,000	5,172	6,000	6,000	6,000	6,000	6,000	6,000
REFUSE COLLECTION	Actual FY 17-18	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
SOCRRA - Tipping Fees	350,000	326,589	360,500	371,315	382,454	393,928	405,746	417,918
Refuse Collection Contract	0	0	0	0	0	0	0	0
TOTAL - REFUSE COLLECTION	350,000	326,589	360,500	371,315	382,454	393,928	405,746	417,918
TOTAL - PUBLIC SERVICES	494,836	464,560	525,749	539,947	554,631	569,730	585,255	601,221
Percentage Increase	19.094%	-6.118%	13.171%	2.701%	2.719%	2.722%	2.725%	2.728%

WAGE & FRINGE BENEFITS - PUBLIC SERVICES - FY 20-21

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%)	-		6,768	-	-	-	-	-	-	-	-	6,768
Part time	-	-	-	-	-	-	-	-	-	-	-	-
Contingency Upon Advancement	-	-	-	-	-	-	-	-	-	-	-	-
OT												
Lathrup Services, LLC	0	0	0	0	0	0	0	0	0	0	0	0
Total - Public Services	-	-	6,768	-	-	-	-	-	-	-	-	6,768

RECREATION

INDEX

BOOKMARK DESCRIPTION

NARRATIVE DESCRIPTION LINE ITEM DEFINITIONS

HISTORICAL COMPARISON

SUMMARY OF ADOPTED EXPENDITURES

COMPARISON OF ALL EXPENDITURES

LONG TERM FINANCIAL PLAN

RECREATION DEPARTMENT

The Recreation budget contains expenditures for all leisure time 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.

Overall, recreation expenditures decreased by \$20,607 or 20.46% in FY 2020/21. This is primarily attributed to the COVID-19 pandemic and the Governor's Executive Orders for anyone who "non-essential" to stay at home for their own safety and the safety of others.

A new Coordinator for Parks and Recreation was appointed in March 2019. There were in the process of starting up new youth and senior programming. Since the City hired a new Parks & Recreation Coordinator, we were seeing an increase in collaboration between the Parks and Recreation, the DDA, and our business and property owners.

Unfortunately, there is great uncertainty relative to the ability to have public gatherings, offer programming, host events, or rent the Community Room or facilities. Reductions in expenses, as well as, revenues are reflected in the FY 2020/21 budget.

The new director has already demonstrated positive energy and creative thinking that is necessary to keep building upon our past and current successes. These new opportunities, combined with the continuation of functions from past years, makes Lathrup Village's Recreation Department one of the most vibrant in the area

GENERAL FUND RECREATION	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Total - Recreation	63,139	100,713	96,713	60,520	80,106	(20,607)

RECREATION DEPARTMENT

LINE ITEM DEFINITIONS

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

Salaries & Wages: Reflects the cost for full-time services, mainly for the services of the Recreation Coordinator. The DDA covers 10% of the salary for the Recreation Director.

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.

Bus Transportation: Reflects the cost for transportation services for various programs. This item also reflects the use of SMART credits.

Adult Programs: Reflects costs for dance and fitness classes and contracting for the instructors.

Special Programs/Sporting Events: Reflects the anticipated registration for various sporting events and outings arranged by the department.

Senior Activities: Includes the Free Lunch of the Month and selected theater trips.

Children/Youth Activities: Reflects the cost for children and youth, activities, such as dance classes, play hours, use of the recreation games, etc.

Community Events: Reflects the cost for the numerous special events; Santa's Arrival, Breakfast with the Bunny, Summer in the Village, the Fall Family Fest, Senior Dinner, City Hall Tea, Caribbean Festival and many other activities and events currently in the planning stages.

Community Center Expense: Now under Community Room Budget

Fitness Center: Reflects the cost for the operation of the City's Fitness Center.

Recreation Center: Reflects the cost for the operation of the Recreation Center in the lower level of the Municipal Building.

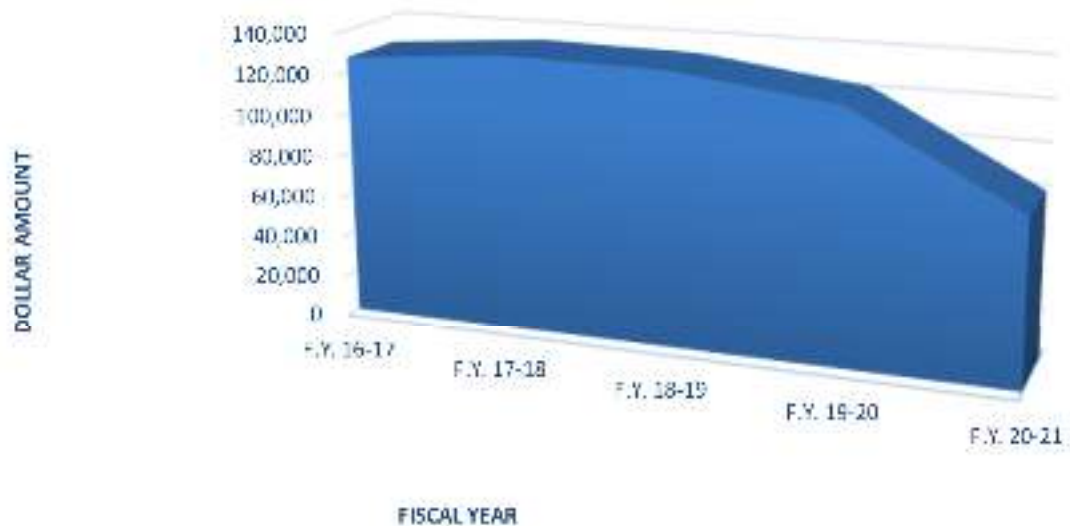
Grant Funded Programs: Reflects the cost to track expenditures for grant funded programs.

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.

HISTORICAL COMPARISON RECREATION EXPENDITURES

FISCAL YEAR	AMOUNT
F.Y. 16-18	119,879
F.Y. 18-17	126,744
F.Y. 17-16	102,622
F.Y. 18-16	161,876
F.Y. 19-20	121,610
F.Y. 20-21	80,106

RECREATION EXPENDITURES HISTORICAL COMPARISON



CITY OF LATHRUP VILLAGE
SUMMARY OF PROPOSED EXPENDITURES
FY 2020-21

GENERAL FUND RECREATION	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Salaries & Wages	20,577	32,250	32,250	21,408	32,895	645
Fringe Benefits	5,796	8,213	8,213	6,156	7,861	(352)
Workers Compensation Insurance	500	1,000	1,000	-	800	(200)
Office Supplies	229	250	250	75	250	-
Bus Transportation Services	-	3,000	2,500	1,420	3,000	-
Adult Programs	7,069	20,000	15,000	3,282	1,000	(19,000)
Special Programs/Sporting Events	574	-	-	-	-	-
Senior Activities	5	500	500	100	6,000	5,500
Children/Youth Activities	-	-	-	-	1,000	1,000
Community Events	21,280	25,000	27,000	23,578	20,000	(5,000)
Community Center Expense	-	-	-	-	-	-
Fitness Center	-	500	-	-	-	(500)
Recreation Center	-	-	-	-	-	-
Childrens Garden	-	-	-	-	-	-
Grant Funded Programs	-	-	-	-	-	-
Concerts in the Park	7,108	10,000	10,000	4,500	7,300	(2,700)
Total - Recreation	63,139	100,713	96,713	60,520	80,106	(20,607)

COMPARISON OF ALL EXPENDITURES

RECREATION	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17	F.Y. 15-16	F.Y. 14-15	F.Y. 13-14
Salaries & Wages - Temporary	32,250	20,577	28,460	29,723	35,971	35,971	36,690
Fringe Benefits	8,213	5,796	12,423	19,251	17,613	13,064	10,941
Workers Compensation Insurance	1,000	500	1,009	468	454	454	413
Office Supplies	250	229	30	284	639	267	1,128
Bus Transportation Services	3,000	0	3,692	817	1,958	784	0
Park Development Expense	0	0	0	0	0	0	0
Other Recreation Programs	20,000	7,069	13,388	24,899	27,666	27,797	35,731
Special Programs/Sporting Events	0	574	7,693	3,474	3,787	4,030	1,981
Senior Programs	500	5	434	4,197	3,195	3,619	1,618
Children/Youth Activities	0	0	0	0	0	0	0
Community Events	25,000	21,280	14,520	14,796	14,606	17,690	13,717
Community Center Expense	0	0	0	0	0	0	0
Fitness Center	500	0	14,916	260	1,321	6,151	7,102
Recreation Center	0	0	0	0	0	0	0
Childrens Garden	0	0	0	0	0	0	0
Grant Funded Programs	0	0	0	0	0	0	0
Concerts in the Park	10,000	7,108	8,816	9,835	9,877	8,695	8,012
Total - Recreation	100,713	63,139	105,381	108,003	117,087	118,522	117,333

LONG TERM FINANCIAL PLAN RECREATION	Actual FY 17-18	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
Salaries & Wages	30,900	20,577	32,250	33,218	33,550	33,885	34,224	34,566
Fringe Benefits	9,916	5,796	8,213	8,459	8,671	8,888	9,110	9,338
Workers Compensation Insurance	500	500	1,000	1,025	1,051	1,077	1,104	1,131
Office Supplies	500	229	500	513	525	538	552	566
Bus Transportation	3,000	0	3,000	3,075	3,152	3,231	3,311	3,394
Sporting Events	7,000	574	0	0	0	0	0	0
Recreation Activities	35,000	7,069	20,000	20,000	20,000	20,000	20,000	20,000
Special Programs	0	0	0	0	0	0	0	0
Senior Activities	1,000	5	1,000	5,000	5,001	5,002	5,002	5,002
Children/Youth Activities	0	0	0	0	0	0	0	0
Community Events	20,000	21,280	20,000	18,000	18,000	18,000	18,000	18,000
Fitness Expense	1,000	0	500	1,500	1,500	1,500	1,500	1,500
Recreation Supplies/Other Programs	0	0	0	0	0	0	0	0
Summer Camp Program	0	0	0	0	0	0	0	0
Grant Funded Programs	0	0	0	0	0	0	0	0
Concerts in the Park	13,000	7,108	10,000	10,000	10,000	10,000	10,000	10,000
Community Center Expense	0	0	0	0	0	0	0	0
TOTAL - RECREATION	121,816	63,139	96,463	100,789	101,449	102,121	102,803	103,497

GENERAL CONTINGENCIES **& CAPITAL PURCHASES**

INDEX

BOOKMARK DESCRIPTION

NARRATIVE DESCRIPTION

LINE ITEM DEFINITIONS

HISTORICAL COMPARISON

SUMMARY OF ADOPTED EXPENDITURES

COMPARISON OF ALL EXPENDITURES

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. A detail 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. Note that the budget does contain a transfer of \$149,200 for local road funding.

DEPARTMENT	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
CONTINGENCIES & CAPITAL FUND	239,520	306,762	306,762	306,762	245,821	(60,941)

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.

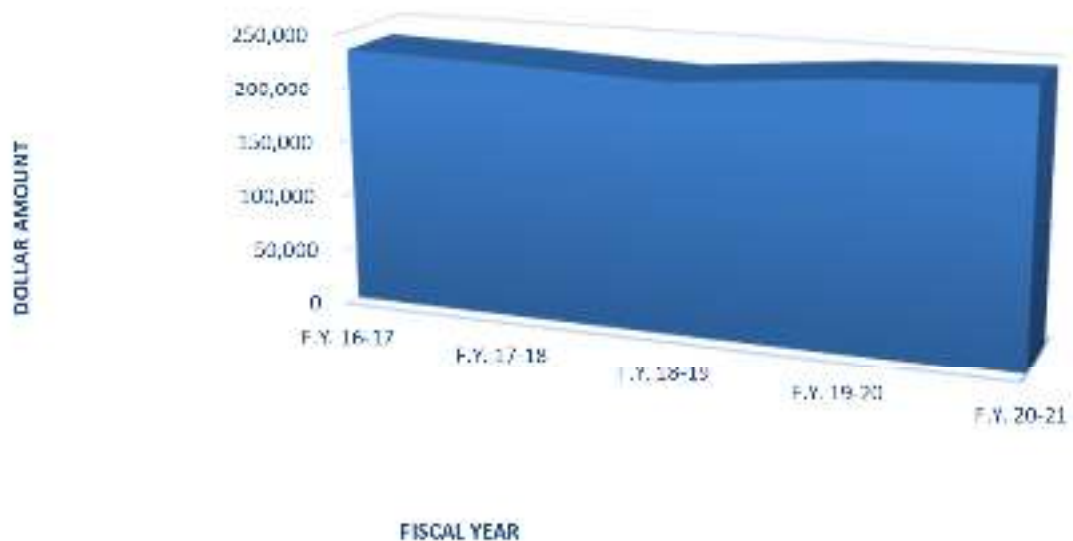
Transfer to Local Street Fund: Reflects the amount of General Fund money to be transferred into the Local Street Fund for street maintenance. This reflects 1 mil from the General Operating millage.

CONTINGENCIES & RESERVES EXPENDITURES

HISTORICAL COMPARISON

FISCAL YEAR	AMOUNT
F.Y. 14-16	206,873
F.Y. 15-16	243,602
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	245,821

CONTINGENCIES & RESERVES EXPENDITURES HISTORICAL COMPARISON



SUMMARY OF PROPOSED EXPENDITURES

FY 2020-21

GENERAL FUND CONTINGENCIES & CAPITAL	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
GENERAL CONTINGENCIES						
Miscellaneous	-	-	-	-	-	-
TIF Capture To DDA	-	-	-	-	-	-
Total - General Contingencies	-	-	-	-	-	-
CAPITAL PURCHASES & TRANS.						
Capital Reserves	94,100	112,950	112,950	112,950	96,621	(16,329)
Transfer to Local Street Fund	145,420	193,812	193,812	193,812	149,200	(44,612)
Transfer to Local Streets GF Reserve	-	-	-	-	-	-
						-
Total - Capital Purchases & Trans.	239,520	306,762	306,762	306,762	245,821	(60,941)
Total - Contingencies & Capital	239,520	306,762	306,762	306,762	245,821	(60,941.00)

COMPARISON OF ALL EXPENDITURES

CONTINGENCY & RESERVES	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17	F.Y. 15-16	F.Y. 14-15	F.Y. 13-14
Miscellaneous	0	0	0	0	0	0	0
Budget Stabilization Fund	0	0	0	0	0	0	0
Total - Contingencies	0	0	0	0	0	0	0
CAPITAL RESERVE FUND							
Miscellaneous	0	0	0	0	0	0	0
Capital Reserves	112,950	94,100	91,500	0	117,000	15,000	0
Transfer to Local Streets 2 mils	193,812	145,420	134,269	205,892	91,611	90,000	90,000
Transfer to Local Streets GF Reserve	0	0	0	0	0	0	0
Transfer to Sewer Fund	0	0	0	0	0	0	0
Total - Reserves	306,762	239,520	225,769	205,892	208,611	105,000	90,000
Total - Contingency & Reserves	306,762	239,520	225,769	205,892	208,611	105,000	90,000

LONG TERM FINANCIAL PLAN

CONTINGENCY AND RESERVE GENERAL CONTINGENCY	Actual FY 17-18	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
Miscellaneous	0	0	0	0	0	0	0	0
Transfer to Other funds	0	0	0	0	0	0	0	0
TOTAL - GENERAL CONTINGENCY	0	0	0	0	0	0	0	0
CAPITAL RESERVE FUND	Actual FY 17-18	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
Capital Purchases	94,100	94,100	112,950	40,000	15,000	15,000	15,000	15,000
Transfer to Local Street Fund	145,420	145,420	193,812			190,000	190,000	190,000
Transfer to Sewer	0	0	0	0	0	0	0	0
TOTAL - CAPITAL RESERVE FUND	239,520	239,520	306,762	40,000	15,000	205,000	205,000	205,000
TOTAL - CONTINGENCY & RESERVE	239,520	239,520	306,762	40,000	15,000	205,000	205,000	205,000
Percentage Increase	-3.4%	0.0%	28.1%	-87.0%	-62.5%	1266.7%	0.0%	0.0%

MAJOR STREETS

INDEX

BOOKMARK DESCRIPTION

REVENUES

NARRATIVE DESCRIPTION

SUMMARY OF REVENUES

FUND BALANCE

SUMMARY OF ALL REVENUES

LONG TERM FINANCIAL PLAN - REVENUES

EXPENDITURES

NARRATIVE DESCRIPTION

LINE ITEM DEFINITIONS

HISTORICAL COMPARISON

SUMMARY OF ADOPTED EXPENDITURES

WAGE & FRINGE BENEFITS - MAJOR STREETS

COMPARISON OF EXPENDITURES

FUND BALANCE

LONG TERM FINANCIAL PLAN

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 \$3,209 from FY 2019/20 levels. This is due additional Act 51 dollars provided by the state. There is the possibility of a reduction in this revenue due to the economic impact of the COVID-19 pandemic.

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 2020/21 at year-end is estimated at \$445,332.

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 repair will continue as outlined.

MAJOR STREETS	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Total - Major Street Revenues	317,803	386,386	386,386	141,049	389,595	3,209

**CITY OF LATHRUP VILLAGE
SUMMARY OF REVENUES - MAJOR STREETS
FY 2020-21**

MAJOR STREETS	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
ACT 51 Funds	315,319	385,986	385,986	141,049	388,995	3,009
Transfer From Other Funds		-			-	-
Investment Interest	2,483	400	400	-	600	200
Other State Grants				-		-
Total - Major Street Revenues	317,803	386,386	386,386	141,049	389,595	3,209

MAJOR STREETS

FUND BALANCE - BEGINNING	104,089	188,739	199,552		224,893	25,341
EXPENDITURES (Net change)	84,650	10,813	25,341		220,439	195,098
FUND BALANCE - ENDING	188,739	199,552	224,893		445,332	220,439

COMPARISON OF ALL REVENUES

MAJOR STREET FUND REVENUE	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17	F.Y. 15-16	F.Y. 14-15	F.Y. 13-14
ACT 51 Tax Return	385,986	315,319	295,550	214,502	199,483	193,564	191,747
Transfer From Other Fund	0	0	0	0	37,893	0	0
Interest Income	400	2,483	57	249	214	196	176
FundBalance	188,739	0	0	536,145	402,844	380,859	352,278
Total - Major Street Revenue	575,125	317,803	295,607	750,897	640,434	574,619	544,201

MAJOR STREETS

LONG TERM FINANCIAL PLAN REVENUE CATEGORY	Actual FY 17-18	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
State Allocation - Act 51	312,814	315,319	385,986	395,636	405,527	415,665	426,056	436,708
Transfer from Other Funds	0	0	0	0	0	0	0	0
Interest Income	400	2,483	400	100	100	100	100	100
TOTAL - REVENUES	313,214	317,803	386,386	395,736	405,627	415,765	426,156	436,808

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 a \$195,251 reduction in Major Street Expenses primarily attributable to there not being a transfer this year to the Local Street Fund.

MAJOR STREET FUND MAJOR STREETS	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Total - Major Streets	233,153	375,573	361,045	303,401	169,156	(195,251)

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 fulltime 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 the 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.

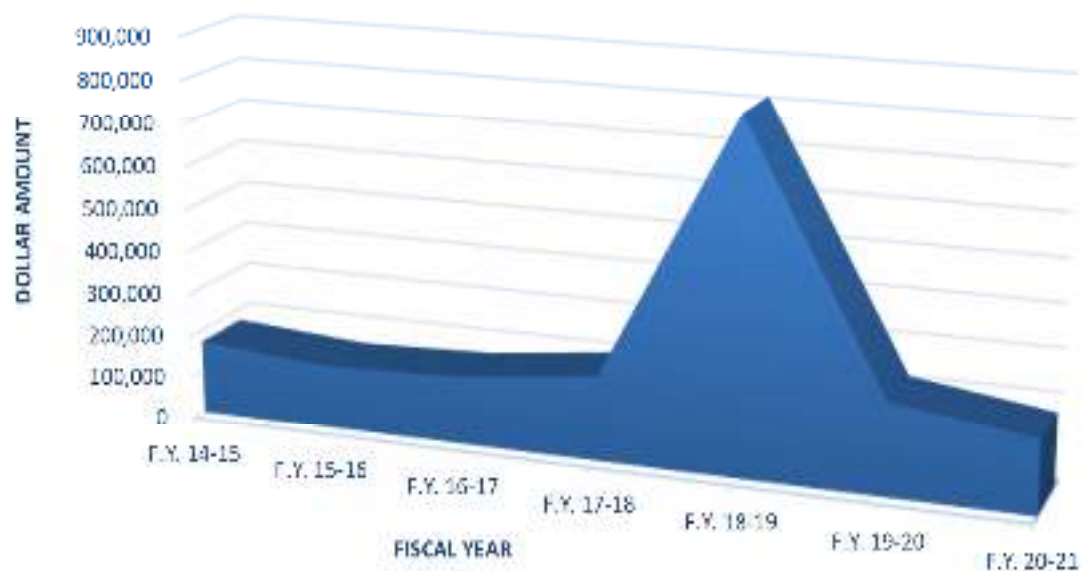
Forestry: Reflects the cost for the maintenance and removal of street trees.

MAJOR STREETS EXPENDITURES

HISTORICAL COMPARISON

FISCAL YEAR	AMOUNT
F.Y. 14-15	171,775
F.Y. 15-16	142,200
F.Y. 16-17	152,076
F.Y. 17-18	167,532
F.Y. 18-19	812,787
F.Y. 19-20	214,017
F.Y. 20-21	165,150

MAJOR STREETS EXPENDITURES HISTORICAL COMPARISON



**CITY OF LATHRUP VILLAGE
SUMMARY OF PROPOSED EXPENDITURES
FY 2020-21**

MAJOR STREET FUND MAJOR STREETS	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Salaries & Wages - Permanent						-
Salaries & Wages - Administration	5,452	5,460	5,460	3,640	5,569	109
Salaries & Wages - Temporary	-	-			-	-
Fringe Benefits	1,209	6,540	6,540	879	6,907	367
Workers Compensation Insurance	-	-			-	-
Office Supplies	-	-			-	-
Public Service Building						-
Auditing Services	5,253	5,360	5,360	5,360	5,521	161
Roadside Parks	-	-			-	-
Transfer to Local Streets	67,056	173,694	173,694	173,694	-	(173,694)
Administration & Engineering	2,074	5,000	5,000	1,639	5,000	-
Road Construction	-	-	-		-	-
Road Maintenance	3,739	5,000	5,000	1,017	5,000	-
Roadside Maintenance	5,747	5,000	5,000	2,980	5,000	-
Equipment Rental	-	5,000	5,000	-	5,000	-
Traffic Controls	20,134	25,000	25,000	10,899	25,000	-
Snow & Ice Removal	6,263	5,500	4,500	2,680	5,500	-
Non-Motor Facilities	-	-	-		-	-
Forestry	18,982	30,000	30,000	20,296	36,000	6,000
Capital Expenditure	44,396	40,000	37,638	37,638	-	(40,000)
Subtotal - Major Streets	180,304	311,554	308,192	260,721	104,497	(207,057)
CONTRACTUAL SERVICES	ACTUAL FY 17-18	BUDGETED FY18-19	ESTIMATED FY 18-19	ACTUAL 2/28/2019	PROJECTED FY 19-20	INCREASE (DECREASE)
Contractual Services	52,849	52,853	52,853	42,679	64,659	11,806
Public Service Building		-			-	-
Roadside Maintenance		-			-	-
Subtotal- Contractual Services	52,849	64,019	52,853	42,679	64,659	11,806
Total - Major Streets	233,153	375,573	361,045	303,401	169,156	(195,251)

COMPARISON OF ALL EXPENDITURES

MAJOR STREET FUND MAJOR STREETS	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17	F.Y. 15-16	F.Y. 14-15	F.Y. 13-14
Salaries & Wages - Permanent	0	0	0	0	29,077	26,205	22,947
Salaries & Wages - Administration	5,460	1,209	3,929	3,720	2,670	4,728	4,728
Salaries & Wages - Temporary	0	0	0	0	0	4,007	4,335
Fringe Benefits	6,540	5,452	752	1,384	4,076	14,520	13,698
Workers Compensation Insurance	0	0	0	0	0	0	0
Office Supplies	0	0	0	0	0	0	0
Public Service Building					5,292	10,178	7,193
Auditing Services	5,360	5,253	5,900	4,108	4,003	3,901	3,817
Roadside Parks	0	0	0	0	0	380	810
Transfer to Local Streets	173,694	67,056	0	68,193	44,702	44,702	44,702
Administration & Engineering	5,000	2,074	1,639	2,942	1,639	1,639	1,639
Road Construction	0	0	0	0	0	0	0
Road Maintenance	5,000	3,739	6,483	0	9,208	4,980	6,427
Roadside Maintenance	5,000	5,747	6,600	6,852	8,687	3,065	2,613
Equipment Rental	5,000	0	0	0	0	14,085	14,085
Traffic Controls	25,000	20,134	31,467	24,516	22,760	25,518	22,126
Snow & Ice Removal	5,500	6,263	6,374	5,997	2,851	1,151	1,967
Non-Motor Facilities	0	0	0	0	0	0	0
Forestry	30,000	18,982	22,794	12,266	13,535	12,716	12,257
Capital Expense		44,396	234,501	0	0	0	0
Contractual Services	52,853	52,849	52,849	65,326	0	0	0
Total - Major Streets	324,407	233,153	373,288	195,303	148,500	171,775	163,344

WAGE & FRINGE BENEFITS - MAJOR STREETS - FY 20-21

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%)	-	-	5,069	-	-	-	-	-	-	-	-	5,069
MERS (11) Non Union After 08 (5%)	-	-	169	-	-	-	-	-	-	-	-	169
City Administrator (5%)	5,569	426	278	-	501	-	401	26	17	19	-	1,669
Part Time	-	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-	-
Total - Full Time Employees	5,569	426	5,517	-	501	-	401	26	17	19	-	6,907
Lathrup Services, LLC	-	-	-	-	-	-	-	-	-	-	-	-
Total - Major Streets	5,569	426	5,517	-	501	-	401	26	17	19	-	6,907

MAJOR STREETS EXPENDITURE AREA	Actual FY 17-18	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
Salaries & Wages - Permanent	0	0	0	0	0	0	0	0
Salaries & Wages - Administration	5,250	5,452	5,460	5,624	5,708	5,794	5,881	5,969
Salaries & Wages - Part Time	0	0	0	0	0	0	0	0
Fringe Benefits	4,005	1,209	6,540	6,736	7,073	7,427	7,798	8,188
Workers Compensation Insurance	0	0	0	0	0	0	0	0
Office Supplies	0	0	0	0	0	0	0	0
Public Service Building	0	0	0	0	0	0	0	0
Auditing Services	5,253	5,253	5,360	5,478	5,598	5,722	5,847	5,976
Roadside Parks	0	0	0	0	0	0	0	0
Transfer to Local Streets	67,056	67,056	173,694	23,261	23,261	23,261	23,261	0
Administration & Engineering	5,000	2,074	5,000	5,000	5,000	5,000	5,000	5,000
Road Construction	0	0	0	0	0	0	0	0
Road Maintenance	5,000	3,739	5,000	200,000	200,000	200,000	200,000	200,000
Roadside Maintenance	5,000	5,747	5,000	5,150	5,305	5,464	5,628	5,796
Equipment Rental	5,000	0	5,000	5,000	5,000	5,000	5,000	5,000
Traffic Controls	25,000	20,134	25,000	25,750	26,523	27,318	28,138	28,982
Snow & Ice Removal	5,500	6,263	5,500	6,747	6,748	6,748	6,748	6,748
Non-Motor Facilities	0	0	0	0	0	0	0	0
Capital Expenditure	0	44,396	40,000	40,000	40,000	40,000	40,000	40,000
Forestry	30,000	18,982	30,000	30,000	30,000	30,000	30,000	30,000
Contractor Services	52,853	52,849	64,019	64,659	65,306	65,959	66,618	67,285
TOTAL EXPENDITURES	214,917	233,153	375,573	423,405	425,521	427,692	429,919	408,944

LOCAL STREETS

INDEX

BOOKMARK DESCRIPTION

REVENUES

NARRATIVE

DESCRIPTION

SUMMARY OF

REVENUES

FUND BALANCE

SUMMARY OF ADOPTED EXPENDITURES

COMPARISON OF ALL REVENUES AND

EXPENDITURES LONG TERM FINANCIAL PLAN

EXPENDITURES

LINE ITEM DEFINITIONS

HISTORICAL COMPARISON

SUMMARY OF EXPENDITURES

WAGE & FRINGE BENEFITS - LOCAL STREETS

COMPARISON OF ALL EXPENDITURES

LONG TERM FINANCIAL PLAN

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 2020/21 is estimated to be \$246,141.

The decrease in revenues is because that is not a transfer from the Major Street Fund. The 1 mil of the General Operating Millage is still being transferred to the Local Road Fund in the amount of \$149,200 in the FY 2020/21 Budget.

LOCAL STREETS	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Total - Local Street Revenues	429,125	510,071	496,468	445,956	293,068	(217,003)

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 fulltime 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 the 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.

**CITY OF LATHRUP VILLAGE
SUMMARY OF REVENUES - LOCAL STREETS
FY 2020-21**

LOCAL STREETS	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
ACT 51 Funds	147,492	128,662	128,662	78,450	129,665	1,003
Transfer From General Funds	145,420	193,812	193,812	193,812	149,200	(44,612)
Transfer in from Major Streets	67,056	173,694	173,694	173,694	-	(173,694)
Investment Interest	763	300	300		600	300
Miscellaneous Revenue	14,035	13,603	-	-	13,603	-
Special Assessments	-	-			-	-
Other State Grants	54,359		-	-		-
Total - Local Street Revenues	429,125	510,071	496,468	445,956	293,068	(217,003)

293,068

LOCAL STREETS

FUND BALANCE - BEGINNING	385,849	310,916	336,124		346,889	10,765
-						
EXPENDITURES (Net Change)	(74,933)	25,208	10,765	-	(100,748)	(111,513)
FUND BALANCE - ENDING	310,916	336,124	346,889		246,141	(100,748)

COMPARISON OF ALL REVENUES

LOCAL STREET FUND REVENUE	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17	F.Y. 15-16	F.Y. 14-15	F.Y. 13-14
ACT 51 Tax Return	128,662	147,492	170,051	154,139	111,270	90,429	89,712
Transfer From Other Fund	367,506	212,476	134,269	239,687	274,299	91,611	134,702
Special Assessments	0	0	0	0	0	0	0
Interest Income	300	763	77	25	139	123	120
Miscellaneous Revenue	14,035	14,035	9,833	0	0	0	0
Fund Balance	0	0	0	393,249	264,627	264,627	281,241
Other State Grants		54,359	0	0	0	0	0
Total - Local Street Revenue	510,503	429,125	314,230	787,100		446,790	505,775

LONG TERM FINANCIAL PLAN REVENUE CATEGORY	Actual FY 17-18	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
State Allocation - Act 51	104,271	147,492	128,662	131,879	135,176	138,555	142,019	145,569
Special Assessment	0	0	0	0	0	0	0	0
Miscellaneous Revenue	0	14,035	13,603	0	0	0	0	0
Interest Revenue	300	763	300	100	100	100	100	100
Transfer from Major Streets	67,056	67,056	173,694	24,704	23,261	23,261	23,261	23,261
Transfer from General Fund	145,420	145,420	193,812	0	0	0	0	0
Other State Grant	0	54,359						
TOTAL - REVENUES	317,047	429,125	510,071	156,683	158,537	161,916	165,380	168,930

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 2020/21 are projected to decrease by \$91,047.

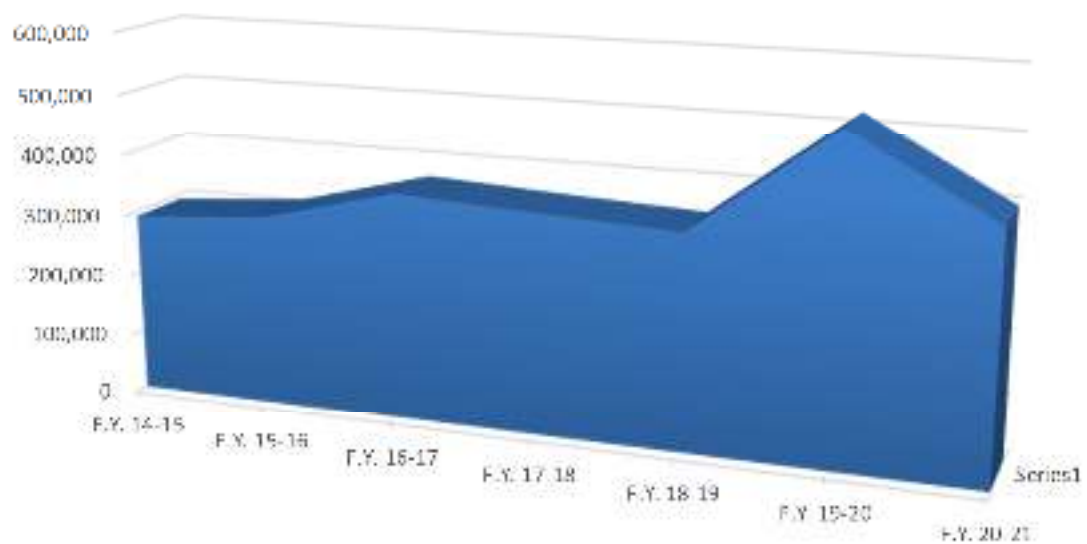
LOCAL STREET FUND LOCAL STREETS	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Total - Local Streets	504,059	484,863	485,703	202,908	393,816	(91,047)

LOCAL STREETS EXPENDITURES

HISTORICAL COMPARISON

FISCAL YEAR	AMOUNT
F.Y. 14-15	292,435
F.Y. 15-16	288,811
F.Y. 16-17	368,565
F.Y. 17-18	335,321
F.Y. 18-19	303,100
F.Y. 19-20	519,235
F.Y. 20-21	343,518

LOCAL STREETS EXPENDITURES HISTORICAL COMPARISON



**CITY OF LATHRUP VILLAGE
SUMMARY OF PROPOSED EXPENDITURES
FY 2020-21**

LOCAL STREET FUND LOCAL STREETS	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Salaries & Wages - Permanent	-					0
Salaries & Wages - Administration	5,452	5,460	5,452	3,640	5,569	109
Salaries & Wages - Temporary		-			-	0
Fringe Benefits	1,209	6,540	3,000	879	6,907	367
Workers Compensation Insurance	-	-			-	0
Office Supplies	-	-			-	0
Public Service Building	-	1,000	1,000	-	1,000	0
Auditing Services	3,121	3,185	3,185	3,185	3,381	196
Administration & Engineering	-	-	-	-	-	0
Road Construction	-	-		-	-	0
Road Maintenance	370,757	318,737	318,737	88,989	250,000	(68,737)
Roadside Maintenance	1,029	2,922	2,922	2,922		(2,922)
Equipment Rental	-	2,000	-	-	2,000	0
Traffic Controls	-	4,000	4,000	-	4,000	0
Snow & Ice Removal	6,263	5,000	4,500	2,680	5,000	0
Non-Motor Facilities	-	2,000	11,250	-	15,300	13,300
Capital Expenditure	44,396	40,000	37,638	37,638	-	(40,000)
Forestry	18,982	30,000	30,000	20,296	36,000	6,000
Subtotal - Local Streets	451,209	420,844	421,684	160,229	329,157	(91,687)
CONTRACTUAL SERVICES	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Contractual Services	52,850	64,019	64,019	42,679	64,659	640
Roadside Maintenance		-			-	0
						0
Subtotal- Contractual Services	52,850	64,019	64,019	42,679	64,659	640
Total - Local Streets	504,059	484,863	485,703	202,908	393,816	(91,047)

COMPARISON OF ALL EXPENDITURES

LOCAL STREET FUND LOCAL STREETS	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17	F.Y. 15-16	F.Y. 14-15	F.Y. 13-14
Salaries & Wages - Permanent	0	0	0	0	28,977	26,277	22,947
Salaries & Wages - Administration	5,460	5,452	3,929	3,720	2,670	4,728	4,728
Salaries & Wages - Temporary	0	0	0	0	72	3,935	4,335
Fringe Benefits	6,540	1,209	752	1,338	4,070	14,891	13,698
Workers Compensation Insurance	0	0	0	0	0	0	0
Office Supplies	0	0	0	0	0	0	0
Public Service Building	1,000	0	0	2,862	5,612	9,938	7,019
Auditing Services	3,185	3,121	3,860	3,000	2,899	2,825	2,764
Administration & Engineering	0	0	0	0	0	0	0
Road Construction	0	0	0	0	0	0	0
Road Maintenance	318,737	370,757	283,665	314,674	216,428	142,734	146,658
Roadside Maintenance	2,922	1,029	0	93	9,088	2,797	3,423
Equipment Rental	2,000	0	753	1,813	0	8,811	8,811
Traffic Controls	4,000	0	2,307	463	6,456	4,564	3,906
Snow & Ice Removal	5,000	6,263	6,374	6,247	2,851	1,151	1,967
Non-Motor Facilities	2,000	0	0	230	0	0	0
Capital Expenditure	40,000	44,396	13,953	0	0	0	0
Forestry	30,000	18,982	22,794	52,313	13,309	12,852	12,257
Contractual Services	64,019	52,850	52,849	45,640			
Total - Local Streets	484,863	504,059	391,236	432,392	292,435	235,503	232,513

LOCAL STREETS	Actual	Actual	Budgeted	Projected	Projected	Projected	Projected	Projected
EXPENDITURE AREA	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Salaries & Wages - Permanent	0	0	0	0	0	0	0	0
Salaries & Wages - Administration	5,250	5,452	5,460	5,624	5,708	5,794	5,881	5,969
Salaries & Wages - Part Time	0	0	0	0	0	0	0	0
Fringe Benefits	4,274	1,209	6,540	6,736	6,871	7,008	7,149	7,291
Workers Compensation Insurance	0	0	0	2	3	3	3	3
Office Supplies	0	0	0	0	0	0	0	0
Public Service Building	1,000	0	0	0	0	0	0	0
Auditing Services	3,121	3,121	3,185	3,249	3,314	3,380	3,448	3,516
Roadside Parks	0	0	0	0	0	0	0	0
Capital Expenditure	90,000	44,396	40,000	40,000	40,000	40,000	40,000	40,000
Administration & Engineering	0	0	0	0	0	0	0	0
Road Construction	0	0	0	0	0	0	0	0
Road Maintenance	318,737	370,757	318,737	60,000	61,500	63,038	64,613	66,229
Roadside Maintenance	0	1,029	1,000	1,000	1,000	1,000	1,000	1,000
Equipment Rental	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
Traffic Controls	4,000	0	4,000	4,120	4,244	4,371	4,502	4,637
Snow & Ice Removal	5,000	6,263	5,000	6,747	6,748	6,748	6,748	6,748
Non-Motor Facilities	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
Forestry	30,000	18,982	30,000	30,000	30,000	30,000	30,000	30,000
Contractual Services	52,853	52,850	64,019	64,019	64,019	64,019	64,019	64,019
TOTAL EXPENDITURES	518,235	504,059	481,941	225,497	227,406	229,360	231,362	233,413

WAGE & FRINGE BENEFITS - LOCAL STREETS - FY 20-21

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%)	-		5,069	-	-	-	-	-	-	-	-	5,069
MERS (11) Non Union After 08 (5%)			169	-	-	-	-	-	-	-	-	169
City Administrator (5%)	5,569	426	278	-	501	-	401	26	17	19	-	1,669
Part Time			-	-	-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-	-	-
Total - Full Time Employees	5,569	426	5,517	-	501	-	401	26	17	19	-	6,907
Lathrup Services, LLC	-	-	-	-	-	-	-	-	-	-	-	-
Total - Local Streets	5,569	426	5,517	-	501	-	401	26	17	19	-	6,907

WATER

INDEX

BOOKMARK DESCRIPTION

REVENUES

NARRATIVE DESCRIPTION

WATER RATE REVIEW

SUMMARY OF REVENUES

COMPARISON OF REVENUES

LONG TERM FINANCIAL PLAN

EXPENDITURES

NARRATIVE DESCRIPTION

LINE ITEM DEFINITIONS

HISTORICAL COMPARISON

REVENUES REQUIREMENTS

SUMMARY OF ADOPTED EXPENDITURES

COMPARISON OF ALL EXPENDITURES

WAGE & FRINGE BENEFITS – WATER

LONG TERM FINANCIAL PLAN

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 2020/21 budget, water rates will increase from \$39.97/unit (per 1,000 cu ft) to \$43.48/unit (per 1,000 cu ft) representing 8.78%. 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	DETROIT	SOCWA	CITY	CAPITAL	TOTAL
WATER RATE - 19-20	0.00	15.67	15.80	8.50	39.97
WATER RATE - 20-21	0.00	17.73	16.50	9.25	43.48
INC./(DEC.) IN \$	0.00	2.06	0.70	0.75	3.51
INC./(DEC.) IN %	#DIV/0!	13.15%	4.43%	8.82%	8.78%

This amount is estimated annually by SOCWA in early March. Estimates for 2019 is that the City will purchase 23,000 (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 on a monthly basis and come from several sources. These include 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 2.00% loss ratio and expect to receive revenues based on the sale of 22,540 (per 1,000) cubic feet.

	Projected	Adjusted
Projected Sales:	23,000	22,540
Water Loss Ratio	0.020	2.00%

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.

Starting with the 2014-15 Budget year, the City's General Fund will start to repay 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.

**CITY OF LATHRUP VILLAGE
SUMMARY OF REVENUES - WATER FUND
FY 2020-21**

WATER FUND	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Water Sales	608,209	559,065	559,065	402,167	771,544	212,479
Water Penalties	29,189	25,000	25,000	1,398	25,000	0
Investment Interest	5,565	4,500	8,500	4,530	4,500	-
Miscellaneous - Billing	41,709	40,000	40,000	18,193	40,000	-
Meter Charge	70,395	77,792	60,000	45,926	81,139	3,347
Replacement Reserve Revenue	-	151,003	151,003	-	208,495	57,492
Repayment of Pension General Fund	-	-	-	-	-	-
Transfer from Capital	-	-	-	-	-	-
Total - Water Revenues	755,068	857,360	841,568	472,224	1,130,678	273,318

COMPARISON OF ALL REVENUES

WATER REVENUE	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17	F.Y. 15-16	F.Y. 14-15	F.Y. 13-14
Water Sales	559,065	608,209	626,805	631,065	580,051	637,178	585,671
Water Penalties	25,000	29,189	24,022	21,222	21,790	21,613	23,502
Investment Interest	4,500	5,565	6,260	2,449	2,262	1,046	498
Miscellaneous	40,000	41,709	43,562	39,759	42,262	17,276	6,390
Meter Charge	77,792	70,395	72,588	69,983	40,865	38,245	38,683
Capital Projects	151,003	0	0	0	0	0	0
Total - Water Revenue	857,360	755,068	773,237	764,477	687,230	715,358	654,744

WATER FUND

LONG TERM FINANCIAL PLAN REVENUE CATEGORY	Actual FY 17-18	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
Water Sales	571,221	608,209	559,065	587,018	616,369	647,188	679,547	713,524
Water Penalties	25,000	29,189	25,000	32,000	32,000	32,000	32,000	32,000
Meter Charge Revenue	70,556	70,395	77,792	36,500	36,500	36,500	36,500	36,500
Investment Interest	3,000	5,565	4,500	500	500	500	500	500
Miscellaneous	40,000	41,709	40,000	10,800	10,800	10,800	10,800	10,800
Replacement Reserve Revenue	150,456	0	151,003	120,000	120,000	120,000	120,000	120,000
Transfer From Capital	0	0	0	0	0	0	0	0
Transfer From Gen Fund Pension	0	0	0	0	0	0	0	0
TOTAL - REVENUES	860,233	755,068	857,360	786,818	816,169	846,988	879,347	913,324

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 23,000 units of water at an estimated cost of \$407,800 dollars. In 2015 SOCWA began assessing a fixed charge in addition to the variable per unit rate. This year the fixed monthly rate will increase from \$3,316 per month to \$3,398 at a commodity rate of \$15.96 per 1,000 Cu Ft.

SOCWA has calculated Lathrup Village uses an average of .47 million gallons every day. Overall, water fund expenditures for FY 2020/21 are projected to decrease by due to the Santa Barbara water main project that was funded at \$1 million in FY 2019/20. The next phase of this project is budgeted at \$400,000 in FY 2020/21.

This budget does contain additional funding for in 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 fulltime 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.

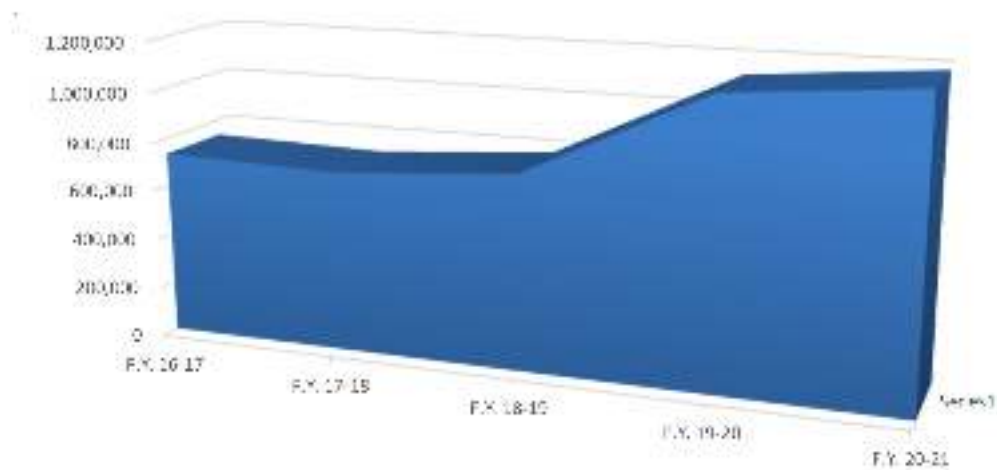
Contractual Services: Reflects allocated costs for DPS/Lathrup Services contract.

WATER EXPENDITURES

HISTORICAL COMPARISON

FISCAL YEAR	AMOUNT
F.Y. 14-15	763,624
F.Y. 15-16	700,389
F.Y. 16-17	830,427
F.Y. 17-18	751,748
F.Y. 18-19	773,763
F.Y. 19-20	1,125,290
F.Y. 20-21	1,160,820

WATER EXPENDITURES HISTORICAL COMPARISON



**CITY OF LATHRUP VILLAGE
SUMMARY OF PROPOSED EXPENDITURES
FY 2020-21**

WATER FUND WATER	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Salaries & Wages - Permanent	20,933	19,018	19,018	12,678	19,398	380
Fringe Benefits	92,973	100,000	100,000	66,221	147,426	47,426
Workers Compensation	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Water System Maintenance	98,294	80,000	80,000	32,103	90,000	10,000
Water Billing Expense	10,044	10,000	12,000	8,694	10,000	-
Auditing Services	4,881	4,980	4,980	4,980	5,129	149
Liability Insurance Premiums	6,989	7,130	7,130	7,130	7,803	673
Water Purchase	392,185	397,900	397,900	227,235	407,800	9,900
Rent & Utilities	4,917	4,917	4,917	4,917	4,917	-
System Depreciation	291,108	-	-	-	-	-
Capital Expense	-	5,000	-	-	-	(5,000)
Equipment Replacement	544	10,000	7,000	258	7,000	(3,000)
Miscellaneous/Meetings/Training	-	3,100	3,100	1,339	3,100	-
Transfer Out To Capital Acquis	-	-	-	-	-	-
Water Main Project	32,482	1,000,000	1,000,000	749,475	400,000	(600,000)
Pension Expense	(2,097)	2,000	2,000	-	2,000	-
OPEB Expense	-	8,000	8,000	-	8,000	-
Subtotal- Water	953,252	1,652,045	1,646,045	1,115,031	1,112,573	(539,472)
CONTRACTUAL SERVICES	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Subtotal- Contractual Services	60,155	71,937	71,937	47,958	72,656	719
Total - Water	1,013,407	1,723,982	1,717,982	1,162,989	1,185,230	(538,752)

WAGE & FRINGE BENEFITS - WATER - FY 20-21

POSITION	SALARY	S.S.	PENSION	Boot Allow	I.C.M.A.	LONG.	MEDICAL	VISION/ DENTAL	LIFE AD & D	LTD	SICK PAY	TOTAL
Contractual Staff	72,656	-	-	-	-	-	-	-	-	-	-	-
City Administrator (6%)	6,683	511	334	-	601	-	481	32	20	23	-	2,002
Deputy Treasurer (25%)	12,715	973	636	-	254	-	1,050	102	38	43	-	3,096
Retirees Medical Insurance	-	-	100,716	-	-	-	41,003	-	-	-	-	141,719
Contingent Upon Advancement	-	-	-	-	-	-	-	-	-	-	-	-
MERS (11) Non Union After 08 (6%)	-	-	608	-	-	-	-	-	-	-	-	608
Overtime	-	-	-	-	-	-	-	-	-	-	-	-
Total - Full Time Employees	19,398	1,484	102,294	-	856	-	42,534	134	58	66	-	147,426
Lathrup Services, LLC	72,656	-	-	-	-	-	-	-	-	-	-	-
Total - Water	92,054	1,484	102,294	-	856	-	42,534	134	58	66	-	147,426

COMPARISON OF ALL EXPENDITURES

WATER	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17	F.Y. 15-16	F.Y. 14-15	F.Y. 13-14
Salaries & Wages - Permanent	19,018	20,933	16,223	13,269	13,269	36,804	55,528
Fringe Benefits	100,000	92,973	77,099	64,480	90,965	126,442	87,443
Workers Compensation	0	0	0	0	0	0	465
Office Supplies	0	0	0	0	0	111	72
Water System Maintenance	80,000	98,294	61,865	56,899	55,834	35,542	33,079
Water Billing Expense	10,000	10,044	10,956	8,040	10,376	7,986	3,882
Auditing Services	4,980	4,881	3,682	3,600	3,450	3,362	3,290
Liability Insurance Premiums	7,130	6,989	6,852	5,500	2,052	4,811	4,484
Water Purchase	397,900	392,185	377,905	311,599	242,900	263,179	256,938
Rent & Utilities	4,917	4,917	5,030	4,917	4,917	6,376	5,475
System Depreciation	0	291,108	291,480	288,897	299,121	0	0
Capital Expense	5,000	0	0	(114,210)	(7)	0	0
Vehicle & Equipment Expense	10,000	544	(1,092)	14,784	0	0	0
Miscellaneous	3,100	0	2,882	1,408	1,489	2,556	1,061
Transfer Out to Capital Acquis	0	0	0	0	0	0	36,500
Water Main Project	1,000,000	32,482	0	9,740	3,527	200	110,727
Pension Expense	2,000	0	33,464	0	0	0	0
OPEB Expense	8,000	(2,097)	(38,362)	0	0	0	0
Contractual Services	71,937	60,155	60,249	0	0	0	0
Total - Water	1,723,982	1,013,407	908,233	668,923	727,893	487,369	598,944

LONG TERM FINANCIAL PLAN

WATER FUND EXPENDITURE AREA	Actual FY 17-18	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
Salaries & Wages - Permanent	17,888	20,933	19,018	19,589	19,882	20,181	20,483	20,791
Fringe Benefits	68,414	92,973	65,630	67,599	68,951	70,330	71,736	73,171
Workers Compensation Insurance	0	0	0	0	0	0	0	0
Office Supplies	0	0	0	0	0	0	0	0
Water System Maintenance	80,000	98,294	80,000	82,400	84,872	87,418	90,041	92,742
Water Billing Expense	20,000	10,044	10,000	10,000	10,000	10,000	10,000	10,000
Auditing Services	3,756	4,881	4,980	5,090	5,202	5,316	5,433	5,552
Liability Insurance Premiums	6,989	6,989	7,130	7,130	7,130	7,130	7,130	7,130
Water Purchases	325,600	392,185	397,900	417,795	438,685	460,619	483,650	507,832
Rent & Utilities	4,917	4,917	4,917	4,917	4,917	4,917	4,917	4,917
System Depreciation	0	291,108	0	0	0	0	0	0
Capital Expenditure	5,000	0	5,000	10,000	10,000	10,000	10,000	10,000
Water Main Project	500,000	32,482	500,000	120,000	120,000	120,000	120,000	120,000
Equipment Replacement	20,000	544	10,000	10,000	10,000	10,000	10,000	10,000
Miscellaneous	3,100	0	3,100	3,100	3,100	3,100	3,100	3,100
Transfer out to Capital Acquis	0	0	0	0	0	0	0	0
OPEB Expense	7,654	0	8,000					
Pension Expense	1,626	(2,097)	2,000					
Amortization of Contributed Capital	0	0	0	0	0	0	0	0
Unfunded Pension Liability								
Contractual Services	59,397	60,155	71,937	41,500	41,501	41,501	41,501	41,501
TOTAL EXPENDITURES	1,124,341	1,013,407	1,189,612	799,119	824,240	850,512	877,991	906,737
EXCESS OF REV OVER (UNDER) EXP	(264,108)	(258,340)	(332,252)	(12,301)	(8,070)	(3,524)	1,356	6,588

SEWER

INDEX

BOOKMARK DESCRIPTION

REVENUES

NARRATIVE DESCRIPTION

SEWER RATE REVIEW

SUMMARY OF REVENUES

COMPARISON OF ALL REVENUES

LONG TERM FINANCIAL PLAN

EXPENDITURES

NARRATIVE DESCRIPTION

LINE ITEM DEFINITIONS

HISTORICAL COMPARISON

SUMMARY OF ADOPTED EXPENDITURES

WAGE & FRINGE BENEFITS - SEWER

COMPARISON OF ALL EXPENDITURES

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 \$82.34/unit to \$82.59/unit for FY 2020/21, representing a 0.25% 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 19-20	FY 20-21	\$ INC.	% INC.
DETROIT/EVERGREEN FARM.	55.60	56.85	1.25	2.25%
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	11.80	(1.00)	-7.81%
DEBT SERVICE	7.69	7.69	0.00	0.00%
CITY	6.25	6.25	0.00	0.00%
TOTAL	82.34	82.59	0.25	0.305%

CITY OF LATHRUP VILLAGE
SUMMARY OF REVENUES - SEWER FUND
FY 2020-21

SEWER FUND	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Sewage Disposal	1,269,711	1,462,770	1,462,770	830,425	1,861,601	398,831
Sewer Penalties	45,995	43,000	43,000	46,236	43,000	-
Investment Interest	5,565	1,700	6,500	4,539	4,500	2,800
Capital Contributions (ARRA Funds)	-	-	-	-	-	-
Investment Interest - Bond	-	-	-	-	-	-
Miscellaneous	2,024	-	-	-	-	-
Industrial Surcharge	30,432	43,000	30,000	17,450	43,000	-
Federal State Grants+A426	-	-	-	-	-	-
Replacement Reserve Revenue	-	-	-	-	-	-
Transfer in from Capital Acq	-	-	-	-	-	-
Total - Sewer Revenues	1,353,727	1,550,470	1,542,270	898,649	1,952,101	401,631

COMPARISON OF ALL REVENUES

SEWER REVENUE	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17	F.Y. 15-16	F.Y. 14-15	F.Y. 13-14
Sewage Disposal	1,462,770	1,269,711	1,299,355	1,271,431	929,705	991,696	1,013,417
Sewer Penalties	43,000	45,995	48,732	52,852	52,004	55,883	45,888
Investment Interest	1,700	5,565	6,260	2,449	2,261	1,046	498
Miscellaneous	0	2,024	0	0	0	0	0
Industrial Surcharge	43,000	30,432	30,737	30,664	46,015	40,462	38,988
Capital Projects	0	0	0	0	0	0	0
Federal State Grants+A426	0	0	0	0	0	0	0
Replacement Reserve Revenue	0	0	0	0	0	238,644	0
Total - Sewer Revenue	1,550,470	1,353,727	1,385,084	1,357,396	1,029,985	1,327,731	1,099,006

LONG TERM FINANCIAL PLAN

SEWER FUND REVENUE CATEGORY	Actual FY 17-18	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
Sewage Disposal	1,497,234	1,269,711	1,462,770	1,579,792	1,706,175	1,842,669	1,990,082	2,149,289
Sewer Penalties	43,000	45,995	43,000	43,000	43,000	43,000	43,000	43,000
Investment Interest	1,700	5,565	1,700	1,700	1,700	1,700	1,700	1,700
Bond Proceeds- ARRA Funds	0	0	0	0	0	0	0	0
Investment Interest-Bond	0	0	0	0	0	0	0	0
Miscellaneous	0	2,024	0	0	0	0	0	0
Industrial Surcharge	43,000	30,432	43,000	43,000	43,000	43,000	43,000	43,000
Federal State Grants	0	0	0	0	0	0	0	0
Replacement Reserve	0	0	0	125,467	125,467	125,467	125,467	125,467
TOTAL - REVENUES	1,584,934	1,353,727	1,550,470	1,792,959	1,919,342	2,055,836	2,203,249	2,362,456

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. We have added this work to our 2015-2020 Capital Improvement Plan and have expended over \$114,000 for a CIPP project in FY 2015-2016, budgeted \$90,000 for FY 2016-2017, and increased FY 2017-2018 amount to \$142,000 to cover maintenance expenses associated with "The Tank".

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. Currently, the City Administrator or designee is in charge of monitoring and maintaining "The Tank," and evaluating all weather patterns as they approach Oakland County. This in itself places a heavy burden on a single person to ensuring an SSO does not occur out of Lathrup Village. 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 2020/21 Sewer Budget reflects an increase in Sewer System Maintenance of \$260,000, which includes contracting with the OCWRC for operating the Tank, \$120,000 for scoping project, and the annual shared cost of \$10,400 for the repair of the Rummel Drain. Sewage Disposal Rates increase is \$47,768. The capital expenditure is increasing \$18,000 related to the additional costs for the Cure in Place pipe lining project located south of I-696/11 Mile Road.

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 fulltime 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 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.

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.

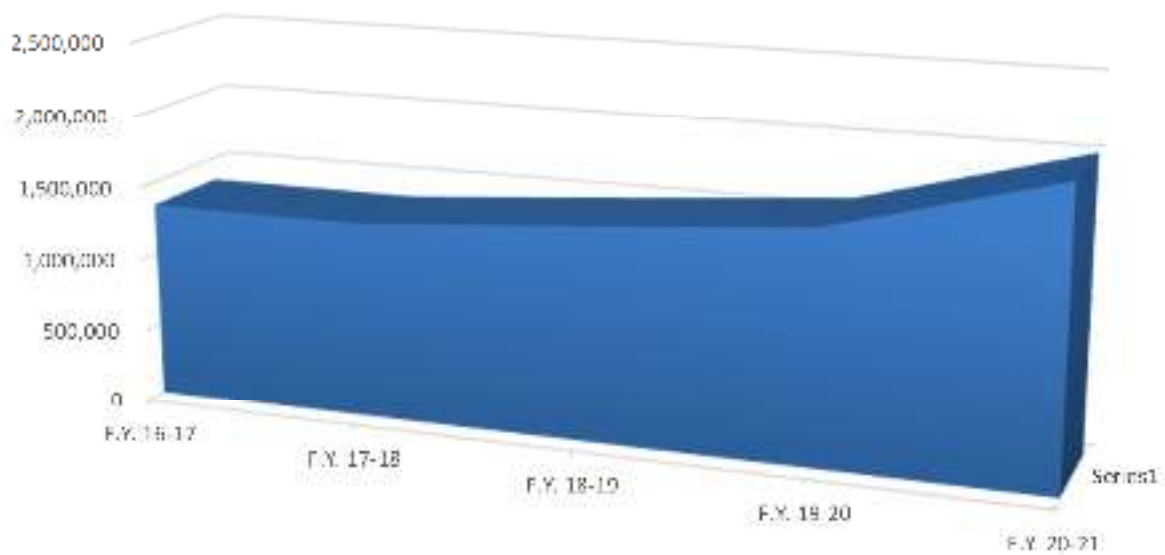
Retention Tank: Reflects the cost for the operation and maintenance of the City's retention tank.

SEWER EXPENDITURES

HISTORICAL COMPARISON

FISCAL YEAR	AMOUNT
F.Y. 14-15	1,037,312
F.Y. 15-16	1,242,797
F.Y. 16-17	1,312,699
F.Y. 17-18	1,341,224
F.Y. 18-19	1,459,704
F.Y. 19-20	1,581,931
F.Y. 20-21	2,002,612

SEWER EXPENDITURES HISTORICAL COMPARISON



**CITY OF LATHRUP VILLAGE
SUMMARY OF PROPOSED EXPENDITURES
FY 2020-21**

SEWER FUND SEWER	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Salaries & Wages - Permanent	22,573	19,018	19,018	12,678	19,398	380
Subtotal- Contractual Services	59,386	71,937	71,937	47,958	72,656	719
Fringe Benefits	25,517	24,635	24,635	18,787	25,377	742
Sewer System Maintenance	9,227	150,000	150,000	65,079	410,000	260,000
Auditing Services	4,881	4,980	4,980	4,980	5,129	149
Liability Insurance Premiums	7,500	7,650	7,650	7,650	7,803	153
Sewage Disposal Service	946,087	981,442	981,442	490,721	1,029,210	47,768
Rent	-	500	-	-	500	-
Capital Expenditure	2,990	142,000	50,000	-	160,000	18,000
Industrial Surcharge	16,882	34,600	25,000	8,021	34,600	-
Miscellaneous	-	1,200	1,200	-	1,200	-
OPEB Expense	330,619	-	-	-	-	-
Pension Expense	-	-	-	-	-	-
Subtotal- Sewer	1,425,662	1,437,962	1,335,862	655,874	1,765,874	327,912
RETENTION TANK						
Electric	11,872	18,707	28,000	7,880	18,707	-
Water	826	5,000	5,000	1,160	5,000	-
Natural Gas	217	300	300	174	300	-
Telephone	3,220	2,500	2,500	1,372	2,000	(500)
Fuel for Generator	-	500	500	-	500	-
Supplies & Tools	-	1,400	1,400	-	1,400	-
Building & Equipment	10,063	15,000	15,000	9,913	15,000	0
Environmental Compliance - Non Cap	18,299	20,000	20,000	7,098	20,000	0
Bond Expense - Interest	36,316	40,179	34,001	34,001	40,179	-
Bond Expense- Paying Agent Fees	750	750	750	750	750	-
Excess Liability Insurance	8,700	8,800	8,800	8,800	8,900	100
Subtotal- Retention Tank	90,264	113,136	116,251	71,148	112,736	(400)
Total - Sewer	1,515,926	1,551,098	1,452,113	727,022	1,878,610	327,512

WAGE & FRINGE BENEFITS - SEWER - FY 20-21

POSITION	SALARY	S.S.	PENSION	Med Reimburse	I.C.M.A.	LONG.	MEDICAL	VISION/ DENTAL	LIFE AD & D	LTD	SICK PAY	TOTAL
Contractual Staff	72,656	-	-	-	-	-	-	-	-	-	-	-
City Administrator (6%)	6,683	511	334	-	601	-	481	32	20	23	-	2,002
Deputy Treasurer (25%)	12,715	973	636	-	254	-	1,050	102	38	43	-	3,096
Retirees Medical Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Contingent Upon Advancement	-	-	-	-	-	-	-	-	-	-	-	-
MERS (11) Non Union After 08 (6%)	-	-	20,278	-	-	-	-	-	-	-	-	20,278
Overtime	-	-	-	-	-	-	-	-	-	-	-	-
Total - Full Time Employees	19,398	1,484	21,248	-	856	-	1,531	134	58	66	-	25,377
Lathrup Services, LLC	72,656	-	-	-	-	-	-	-	-	-	-	-
Total - Sewer	92,054	1,484	21,248	-	856	-	1,531	134	58	66	-	25,377

COMPARISON OF ALL EXPENDITURES

SEWER	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17	F.Y. 15-16	F.Y. 14-15	F.Y. 13-14
Salaries & Wages - Permanent	19,018	22,573	16,224	13,269	54,115	33,471	55,215
Fringe Benefits	24,635	25,517	8,596	11,594	7,187	32,306	31,175
Workers Compensation Insurance	0	0	0	0	0	0	694
Office Supplies	0	0	0	0	0	100	72
Sewer System Maintenance	150,000	9,227	9,165	17,391	49,067	0	40,738
Auditing Services	4,980	4,881	3,641	3,570	3,570	3,362	3,290
Liability Insurance Premiums	7,650	7,500	7,500	6,969	3,078	5,789	5,513
Sewage Disposal Service	981,442	946,087	916,423	871,591	727,315	686,358	754,820
Rent	500	0	220	0	410	332	324
Capital Expenditure	142,000	2,990	0	110,060	355	8,850	0
Industrial Surcharge	34,600	16,882	26,957	23,928	42,011	40,151	37,265
Transfer to Capital Acquisition Fund	0	0	0	0	0	0	0
Equipment Replacement	0	0	0	0	0	0	0
Equipment Maintenance	0	0	0	0	1,442	2,760	2,115
Larvacide Expenditure	0	0	0	0	0	0	0
Admin/Engineering/Contract Service	0	0	0	0	0	0	0
OPEB Expense	0	330,619	(38,362)	0	0	0	0
Pension Expense	0	0	0	0	0	0	0
Infrastructure Analysis	0	0	0	0	0	0	0
Miscellaneous	1,200	0	0	0	68	0	114
RETENTION TANK							
Utilities							
Electric	18,707	11,872	11,805	15,358	17,857	16,408	14,688
Water	5,000	826	979	686	980	2,052	3,628
Natural Gas	300	217	175	159	126	148	138
Telephone	2,500	3,220	2,428	2,264	1,640	1,310	1,160
Fuel for Generator	500	0	0	0	0	854	0
Supplies & Tools	1,400	0	0	960	2,596	2,855	2,923
Building and Equipment	15,000	10,063	14,438	2,588	26,380	18,622	18,345
Environmental Compliance - Non Capital	20,000	18,299	11,204	8,765	16,047	79,065	9,952
Environmental Compliance-Const Exp	0	0	0	0	0	0	0
Bond Expense - Interest	40,179	36,316	39,486	46,297	0	0	0
Bond Expense - Paying Agent Fees	750	750	0	0	0	0	0
Bond Repayments	0	0	0	0	0	0	0
Liability Insurance Premiums	8,800	8,700	1,200	8,400	8,112	7,726	7,358
Contractual Services	71,937	59,386	59,386	0	0	0	0
Total - Sewer	1,551,098	1,515,926	1,091,465	1,143,848	962,356	942,519	989,527

LONG TERM FINANCIAL PLAN

SEWER FUND EXPENDITURE AREA	Actual FY 18-19	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
Salaries & Wages - Permanent	17,888	22,573	19,018	19,589	19,784	19,982	20,182	20,384
Fringe Benefits	14,451	25,517	24,635	25,374	26,643	27,975	29,374	30,842
Workers Compensation Insurance	0	0	0	0	0	0	0	0
Office Supplies	0	0	0	0	0	0	0	0
Sewer System Maintenance	118,000	9,227	150,000	150,000	150,000	150,000	150,000	150,000
Auditing Services	3,756	4,881	4,980	5,090	5,202	5,316	5,433	5,552
Liability Insurance Premiums	7,500	7,500	7,650	7,650	7,650	7,650	7,650	7,650
Cap Imp Bond Payment	0	0	0	0	0	0	0	0
Sewage Disposal Service	952,800	946,087	981,442	1,040,329	1,102,748	1,168,913	1,239,048	1,313,391
Rent & Utilities	500	0	500	500	500	500	500	500
Capital Projects	142,000	2,990	142,000	142,000	142,000	142,000	142,000	142,000
Industrial Surcharge	32,600	16,882	34,600	34,600	34,600	34,600	34,600	34,600
Equipment Replacement	0	0	0	0	0	0	0	0
Equipment Expense	0	0	0	0	0	0	0	0
Administration/Engineering	0	0	0	0	0	0	0	0
Larvacide	0	0	0	0	0	0	0	0
OPEB Expense		330,619						
Pension Expense								
Miscellaneous	1,200	0	1,200	1,200	1,200	1,200	1,200	1,200
Subtotal- Sewer	1,290,695	1,366,277	1,366,025	1,426,331	1,490,327	1,558,136	1,629,987	1,706,119

RETENTION TANK								
Electric	18,729	11,872	18,707	18,707	18,707	18,707	18,707	18,707
Water	5,000	826	5,000	5,000	5,000	5,000	5,000	5,000
Natural Gas	300	217	300	300	300	300	300	300
Telephone	1,700	3,220	2,000	2,000	2,000	2,000	2,000	2,000
Fuel For Generator	500	0	500	500	500	500	500	500
Supplies & Equipment	1,400	0	1,400	1,400	1,400	1,400	1,400	1,400
Building/Equipment	15,000	10,063	15,000	15,000	15,000	15,000	15,000	15,000
Bond Repayments	0	0	0	0	0	0	0	0
Liability Insurance Premiums	8,700	8,700	8,800	9,240	9,702	10,187	10,696	11,231
Environment Compl-Non Capital	20,000	18,299	20,000	0	0	0	0	0
Environment Compl - Const Exp	0	0	0	20,000	20,000	20,000	20,000	20,000
Bond Expense - Interest	40,466	36,316	40,179	0	0	0	0	0
Bond Expense -Paying Agent Fees	750	750	750	0	0	0	0	0
Subtotal- Retention Tank	112,545	90,264	112,636	72,147	72,609	73,094	73,603	74,138

CONTRACTUAL SERVICES	59,397	59,386	71,937	73,016	74,111	75,223	76,351	77,497
Subtotal- Contractual Services	59,397	59,386	71,937	73,016	74,111	75,223	76,351	77,497

TOTAL SEWER EXPENDITURES	1,462,637	1,515,926	1,550,598	1,571,494	1,637,047	1,706,453	1,779,941	1,857,754
EXCESS OF REV OVER (UNDER) EXP	122,297	(162,199)	(128)	221,465	282,295	349,383	423,308	504,702

Water & Sewer Fund Totals

Water& Sewer Revenue	2,445,167	2,108,795	2,407,830	2,579,777	2,735,511	2,902,824	3,082,596	3,275,780
Water & Sewer Expenditures	2,586,978	2,529,334	2,740,210	2,370,613	2,461,287	2,556,965	2,657,933	2,764,491

Overages and (Underages)	(141,811)	(420,539)	(332,380)	209,164	274,224	345,859	424,664	511,289
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WATER & SEWER FUND	Actual FY 18-19	Actual FY 18-19	Budgeted FY 19-20	Projected FY 20-21	Projected FY 21-22	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25
Water/Sewer Fund Balances								
BEGINNING FUND BALANCE	7,288,812	7,447,436	7,026,897	6,694,517	6,903,682	7,177,906	7,523,764	7,948,428
ENDING FUND BALANCE	7,447,436	7,026,897	6,694,517	6,903,682	7,177,906	7,523,764	7,948,428	8,459,718

DEBT SERVICE

INDEX

BOOKMARK DESCRIPTION

NARRATIVE DESCRIPTION

SUMMARY OF ADOPTED EXPENDITURES

COMPARISON OF ALL EXPENDITURES

DEBT SERVICE SCHEDULES

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 2020-21

DEBT SERVICE ALL DEBT	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
Sewer Cap Imp Bonds	81,368	83,823	83,823	83,823	83,823	0
SRF Bond	40,929	40,179	40,179	40,179	40,179	0
Building Authority Bonds		-			-	-
Total - All Debt Service	122,297	124,002	124,002	124,002	124,002	0

COMPARISON OF ALL EXPENDITURES

DEBT SERVICE ALL DEBT	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17	F.Y. 15-16	F.Y. 14-15	F.Y. 13-14
Rummell Relief Drain							
E/F Sewage Disposal Bonds No.1	0	0	0	0	0	0	0
E/F Permanent Meter	0	0	0	0	0	0	0
Total - Millage Based Debt	0	0	0	0	0	0	0
Sewer Cap Imp Bonds	83,823	81,368	83,788	81,098	83,298	80,388	0
SRF Bond	40,179	40,929	41,679	43,939	44,679	40,772	40,772
Building Authority Bonds	0	0	0	0		0	0
Total - All Debt Service	124,002	122,297	125,467	43,939	44,679	40,772	40,772

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
TOTALS	119,627	8,588,611	107,678	703,330	239,910	1,534,327	848,181

CAPITAL ACQUISITIONS

INDEX

BOOKMARK DESCRIPTION

NARRATIVE DESCRIPTION

LINE ITEM DEFINITIONS

SUMMARY OF REVENUES

FUND BALANCE

SUMMARY OF ADOPTED EXPENDITURES

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 2020-21

ACQUISITION FUND REVENUE	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
GENERAL FUND:						
Equipment Replacement						
Police Department		-	-	-	-	-
Public Services	-	-	-	-	-	-
Transfer From GF Fund Balance	94,100	112,950	112,950	112,950	96,621	(16,329)
Grant Revenue	-	-	-	-	-	-
INVESTMENT INTEREST	1,013	400	-	1,131	400	400
TOTAL REVENUES	95,113	113,350	112,950	114,081	97,021	400

FUND BALANCE - BEGINNING	29,052	28,290	28,290		28,290	-
						-
TOTAL EXPENDITURES	(762)	(112,950)	(112,950)		96,621	0
FUND BALANCE - ENDING	28,290	28,690	28,290		28,690	

EXPENDITURES

CITY OF LATHRUP VILLAGE SUMMARY OF PROPOSED EXPENDITURES FY 2020-21

ACQUISITION FUND EXPENDITURES	ACTUAL FY18-19	BUDGETED FY19-20	ESTIMATED FY 19-20	ACTUAL 2/28/2020	PROJECTED FY 20-21	INCREASE (DECREASE)
ADMINISTRATION	39,781	55,000	55,000	27,761	14,171	(40,829)
PUBLIC SAFETY	56,094	22,950	22,950	10,835	4,450	(18,500)
PUBLIC SERVICES	-	-	-	-	60,000	60,000
RECREATION	-	35,000	35,000	15,500	18,000	(17,000)
TOTAL GENERAL FUND	95,875	112,950	112,950	54,096	96,621	(16,329)
MAJOR STREETS	-	-	-	-	-	-
LOCAL STREETS	-	-	-	-	-	-
WATER FUND	-	-	-	-	-	-
SEWER FUND	-	-	-	-	-	-
TOTAL - CAPITAL ACQUISITIONS	95,875	112,950	112,950	54,096	96,621	(16,329)

CAPITAL ACQUISITION EXPENDITURES – ACCOUNT/FUND

The fund has provided for funding on a systematic basis rather than pay as you go.
For FY 2020/21, there are a number of items being considered for funding:

FY 2020-2021		
ACCOUNT/FUND	EXPENDITURE	COST
Administration	Monitors	\$ 14,171.00
Public Safety	Tasers	\$ 4,450.00
Public Services	New Parking Lot - DPW	\$ 60,000.00
Recreation	Park Investment Package	\$ 10,000.00
Recreation	Community Vegetable Garden	\$ 8,000.00
Water		
Sewer		
Major Streets		
Local Streets		
TOTAL		\$ 96,621.00

Administration		\$ 14,171.00
Public Safety		\$ 4,450.00
Public Services		\$ 60,000.00
Recreation		\$ 18,000.00
Water		\$ -
Sewer		\$ -
Major Streets		\$ -
Local Streets		\$ -
Total		\$ 96,621.00



Lathrup Village
Downtown Development Authority
2020/2021 Budget



Contents

Mission	3
Board of Directors.....	3
Activities	4
<i>Business Development</i>	4
<i>Streetscaping and Beautification</i>	4
<i>Events</i>	5
Looking Forward	5
<i>Training & Strategic Planning</i>	6
<i>Joint Meetings</i>	6
<i>DDA Street Crew & Corridor Cleanup</i>	6
<i>Future Development</i>	6
<i>Main Street Oakland County</i>	7
DDA Revenue	7
<i>Revenue 2010 through 2019</i>	7
<i>Revenue Sources</i>	7
<i>Table: 2020-2021 Budget Revenue Summary</i>	8
DDA Expenditures	9
<i>Proposed 2020-2021 Expenditures</i>	9
<i>Table: 2020-2021 Budget Expenditures Summary</i>	11
<i>History of Expenditures and Revenues</i>	12



Mission

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

Board of Directors

Dan Sugg, Chair

Fred Prime, Vice Chair

Kelly Garrett, Mayor

Sheryl Mitchell, City Administrator/DDA Secretary

Bryan Ford

Bobbi Lovins

Pam Shermeyer

Dan Verderbar

Cory Fortson (Board alternate)



Activities

Over the years DDA activities included hosting events, implementing business assistance programs such as a façade improvement & sign grants, and streetscaping initiatives. The DDA intends to continue and expand these activities, reprogramming funds to more effectively support the business communities when necessary. These activities demonstrate the DDA's desire to foster a business-friendly environment while transforming the commercial corridor into an identifiable & desirable destination.

Business Development

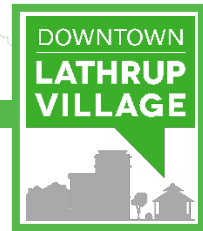
Lathrup Village is a great location for small business startups. Space is affordable and major transportation arteries are accessible. Attracting new business and retaining current business is – and will continue to be – a focus. In previous years, the DDA budget allocated funds for a façade improvement and sign grant programs. While the sign grant program has been successfully utilized by Lathrup Village business, the façade improvements program funds are not being sought after, despite being promoted.

Unfortunately, the current COVID-19 pandemic is having negative impact on Lathrup Village businesses, as many are characterized as “non-essential” and have been closed for several weeks due to the Governor’s Executive Order. In response to the economic hardships of the pandemic, Oakland County established the Small Business Stabilization Grant program. Lathrup Village and Southfield were combined into a single district and allocated \$1,522,000 to award to eligible businesses. Approximately one-third of Lathrup Village businesses applied for these funds and it is expected nearly all will receive assistance.

While the full economic impact of the COVID-19 pandemic remains to be fully realized, one thing is certain – our businesses will need support from the DDA. The DDA will actively seek ways to incubate and support our businesses, including developing a business relief mini-grant program.

Streetscaping and Beautification

Southfield Road is the main commercial corridor; however, this thoroughfare poses many challenges to fostering a thriving business district. Some of these challenges include a wide public right-of-way, lack of curbs and pedestrian crossings, high travel speeds, and old stormwater ditch system. The Road Commission for Oakland County (RCOC) has spent numerous years working with Lathrup Village, Southfield, and Beverly Hills to develop a preferred alternative for the reconstruction of Southfield Road. In 2017, the city's Planning



Commission formally supported this plan which seeks to address many of those challenges. The required environmental assessment for the preferred alternative is expected to be submitted in 2020; however, it is generally believed that federal funding will not be secured until after 2023.

Enhancing the “curb appeal” of Southfield Road is a DDA priority. The uncertainty of *when* the long awaited Southfield Road reconstruction will occur has put the DDA in limbo and resulted in an overall lack of investment. Historically, the board has focuses on building a large fund balance which would be committed to streetscaping when RCOC’s redevelopment nears completion. While this remains the primary objective, the board is no longer content waiting to begin beautification & streetscaping efforts. The current consensus is that we begin using our fund balance to make investments identified in the Development Plan. Defining Lathrup Village as an identifiable place is priority. This includes activities such as banners, flowers, trash receptacles, etc.

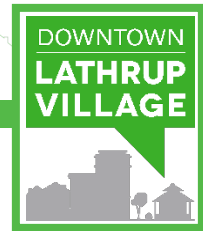
As parking & landscaping continuously come up as a challenges facing Lathrup Village businesses, it is thought that the façade improvement program funds may be allocated in a way to help offset these expense. An alternative to reprogramming the funds is to redesigned the façade improvement program to be more responsive to business/property owner needs.

Events

DDA-sponsored events include the annual Southfield Corridor Cleanup, Lathrup Village Business BINGO, and Small Business Saturday Artisan Market. For many years the Farmers Market was included on that list; unfortunately that program is no longer sustainable. There is close coordination of events & programming between the DDA & city staff, which has resulted in 2 new programs: Lathrup Village Business BINGO and Artisan Market. These 2 programs are tied to a larger Shop Small Saturday initiative. Opportunities to expand the DDA presence at events will be explored. The DDA will continue providing grand opening ribbon-cuttings to new businesses.

Looking Forward

Over the past several years there has been fairly significant staff turnover at the city and DDA-level. This has led to a bit of stagnation and a lack of certainty on a clear path forward on engaging with stakeholders and revitalizing the corridor. Thankfully, this is no longer an issue and the DDA is once again gaining momentum.



Training & Strategic Planning

Now that staffing has stabilized, efforts are being made to ensure board members have access to training and they are actively encouraged to take advantage of these opportunities. The Board of Directors will also begin facilitated strategic planning efforts to guide our revitalization efforts.

Joint Meetings

The DDA Board of Directors will continue participating in quarterly joint meetings with City Council and Planning Commission to ensure consistent communication and collaboration on planning projects, zoning ordinance amendments, and related initiatives.

DDA Street Crew & Corridor Cleanup

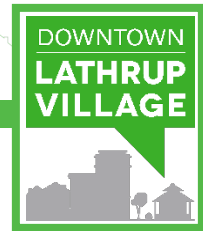
The visual appearance of the Southfield Road corridor has an impact on how the city is perceived on many different levels. Working with the Parks & Recreation Department, the DDA will be undertaking efforts to hire a new DDA Street Crew to maintain the alleyways, public right-of-ways, and Municipal Park. Previous efforts to hire and retain a crew have been unsuccessful. These will be part-time, seasonal positions.

Southfield Road Corridor Cleanups have been a somewhat consistent program throughout the years. The DDA is interested in expanding our cleanup efforts and engaging a broader base of volunteers. Currently the Lathrup Village Lions Club have adopted Southfield Road under the Road Commissioner for Oakland County (RCOC) Adopt-A-Road program. The DDA is researching how to take over this responsibility, as the Lions have expressed that it is too much for their membership to handle.

Future Development

2019 brought the completion of The Mint –Michigan First Credit Union’s conference center, redevelopment and opening of The Jagged Fork (former Honey Tree Restaurant), and demolition of the old HealthQuest building to make way for the future BP Gas Station. Despite the onset of the COVID-19 pandemic, conversations are still being had with property owners regarding the redevelopment of site. For example, the city’s largest property owners are undertaking significant site plan improvements on 2 of their properties in 2020.

The city continues to refine its processes to better align with the Redevelopment Ready Communities (RRC) best practices. This has included updating the city’s development guide,



establishing pre-application meetings, and generally fostering a welcoming, business-friendly atmosphere. It is expected that these efforts will help attract future development.

Main Street Oakland County

Lathrup Village is an associate level community – the second rung of Main Street Oakland County’s three-tiered system. The DDA’s goal is to move up to the Select level which will provide greater access to MSOC resources and enhanced funding opportunities. The DDA continues to work closely with MSOC on numerous programs and initiatives.

DDA Revenue

Revenue 2010 through 2019

Revenues have significantly declined since their peak in 2009. Since that time, DDA revenues have been reduced by more than 50 percent due to the devaluation of commercial property (see chart on Page 12). In 2015, revenues began to slightly improve which has continued now into the new decade. Commercial properties are seeing investment and values are expected to increase, but not at the quick pace at which they decreased during the Great Recession.

Furthermore, the COVID-19 pandemic has had an immediate economic impact on businesses small & large, it remains to be seen what impact this will have in the medium to long-term. Lathrup Village as a whole is anticipating significant tax revenue losses; however, remaining cautiously optimistic that anticipated projects come to fruition.

Reliant on tax revenues, DDAs have been encourage to diversify revenue sources. Efforts to identify new potential sources of revenue be encouraged.

Revenue Sources

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

Tax Increment Financing (TIFA-CAPTURE TAXES): Tax increment financing is the largest funding source. This funding mechanism captures increases in taxable value for the DDA. Since the 2008 Great Recession, taxable value – and the DDA’s revenue – declined dramatically. Some properties even dipped below their base valuation, which is the value of the properties when the DDA was established in 1998 and 1999. The development of The Mint provided a significant increase.

DDA Millage (TAX COLLECTED OTHER): The DDA levies an additional millage on properties within its boundaries. This is the second largest funding source for the DDA. The 2020/21 millage rate

is calculated to be **1.8823 mills** for every dollar of taxable value in the DDA District. Often, as property values increase, the Headlee Amendment requires millage rates to roll back to not exceed the rate of inflation. This year, there is a modest roll-back of the millage rate.

Special Assessment: There is an ongoing payment to the DDA for the reimbursement of construction costs for the public-private parking lot adjacent to The Jagged Fork. The DDA Director is in communication with the new commercial property owners to either pay-off the outstanding balance or re-establish a payment plan.

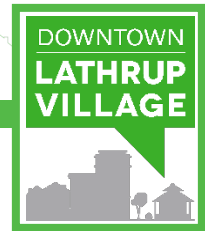
Investment Interest: The DDA earns interest on its saved fund balance.

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

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

Table: 2020-2021 Budget Revenue Summary

REVENUES	ACTUAL 18/19	ESTIMATED 19/20	BUDGETED 19/20	ACTUAL 5/31/20	PROJECTED 20/21	INCREASE (DECREASE)
TIFA-CAPTURE TAXES	103,072	92,837	92,837	308,173	255,000	215,336
TAX COLLECTED OTHER	37,632	45,000	45,000	36,147	24,643	(8,853)
SPEC ASSESSMENT - REVENUE	-	1,800	1,800	-	1,800	1,800
INVESTMENT INTEREST	13,548	10,000	10,000	10,467	10,000	(467)
FEDERAL/STATE GRANTS	-	-	-	-	-	-
MISC. REVENUES	9,623	6,000	6,000	11,445	6,000	(5,445)
Total Revenues	163,875	155,637	155,637	366,232	297,443	202,372



DDA Expenditures

Proposed 2020-2021 Expenditures

Salary & Wages: The DDA pays the salary and fringe benefits for the executive director and a small percentage of the city administrator, city treasurer, and Parks & Recreation Coordinator salaries.

Employee Taxes & Benefits: The DDA pays the taxes and benefits for the executive director and a small percentage of those items for the city administrator and treasurer.

Part Time Seasonal Crew: A two-person crew to perform maintenance in the district.

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

Office Supplies: This fund covers costs of paper, ink, etc.

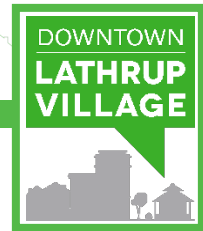
Tax Tribunal Returns: The DDA sets aside approximately \$2,000 for the Tax Tribunal refunds.

Auditing & Accounting: The DDA sets aside approximately \$800 for these financial services.

Training and Memberships: Training sessions and memberships are important for staff and boards/commission. These opportunities help sharpen skills, educate about latest trends and research, and build social capital for the city. Funds in this line item include registration and travel expenses for regional, state & national conferences. It also covers memberships for the DDA Board of Directors, Planning Commission and Historic District Commission, as the focus of the latter bodies lies within the district boundaries.

Main Street Program: The funds in this line item are broadly defined for business assistance, with an eye toward COVID-19 relief such as the Business Relief Mini-Grant program. The DDA will work to craft additional programs are more accessible to Lathrup Village businesses and effective at achieving the district goals. This line also includes costs incurred in the Southfield Corridor Cleanups, Business BINGO, Artisan Fair, etc.

Streetscaping: Investing in the DDA district includes the maintenance of the two gateway gardens/signs in the district. This fund also includes the maintenance hanging flower baskets, planters, and new seasonal banners. In 2020/21 this will include a bike repair kiosk.



Planning/Consulting Fees: This includes a monthly fixed retainer cost, development plan review fees, and costs associated with the Comprehensive Plan update. In 2020/21 this will include a portion the design & construction engineering costs associated with the city's TAP grant.

Printing/Publication Costs: Expenses related to advertising and marketing of the DDA and events.

Postage Fees: Expenditures for mailing DDA-related items.

Repairs & Maintenance: This fund reflects investment in the DDA district and is used for paying electricity bills for the streetlights within the district.

Miscellaneous Expenditures: This includes general and/or unanticipated costs, as well as general board of directors' costs.

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

Façade Improvement Program Grant: A program expressly identified in the TIF Plan, the façade improvement program was reinstated two years ago. While it has not been as popular as the Sign Grant Program, it is still a resource. The program may be revamped to be more responsive to business/property owner needs.

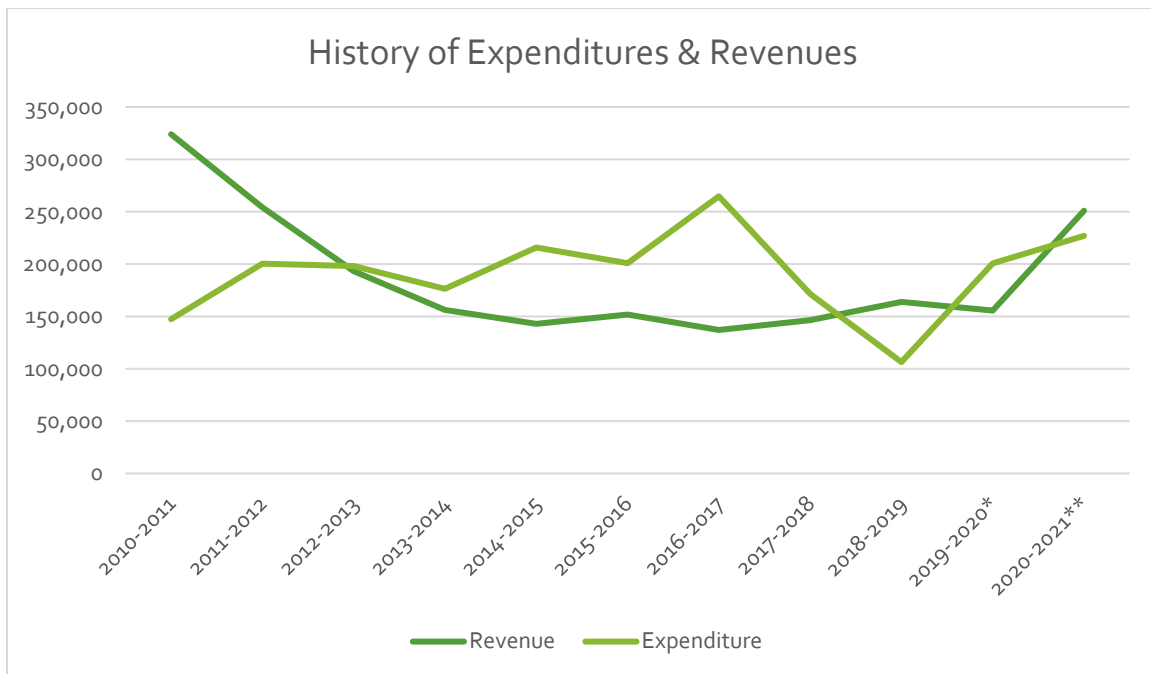
Table 2020-2021 Budget Expenditures Summary

EXPENDITURES	ACTUAL 18/19	ESTIMATED 19/20	BUDGETED 19/20	ACTUAL 5/31/20	PROJECTED 20/21	INCREASE (DECREASE)
SALARIES & WAGES	43,848	53,853	56,136	46,852	71,820	15,684
EMPLOYEE TAXES & BENEFITS	16,631	21,885	22,000	22,220	22,000	-
PART TIME SEASONAL CREW	-	9,250	5,840	2,259	5,500	(340)
LEGAL SERVICES	-	-	900	-	900	-
OFFICE SUPPLIES	-	200	200	72	200	-
TAX TRIBUNAL RETURNS	-	2,000	2,000	-	2,000	-
AUDITING & ACCOUNTING	800	800	800	800	800	-
TRAINING/MEMBERSHIP	638	700	2,000	1,278	4,500	2,500
MAIN STREET PROGRAM	4,350	4,000	6,000	4,816	20,000	14,000
STREETSCAPING	2,830	3,000	7,910	4,715	10,000	2,090
FARMERS MARKET	11,963	19,270	18,000	18,488	-	
PLANNING/CONSULTING	25,627	20,000	35,000	27,197	46,250	11,250
PRINTING/PUBLICATION COSTS	2,000	1,200	2,000	884	2,000	-
POSTAGE FEES	300	-	200	-	200	-
REPAIRS & MAINTENANCE	8,987	9,500	8,900	10,582	9,500	600
MISC. EXPENDITURES	388	800	1,300	1,516	1,300	-
SIGN GRANT PROGRAM	-	1,000	10,000	2,000	10,000	-
FAÇADE GRANT PROGRAM	-	20,000	20,000	-	20,000	20,000
TOTAL EXPENDITURES	118,363	167,458	199,186	143,678	226,970	27,784

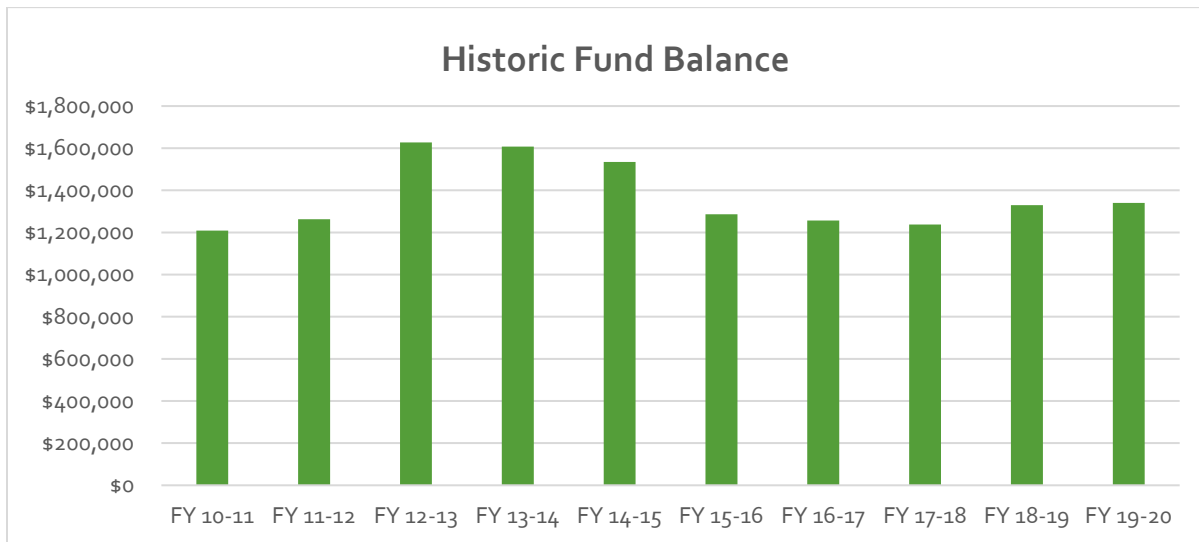
History of Expenditures and Revenues

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

History of Expenditures and Revenues		
Fiscal Year	Revenue	Expenditure
2010-2011	323,943	147,303
2011-2012	254,118	200,418
2012-2013	193,228	198,028
2013-2014	156,217	176,392
2014-2015	142,843	215,848
2015-2016	151,691	200,782
2016-2017	137,045	264,682
2017-2018	146,375	171,420
2018-2019	163,875	106,400
2019-2020*	366,232	143,678
2020-2021**	250,923	226,970



Fund Balance: FY 10-11 to FY 19-20



The DDA has successfully built a healthy fund balance with the intent of utilizing those funds as the primary match for the reconstruction of Southfield Road. Over the years, declining revenues and increasing expenditures have resulted in a need to rely on the DDA's fund balance for operational expenses. Additionally, in accordance with PA 57, the DDA intends to start dipping into the fund balance to enhance the physical appearance and functioning of the Southfield Road corridor, as well as enhance the programs of the DDA.

Historical Fund Balance	
Fiscal Year	Fund Balance
FY 10-11	\$1,209,248
FY 11-12	\$1,262,948
FY 12-13	\$1,627,708
FY 13-14	\$1,607,533
FY 14-15	\$1,534,528
FY 15-16	\$1,286,278
FY 16-17	\$1,256,738
FY 17-18	\$1,237,849
FY 18-19	\$1,329,994
FY 19-20	\$1,340,050