

CITY OF OWOSSO
REGULAR MEETING OF THE CITY COUNCIL
MONDAY, DECEMBER 16, 2013
7:30 P.M.

Meeting to be held at City Hall
301 West Main Street

AGENDA

OPENING PRAYER:

PLEDGE OF ALLEGIANCE:

ROLL CALL:

APPROVAL OF THE AGENDA:

APPROVAL OF THE MINUTES OF REGULAR MEETING OF DECEMBER 2, 2013:

ADDRESSING THE CITY COUNCIL

1. Your comments shall be made during times set aside for that purpose.
2. Stand or raise a hand to indicate that you wish to speak.
3. When recognized, give your name and address and direct your comments and/or questions to any City official in attendance.
4. Each person wishing to address the City Council and/or attending officials shall be afforded one opportunity of up to four (4) minutes duration during the first occasion for citizen comments and questions. Each person shall also be afforded one opportunity of up to three (3) minutes duration during the last occasion provided for citizen comments and questions and one opportunity of up to three (3) minutes duration during each public hearing. Comments made during public hearings shall be relevant to the subject for which the public hearings are held.
5. In addition to the opportunities described above, a citizen may respond to questions posed to him or her by the Mayor or members of the Council, provided members have been granted the floor to pose such questions.

STUDENT REPRESENTATIVE REPORT

PROCLAMATIONS / SPECIAL PRESENTATIONS

1. Proclamation – Ron Pearsall. A Mayoral Proclamation recognizing Fire Department Captain Ron Pearsall for his years of service to the City on the occasion of his retirement.
2. Proclamation - Adam Zettel. A Mayoral Proclamation recognizing Assistant City Manager and Community Development Director Adam Zettel for his years of service to the City on the occasion of his hire as the City Manager for the City of Swartz Creek.

PUBLIC HEARINGS

1. Special Assessment District No. 2013-04 – Hazards and Nuisances. Conduct a public hearing to receive citizen comment regarding Special Assessment District No. 2013-04, Hazards and Nuisances, as it relates to unpaid costs incurred in the altering, repairing, tearing down, abating or removing of hazards and nuisances.
2. Ordinance Amendment – PILOT for Lincoln House. Conduct a public hearing to receive citizen comment regarding the proposed ordinance amendment to Chapter 32, Taxation, Section 32-40, Establishment of annual service charge for Lincoln House, of the Code of Ordinances of the City of Owosso to reduce the Woda Group's annual payment in lieu of taxes to accommodate unforeseen changes in the Federal tax credits available to the project.

CITIZEN COMMENTS AND QUESTIONS

CITY MANAGER REPORT

CONSENT AGENDA

1. Set Public Hearing – Personal Property Exemption. Set public hearing for Monday, January 6, 2014 to receive public comments on the application for a New Personal Property Exemption for Machine Tool & Gear, Inc, 401 South Chestnut Street.
2. 2014 Schedule of Meetings. Adopt the 2014 Boards and Commissions Meeting Schedule.
3. 2014 Income Threshold Poverty Exemptions. Adopt the 2014 Income Threshold Poverty Exemptions, as required by Public Act No. 390 of 1994.
4. 2014 Parks Rules and Regulations. Approve proposed revisions to the Parks Rules and Regulations for 2014.
5. Bid Award – Road Salt. Authorize bid award to Morton Salt, Inc. for 1,700 tons of Salt at \$45.90 per ton and approve payment up to the contract amount.
6. Warrant No. 475. Authorize Warrant No. 475 as follows:

Vendor	Description	Fund	Amount
Rehmann Robson	Progress billing #1 for audit of FY 12/13	General	\$15,000.00
State of Michigan-MDEQ	NPDES annual permit fee – FY 13/14	WWTP	\$ 5,500.00
Logicalis, Inc	Network engineering support- November 2013	General	\$ 6,664.00
Brown & Stewart PC	Professional services November 12, 2013 – December 9, 2013	General	\$ 8,990.72

7. Check Register–November 2013. Affirm check disbursements totaling \$1,292,786.69 for the month of November 2013.

ITEMS OF BUSINESS

1. 2013 Audit Acceptance. Consider resolution accepting and placing on file the City of Owosso Financial Report with Additional Information for the Fiscal Year Ended June 30, 2013.
2. Title VI Non-Discrimination Plan Acceptance. Consider adoption of the Title VI Non-Discrimination Plan to ensure equal access and opportunity to all persons with respect to transportation services, facilities, activities, and programs.
3. Tax-Foreclosed Property Consideration. Consider acceptance or rejection of listed tax-foreclosed properties that did not sell at the State tax sale in September 2013.
4. Animal Control Ordinance. Consider options for animal control in the City.
5. Executive Session. Authorize the holding of executive session at the conclusion of regular business to consider the purchase or lease of real property.

COMMUNICATIONS

1. Richard C. Williams, Finance Director. November 2013 Revenue & Expenditure Report.
2. Charles P. Rau, Building Official. November 2013 Building Department Report.
3. Charles P. Rau, Building Official. November 2013 Code Violations Report.

4. Kevin D. Lenkart, Public Safety Director. November 2013 Police Report.
5. Kevin D. Lenkart, Public Safety Director. November 2013 Fire Report.
6. Downtown Development Authority/Main Street. Minutes of December 4, 2013.
7. Parks & Recreation Commission. Minutes of November 25, 2013.
8. Planning Commission. Minutes of November 25, 2013.

CITIZEN COMMENTS AND QUESTIONS

NEXT MEETING

Monday, January 06, 2014

BOARDS AND COMMISSIONS OPENINGS

Planning Commission, term expires 06-30-2016

ADJOURNMENT

The City of Owosso will provide necessary reasonable auxiliary aids and services, such as signers for the hearing impaired and audio tapes of printed materials being considered at the meeting, to individuals with disabilities at the meeting/hearing upon seventy-two (72) hours notice to the City of Owosso. Individuals with disabilities requiring auxiliary aids or services should contact the City of Owosso by writing or calling the following: Amy K. Kirkland, City Clerk, 301 West Main Street, Owosso, MI 48867 or at (989) 725-0500. The City of Owosso Website address is www.ci.owosso.mi.us.

OWOSSO CITY COUNCIL

DECEMBER 2, 2013

7:30 P.M.

PRESIDING OFFICER: MAYOR BENJAMIN R. FREDERICK

OPENING PRAYER: PASTOR MARLENE WEBSTER
OWOSSO CHURCH OF THE NAZARENE

PLEDGE OF ALLEGIANCE: MAYOR BENJAMIN R. FREDERICK

PRESENT: Mayor Benjamin R. Frederick, Mayor Pro-Tem Christopher T. Eveleth, Councilpersons Loreen F. Bailey, Burton D. Fox, John V. Greenway, and Robert J. Teich, Jr.

ABSENT: Councilperson David B. Bandkau.

Councilperson Fox led the group in a moment of silence in memory of his dear friend and prominent local cable channel supporter Jim Hardwick on the occasion of his passing.

APPROVE AGENDA

Motion by Mayor Pro-Tem Eveleth to approve the agenda with the following changes:

Move Consent 2. First Reading & Set Public Hearing – PILOT Ordinance Amendment to Item of Business 2.

Add new Consent 6 as follows:

6. Boards and Commissions Appointments - Addition. Approve the following additional Mayoral boards and commissions appointment:

Name	Board/Commission	Term Expires
Justin Parker	Historical Commission	12-31-2016
Burton Fox	Retirement board	Term of office

Motion supported by Councilperson Fox and concurred in by unanimous vote.

APPROVAL OF THE MINUTES OF REGULAR MEETING OF NOVEMBER 18, 2013

Motion by Councilperson Bailey to approve the Minutes of the Regular Meeting of November 18, 2013 as presented.

Motion supported by Mayor Pro-Tem Eveleth and concurred in by unanimous vote.

STUDENT REPRESENTATIVE REPORT

None.

PROCLAMATIONS / SPECIAL PRESENTATIONS

2013 AMOS GOULD OUTSTANDING CITIZEN AWARD – W. SHAFFER FOX

Mayor Frederick presented the 2013 Amos Gould Outstanding Citizen Award to W. Shaffer Fox, honoring him for his constant volunteer efforts to improve the city and his life-long personal promotional campaign

to let the world know about Owosso. To commemorate the honor Mr. Fox was presented with a key to the City.

Mr. Fox thanked everyone for the tremendous honor saying he was surprised and overwhelmed to receive the award. He went so far as to say that no other recognition would mean more to him. He said he thanked God every day for the privilege of living in Owosso, saying it was the best place on earth. And he closed his remarks with his personal mantra: Owosso. Today. Tomorrow. And forever.

PUBLIC HEARINGS

ORDINANCE AMENDMENT – SECTION 19-3, BEGGING

The proposed amendment would repeal Section 19-3, Begging, bringing the City into compliance with a recent U.S. Court of Appeals ruling declaring begging a form of speech protected by the First Amendment.

A public hearing was conducted to receive citizen comment regarding the proposed repeal of Chapter 19, Nuisances, Section 19-3, *Begging*.

There were no citizen comments.

Whereas, the Council, after due and legal notice, has met and there being no one to be heard, motion by Mayor Pro-Tem Eveleth that the following ordinance be adopted:

ORDINANCE NO. 747

AN ORDINANCE TO REPEAL OWOSSO CITY CODE SECTION 19-3, BEGGING

WHEREAS, the City of Owosso has an ordinance on its books prohibiting begging; and

WHEREAS, a recent ruling by the United States Court of Appeals has ruled that begging is a form of free speech protected by the First Amendment; and

WHEREAS, in light of this ruling the City has an obligation to repeal its local ordinance.

NOW, THEREFORE BE IT RESOLVED, THE CITY OF OWOSSO ORDAINS that Chapter 19, Offenses, Article I, Section 19-3, *Begging*, of the Code of the City of Owosso be amended as follows:

SECTION 1. REPEAL. That Section 19-3 of the Owosso City Code pertaining to begging is repealed.

~~Sec. 19-3. Begging.~~

~~It shall be unlawful for any person to beg in any public place.~~

SECTION 2. EFFECTIVE DATE. This amendment shall become effective December 23, 2013.

SECTION 3. AVAILABILITY. This ordinance may be purchased or inspected in the city clerks' office, Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m.

Motion supported by Councilperson Greenway.

Roll Call Vote.

AYES: Councilperson Fox, Mayor Pro-Tem Eveleth, Councilpersons Teich, Greenway, Bailey, and Mayor Frederick.

NAYS: None.

ABSENT: Councilperson Bandkau.

CITIZEN COMMENTS AND QUESTIONS

Eddie Urban, 601 Glenwood Avenue, said he quit counting after the Mayor had named 101 good things that Shaffer Fox has done. He said he met Shaffer when they were both members of the Cable Commission and he was a calm stable force for the sometimes cantankerous group. He went on to say that he had attended the funeral for Jim Hardwick and he discovered many things about him that he didn't know previously. He said he was a great guy.

Mayor Pro-Tem Eveleth echoed all of the sentiments about Shaffer Fox saying he is a great ambassador for the City. He went on to express his thanks for another hugely successful Glow Owosso event. He said the event was larger than ever and all reports indicated it was a great downtown event.

Mayor Frederick thanked Mayor Pro-Tem Eveleth for all of his work on Glow Owosso and relayed his appreciation for the ever growing event as well as the continuing improvements in the downtown.

Councilperson Fox said he was happy to call Shaffer Fox his friend.

CITY MANAGER REPORT

City Manager Donald D. Crawford briefly detailed the project status report calling attention to a few items such as the upcoming façade grant meeting, the standardization of RFP's and related documents, the conclusion of the leaf collection program for the year, and the number of people signed up to receive paperless utility bills.

CONSENT AGENDA

Motion by Mayor Pro-Tem Eveleth to approve the Consent Agenda as follows:

Special Assessment District No. 2013-04 – Hazards and Nuisances. Authorize Resolution No. 1 setting a public hearing for Monday, December 16, 2013 to receive citizen comment regarding Special Assessment District No. 2013-04, Hazards and Nuisances, as it relates to unpaid costs incurred in the altering, repairing, tearing down, abating or removing of hazards and nuisances as follows:

RESOLUTION NO. 141-2013

SPECIAL ASSESSMENT DISTRICT NO. 2013-04 HAZARDS AND NUISANCES

WHEREAS, the Assessor has prepared a special assessment roll for the purpose of specially assessing that portion of the unpaid costs incurred in the altering, repairing, tearing down, abating or removing of hazards and nuisances more particularly hereinafter described to the properties specially benefited by said public improvement, and the same has been presented to the Council by the City Clerk.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Said special assessment roll is hereby accepted and shall be filed in the office of the City Clerk for public examination.
2. The Council shall meet at the Owosso City Hall, Owosso, Michigan at 7:30 o'clock p.m., on Monday, December 16, 2013 for the purpose of hearing all persons interested in said special assessment roll and reviewing the same.

3. The City Clerk is directed to publish the notice of said hearings once in *The Argus Press*, the official newspaper of the City of Owosso, not less than ten (10) days prior to said hearing and shall further cause notice of said hearing to be sent by first class mail to each owner of the property subject to assessment, as indicated by the records in the City Assessor's office as shown on the general tax rolls of the City, at least ten (10) days before the time of said hearing, said notice to be mailed to the addresses shown on said general tax rolls of the City.

The notice of said hearing to be published and mailed shall be in substantially the following form:

**NOTICE OF HEARING TO REVIEW
SPECIAL ASSESSMENT ROLL – HAZARDS AND NUISANCES
CITY OF OWOSSO
COUNTY OF SHIAWASSEE, MICHIGAN**

TO THE OWNERS OF THE OF THE FOLLOWING DESCRIBED PROPERTY:

TAKE NOTICE that a Special Assessment Roll-Hazards and Nuisances has been prepared for the purpose of defraying the unpaid costs incurred in the altering, repairing, tearing down, abating or removing of hazards and nuisances of the above described property.

PARCEL NUMBER	ADDRESS	BALANCE
050-602-014-008-00	1064 TRACY	\$6,385.94
050-113-006-005-00	1108 RYAN	\$70.00
050-113-008-031-00	1229 MILWAUKEE	\$417.98
050-536-000-034-00	1230 N SHIAWASSEE	\$923.61
050-537-000-040-00	1232 W MAIN	\$65.00
050-390-004-012-00	1260 ADAMS	\$581.17
050-140-000-034-00	1398 N HICKORY	\$75.00
050-113-016-008-00	1415 YOUNG	\$65.00
050-220-000-044-00	1420 YOUNG	\$65.00
050-602-007-005-00	1803 W STEWART	\$330.00
050-660-011-001-00	219 N CEDAR	\$11,844.23
050-601-000-037-00	221 W STEWART	\$400.89
050-580-000-053-00	308 OAKWOOD	\$115.00
050-601-000-064-00	319 W RIDGE	\$244.63
050-651-006-007-00	320 CASS	\$145.76
050-420-003-017-00	408 MONROE	\$130.00
050-601-000-001-00	409 GRACE	\$130.00
050-391-000-027-00	413 LAVEROCK	\$115.00
050-680-004-004-00	421 HURON	\$452.40
050-391-000-015-00	433 E MASON	\$210.00
050-673-004-021-00	508 RYAN	\$65.00
050-180-004-014-00	511 JEROME	\$65.00
050-010-023-002-00	516 GARFIELD	\$617.18
050-120-001-005-00	518 RIVER	\$210.00
050-010-023-004-00	528 GARFIELD	\$225.00
050-510-000-024-00	616 CAMPBELL	\$195.00
050-420-003-005-00	621 GRAND	\$437.18
050-010-003-015-00	702 GLENWOOD	\$195.00
050-580-000-137-00	706 JEROME	\$115.00

050-191-000-021-00	706 WILTSHIRE	\$539.63
050-580-000-138-00	708 JEROME	\$190.00
050-610-002-003-00	715 N SAGINAW	\$195.00
050-420-007-009-00	719 LINGLE	\$65.00
050-010-004-001-00	740 LINCOLN	\$150.00
050-450-000-021-00	804 CENTER	\$6,394.69
050-580-000-082-00	819 E COMSTOCK	\$677.05
050-602-001-004-00	820 S CHIPMAN	\$356.60
050-602-004-013-00	826 HAMMONT	\$130.00
050-602-003-011-00	830 WILKINSON	\$446.59
050-010-004-003-00	837 GLENWOOD	\$140.00
050-010-003-023-00	902 GLENWOOD	\$115.00
050-010-004-002-00	903 GLENWOOD	\$65.00
050-536-000-004-00	914 N WATER	\$70.00
050-602-012-008-00	921 NAFUS	\$65.00
050-580-000-140-00	930 JEROME	\$415.17
050-602-008-011-00	937 KENWOOD	\$65.00
050-010-023-001-00	990 CORUNNA	\$300.85
		<u>\$35,271.55</u>

TAKE NOTICE THAT ANY HAZARDS/NUISANCES INVOICES OR CHARGES REMAINING UNPAID AS OF THEIR DUE DATE WILL BE INCLUDED ON THIS ROLL.

The said Special Assessment Roll-Hazards and Nuisances is on file for public examination with the City Clerk and any objections to said Special Assessment Roll-Hazards and Nuisances must be filed in writing with the City Clerk prior to the close of the hearing to review said Special Assessment Roll-Hazards and Nuisances.

TAKE FURTHER NOTICE that appearance and protest at this hearing is required in order to appeal the amount of the special assessment to the State Tax Tribunal if an appeal should be desired. A property owner or party in interest, his or her agent, may appear in person at the hearing to protest the special assessment or may file his or her appearance by letter and his or her personal appearance shall not be required. The property owner or any person having an interest in the property subject to the proposed special assessments may file a written appeal of the special assessment with the State Tax Tribunal within thirty days after confirmation of the special assessment roll if that special assessment was protested at this hearing.

TAKE FURTHER NOTICE that the City Council will meet at the Owosso City Hall, Owosso, Michigan at 7:30 p.m. on Monday, December 16, 2013 for the purpose of reviewing said Special Assessment Roll-Hazards and Nuisances and for the purpose of considering all objections to said roll submitted in writing. If you have questions regarding this notice, please contact the City Treasurer's Office at 725-0599.

Boards and Commissions Appointment. Approve the Mayoral appointment of Shawn Kiley to the Historical Commission, for a term expiring December 31, 2016, effective January 1, 2014.

Downtown Infrastructure Grant Part II Application. Authorize the execution of the DIG Grant commitment letter and submission of a Part II application to the Michigan Economic Development Corporation as follows:

RESOLUTION NO. 142-2013

RESOLUTION AUTHORIZING SIGNING OF A COMMITMENT LETTER, SUBMISSION OF A PART II APPLICATION TO THE MEDC, AND DESIGNATION OF A PROJECT MANAGER FOR A DOWNTOWN INFRASTRUCTURE GRANT

WHEREAS, the City of Owosso, Shiawassee County, Michigan, recognizes the importance of its downtown and downtown institutions as they relate to the economic and cultural development of the community, as well as the overall quality of life; and

WHEREAS, the Owosso Master Plan, Park Plan, and DDA plan indicate that investment in the downtown infrastructure is essential to the community's future; and

WHEREAS, the armory renovation project is moving forward successfully; and

WHEREAS, there is a need to provide for improvements related to public parking, building relocation, trailhead provision, trail improvements, and river improvements; and

WHEREAS, application was made to the MEDC for a downtown infrastructure grant for an amount estimated at approximately \$1,060,000 to complete these improvements.

WHEREAS, the city, DDA, and private partners tentatively agreed to match \$373,000 to match \$695,000 of such grand funds, with the city's share at \$125,000 of general fund dollars; and

WHEREAS, the MEDC is recommending approval of the grant to the Michigan Strategic Fund; and

WHEREAS, the city must execute a letter of commitment, submit a Part II application, and designate a project manager to continue this process.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Owosso, Shiawassee County, Michigan that:

- FIRST: The City of Owosso has theretofore determined that it is advisable, necessary and in the public interest to declare the Mayor the "certifying officer" for purposes of this grant and to authorize him to sign the attached commitment letter and send it to the MEDC.
- SECOND: The city council hereby affirms allocation an amount not to exceed \$125,000 to support this project, to be allocated from the city's general fund at a future time, contingent upon the commencement of the armory project, final DIG award, and final approval of the project specifications.
- THIRD: The city council hereby designates Adam Zettel, ACIP, Community Development Director, or another designee of the city manager, as the "project manager" and "environmental review officer" and further authorizes him to sign and execute the Part 2 Application and all attachments, as well as the grant agreement.

Purchase Authorization – Variable Frequency Drives. Authorize the purchase of three variable frequency drives for the Waste Water Treatment Plant from McNaughton-McKay Electric Company in the amount of \$23,723.52 and further authorize payment upon receipt of the equipment as follows:

RESOLUTION NO. 143-2013

**AUTHORIZING PURCHASE AND PAYMENT TO
MCNAUGHTON-MCKAY ELECTRIC COMPANY
FOR TWO EATON CUTLER HAMMER VARIABLE FREQUENCY DRIVES
AT THE WASTEWATER TREATMENT PLANT**

WHEREAS, the City has determined it necessary and prudent to replace three variable frequency drives at the city of Owosso Wastewater Treatment Plant, Shiawassee County, Michigan, and

WHEREAS, the Plant Replacement Fund can readily finance this necessary replacement cost, and

WHEREAS, three competitive quotations were previously obtained in June for the replacement of two similar drives, and

WHEREAS, McNaughton-Mckay was the low bid in June and agrees to extend the same bid unit prices for the additional three drives in a total amount of \$23,723.52.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Owosso, Shiawassee County, Michigan that:

- FIRST: The city of Owosso has heretofore determined that it is advisable, necessary and in the public interest to purchase 3 replacement variable frequency drives from McNaughton-Mckay Electric Company in the amount of \$23,723.52.
- SECOND: The purchase contract shall be in the form of a city purchase order and the accounts payable department is authorized to submit payment to McNaughton-Mckay in the amount of \$23,723.52 upon satisfactory City receipt of the drives.
- THIRD: The above expenses shall be paid from the Wastewater Plant Replacement Fund.

Warrant No. 474. Authorize Warrant No. 474 as follows:

Vendor	Description	Fund	Amount
Michigan Municipal Risk Management Authority	Building and property insurance	General	\$59,109.75
Sungard Public Sector Inc	Software maintenance/licensing fees for public safety computer system – January 1, 2014 – December 31, 2014	General	\$ 9,134.07
Logicalis, Inc	Network engineering support-October 2013-revised amount	General	\$ 9,520.00

Boards and Commissions Appointments - Addition. Approve the following additional Mayoral boards and commissions appointments (added to the agenda):

Name	Board/Commission	Term Expires
Justin Parker	Historical Commission	12-31-2016
Burton Fox	Employees' Retirement System Board of Trustees	Term of office

Motion supported by Councilperson Fox.

Roll Call Vote.

AYES: Councilpersons Bailey, Teich, Greenway, Fox, Mayor Pro-Tem Eveleth, and Mayor Frederick.

NAYS: None.

ABSENT: Councilperson Bandkau.

ITEMS OF BUSINESS

WEST MAIN STREET PARKING CONTRACT

Assistant City Manager Adam H. Zettel explained that the Master Plan process had highlighted some parking issues in Westown along the Main Street corridor that could be resolved with the creation of on-street parking. Plans are currently underway by MDOT to reconstruct West M21 and North M52 in 2014 creating the perfect opportunity to correct the issues. As the work involved in creating the on-street parking will be performed at the request of the City a contract has been drafted embodying the responsibilities of all parties involved. That contract is before the Council this evening. He went on to say that the additional work is strongly supported by both Westown area merchants and City staff.

Motion by Councilperson Fox to approve a contract with MDOT for the construction of additional parking on West Main Street in the amount of \$11,400 as follows:

RESOLUTION NO. 144-2013

**A RESOLUTION TO APPROVE
A CONTRACT WITH THE MICHIGAN DEPARTMENT OF TRANSPORTATION TO MAKE
IMPROVEMENTS FOR PARKING ON WEST M-21**

WHEREAS, the City of Owosso worked closely with the merchants of Westown throughout the master plan process and made findings that indicated strong benefits to curbside parking on the south side of M-21 between State Street and the railroad in Westown; and

WHEREAS, City of Owosso staff worked closely with the MDOT to include such parking on the 2014 M-21 resurfacing project; and

WHEREAS, the provision of such parking cannot be financially provided by the MDOT.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Owosso, Shiawassee County, Michigan that:

- FIRST: The City of Owosso has theretofore determined that it is advisable, necessary and in the public interest to approve MDOT contract #13-5619 to widen a section of M-21 for parking purposes.
- SECOND: The city council hereby directs the Mayor and City Clerk to execute said contract.
- THIRD: The city council hereby directs staff to allocate \$11,400 from the major street fund and approves payment for services upon completion, or as otherwise requested by the state, in accordance with the contract.

Motion supported by Councilperson Bailey.

Roll Call Vote.

AYES: Mayor Pro-Tem Eveleth, Councilpersons Greenway, Bailey, Teich, Fox, and Mayor Frederick.

NAYS: None.

ABSENT: Councilperson Bandkau.

FIRST READING & SET PUBLIC HEARING – PILOT ORDINANCE AMENDMENT

(Moved from Consent 2.)

Councilperson Fox indicated he requested this item be pulled from the Consent Agenda to provide the new Council members with an opportunity to hear the history on the ordinance.

Assistant City Manager Zettel explained that the Master Plan had highlighted the need for senior housing and the former Lincoln School was placed in an ideal location for that housing. The Woda Group specializes in converting such structures into senior housing and has completed similar projects around the country. He went on to say the Planning Commission and the previous Council strongly supported the proposed project. The proposal involves many moving parts and some of the parameters governing the project have changed since it was originally proposed, namely the expiration of a set of federal tax credits which have tipped the balance of the financing for the project to the point of infeasibility. In effort to continue with the project the Woda Group has approached the City with a request to reduce the previously agreed upon 10% PILOT to a 4% payment to help absorb the loss in tax credits. It was further noted the reduced amount would match the PILOT for the Kona Villa development and would still represent an increase in the tax rolls as the property is currently non-taxable school property.

Gregory Mustric of the Woda Group gave a brief overview of the proposed project and indicated he would be happy to answer any questions.

Councilperson Teich inquired about the timeline for the project. Mr. Mustric indicated they will apply to MSHDA for financing in February and would hope to know something by June. If they are approved they would move immediately to purchase the property and would expect to start construction in late 2014.

Councilperson Greenway inquired whether their financing plan was written so tightly that a 6% reduction in the payment to the City would make that big of a difference to the project. Mr. Mustric indicated that the reduction in the PILOT would allow the company to take on extra debt to finance the project.

There was a brief discussion regarding the proposed rents for the finished units and how they compare to other rents in the area. Mr. Mustric indicated that research had shown the proposed rents were competitive.

Motion by Councilperson Fox to conduct the first reading and set a public hearing for Monday, December 16, 2013 to receive citizen comment regarding the proposed amendment to Section 32-40, Establishment of annual service charge for Lincoln House, of the Code of Ordinances of the City of Owosso to reduce the Woda Group's annual payment in lieu of taxes to accommodate unforeseen changes in the Federal tax credits available to the project as follows:

RESOLUTION NO. 145-2013

**CITY OF OWOSSO
AN ORDINANCE TO AMEND
CHAPTER 32 TAXATION OF THE CODE OF ORDINANCES
TO PROVIDE FOR A PAYMENT IN LIEU OF TAXES
FOR THE LINCOLN HOUSE PROJECT**

WHEREAS, the Woda Group, also known as the Lincoln House LDHA Limited Partnership, has proposed a 28 unit low income housing development that is to be targeted toward seniors; and

WHEREAS, the project is located at 120 Michigan Avenue, parcel number 050-700-001-008-00, at the corner of Michigan Avenue and Clinton Streets, partially within the former Lincoln School; and

WHEREAS, the City of Owosso 2012 Master Plan explicitly indicates that this property and structure would be ideally reused as senior housing; and

WHEREAS, the City of Owosso City Council has approved the rezoning of this parcel to PUD and subsequently approved the final site plan for the development; and

WHEREAS, the rents for the housing will be controlled for the purpose of creating affordable low income housing for seniors, thereby reducing property revenues; and

WHEREAS, the reuse of this vacant structure and the housing of senior citizens near the downtown has a recognized public purpose; and

WHEREAS, all zoning and site plan approvals required by ordinance have been approved by the city council; and

WHEREAS, a substantial change in the federal tax credit policy has made this project infeasible under the current payment in lieu of taxes ordinance.

NOW THEREFORE, THE CITY OF OWOSSO ORDAINS that Chapter 32, Taxation, Article III, Service Charge in Lieu of Taxes for Certain Housing Developments, Sections 43, of the City of Owosso city code be added as follows:

SECTION 1. AMENDMENT. That existing Section 32-40, should be amended as follows:

Sec 32-40. Establishment of annual service charge for Lincoln House.

Housing Developments for elderly persons of low income or persons of low income and the property on which they shall be constructed shall be exempt from all property taxes from and after the commencement of construction. The City, acknowledging that the Sponsor and the Authority, in the case of a Sponsor receiving a Federally aided Mortgage, have established the economic feasibility of the Housing Development in reliance upon the enactment and continuing effect of this Ordinance and the qualification of the Housing Developments for exemption from all property taxes and a payment in lieu of taxes as established in this Ordinance, will accept payment of an annual service charge for public services in lieu of all property taxes. The annual service charge shall be equal to ~~40%~~ 4% of the difference between the Annual Shelter Rent actually collected and utilities.

SECTION 2. SEVERABILITY. The various sections and provisions of this Ordinance shall be deemed to be severable, and should any section or provision of this Ordinance be declared by any court of competent jurisdiction to be unconstitutional or invalid the same shall not affect the validity of this Ordinance as a whole or any section or provision of this Ordinance other than the section or provision so declared to be unconstitutional or invalid.

SECTION 3. INCONSISTENT ORDINANCES. All ordinances or parts of ordinances inconsistent with the provisions of this Ordinance are repealed.

SECTION 4. EFFECTIVE DATE. This amendment shall become effective 20 days after passage.

SECTION 5. AVAILABILITY. This ordinance may be purchased or inspected in the city clerks' office, Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m.

SECTION 6. PUBLIC HEARING. A public hearing is set for Monday, December 16, 2013 at approximately 7:30 p.m. in the City Hall Council Chambers to hear citizen comment regarding the proposed amendment.

Motion supported by Mayor Pro-Tem Eveleth.

Roll Call Vote.

AYES: Councilpersons Teich, Bailey, Fox, Mayor Pro-Tem Eveleth, and Mayor Frederick.

NAYS: Councilperson Greenway.

ABSENT: Councilperson Bandkau.

COMMUNICATIONS

Parks & Recreation Commission. 2013 Parks Report & 2014 Action Plan.
Downtown Development Authority/Main Street. Minutes of November 6, 2013.
Historical Commission. Minutes of November 12, 2013.

Michael Espich, Chairman of the Parks & Recreation Commission, was present to detail the Parks Report and Action Plan. He indicated the group would be focused on raising funds to support the continued improvement of local parks through the formation of a non-profit organization that would be administered through the Shiawassee Community Foundation.

CITIZEN COMMENTS AND QUESTIONS

Kevin Brown, 205 East Oliver Street, congratulated Shaffer Fox on his receipt of the 2013 Amos Gould Outstanding Citizen Award saying he was very deserving. He also said he thought the parks foundation was a great idea.

General Grant, Owosso Public Schools Board of Education Member, encouraged Council to remember that the Schools have a purchase agreement with the Woda Group for the Lincoln School. He asked them to remember that the proposed project would not only provide downtown housing for seniors but would also utilize a historic building.

Sheryl Bradac, 617 Alger Avenue, congratulated Shaffer Fox. She also noted that when she moved back to town a few years ago she found it difficult as a senior with mobility issues to find appropriate affordable housing. She asked that Council consider that when they consider whether to reduce the payment in lieu of taxes for the proposed Lincoln House.

Councilperson Bailey noted that while she was out of town visiting her granddaughter her sister and brother-in-law stayed at her house and her brother-in-law commented that he felt everyone should come and stay in a wonderful small town like Owosso at some point.

NEXT MEETING

Monday, December 16, 2013

BOARDS AND COMMISSIONS OPENINGS

Planning Commission, term expires 06-30-2016

ADJOURNMENT

Motion by Mayor Pro-Tem Eveleth for adjournment at 8:45 p.m.

Motion supported by Councilperson Teich and concurred in by unanimous vote.

Benjamin R. Frederick, Mayor

Amy K. Kirkland, City Clerk



MEMORANDUM

DATE: For December 02, 2013 City Council Agenda

TO: Owosso City Council

FROM: Ronald J. Tobey, City Treasurer

RE: Hazards and Nuisances Special Assessment Roll

Over the course of the year, the City takes action to alleviate nuisances and hazards to the public that exist on private property. The charges for these actions are invoiced to the owner of record for the property. Once a year, per section 28-10.5 of the Code, any charges left unpaid shall be established as liens to the affected property. Once the lien is established I would be authorized to add the amount to the delinquent tax roll that will be prepared for the county on March 1, 2014. Even though these invoices will be established as liens, property owners are again notified of the outstanding charges and may make payment to the City of Owosso through February of 2014 without the charge being added to the delinquent tax roll.

The associated document to this memo details the outstanding nuisance and hazard invoices since this process last took place in December of 2012. It lists the invoice numbers, the date of the invoice, the parcel number and address, the type of nuisance or hazard and the amount of the invoice.

The process for establishing a lien is handled via special assessment. Initially, the list of outstanding invoices is presented to Council with a request to set a public hearing. Upon this action letters are sent to the affected property owners informing them of the City's intent to lien their property. They then have the opportunity to protest the proposed action at the public hearing. At the conclusion of the public hearing the Council can accept the roll as presented, make amendments to the roll, or hold off on action all together (though this is not recommended).

Please note that some of the invoices listed are less than 30 days old. Because the Code stipulates this process be taken up once per year unless there are extraordinary circumstances we have included these invoices on the list on the chance that if they are not paid we will not be forced to wait until December of 2014 to seek remedy. As stated above, if any of these invoices are paid before March 1, 2014 the invoice will be closed and no lien will be filed with the county.

Tonight, I recommend that you take action to start this process in motion by setting a public hearing for December 16, 2013, to receive citizen comment regarding this roll. An updated list of unpaid nuisance and hazard invoices will be provided to you for that meeting.

RESOLUTION NO.

**SPECIAL ASSESSMENT DISTRICT NO. 2013-04
HAZARDS AND NUISANCES**

WHEREAS, the City Council has met, after due and legal notice, and reviewed the Special Assessment Roll-Hazards and Nuisances prepared for the purpose of defraying the unpaid costs incurred in the altering, repairing, tearing down, abating or removing of hazards and nuisances of the following described property:

PARCEL NUMBER	ADDRESS	BALANCE
050-113-006-005-00	1108 RYAN	\$70.00
050-113-008-031-00	1229 MILWAUKEE	\$417.98
050-536-000-034-00	1230 N SHIAWASSEE	\$923.61
050-537-000-040-00	1232 W MAIN	\$65.00
050-390-004-012-00	1260 ADAMS	\$581.17
050-140-000-034-00	1398 N HICKORY	\$75.00
050-113-016-008-00	1415 YOUNG	\$65.00
050-220-000-044-00	1420 YOUNG	\$65.00
050-602-007-005-00	1803 W STEWART	\$330.00
050-660-011-001-00	219 N CEDAR	\$11,844.23
050-601-000-037-00	221 W STEWART	\$400.89
050-580-000-053-00	308 OAKWOOD	\$115.00
050-601-000-064-00	319 W RIDGE	\$244.63
050-651-006-007-00	320 CASS	\$145.76
050-601-000-001-00	409 GRACE	\$130.00
050-391-000-027-00	413 LAVEROCK	\$115.00
050-680-004-004-00	421 HURON	\$452.40
050-673-004-021-00	508 RYAN	\$65.00
050-180-004-014-00	511 JEROME	\$65.00
050-010-023-002-00	516 GARFIELD	\$617.18
050-120-001-005-00	518 RIVER	\$210.00
050-510-000-024-00	616 CAMPBELL	\$195.00
050-420-003-005-00	621 GRAND	\$437.18
050-580-000-137-00	706 JEROME	\$115.00
050-191-000-021-00	706 WILTSHIRE	\$539.63
050-580-000-138-00	708 JEROME	\$190.00
050-610-002-003-00	715 N SAGINAW	\$195.00
050-420-007-009-00	719 LINGLE	\$65.00
050-010-004-001-00	740 LINCOLN	\$150.00
050-450-000-021-00	804 CENTER	\$6,394.69
050-580-000-082-00	819 E COMSTOCK	\$677.05
050-602-001-004-00	820 S CHIPMAN	\$356.60
050-602-004-013-00	826 HAMMONT	\$130.00
050-602-003-011-00	830 WILKINSON	\$446.59
050-010-004-003-00	837 GLENWOOD	\$140.00
050-010-003-023-00	902 GLENWOOD	\$115.00
050-010-004-002-00	903 GLENWOOD	\$65.00
050-536-000-004-00	914 N WATER	\$70.00
050-602-012-008-00	921 NAFUS	\$65.00
050-580-000-140-00	930 JEROME	\$415.17
050-602-008-011-00	937 KENWOOD	\$65.00
		<u>\$27,824.76</u>

All parcels sold at the September tax sale have been removed from the list, resulting in a decrease of \$7,446.79 in the assessment roll.

and

WHEREAS, after hearing all persons interested therein and after carefully reviewing said Special Assessment Roll-Hazards and Nuisances the Council deems said Special Assessment Roll-Hazards and Nuisances to be fair, just and equitable and that each of the assessments contained thereon results in the special assessment being in accordance with the unpaid costs incurred in the altering, repairing, tearing down, abating or removing of hazards and nuisances of said properties.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Said Special Assessment Roll-Hazards and Nuisances as prepared by the City Assessor in the amount of \$27,824.76 is hereby confirmed and shall be known as Special Assessment Roll-Hazards and Nuisances No. 2013-04.
2. Said Special Assessment Roll-Hazards and Nuisances No. 2013-04 shall be placed on file in the office of the City Clerk who shall attach his warrant to a certified copy thereof within ten (10) days commanding the Assessor to spread the various sums shown thereon as directed by the City Council.



MEMORANDUM

301 W. MAIN ▪ OWOSSO, MICHIGAN 48867-2958 ▪ WWW.CI.OWOSSO.MI.US

DATE: December 11, 2013

TO: Mayor Frederick and the Owosso City Council

FROM: Adam Zettel, Director of Community Development

SUBJECT: Proposed change to the Lincoln House Payment in Lieu of Taxes ordinance to reduce contribution to 4% from 10%

RECOMMENDATION:

Staff recommends approval of an ordinance to accept a 4% contribution from the Lincoln House project in place of a 10% contribution.

BACKGROUND:

The owners of the Lincoln House senior housing project requested a change to their Payment In Lieu of Taxes (PILOT) agreement. The Woda Group proposes to reuse the existing Lincoln School, with an expansion that will double the total area of the structure, for 28 senior housing units. The zoning, site plan, and previous PILOT have been approved by the city council.

The state has not approved funding for this project yet. Recently, the federal tax credit available to such projects has been dramatically reduced, resulting in a financially infeasible project. The solution is to reduce the amount that the project pays the city for services each year. The amount proposed (4%) matches the other public housing project contribution. An ordinance amendment has been prepared.

FISCAL IMPACTS:

This project has been sought for its ability to provide essential senior housing and to reuse an obsolete structure near downtown. The financial implications were always very small, with approximately \$13,000 expected to be paid and shared by all taxing jurisdictions. Owosso's share is expected to fall from \$3,900 to \$1,600 annually with this change.

Document originated by: Adam Zettel, Director of Community Development
989.725.0544
Adam.zettel@ci.owosso.mi.us

ORDINANCE NO. ____

**AN ORDINANCE TO AMEND
CHAPTER 32 TAXATION OF THE CODE OF ORDINANCES
TO REDUCE THE PAYMENT IN LIEU OF TAXES
FOR THE LINCOLN HOUSE PROJECT**

WHEREAS, the Woda Group, also known as the Lincoln House LDHA Limited Partnership, has proposed a 28 unit low income housing development that is to be targeted toward seniors; and

WHEREAS, the project is located at 120 Michigan Avenue, parcel number 050-700-001-008-00, at the corner of Michigan Avenue and Clinton Streets, partially within the former Lincoln School; and

WHEREAS, the City of Owosso 2012 Master Plan explicitly indicates that this property and structure would be ideally reused as senior housing; and

WHEREAS, the City of Owosso City Council has approved the rezoning of this parcel to PUD and subsequently approved the final site plan for the development; and

WHEREAS, the rents for the housing will be controlled for the purpose of creating affordable low income housing for seniors, thereby reducing property revenues; and

WHEREAS, the reuse of this vacant structure and the housing of senior citizens near the downtown has a recognized public purpose; and

WHEREAS, all zoning and site plan approvals required by ordinance have been approved by the city council; and

WHEREAS, a substantial change in the federal tax credit policy has made this project infeasible under the current payment in lieu of taxes ordinance.

NOW THEREFORE, THE CITY OF OWOSSO ORDAINS that Chapter 32, Taxation, Article III, Service Charge in Lieu of Taxes for Certain Housing Developments, Sections 43, of the City of Owosso city code be added as follows:

SECTION 1. AMENDMENT. That existing Section 32-40, should be amended as follows:

Sec 32-40. Establishment of annual service charge for Lincoln House.

Housing Developments for elderly persons of low income or persons of low income and the property on which they shall be constructed shall be exempt from all property taxes from and after the commencement of construction. The City, acknowledging that the Sponsor and the Authority, in the case of a Sponsor receiving a Federally aided Mortgage, have established the economic feasibility of the Housing Development in reliance upon the enactment and continuing effect of this Ordinance and the qualification of the Housing Developments for exemption from all property taxes and a payment in lieu of taxes as established in this Ordinance, will accept payment of an annual service charge for public services in lieu of all property taxes. The annual service charge shall be equal to 4% of the difference between the Annual Shelter Rent actually collected and utilities.

SECTION 2. SEVERABILITY. The various sections and provisions of this Ordinance shall be deemed to be severable, and should any section or provision of this Ordinance be declared by any court of competent jurisdiction to be unconstitutional or invalid the same shall not affect the validity of this Ordinance as a whole or any section or provision of this Ordinance other than the section or provision so declared to be unconstitutional or invalid.

SECTION 3. INCONSISTENT ORDINANCES. All ordinances or parts of ordinances inconsistent with the provisions of this Ordinance are repealed.

SECTION 4. EFFECTIVE DATE. This amendment shall become effective January 5, 2014.

SECTION 5. AVAILABILITY. This ordinance may be purchased or inspected in the city clerks' office, Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m.



MEMORANDUM

DATE: December 10, 2013

TO: Mayor Benjamin Frederick, City Council, and Manager Don Crawford

FROM: Larry Cook, Assessor

RE: Tax Abatement Application – Machine Tool & Gear – 401 S. Chestnut St.

The positive growth continues for Machine Tool & Gear. On November 22, 2013, the city clerk received an application for a Personal Property IFT. An application for Tax Abatement per City of Owosso Abatement Policy was forwarded to the applicant at that time. Initial review indicates the applicant meets the requirements for tax abatement. The application states there will Personal Property valued at \$331,000 purchased and placed in their plant at 401 S. Chestnut Street.

An Industrial Facilities Tax Exemption Certificate, Act 198 of 1974, is a tax abatement which reduces the tax burden by 50%. The applicant is applying for IFT exemptions on real and personal property. These exemptions can be granted for up to 12 years.

An Industrial Development District for that area was established April 18, 1977 and amended October 9, 1978.

The next step in the process is to set a public hearing for the Industrial Facilities Tax Exemption Certificate. Attached are the resolutions setting January 6, 2013 as the date for the hearing. The city clerk has notified the taxing jurisdictions of this application as required under the city's abatement policy and will forward any responses to you. The taxing jurisdictions will also be given notice of the date of the hearings as required under the act.

As always, if you have any further questions, please feel free to contact me at (989) 725-0530.

RESOLUTION SETTING PUBLIC HEARING TO CONSIDER APPLICATION FOR AN
INDUSTRIAL FACILITIES TAX EXEMPTION CERTIFICATE
MACHINE TOOL & GEAR, INC., DIVISION OF NEWCOR MACHINED PRODUCTS GROUP
401 S. CHESTNUT STREET

WHEREAS, application for Industrial Facilities Tax Exemption for New Personal Property was received November 22, 2013 from Machine Tool & Gear Incorporated, Division of Newcor Machined Products Group, for property at 401 S. Shiawassee Street described as:

COMMENCING AT INTERSECTION OF EAST LINE CHESTNUT ST & SOUTHERLY RIGHT OF WAY LINE OF GRAND TRUNK RAILROAD; TH S 80*38'50" E 1317.01' TH S 02* 2'25" W 858.19' TH N 80*38'50" W 598.20' TH N 07*18'07" E 424.29' TH N 80*38'50" W 751.92' TH N 01*14'05" E 431.51' TO POB PART OF NE 1/4 SEC 23 T7N R2E 18.83 A M/L; and

WHEREAS, the applicants property is part of an Industrial Development District established April 18, 1977 and requested to be amended May 16, 2011 and described as:

COMMENCING AT INTERSECTION OF EAST LINE CHESTNUT ST & SOUTHERLY RIGHT OF WAY LINE OF GRAND TRUNK RAILROAD; TH S 80*38'50" E 1317.01' TH S 02* 2'25" W 858.19' TH N 80*38'50" W 598.20' TH N 07*18'07" E 424.29' TH N 80*38'50" W 751.92' TH N 01*14'05" E 431.51' TO POB PART OF NE 1/4 SEC 23 T7N R2E 18.83 A M/L; and

WHEREAS, the Industrial Facilities Tax Exemption certificate, being part of Act 198 of 1974, is available to the city of Owosso; and

WHEREAS, city of Owosso is qualified local governmental unit and permits the city of Owosso to grant an Industrial Facilities Tax Exemption Certificate; and

WHEREAS, it was determined by city staff that the Industrial Facilities Exemption Certificate is within the guidelines of the City of Owosso Tax Abatement Policy of June 7, 2010; and

WHEREAS, notification was sent to all taxing jurisdictions per the City of Owosso Tax Abatement Policy of June 7, 2010 and Public Act 198 of 1974; and

NOW, THEREFORE, BE IT RESOLVED by the city council of the city of Owosso, Shiawassee County, Michigan that:

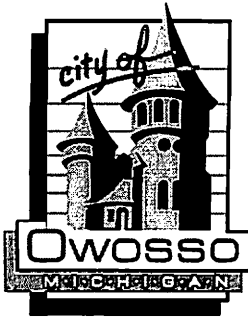
FIRST: the Owosso City Council sets public hearing for January 6, 2013 on or about 7:30 p.m. in the council chambers for the purpose hearing comments for those within the proposed district, governmental taxing jurisdictions and any other resident or taxpayer, of the city of Owosso; and

SECOND: the city clerk gives the notifications as required by law.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF OWOSSO, SHIAWASSEE COUNTY, MICHIGAN THIS ___ DAY OF MAY, 2011.

AYES: ___ NAYS: ___ ABSTAIN:___ ABSENT: ___

_____ ATTESTED: _____



RECEIVED
DEC 10 2013
BY: _____

301 W. MAIN • OWOSSO, MICHIGAN 48867-2958 • (989) 725-0599 • FAX (989) 723-8854

APPLICATION FOR TAX ABATEMENT

Applicant (Official Company Name) MACHINE TOOL & GEAR, INC.

Business Name (If Different) _____

Address of Proposed Project 401 S. CHESTNUT ST ; OWOSSO, MI

Mailing Address (If Different) 1021 N. SHAWASSEE ST ; CORUNNA, MI 48817

Do you own the property? ^(BLDG. & LAND) NO If no, what is your relationship? LEASEE ; AFFILIATED COMPANY ; OWOSSO REALTY OWNS

Type of Abatement Requested (if known) INDUSTRIAL FACILITIES TAX EXEMPTION

Total square footage of all current buildings on site ~ 70,000

Description of proposed project including type of current business activity and product to be manufactured (if applicable), size of proposed structure and proposed activity and/or product.

(2) YAMA SEIKI (SWISS TYPE) SCREW MACHINES FOR MACHINING DIFFERENTIAL PINION SHAFTS FOR VARIOUS AUTOMOTIVE CUSTOMERS.

(1) TENNANT FLOOR SCRUBBER FOR MAINTAINING THE FACILITY

Give estimated cost of the following components applicable for the proposed project:

Land improvements (excluding land): N/A
Building improvements: Size N/A sf \$ N/A
Machinery & Equipment: \$ 331,000
Furniture & Fixtures: N/A

Time schedule for start and completion of construction and equipment installation (if applicable):

Building:
Start Date N/A
Completion Date N/A

Equipment installation (if applicable):
Start Date 8/25/13
Completion Date 12/1/14

Abatement Application

Page 2

Will project be owned or leased by applicant? ~~OWNED~~ _____

Will machinery be owned or leased by applicant? OWNED _____

How many employees do you currently employ? Full Time 104 Part Time _____

How many new employees do you estimate after project complete? Full Time 106
Part Time _____

When project is complete, how many will be:

Management/Professional SAME Wage level \$ SAME

Skilled SAME Wage level \$ SAME

Semi-Skilled 2 Wage level \$ 11.89 / HR + SHIFT PREM.

Un-Skilled — Wage level \$ —

How many current employees live within the city limits of the City of Owosso? 54 FOR 401 CHESTNUT
95 ~~FOR~~ IN CORUNNA FACIL.

Date your business located within the City of Owosso. DEC 1, 2011

Name of Company Officer (contact person) JOHN N ALDRICH

Title GROUP GENERAL MGR.

Signature John N Aldrich Date 12/6/13

Phone Number 989-743-3936 EXT 230

For City Staff Use Only

Was the applicant given a copy of Tax Abatement Policy? Y N

Is an abatement district in place for this project? Y N

If no, legal description of proposed district. _____

If yes, type of district in place _____ Year established _____

Does the proposed project meet the guidelines for Tax Abatement under the policy? Y N

If no, explain _____

If yes, was notice given to taxing jurisdictions within the proposed project area? Y N

If yes, was notice given to applicant and proper state documents sent? Y N

Name of reviewer _____

Signature _____ Date _____

BROOKS

YOUNGS ST.

LILLIAN ST.

50'

50'

50'

CHESTNUT ST.

401 S. Chestnut

66'

**CITY OF OWOSSO
SCHEDULE OF REGULAR MEETINGS
FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2014**

NOTICE IS HEREBY GIVEN, pursuant to the provisions of Act 267, Public Acts of 1976, of the schedule of Regular Meetings of the City of Owosso, County of Shiawassee, State of Michigan for the calendar year beginning January 1, 2014. The Board, dates, time and place of said regular meetings shall be as follows:

CITY COUNCIL					
The 1 st and 3 rd Monday of each month, except as noted – 7:30 p.m., local prevailing time					
Owosso City Hall, Council Chambers					
JAN 06	MAR 03	MAY 05	JUL 07	SEP 02*	NOV 03
JAN 21*	MAR 17	MAY 19	JUL 21	SEP 15	NOV 17
FEB 03	MAR 31	JUN 02	AUG 04	SEP 29	DEC 01
FEB 18*	APR 07	JUN 16	AUG 18	OCT 06	DEC 15
	APR 21			OCT 20	
DOWNTOWN DEVELOPMENT AUTHORITY / OWOSSO MAIN STREET			DOWNTOWN HISTORIC DISTRICT COMMISSION		
The 1 st Wednesday of each month, except as noted – 7:30 a.m., local prevailing time			The 3 rd Wednesday of each month - 6:00 p.m., local prevailing time		
Owosso City Hall, Council Chambers			Owosso City Hall, Council Chambers		
JAN 02*	MAY 07	SEP 03	JAN 15	MAY 21	SEP 17
FEB 05	JUN 04	OCT 01	FEB 19	JUN 18	OCT 15
MAR 05	JUL 02	NOV 05	MAR 19	JUL 16	NOV 19
APR 02	AUG 06	DEC 03	APR 16	AUG 20	DEC 17
EMPLOYEES RETIREMENT SYSTEM BOARD			OWOSSO HISTORICAL COMMISSION		
The 3 rd Thursday of even months, except as noted - 7:15 a.m., local prevailing time			The 2 nd Monday of each month, except as noted – 7:00 p.m., local prevailing time		
Owosso City Hall, Council Chambers			Gould House, 100 West Oliver Street		
FEB 20	JUN 19	OCT 16	JAN 13	MAY 12	SEP 08
APR 17	AUG 21	DEC 18	FEB 10	JUN 09	OCT 14*
			MAR 10	JUL 14	NOV 10
			APR 14	AUG 11	DEC 08
PARKS & RECREATION COMMISSION			PLANNING COMMISSION		
The 4 th Monday of each month, except as noted – 6:00 p.m., local prevailing time			The 4 th Monday of each month, except as noted – 7:00 p.m., local prevailing time		
Owosso City Hall, Council Chambers			Owosso City Hall, Council Chambers		
JAN 27	MAY 27*	SEP 22	JAN 27	MAY 27*	SEP 22
FEB 24	JUN 23	OCT 27	FEB 24	JUN 23	OCT 27
MAR 24	JUL 28	NOV 24	MAR 24	JUL 28	NOV 24
APR 28	AUG 25	DEC 08*	APR 28	AUG 25	DEC 08*
ZONING BOARD OF APPEALS			* = Rescheduled due to legal holiday on regular meeting date		
The 3 rd Tuesday of each month, except as noted – 9:30 a.m., local prevailing time					
Owosso City Hall, Council Chambers					
JAN 21	MAY 20	SEP 16			
FEB 18	JUN 17	OCT 21			
MAR 18	JUL 15	NOV 18			
APR 15	AUG 19	DEC 16			

The City of Owosso will provide necessary auxiliary aids and services, such as signers for the hearing impaired and audiotapes of printed materials being considered at the meeting, to individuals with disabilities at the meeting/hearing upon seventy-two (72) hours notice to the City of Owosso. Individuals with disabilities requiring auxiliary aids or services should contact the City of Owosso by writing or calling the following: Amy K. Kirkland, City Clerk, 301 West Main Street, Owosso, MI 48867 (989) 725-0500.



301 W. MAIN • OWOSSO, MICHIGAN 48867-2958 • (989) 725-0599 • FAX (989) 723-8854

MEMORANDUM

DATE: December 10, 2013

TO: Mayor Frederick, City Council and City Manager Crawford

FROM: Larry Cook, Assessor

RE: 2014 Poverty Exemption Policy, Guidelines and Thresholds

As per the provisions of PA 390 of 1994 and further amended by PA 620 of 2002, local governing bodies are required to set income levels for their poverty exemption guidelines and those income levels **shall not** be set lower than the federal poverty guidelines as updated annually by the U.S. Department of Health and Human Services.

The act also requires an asset test to be a part of policy and guidelines. In 2008, the State Tax Commission determined the City of Owosso policy, guidelines and exemption applications addressed by the Board of Review during that year, were found to be adequate. The application was good and the BOR followed those guidelines and maintained appropriate documentation.

I would recommend approval of the attached 2014 Poverty Exemption Policy and Guidelines as amended, which includes the 2014 Federal Income Standard Poverty Thresholds, as found in STC Bulletin No.14 of 2013, and an asset test as required pursuant to PA 390 of 1994.

Thank you in advance for your cooperation in this matter and as always, if you have any further questions, please feel free to contact me.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

BULLETIN NO. 14 of 2013
CHANGES FOR 2014
November 4, 2013

TO: Assessors
Equalization Directors

FROM: State Tax Commission (STC)

RE: **PROCEDURAL CHANGES FOR THE 2014 ASSESSMENT YEAR**

B. Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2014.

MCL 211.7u, which deals with poverty exemptions, was significantly altered by PA 390 of 1994 and was further amended by PA 620 of 2002.

Local governing bodies are required to adopt guidelines that set income levels for their poverty exemption guidelines and those income levels **shall not be set lower** by a city or township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons **shall not** be set lower than \$19,530 which is the amount shown on the following chart for a family of 3 persons. The income level for a family of 3 persons may be set higher than \$19,530. Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2014 assessments.

Size of Family Unit	Poverty Guidelines
1	\$ 11,490
2	\$ 15,510
3	\$ 19,530
4	\$ 23,550
5	\$ 27,570
6	\$ 31,590
7	\$ 35,610
8	\$ 39,630
For each additional person	\$4,020

Note: PA 390 of 1994 states that the poverty exemption guidelines established by the governing body of the local assessing unit shall also include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above that amount should be considered as available. Please see STC Bulletin 5 of 2012 for more information on poverty exemptions.

Note: P.A. 135 of 2012 changed the requirements for filing documentation in support of a poverty exemption to allow an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This does include the owner of the property who is filing for the exemption.

CITY OF OWOSSO

PROPERTY TAX POVERTY EXEMPTION POLICY & GUIDELINES

POLICY

The City of Owosso will grant partial exemptions due to poverty according to Section 211.7u of the Michigan Compiled Laws. ***Property Tax Poverty exemptions must be applied for each year.***

The Assessor and the Board of Review will apply the guidelines as adopted by the City uniformly to all applicants without prejudice and shall not deviate from the adopted guidelines without substantial and compelling reasons. Any such deviation shall be communicated in writing to the applicant. (211.7u).

The Assessor's office will determine the estimated property tax liability for the applicable tax year and the estimated State homestead credit for each applicant. The exemption shall not exceed the tax liability minus the estimated homestead credit refund received during the current tax year. (Example: if the tax liability is \$1000 and the homestead credit received in the current tax year is \$300, the exemption shall not exceed \$700.)

The Board of Review may deviate from the above policy where there are substantial and compelling reasons and such substantial and compelling reasons are communicated in writing to the City Council and the claimant (211.7u).

GUIDELINES

The applicant shall:

- Be the owner and occupant of the homestead property for which an exemption is applied (211.7u).

- File a claim (application) on the form provided by the City Assessor's office. The filing of a claim constitutes an appearance before the Board of Review for the purpose of preserving the claimant's right to appeal (211.7u). **The application form shall be fully completed.**

- Sign the application at the Assessor's office when the application is returned. If the applicant cannot personally return the application, a notarized application is acceptable.

- Supply a copy of federal and state income tax returns for **all** persons residing in the homestead, including any property tax credit returns, filed in the immediately preceding or in the current year (211.7u) and/or, affidavit, (Treasury Form 4988), **must** be filed by **all** persons residing in the residence that are not required to file a federal and/or state income tax return.

- Supply a copy of proof of income for the most recent one-month period for **all** household members (current pay stubs, benefit statement, etc.)

- Supply identification, proof of residency and ownership if requested by the Assessor or Board of Review (211.7u).

If the applicant fails to supply all the required documents or if it is found that the information supplied is fraudulent, the application shall be denied.

Income Test

Applicant's annual household income shall not exceed the federal poverty income thresholds as defined and determined annually by the U.S. Department of Commerce.
(See attached defined income)

2014 Federal Income Standards Poverty Threshold

Number of persons residing in homestead	Annual allowable income
1 person	11,490.
2 persons	15,510.
3 persons	19,530.
4 persons	23,550.
5 persons	27,570.
6 persons	31,590.
7 persons	35,610.
8 persons	39,630.
Each additional person, add	4,020.

Income of students under the age of 18 years, **shall not** be included as income

Asset Test

The value of property in **excess** of what is considered part of the original homesteads minimum zoning required footprint for that home shall be considered an asset.

According to the MTT Small Claims Division Docket 236230, 8/13/1997, the MTT views the asset test to be: ***an indication of funds available which may be used to pay one's taxes....and not the inclusion of equity in one's home.***

Assets include, but are not limited to: real estate other than principal residence minimum footprint, motor vehicles, recreational vehicles and equipment, certificates of deposits, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc. For purposes of this paragraph, the Board of Review shall consider the value of the assets and shall not reduce such value by any indebtedness owed on such assets, or indebtedness otherwise owed by the applicant(s).

Assets, (except the original homestead and minimum zoning required footprint, essential household goods and the first \$5,000 of the market value of a motor vehicle), shall not exceed \$4,000 (four thousand) dollars for individual applicant and/or \$6,000 (six thousand) dollars per household if more than one financial contributor.

The Bureau of the Census defines income to include the following:

1. Money wages and salaries before any deductions.
2. Net receipts from non-farm self-employment. These are receipts from a person's own business, professional enterprise, or partnership, after deductions for business expenses.
3. Net receipts from farm self-employment. These are receipts from a farm which one operates as an owner, renter, or sharecropper, after deductions for farm operating expenses.
4. Regular payments from social security, railroad retirement, unemployment compensation, strike benefits from union funds, workers' compensation, veterans' payments, public assistance (including Aid to Families with Dependent Children, Supplemental Security Income, Emergency Assistance money payments, and non-Federally-funded General Assistance or General Relief money payments).
5. Alimony, child support, and military family allotments or other regular support from an absent family member or someone not living in the household.
6. Private pensions, government employee pensions (including military retirement pay), and regular insurance or annuity payments.
7. College or university scholarships, grants, fellowships, and assistantships.
8. Dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts, and net gambling or lottery winnings.

Income does not include the following:

1. Money received from the sale of property such as stocks, bonds, a house, or a car unless a person is in the business of selling such property.
2. Withdrawals of bank deposits and borrowed money.
3. Tax refunds, gifts, loans, lump-sum inheritances, one-time insurance payments.
4. Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms.
5. Federal non-cash benefit programs such as Medicare, Medicaid, food stamps, school lunches.

CITY OF OWOSSO
Property Tax
POVERTY EXEMPTION APPLICATION

I, _____, being the owner and resident of the property listed below, desire to apply for Tax Relief under Section 7u of the Michigan General Property Tax Act: (The Homestead property of persons who, in the judgement of the Assessor and Board of Review, by reason of poverty, are unable to contribute toward the public charges, are exempt from taxation under this act).

IF JOINT APPLICATION, YOU MUST PROVIDE THE FOLLOWING INFORMATION FOR BOTH PARTIES:

PROPERTY & APPLICANT INFORMATION

Parcel Number: 050-_____

Address: _____ Phone No: _____

Marital Status (Check One): Married Single Separated
 Divorced Widow Widower

Age of Applicant: _____

Is this property your homestead (primary residence)? _____

How long have you lived at this address? _____

**DO YOU OWN, OR ARE YOU BUYING, ANY OTHER PROPERTY? YES_ NO_
 IF YES, LIST.**

Property Address	Assessed Value	Joint Ownership?
_____	_____	_____
_____	_____	_____

BANK ACCOUNTS & SAVINGS (List All Accounts Separately)

Name of Bank, Savings & Loan or Credit Union	Amount On Deposit Now	In Whose Name Is The Account?
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

OTHER ASSETS

Motor Vehicles (Including Motorcycles, Motor Homes, etc):

Make _____ Year _____ Value _____
Make _____ Year _____ Value _____
Make _____ Year _____ Value _____

Other (Boats, Travel Trailers, ATV's, Snowmobiles, Antiques, Etc.):

Type _____ Value _____ Type _____ Value _____
Type _____ Value _____ Type _____ Value _____

Savings Bonds (List each separately):

Bond _____ Current Value _____
Bond _____ Current Value _____

Stocks, Bonds, Mutual Funds, Mortgages, Land Contracts Held, Etc. (List each separately):

Current Value _____ Dividends & Interest Received in Previous Year _____
Current Value _____ Dividends & Interest Received in Previous Year _____
Current Value _____ Dividends & Interest Received in Previous Year _____

Life Insurance Policies:

Person(s) Insured _____ Current Cash Value _____
Person(s) Insured _____ Current Cash Value _____

HOUSEHOLD INFORMATION

List All Persons Living at Your Address (or college students) and How They Contribute to Your Income and/or Bills:

Name	Age	Relationship	Monthly Financial Contribution
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

INCOME INFORMATION

You **must** list **all** sources of income including salaries, social security, rents, interest income, pension, unemployment, workman's comp, child support, alimony, claims & lawsuits, income tax refunds, military benefits and any other income whether taxed or untaxed.

Source	Amount	Per (week, month, year, etc.)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
	Total Per Year	_____
	OR Total Per Month	_____

OTHER INFORMATION

Is anyone not living with you (friend, relative, etc.) contributing to the household income or helping to pay your expenses? If yes, explain:

Do you expect any Federal or State Income Tax refunds for the current year? _____
If yes, what is the amount of the refund? _____

Did you apply for the Homestead Property Tax Credit for the current year? _____
If yes, what is the amount of the credit? _____

Did you apply for the Homestead Property Tax Credit for the previous year? _____
If yes, what was the amount of the credit? _____

Do you plan or anticipate any changes in your living arrangements or financial situation in any way this year? If yes, explain:

Please add any other information that you feel is important to this application.

Application Required Documents Checklist:

- ___ Federal Income Tax Return (previous year) or Poverty Exemption Affidavit if filing is not required.
- ___ State Income Tax Return (previous year) or Poverty Exemption Affidavit if filing is not required
- ___ Property Tax Credit Return (previous year)
- ___ Proof of Income (most recent one month period – pay stubs, benefit statements, etc.)
- ___ Proof of Identity (drivers license, pictured identification, etc.)
- ___ Proof of ownership (deed, contract, etc.)

I certify that the above information is true and correct to the best of my knowledge and that if it is found that the information I supplied is fraudulent or misrepresented in any way, my application **will be denied.**

Signature _____

Date _____

IF YOU HAVE ANY QUESTIONS OR NEED HELP FILLING OUT THIS APPLICATION, PLEASE FEEL FREE TO CALL THE ASSESSING OFFICE MONDAY-FRIDAY 9:00 AM TO 5:00 PM AT 725-0530.



MEMORANDUM

301 W. MAIN ▪ OWOSSO, MICHIGAN 48867-2958 ▪ WWW.CI.OWOSSO.MI.US

DATE: December 9, 2013

TO: Mayor Frederick and the Owosso City Council

FROM: Adam Zettel, Director of Community Development

SUBJECT: Resolution to adopt rules and regulations for the 2014 calendar year

RECOMMENDATION:

The Owosso Parks and Recreation Commission recommends approval of the 2014 park rules and regulations.

BACKGROUND:

The parks and recreation commission reviews these rules each year and makes periodic recommendations for changes based upon complaints, new facilities, or changes in public behavior. This year, some minor changes are proposed, mostly as it relates to smoking in the parks. The amended rules are attached with comments. The commission approved this set of rules for distribution at their meeting on November 25, 2013. Staff recommends passage of the attached amended version of the Parks Rules and Regulations.

FISCAL IMPACTS:

None.

Document originated by: Adam Zettel, Director of Community Development
989.725.0544
Adam.zettel@ci.owosso.mi.us

RESOLUTION NO.

**A RESOLUTION TO APPROVE
THE 2014 CITY OF OWOSSO PARK RULES AND REGULATIONS**

WHEREAS, the City of Owosso maintains parks and recreation facilities within the city and within Owosso Township; and

WHEREAS, City of Owosso ordinances apply throughout all parks located in the city and city park rules, as adopted per ordinance Section 21-1, apply to all city parks in all jurisdictions; and

WHEREAS, the Owosso Parks and Recreation Commission has reviewed the current edition of park rules and recommended changes to accommodate the public needs and uses.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Owosso, Shiawassee County, Michigan that:

FIRST: The City of Owosso has theretofore determined that it is advisable, necessary and in the public interest to approve the 2014 edition of the Owosso Parks Rules and Regulations.

SECOND: The city council hereby directs staff to print and publish these rules in accordance with local ordinance.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF OWOSSO,
SHIAWASSEE COUNTY, MICHIGAN THIS 2nd DAY OF DECEMBER 2013.

AYES:

NAYS:

ABSTENTIONS:

ABSENT:

CITY OF OWOSSO

ATTEST:

Benjamin R. Frederick, Mayor

Amy K. Kirkland, City

CITY OF OWOSSO
PARK RULES AND REGULATIONS

AUTHORITY. These rules are promulgated pursuant to the provisions of Section 21-1 of the Code of Ordinances of the City of Owosso, Michigan.

APPLICABILITY. These rules apply to City of Owosso parks, play fields, and other public grounds, hereafter called parks.

CLOSING HOURS. Parks shall be closed to public use between dusk and dawn, except as follows: 1) Bentley Park, Grove Holman Park (for sledding only), Bennett Field and Rudy DeMuth Fields shall be closed from 11:00 p.m. to dawn, and 2) Hopkins Lake Park shall be open between dusk and dawn for fishing in Hopkins Lake.

SWIMMING PROHIBITED. Swimming is prohibited except in designated areas.

FIRES. Fires are restricted to barbecue grills and then only for preparing food.

PROPER DISPOSAL OF REFUSE. Refuse generated during park activities shall be properly disposed of in containers provided for that purpose. Disposal of household refuse in park refuse containers is prohibited.

VEHICLE REGULATIONS. 1) Motorcycles, mopeds, snowmobiles, all-terrain vehicles, and the like are prohibited from all park areas except for roadways designated for public travel in accordance with state and local laws, 2) The speed limit in all parks shall be ten miles per hour, 3) Parking shall be restricted to areas designated for that purpose, 4) and no person shall operate a motorboat on Hopkins Lake in the city. "Motorboat" is any vessel propelled by any machinery other than an electric motor, whether or not the machinery is the principal source of propulsion.

Comment [AHZ1]: This statement was added so that ATV users could not justify using public roads under the former statement.

PAVILION RESERVATION. Picnic pavilions shall be available on a first-come, first-served basis on the day of use except as follows: Advanced reservations will be taken for each calendar year for the pavilion in Bentley Park and Harmon Patridge (Green Meadows) Park. Reservations will be taken beginning January 1.

ALCOHOL USE. Alcoholic beverages shall be prohibited in all parks.

~~**TOBACCO USES**~~**SMOKING.** ~~The use of tobacco~~Smoking is strongly discouraged in the city parks. ~~Smoking is prohibited in especially smoked forms of tobacco used in close proximity to~~ areas of concentrated use, such as bleacher seats, dugouts, play equipment, and pavilions. if posted.

Comment [AHZ2]: The commission felt that the statement to discourage smoking was not strong enough to serve the public. Areas to be posted will be recommended to the council in 2014 if this provision stands.

DOGS. Except as described in the Dog Park section below, dogs shall be leashed and kept under reasonable control at all times.

FIREARMS AND WEAPONS. It shall be unlawful for any person to carry on his or her person or in the passenger compartment of any motor vehicle any dangerous weapon, including but not limited to, segments of chain, hunting knives, jackknives having one (1) or more blades which exceed three (3) inches in length, club, metal pipe, or any other dangerous weapon, unless carried in the normal course of a business or profession, excluding firearms. It shall be unlawful for any person to discharge any firearm, air rifle, air pistol, bow and arrow, sling shot or wrist rocket within the city unless part of an exposition, tournament or range under adult supervision after issuance of a permit by the police department.

USE BY ORGANIZATIONS. Shiawassee County-based organizations shall be permitted the exclusive control of designated areas of city parks, including control during hours the parks are closed to the public, subject to the following conditions:

PRC Approval: 11/25/2013
City Council Approval: Pending

- 1) Approved by the city manager or his/her designee;
- 2) Areas used shall be those not regularly frequented by the public or the areas occupied shall be open to the public; although a fee may be charged for such access;
- 3) The organizations' use of the park area shall not violate any local or state law nor unreasonably interfere with the use and enjoyment of adjacent park areas by others;
- 4) The organizations shall hold the City harmless from liability for incidents arising out of the organizations' use of the park area and shall provide evidence of insurance coverage;
- 5) The City reserves the right to direct where organizations' structures are installed and activities conducted to minimize damage to park property and facilities and to limit interference with the use of adjacent areas of the park.

SCHEDULING AND USE OF ATHLETIC FIELDS.

- 1) Priority in the use of ball fields, soccer fields and similar athletic facilities in City parks shall be given to organizations scheduling regular games or matches. When the city manager determines that coordination of organizations' use of such facilities is necessary to avoid scheduling conflicts, he or she shall provide for the development of schedules for such facilities. The city manager shall have the authority to designate organizations to provide for scheduling and oversight of use of athletic fields. Such organizations shall schedule use of the fields in a way that accommodates use by all interested organizations to the greatest extent feasible and to provide for compliance by these rules and regulations by all organizations using the athletic facilities.
- 2) The city manager shall have the authority to restrict use of athletic fields to avoid excessive wear and tear on facilities.
- 3) The city manager may authorize organizations to sell concessions at athletic fields and to use City facilities designated for that purpose. Preference in selling concessions may be given to organizations designated to provide scheduling and oversight of the use of athletic fields. Organizations selling concessions at athletic fields shall be responsible for the cleaning of restroom facilities at such fields.
- 4) Organizations providing for the scheduling and oversight of athletic fields may be permitted to provide for the installation of signs recognizing program sponsors. Such signs shall not advertise specific products or services but shall be limited to the names and logos of sponsors and brief descriptions of the nature of the sponsor's business. All sponsor signs shall be constructed of material that will withstand customary weather conditions and shall be maintained by the organizations installing them. Signs shall be installed on existing fences so that the message content of the signs is visible from within the athletic fields only. Signs shall be installed only during the usual seasons during which organizations schedule games and matches on the fields.
- 5) Organizations using athletic fields for scheduled games, matches and practices shall be responsible for removing litter from the areas used for their activities. In addition, organizations shall be responsible for removing and storing any equipment used in their activities. Installation of bleachers or similar facilities must be authorized by the city manager or his/her designee.
- 6) The city will provide utilities (except for telephone service), refuse disposal and the maintenance of athletic fields in coordination with the needs and schedules of organizations using the fields. Organizations using athletic fields that undertake specific activities uniquely required for their particular use of the fields such as the installation of bases or nets, the painting of lines on fields, etc. require prior approval.

DOG PARK REGULATIONS. Within the designated dog park area in Collamer Park, dogs are permitted under the following regulations. Elsewhere in the city, the city code applies.

- 1) All dogs must be leashed in the dog exercise area parking lot.
- 2) Any person bringing a dog or dogs to the dog exercise area must have one leash per dog.
- 3) There shall be no more than three dogs per person allowed in the dog exercise area. Any

PRC Approval: 11/25/2013
 City Council Approval: Pending

person bringing a dog or dogs to the dog exercise area must have at least one dog feces waste bag per dog in his or her possession and must remove any feces deposited by the dog(s) in their care.

- 4) Persons under sixteen years of age visiting the dog exercise area must be accompanied and supervised by a parent or guardian or other responsible adult with permission of the parent or guardian.
- 5) No persons under sixteen years of age are allowed in the dog agility area unless accompanied and supervised by a parent or guardian or other responsible adult with permission of the parent or guardian.
- 6) Each dog shall always be under visual and voice control of the owner or other responsible person at least 16 years of age.
- 7) All dogs must have current vaccinations and licenses and shall wear a collar with tags as proof thereof.
- 8) Aggressive dogs, as defined below, are not permitted in or around the dog exercise area, including but not limited to, the parking lot. Owners or other responsible persons will be held legally responsible for any injury caused by a dog that they bring in or around the dog exercise area.
 - An aggressive dog means:
 - a. A dog that bites a person. However, a dog shall not be considered aggressive if the dog bites a person wrongfully assaulting the dog or the dog's owner, or if the dog bites a person after being provoked by that person.
 - b. A dog that injures or kills another domestic animal without provocation while at the dog exercise area.
- 9) Female dogs in heat are not permitted in or around the dog exercise area including, but not limited to, the parking lot.
- 10) Dog owners or other responsible persons shall provide dogs with drinking water while visiting the dog exercise area when weather conditions require.
- 11) Dog owners or other responsible persons shall not keep dogs enclosed in a vehicle during hot weather which may cause injury to the dog.
- 12) Any person having knowledge of a dog having bitten, scratched, or injured a person or other animal within the dog exercise area, including but not limited to the parking lot, shall report the incident to the police department.

COMMUNITY GARDENS. Community gardens, as designated on public lands, whether leased or available to the public, shall operate with the following regulations.

- 1) Garden uses must complete the community garden individual waiver as provided by the city.
- 2) Work on plots must begin within 10 days after the garden has been tilled, if applicable.
- 3) No synthetic fertilizers, herbicides, pesticides or insecticides are to be used.
- 4) Work on gardens may only occur between dawn and dusk.
- 5) No mechanized equipment may be used before 9:00 A.M.
- 6) Gardens must be kept free from weeds, rotten produce, and plant debris.
- 7) Stakes, plastics, and garbage must be disposed of in a timely manner.
- 8) Shared paths between garden plots must be maintained without digging into the main paths; such paths must be kept free of toxic materials and rocks.
- 9) Children must be supervised.
- 10) Headphones must be used to listen to the radio or other portable sound equipment.
- 11) All crops must be legal, non-toxic, and non-hazardous.
- 12) Other plots and gardens are not to be damaged or harvested by other users.
- 13) Sales of produce and other products at the garden or in the park is strictly prohibited.
- 14) No tires are allowed at the garden site.
- 15) No pets are allowed at the garden site.

SKATE PARK RULES. This is a use-at-your-own risk facility. This facility is non-supervised. Skating, blading and biking are high risk/hazardous activities. By participating you accept that risk
PRC Approval: 11/25/2013
City Council Approval: Pending

and agree to not hold the City of Owosso or its employees responsible for any injuries incurred as a result of use.

- 1) The use of motorized equipment or other wheeled vehicles is not permitted.
- 2) The use of proper protective equipment, including helmets and knee, elbow and wrist pads is strongly recommended.
- 3) Use of the facility is prohibited when wet, rainwater is present or park maintenance is being performed.
- 4) Graffiti and tagging are strictly prohibited and may result in the removal of offenders from the park and police action.
- 5) Additional obstacles and/or materials are not allowed at this facility, such as (but not limited to) homemade ramps, boxes, picnic tables, etc.
- 6) Spectators are not permitted on the ramps.
- 7) Glass containers are prohibited.

SPLASH PARK RULES. The City of Owosso intends to provide seasonal access to a splash park, to be used at-your-own risk. "Splash Park" is defined as the area upon the concrete pad or access sidewalks.

- 1) All persons using the splash park do so at their own risk.
- 2) Children under 12 years of age must be accompanied by an adult (18 years or older), and must be supervised by that adult at all times.
- 3) Running, undue roughness, horseplay, and other undue disturbances are strictly prohibited.
- 4) Splash Park is designed for recreation purposes and not for bathing. Soaps, detergents, shampoos, and other chemicals or cleansers are prohibited.
- 5) Climbing or playing on components is not permitted.
- 6) The City of Owosso is not responsible for lost or stolen articles.
- 7) Infants must wear swim diapers or rubber pants without diapers. Cutoffs and street shoes are prohibited.
- 8) Wheeled vehicles, except strollers, walkers and wheelchairs, are not permitted in the splash park area.
- 9) No animals, except for service animals, are permitted in the splash park area.
- 10) Radios and other acoustical devices are only permitted when used in conjunction with personal headsets.
- 11) Pool toys and floats are prohibited.
- 12) No glass containers of any kind are permitted. No drinks, gum, or food of any kind are permitted.
- 13) The use of profane language will not be tolerated.
- 14) Persons with sore or inflamed eyes, colds, nasal or ear discharges, boils or other acute or obvious skin or body infections, or cuts shall be excluded from the splash park.

INJURY TO PARK PROPERTY. No person shall injure, mar or damage in any manner, any monument, ornament, fence, bridge, seat, tree, fountain, shrub, flower, playground equipment, fireplaces, or other public property within or pertaining to the public parks or playgrounds. Any person convicted of damage or injury to public property shall reimburse the city for up to three (3) times the amount of the damage as determined by the court.

VENDING. Vending is permitted on a limited basis after application to the city manager and under the administrative rules set by the city. Applications are available at city hall.

PUBLIC NOTICE. The public shall be deemed to have been properly notified of the provisions of these rules and regulations upon their publication in a newspaper of general circulation in the city at least annually before April 1. Signs may be posted to insure substantial compliance with the provisions of these rules and regulations.

PRC Approval: 11/25/2013
City Council Approval: Pending



MEMORANDUM

301 W. MAIN ▪ OWOSSO, MICHIGAN 48867-2958 ▪ WWW.CI.OWOSSO.MI.US

DATE: December 12, 2013

TO: Owosso City Council

FROM: Mark A. Sedlak, Director of Public Services

SUBJECT: 2013 Salt Purchase Bid

RECOMMENDATION: City staff recommends council approve the purchase of approximately 1,700 tons of salt from the lowest bidder, Morton Salt, Inc., at a price of \$45.90 per ton and approve payment up to the contract amount of \$77,503.00.

BACKGROUND: The city of Owosso has a duty to keep its streets safe during the winter months. The most efficient way to remove ice from the streets is the application of road salt to the icy pavements. The city received two bids for the 2013 Salt Purchase program: one from Morton Salt, Inc. with a price of \$45.90 per ton; and one from North American Salt Company with a price of \$52.38 per ton. Last year's unit price was \$51.80 per ton.

FISCAL IMPACTS: Payment for this purchase shall come from the Local and Major Street Maintenance Funds – 202-478-728000 and 203-478-728000.

Document originated by: Mark A. Sedlak, Director of Public Services.

RESOLUTION

**RESOLUTION AUTHORIZING THE EXECUTION OF A CONTRACT
FOR THE 2013 SALT PURCHASE BID
WITH MORTON SALT, INC.**

WHEREAS, the City of Owosso, Shiawassee County, Michigan, Department of Public Services has a duty to keep its streets safe during the winter months;

WHEREAS, the most efficient way to remove ice from the streets is the application of road salt to the icy pavements;

WHEREAS, the City of Owosso received the low bid of \$45.90 per ton from Morton Salt, Inc. for the 2013 Salt Purchase Bid.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Owosso, Shiawassee County, Michigan that:

- FIRST: The City of Owosso has theretofore determined that it is advisable, necessary and in the public interest to purchase approximately 1,700 tons of salt from Morton Salt, Inc. at a cost of \$45.90 per ton.
- SECOND: The mayor and city clerk are instructed and authorized to sign the document substantially in the form attached, Contract for Services between the City of Owosso, Michigan and Morton Salt, Inc. up to the amount of \$77,503.00.
- THIRD: The above expenses shall be paid from the Major and Local Street Snow and Ice Control Funds – 202-478-728000 and 203-478-728000.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF OWOSSO, SHIAWASSEE COUNTY, MICHIGAN THIS 16th DAY OF DECEMBER, 2013.

AYES:
NAYS:
ABSTENTIONS:
ABSENT:

CITY OF OWOSSO

ATTEST:

Benjamin R. Frederick, Mayor

Amy K. Kirkland, City Clerk

CITY OF OWOSSO BID TABULATION SHEET

DATE 12/3/2013
DEPT. DPW

SUBJECT: 2013 Salt Purchase Bid

ITEM #	DESCRIPTION	EST. QTY	UNIT	Morton Salt, Inc.		North American Salt Company		UNIT PRICE	TOTAL
				UNIT PRICE	TOTAL	UNIT PRICE	TOTAL		
1	Road Salt	1,700	TONS	\$ 45.590	\$ 77,503.00	\$ 52.380	\$ 89,046.00		
TOTAL BID					\$ 77,503.00		\$ 89,046.00		

TOTAL BID PRICING ADJUSTED FOR LOCAL PURCHASING PREFERENCE:

DEPT. HEAD: *Paul A. Bell*

GENERAL LIABILITY INSURANCE
EXPIRATION DATE: 11-1-2014

AWARDED: _____

PURCH. AGENT: *Fuller*

WORKERS COMPENSATION INSURANCE
EXPIRATION DATE: 11-1-2014

COUNCIL APPROVED: _____

STAFF REC.: MORTON SALT, INC

SOLE PROPRIETORSHIP
EXPIRATION DATE: _____

PO NUMBER: _____



WARRANT 475 December 10, 2013

Vendor	Description	Fund	Amount
Rehmann Robson	Progress billing #1 for audit of FY 12/13	General	\$15,000.00
State of Michigan-MDEQ	NPDES annual permit fee – FY 13/14	WWTP	\$ 5,500.00
Logicalis, Inc	Network engineering support- November 2013	General	\$ 6,664.00
Brown & Stewart PC	Professional services November 12, 2013 – December 9, 2013	General	\$ 8,990.72
		Total	\$36,154.72

CHECK REGISTER FOR CITY OF OWOSSO
CHECK DATE FROM 11/01/2013 - 11/30/2013

Check Date	Bank	Check	Vendor Name	Description	Amount
Bank 1 GENERAL FUND (POOLED CASH)					
11/01/2013	1	121924	HANUSCAK AMANDA	UB refund for account: 3900070013	\$ 79.00
11/01/2013	1	121925	GREEN JAMES	UB refund for account: 4472000001	\$ 53.93
11/01/2013	1	121926	MATTHEWS THEODORE	UB refund for account: 1339500003	\$ 35.76
11/01/2013	1	121927	WILLIAMS JUDY	UB refund for account: 2842890009	\$ 73.45
11/01/2013	1	121928	ARTHUR RACHELE	UB refund for account: 3141070021	\$ 34.17
11/01/2013	1	121929	OWOSSO COMM AIRPORT	UB refund for account: 5035000003	\$ 23.06
11/01/2013	1	121930	MICHIGAN REALTY TODAY	UB refund for account: 4130000004	\$ 55.00
11/01/2013	1	121931	WENDT SCHUYLER	UB refund for account: 3263570002	\$ 69.77
11/01/2013	1	121932	REMAX REAL ESTATE PROFESSIONALS	UB refund for account: 2333940005	\$ 55.77
11/01/2013	1	121933	TONY SCHMIDT REALTY	UB refund for account: 1353000006	\$ 58.98
11/01/2013	1	121934	BIONDI DIANA	UB refund for account: 3273570006	\$ 64.57
11/01/2013	1	121935	WARNER MORGAN	UB refund for account: 3950570006	\$ 24.98
11/01/2013	1	121936	AIS CONSTRUCTION EQUIPMENT	FLEET-KIT FOR UNIT #344	\$ 414.72
11/01/2013	1	121937	H K ALLEN PAPER CO	DPW-SUPPLIES	\$ 124.50
11/01/2013	1	121938	ALLMAX SOFTWARE INC	WWTP-ANNUAL ANTERO SOFTWARE SUPPORT RENE	\$ 995.00
11/01/2013	1	121939	ALS LABORATORY GROUP	WWTP-WASTEWATER ANALYSES	\$ 160.00
11/01/2013	1	121940	ANDREWS MATERIAL TESTING SERVICES,	DENSITY INSPECTION & FIELD TESTING FOR K	\$ 1,449.60
11/01/2013	1	121941	APS WATER SERVICES CORPORATION	WWTP-WTP-PROGARD	\$ 845.17
11/01/2013	1	121942	MICHAEL LEVERE ASH	SCHOOL LIAISON OFFICER PAYMENT-70 HRS	\$ 1,281.00
11/01/2013	1	121943	B S & A SOFTWARE	TAX SYSTEM-ANNUAL SERVICE/SUPPORT-11/1/1	\$ 1,330.00
11/01/2013	1	121944	BELL EQUIPMENT COMPANY	FLEET-PUMP FOR #254	\$ 214.82
11/01/2013	1	121945	BIOCARE INC	OFD-FIT TESTING (3)	\$ 234.00
11/01/2013	1	121946	RICHARD BREWBAKER	OFD-MEALS-9/10/13-9/12/13	\$ 30.00
11/01/2013	1	121947	BROWN & STEWART P C	PROFESSIONAL SERVICES	\$ 10,035.48
11/01/2013	1	121948	BROWN, MICHAEL	RELEASE OF FIRE INSURANCE FUNDS	\$ 8,129.00
11/01/2013	1	121949	C E & A PROFESSIONAL SERVICES INC	RANDOM DOT TESTING	\$ 361.98
11/01/2013	1	121950	CALEDONIA CHARTER TOWNSHIP	WATER DISTRICT AGREEMENT PAYMENT-LESS BA	\$ 19,330.12
11/01/2013	1	121951	CENTRON DATA SERVICES, INC.	WINTER 2013 TAX BILLS-POSTAGE ADVANCE	\$ 2,494.00
11/01/2013	1	121952	COMMUNITY RADIO WATCH	OFD-ID CARDS	\$ 15.00
11/01/2013	1	121953	CONSUMERS ENERGY	OCT 2013-1412 CHIPPEWA TRAIL	\$ 20,271.07
11/01/2013	1	121954	LARRY D COOK	CONFERENCE EXPENSES	\$ 248.41
11/01/2013	1	121955	D & G EQUIPMENT INC	WWTP-MOWER BLADES/KEY	\$ 280.19
11/01/2013	1	121956	DARLING BUILDERS SUPPLY COMPANY INC	BENTLEY PARK CEMENT WORK SUPPLIES/MATERIALS	\$ 592.05
11/01/2013	1	121957	DELTA FAMILY CLINIC SOUTH PC	HR-PSYCH TESTING-NEW HIRES (5)	\$ 1,750.00
11/01/2013	1	121958	EJ USA INC	WATER-VALVES	\$ 4,696.56
11/01/2013	1	121959	FASTENAL COMPANY	SEWER-PARTS	\$ 651.08
11/01/2013	1	121960	FEDEX	WWTP-LAB SHIPPING FEES	\$ 12.86
11/01/2013	1	121961	FIRST DUE FIRE SUPPLY	HELMETS W/FACE SHIELDS/HOODS	\$ 1,504.87
11/01/2013	1	121962	FRONTIER	OCTOBER 2013-PHONE SERVICE	\$ 1,294.67
11/01/2013	1	121963	GRAYBAR	WWTP-65A CONTACTOR FOR SQUARE D SOFTSTAR	\$ 233.85
11/01/2013	1	121964	HALLIGAN ELECTRIC INC	WWTP-WIRE SPARE 150 HP MOTOR	\$ 1,192.18
11/01/2013	1	121965	HYDROTEX INC	WWTP-GREASE (4)	\$ 665.28
11/01/2013	1	121966	IDEXX DISTRIBUTION CORPORATION	WTP-WP 200 COLILERT	\$ 873.79
11/01/2013	1	121967	INDEPENDENT STATIONERS	WTP-OFFICE BOARD	\$ 66.79
11/01/2013	1	121968	INDUSTRIAL SUPPLY OF OWOSSO INC	WWTP-BELTS	\$ 425.40
11/01/2013	1	121969	JAY'S SEPTIC TANK SERVICE	PORT A JOHN RENTAL/SERVICE-10-11-13-11-1	\$ 245.00
11/01/2013	1	121970	JCI JONES CHEMICALS, INC.	SODIUM HYPOCHLORITE	\$ 3,439.39
11/01/2013	1	121971	KEMIRA WATER SOLUTIONS INC	WWTP-FERRIC CHLORIDE	\$ 2,844.69
11/01/2013	1	121972	LANSING UNIFORM CO.	OFD-NAME TAGS-M HARVEY	\$ 14.00
11/01/2013	1	121973	LOGICALIS INC	IT-SEPTEMBER 2013-NETWORK ENGINEERING SUPPORT	\$ 7,616.00
11/01/2013	1	121974	MERKEL & KENNEY INC	CLEANING OF CITY HALL DOOR ENTRANCE FACA	\$ 1,000.00

11/01/2013	1	121975	MICHIGAN FIRE INSPECTORS SOCIETY	OFD-RICHARD BREWBAKER	\$	30.00
11/01/2013	1	121976	MICHIGAN MUNICIPAL RISK MANAGEMENT	CONTRIBUTION PERIOD 7/1/13-6/30/14	\$	71,609.75
11/01/2013	1	121977	MICHIGAN PIPE & VALVE, INC.	WATER-TEES	\$	1,767.98
11/01/2013	1	121978	MIKE & SON ASPHALT INC	2013 JACKSON DRIVE SIDEWALK	\$	45,854.23
11/01/2013	1	121979	MISDU	PAYROLL DEDUCTIONS	\$	616.32
11/01/2013	1	121980	SUSAN K MONTENEGRO	INTERN EXPENSE REIMBURSEMENT	\$	315.00
11/01/2013	1	121981	NORTHERN LAKE SERVICE, INC.	MERCURY ANALYSES-10/15/13	\$	321.00
11/01/2013	1	121982	OFFICE DEPOT	PUBLIC SAFETY-SUPPLIES	\$	532.31
11/01/2013	1	121983	OFFICEMAX INC	OFFICE SUPPLIES	\$	434.39
11/01/2013	1	121984	ONE WAY ASPHALT PAVING AND EXCAVATI	2013 STREET PATCH PROGRAM	\$	23,531.34
11/01/2013	1	121985	ORCHARD HILTZ & MCCLIMENT INC	ENGINEERING SERVICES/SANITARY SEWER OVERFLOW	\$	1,288.50
11/01/2013	1	121986	GARY L PALMER	ELECTRICAL INSPECTION SERVICES	\$	500.00
11/01/2013	1	121987	PAT SELLECK WELL & SEPTIC INSPECTIO	WATER SAMPLING & WELL INSPECTION SERVICE	\$	525.00
11/01/2013	1	121988	PHYSICIANS HEALTH PLAN OF MID-MICH	HEALTH INSURANCE PREMIUM	\$	82,901.70
11/01/2013	1	121989	POLYDYNE INC	WWTP-AF 4500 POLYMER	\$	2,050.00
11/01/2013	1	121990	POWERTECH SERVICES, INC.	WWTP-REPLACEMENT & SERVICE TO THE PRIM S	\$	8,729.00
11/01/2013	1	121991	CHARLES RAU	10/15/13-10/18/13-COCM TRAINING EXPENSES	\$	99.44
11/01/2013	1	121992	ROWE PROFESSIONAL SERVICES CO	ENGINEERING SERVICES FOR BENTLEY PARK	\$	71.75
11/01/2013	1	121993	SHIAWASSEE COUNTY CENTRAL DISPATCH	OPD-LEIN MAIN SHARE-7/1/13-9/30/13	\$	583.33
11/01/2013	1	121994	SHIAWASSEE COUNTY ROAD COMMISSION	STREETS-SEALCOAT	\$	196.35
11/01/2013	1	121995	SHIAWASSEE ECONOMIC DEV PARTNERSHIP	ANNUAL ECONOMIC DEVELOPMENT INVESTMENT	\$	31,426.00
11/01/2013	1	121996	SHIAWASSEE FAMILY YMCA	PAYROLL DEDUCTIONS-MEMBERSHIPS	\$	173.40
11/01/2013	1	121997	SOLARWINDS	ANNUAL RENEWAL	\$	123.00
11/01/2013	1	121998	STANDARD INSURANCE COMPANY	GROUP LIFE INSURANCE PREMIUM	\$	2,762.02
11/01/2013	1	121999	STATE OF MICHIGAN	WITHHOLDING TAX	\$	17,787.69
11/01/2013	1	122000	STAPP MANUFACTURING CO INC	FLEET-ENGINE MURPHY SWITCH FOR #275	\$	133.58
11/01/2013	1	122001	STRATEGOS INTERNATIONAL LLC	OPD-SCHOOL INTRUDER RESPONSE	\$	60.00
11/01/2013	1	122002	STRAWSER CONSTRUCTION INC	STREETS-EMULSION FOR DURA PATCHER	\$	813.15
11/01/2013	1	122003	SUNBURST GARDENS, INC.	PARKS-HYDRO MULCH	\$	30.00
11/01/2013	1	122004	SWIM LLC	UTILITY DIRECTOR SERVICES	\$	3,822.00
11/01/2013	1	122005	TRACTOR SUPPLY COMPANY	FLEET-PARTS	\$	179.96
11/01/2013	1	122006	USA BLUE BOOK	WWTP-SMOKE FLUID	\$	5,610.47
11/01/2013	1	122007	WASTE MANAGEMENT OF MICHIGAN INC	NOV 2013-WTP-REFUSE SERVICE	\$	353.58
11/01/2013	1	122008	WEB ASCENDER	OCT-DEC 2013-WEBSITE HOSTING	\$	150.00
11/01/2013	1	122009	MERLE E WEST II	PLUMBING/MECHANICAL INSPECTION SERVICES	\$	600.00
11/01/2013	1	122010	MICHAEL GENE WHEELER	SCHOOL LIAISON OFFICER PAYMENT-70 HRS	\$	1,281.00
11/01/2013	1	68(A)	Q2A ASSOCIATES LLC	FINANCE DIRECTOR SERVICES	\$	3,738.00
11/08/2013	1	122011	JOAN AUE	ELECTION	\$	177.50
11/08/2013	1	122012	NANCY K BARNES	ELECTION	\$	177.50
11/08/2013	1	122013	HANORA WEEKS BIGNALL	ELECTION	\$	172.50
11/08/2013	1	122014	NANCY L BLAIR	ELECTION	\$	192.50
11/08/2013	1	122015	JERRY BUCHHOLZ	ELECTION	\$	172.50
11/08/2013	1	122016	LEOMA CASTLE	ELECTION	\$	77.50
11/08/2013	1	122017	ROSE MARY CRAFT	ELECTION	\$	187.50
11/08/2013	1	122018	ANN DELANEY	ELECTION	\$	172.50
11/08/2013	1	122019	FREDERICK DIBEAN	ELECTION	\$	187.50
11/08/2013	1	122020	RUTH ANN DOEPKER	ELECTION	\$	172.50
11/08/2013	1	122021	ETNA SUPPLY COMPANY	CHESTNUT ST MATERIALS	\$	4,992.00
11/08/2013	1	122022	JOHN FORBES	ELECTION	\$	177.50
11/08/2013	1	122023	DONNA FREEMAN	ELECTION	\$	172.50
11/08/2013	1	122024	HALLIGAN ELECTRIC INC	INSTALL NEW VFD ON E-RT AND T-Z-E	\$	4,559.00
11/08/2013	1	122025	TRACY RAE JENC	ELECTION	\$	167.50
11/08/2013	1	122026	MICHAEL KALAT	ELECTION	\$	22.50
11/08/2013	1	122027	MEREDITH KEATING	ELECTION	\$	182.50
11/08/2013	1	122028	PATRICIA ANNE KOHAGEN	ELECTION	\$	32.50
11/08/2013	1	122029	GAIL LOVE	ELECTION	\$	167.50
11/08/2013	1	122030	BILLY LUNDY	ELECTION	\$	27.50

11/08/2013	1	122031	SHARON MCALLISTER	ELECTION	\$	177.50
11/08/2013	1	122032	NANCY NICHOLAS	ELECTION	\$	172.50
11/08/2013	1	122033	OWOSSO CHARTER TOWNSHIP	PAYMENT PER 2011 WATER AGREEMENT	\$	9,726.51
11/08/2013	1	122034	ALICE PETERSON	ELECTION	\$	182.50
11/08/2013	1	122035	MARIELLEN PETO	ELECTION	\$	187.50
11/08/2013	1	122036	CANDACE REINEWALD	ELECTION	\$	77.50
11/08/2013	1	122037	EUSTASIA REYNA	ELECTION	\$	172.50
11/08/2013	1	122038	GAIL L SCHULTZ	ELECTION	\$	32.50
11/08/2013	1	122039	JUDY SENK	ELECTION	\$	172.50
11/08/2013	1	122040	ELAINE SHEPARD	ELECTION	\$	100.00
11/08/2013	1	122041	DELORES SIMPSON	ELECTION	\$	82.50
11/08/2013	1	122042	MARGARET SOWLE	ELECTION	\$	177.50
11/08/2013	1	122043	STECHSCHULTE GAS & OIL, INC.	FUEL - PE 10/31/13	\$	5,566.85
11/08/2013	1	122044	SHIRLEY TATTERSALL	ELECTION	\$	167.50
11/08/2013	1	122045	IONE THOMAS	ELECTION	\$	102.50
11/08/2013	1	122046	WASTE MANAGEMENT OF MICHIGAN INC	DISPOSAL CHARGES-11/1/13-10/15/13	\$	2,988.89
11/08/2013	1	122047	SHIRLEY WILLIAMS	ELECTION	\$	167.50
11/15/2013	1	122048	PGBA, LLC - TRICARE REFUNDS	REFUND	\$	424.80
11/15/2013	1	122049	ACCUMED BILLING INC	AMBULANCE BILLING SERVICES & STATE REPORTING	\$	2,799.03
11/15/2013	1	122050	AFLAC	PAYROLL DED-AFLAC PREMIUM	\$	907.08
11/15/2013	1	122051	ANN ARBOR CREDIT BUREAU	BAD DEBT COLLECTION FEES	\$	413.00
11/15/2013	1	122052	APEX SOFTWARE	MAINTENANCE RENEWAL-1/1/14-1/1/15	\$	430.00
11/15/2013	1	122053	THE ARGUS PRESS	OCT 2013-PRINTING OF LEGAL NOTICES ETC	\$	311.25
11/15/2013	1	122054	MICHAEL LEVERE ASH	OPD-SCHOOL LIAISON OFFICER SERVICES-61/HRS	\$	1,116.30
11/15/2013	1	122055	BELL EQUIPMENT COMPANY	FLEET-PARTS FOR #254	\$	273.74
11/15/2013	1	122056	BISBEE INFRARED SERVICES INC	WWTP/WTP-ELECTRICAL INSPECTIONS	\$	475.00
11/15/2013	1	122057	HEATHER D BROOKS	DECALS FOR SIGNS	\$	235.00
11/15/2013	1	122058	C D W GOVERNMENT, INC.	SYMANTEC PROTECTION SUITE ENTERPRISE EDI	\$	2,109.60
11/15/2013	1	122059	CANNON ENGINEERING & EQUIPMENT CO L	INSPECTIONS ON #40 & #311	\$	860.00
11/15/2013	1	122060	CARQUEST AUTO PARTS STORE	FLEET-STOCK PARTS/SUPPLIES	\$	188.43
11/15/2013	1	122061	CENTER FOR TECHNOLOGY & TRAINING/	TRANSPORTATION ASSET MGT-RANDY CHESNEY	\$	20.00
11/15/2013	1	122062	CHESTNUT RIDGE NURSERY INC	2013 FALL TREE PURCHASE PROGRAM	\$	1,425.00
11/15/2013	1	122063	CLOVERDALE EQUIPMENT CO	PARTS FOR BOOM TRUCK #339	\$	1,044.44
11/15/2013	1	122064	COMMERCIAL BLUEPRINT, INC.	BOND PAPER	\$	107.00
11/15/2013	1	122065	CONSUMERS ENERGY	OCT 2013-1510 PALMER AVE	\$	31,009.87
11/15/2013	1	122066	VOID		\$	-
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11/15/2013	1	122067	JUDY ELAINE CRAIG	COURIER SERVICES	\$	198.00
11/15/2013	1	122068	CROOKED TREE NURSERY	PARKS-MEMORIAL BLOCKS	\$	390.00
11/15/2013	1	122069	AMBER M CURRY	OPD-MEAL	\$	16.61
11/15/2013	1	122070	D & D TRUCK & TRAILER PARTS	FLEET-FILTERS (37)	\$	700.20
11/15/2013	1	122071	DAYSTARR COMMUNICATIONS	DECEMBER 2013-BROADBAND & INTERNET FEES	\$	495.00
11/15/2013	1	122072	DELTA DENTAL PLAN OF MICHIGAN	DENTAL INSURANCE PREMIUM	\$	4,762.41
11/15/2013	1	122073	EMPLOYEE BENEFIT CONCEPTS INC	NOVEMBER 2013 ADMIN FEE	\$	100.00
11/15/2013	1	122074	ENVIRONMENTAL RESOURCE ASSOCIATES	WTP-TESTING SUPPLIES	\$	284.71
11/15/2013	1	122075	ETNA SUPPLY COMPANY	WATER-GASKETS	\$	1,456.14
11/15/2013	1	122076	FELKER EXCAVATING	BD Bond Refund	\$	50.00
11/15/2013	1	122077	FISHER CHIPPEWA REDI-MIX, INC.	CONCRETE FOR PAVILION FLOOR AT BENTLEY PARK	\$	2,804.44
11/15/2013	1	122078	FRONTIER	OCTOBER 2013-PHONE SERVICE	\$	868.41
11/15/2013	1	122079	FUOSS GRAVEL CO.	CLASS II SAND-140.13/TONS	\$	580.14
11/15/2013	1	122080	GILBERT'S DO IT BEST HARDWARE & APP	PAINT AND PAINTING SUPPLIES FOR PAVILION	\$	1,301.64
11/15/2013	1	122081	GOYETTE MECHANICAL	WWTP-INSPECTION/STARTUP/MAINT ON BOILER	\$	795.00
11/15/2013	1	122082	GRAYMONT CAPITAL INC	WTP-QUICKLIME/48-TONS	\$	6,720.00
11/15/2013	1	122083	H2O COMPLIANCE SERVICES INC	CROSS CONNECTION PROGRAM	\$	1,299.38
11/15/2013	1	122084	HALLIGAN ELECTRIC INC	UNWIRE SOUTH CHANNEL MONSTER GRINDER & B	\$	1,430.35
11/15/2013	1	122085	INDEPENDENT NEWSPAPERS	HR-HISTORICAL DIRECTOR AD	\$	40.45
11/15/2013	1	122086	INTERSTATE BILLING SERVICE INC	TINK BUCKET EDGE (4) FROM AIS CONSTRUCTION	\$	958.99

11/15/2013	1	122087	INTOXIMETERS INC	OPD-MOUTHPIECE (1000)	\$	242.50
11/15/2013	1	122088	J & B MEDICAL SUPPLY INC	OFD-AMBULANCE MEDICAL SUPPLIES	\$	734.65
11/15/2013	1	122089	JACK DOHENY SUPPLIES INC	FLEET-PARTS FOR UNIT #438	\$	120.74
11/15/2013	1	122090	KEY GOVERNMENT FINANCE INC	PHONE SYSTEM PER BOM & SOW DATED 8/23/12	\$	26,248.57
11/15/2013	1	122091	KILHANEK, MARY	VARIANCE REQUEST	\$	-
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11/15/2013	1	122092	LAW ENFORCEMENT OFFICERS REGIONAL	OPD-FALL 2013 MEMBERSHIP/TRAINING ASSESS	\$	1,872.07
11/15/2013	1	122093	LENNOX ELECTRIC	INSTALL 90000 BTU FURNACE FOR LIBRARY	\$	2,655.00
11/15/2013	1	122094	LUDINGTON ELECTRIC, INC.	TROUBLESHOOTING-CASS ST	\$	378.46
11/15/2013	1	122095	MEIJER INC	EMPLOYEE FUNDED RETIREMENT GIFT	\$	100.00
11/15/2013	1	122096	MEL ERVIN FORD INC	OFD-MEDIC 2-REPAIR	\$	220.04
11/15/2013	1	122097	MEMORIAL HEALTHCARE CENTER	NEW HIRE-DRUG SCREEN-M SPEERS	\$	158.75
11/15/2013	1	122098	MICHIGAN ASSESSORS ASSOCIATION	MEMBERSHIP-LARRY COOK	\$	75.00
11/15/2013	1	122099	MICHIGAN METER TECHNOLOGY GROUP INC	WATER METERS (30)	\$	4,980.00
11/15/2013	1	122100	MICHIGAN MUNICIPAL LEAGUE WORKERS'	WORKERS COMPENSATION	\$	26,698.00
11/15/2013	1	122101	MICHIGAN PUBLIC EMPLOYER LABOR RELA	MEETING-KEVIN LENKART/JESSICA UNANGST	\$	100.00
11/15/2013	1	122102	MICHIGAN TASER DISTRIBUTING	OPD-LIVE SMART CARTRIDGE (6)	\$	187.20
11/15/2013	1	122103	MISDU	PAYROLL DEDUCTION	\$	828.96
11/15/2013	1	122104	SUSAN K MONTENEGRO	INTERN EXPENSES-PE 11/9/13	\$	297.50
11/15/2013	1	122105	NAPA AUTO PARTS	FLEET-BATTERY #320	\$	988.33
11/15/2013	1	122106	NEXTEL COMMUNICATIONS	OCTOBER 2013-SERVICE & EQUIPMENT CHARGES	\$	1,493.20
11/15/2013	1	122107	NORTH AMERICAN OVERHEAD DOOR INC	REPAIR BACK DOOR AT CITY GARAGE	\$	126.24
11/15/2013	1	122108	NORTH CENTRAL LABORATORIES OF WI IN	WWTP-LAB SUPPLIES	\$	516.85
11/15/2013	1	122109	O'REILLY AUTO PARTS	SEWER-AIR COUPLER	\$	6.99
11/15/2013	1	122110	OFFICE DEPOT	PUBLIC SAFETY-BATTERIES/TONER/SUPPLIES	\$	251.38
11/15/2013	1	122111	OFFICEMAX INC	TONER/SUPPLIES	\$	470.85
11/15/2013	1	122112	OWOSSO BOLT & BRASS CO	FLEET-PARTS FOR LOADERS	\$	345.32
11/15/2013	1	122113	PERFORMANCE OFFICE PAPERS	WATER-PERF PAPER	\$	209.80
11/15/2013	1	122114	POLICE OFFICERS LABOR COUNCIL	NOVEMBER 2013-DUES	\$	837.00
11/15/2013	1	122115	POSTERHANGER.COM	FOR ENGINEERING DEPT (4)	\$	79.80
11/15/2013	1	122116	PROFESSIONAL PUMP, INC.	WTP-CHLORINE TRANSFER PUMP PARTS	\$	133.33
11/15/2013	1	122117	PVS NOLWOOD CHEMICALS INC	SODIUM METABISULFITE	\$	1,550.63
11/15/2013	1	122118	RADIO SHACK DEALER 22-H074	CELL PHONE COVER FOR MARK MITCHELL	\$	49.95
11/15/2013	1	122119	ANDREW REED	OPD-MEAL	\$	19.41
11/15/2013	1	122120	REEVES WHEEL ALIGNMENT, INC.	OFD-MEDIC 2-OIL CHANGE/LEAK CHECK	\$	1,452.17
11/15/2013	1	122121	SCHICHEL'S NURSERY, INC.	2013 FALL TREE PURCHASE PROGRAM (25)	\$	2,450.00
11/15/2013	1	122122	SEIFERT CONCRETE	2013 SIDEWALK REPLACEMENT PROGRAM	\$	8,138.39
11/15/2013	1	122123	THE SHERWIN-WILLIAMS CO.	PAINTING SUPPLIES	\$	232.78
11/15/2013	1	122124	SHIAWASSEE COUNTY CENTRAL DISPATCH	911 PUBLIC SAFETY RADIO SYSTEM FEES	\$	4,900.00
11/15/2013	1	122125	SLOAN'S SEPTIC TANK SERVICE AND POR	JULY 2013-PORTABLE UNITS	\$	360.00
11/15/2013	1	122126	SMITH JANITORIAL SUPPLY	CITY HALL-DISINFECTANT	\$	667.82
11/15/2013	1	122127	SOUTHSIDE CAR WASH	OCTOBER 2013-OPD-C AR WASHES	\$	30.00
11/15/2013	1	122128	SPARTAN FENCE INC	GREEN FENCE FOR BENTLEY PARK	\$	562.32
11/15/2013	1	122129	SPICER GROUP, INC.	SOUTH PARK STREET IMPROVEMENTS PROPOSAL	\$	2,500.00
11/15/2013	1	122130	ST JOHNS ANSWERING SERVICE INC	DECEMBER 2013-ANSWERING SERVICE	\$	65.00
11/15/2013	1	122131	STATE OF MICHIGAN	ADAM ZETTEL-ASSESSOR CERTIFICATION	\$	350.00
11/15/2013	1	122132	SUNBURST GARDENS, INC.	WHITE PINE TREES FOR BENTLEY PARK	\$	1,195.00
11/15/2013	1	122133	SWIM LLC	UTILITIES DIRECTOR SERVICES-10/13/13-10/	\$	3,444.00
11/15/2013	1	122134	JESSICA UNANGST	EMPLOYEE FUNDED-HALFTIME PARTY	\$	137.24
11/15/2013	1	122135	UNITED PARCEL SERVICE	WTP-SHIPPING FEES	\$	6.90
11/15/2013	1	122136	VALLEY LUMBER	BENTLEY PARK GRANT MATERIALS	\$	288.87
11/15/2013	1	122137	WASTE MANAGEMENT OF MICHIGAN INC	DISPOSAL CHARGES-10/16/13-10/31/13	\$	3,342.98
11/15/2013	1	122138	MICHAEL GENE WHEELER	OPD-SCHOOL LIAISON OFFICER SERVICES-63/HRS	\$	1,152.90
11/15/2013	1	122139	WIN'S ELECTRICAL SUPPLY	CITY HALL SUPPLIES	\$	564.75
11/15/2013	1	122140	YORK REPAIR INC	WTP-PLC CARD FOR LOCAL WELL 1	\$	725.00
11/15/2013	1	70(A)	Q2A ASSOCIATES LLC	FINANCIAL SERVICES-10/27/13-11/9/13	\$	3,727.50
11/20/2013	1	71(E)	MUNICIPAL EMPLOYEES RETIREMENT SYST	OCTOBER 2013-CONTRIBUTIONS-POLICE COMMAN	\$	13,410.56

11/25/2013	1	122141	CHEMICAL BANK - ORE	UB refund for account: 2643090003	\$	50.56
11/25/2013	1	122142	EMANS CHARLES	UB refund for account: 5468490002	\$	44.33
11/25/2013	1	122143	HARRAND REBECCA	UB refund for account: 3242070002	\$	37.16
11/25/2013	1	122144	DELCAMP TROY	UB refund for account: 5067070005	\$	52.47
11/25/2013	1	122145	PIERCE DENNIS	UB refund for account: 2792240001	\$	12.33
11/25/2013	1	122146	ROMAGUERA MIGUEL	UB refund for account: 3943570004	\$	26.36
11/25/2013	1	122147	ZEPP CHRISTOPHER	UB refund for account: 2759640010	\$	33.17
11/25/2013	1	122148	DAVIDSON PATRICIA	UB refund for account: 2622390011	\$	48.94
11/25/2013	1	122149	HEAVILIN PHILIP	UB refund for account: 5469070008	\$	67.80
11/25/2013	1	122150	TONY SCHMIDT REALTY	UB refund for account: 3269070003	\$	51.93
11/25/2013	1	122151	TONY SCHMIDT REALTY	UB refund for account: 3335570002	\$	54.16
11/25/2013	1	122152	TONY SCHMIDT REALTY	UB refund for account: 1915000003	\$	54.16
11/25/2013	1	122153	ALBRING ANTHONY	UB refund for account: 3623070010	\$	30.94
11/25/2013	1	122154	CROSKEY MARGARET	UB refund for account: 2315040002	\$	43.36
11/25/2013	1	122155	ALS LABORATORY GROUP	WASTEWATER ANALYSES	\$	209.50
11/25/2013	1	122156	APPLIED INDUSTRIAL TECHNOLOGIES	BALDOR VFD MODEL # VS1MX410-4T	\$	1,143.28
11/25/2013	1	122157	MICHAEL LEVERE ASH	OPD-SCHOOL LIAISON OFFICER-70 HOURS	\$	1,281.00
11/25/2013	1	122158	BROWN & STEWART P C	PROFESSIONAL SERVICES	\$	9,929.50
11/25/2013	1	122159	CITY OF CORUNNA	OCTOBER 2013 OPD ADMINISTRATIVE SERVICES	\$	2,234.46
11/25/2013	1	122160	CROOKED TREE NURSERY	REPLACEMENT OF TREES DESTROYED	\$	2,426.96
11/25/2013	1	122161	DELUX TROPHIES-AWARDS-GIFTS	AWARD- SHAFFER FOX	\$	53.00
11/25/2013	1	122162	DUPERON CORPORATION	WWTP-SCREENING EQUIPMENT LEASE PMT	\$	2,605.00
11/25/2013	1	122163	FEDEX	WWTP-LAB SHIPPING FEES	\$	46.89
11/25/2013	1	122164	FIRST CONTRACTING INC	112 W EXCHANGE ST FACADE	\$	46,356.30
11/25/2013	1	122165	FRONTIER	TRAFFIC SIGNAL	\$	104.85
11/25/2013	1	122166	GENERAL CODE	ANNUAL MAINTENANCE FOR LASERFICHE SYSTEM	\$	2,091.00
11/25/2013	1	122167	GRAINGER, INC.	WWTP-GHS SUPPLIES	\$	78.75
11/25/2013	1	122168	HALLIGAN ELECTRIC INC	WWTP-INSTALL OF NEW ELECTRICAL BUSWAY	\$	6,840.00
11/25/2013	1	122169	HIGHWAY MAINTENANCE & CONSTRUCTION	2013 SLURRY SEAL & DOUBLE CHIP SEAL PROG	\$	178,108.56
11/25/2013	1	122170	HOME DEPOT CREDIT SERVICES	MATERIALS FOR BENTLEY PARK GRANT	\$	1,163.32
11/25/2013	1	122171	I E, INC.	CHIP BRUSH AT AIKEN RD DUMP SITE	\$	4,000.00
11/25/2013	1	122172	INDEPENDENT STATIONERS	CITY HALL-SUPPLIES	\$	50.60
11/25/2013	1	122173	J & B MEDICAL SUPPLY INC	AMBULANCE MEDICAL SUPPLIES	\$	429.80
11/25/2013	1	122174	KENNEDY INDUSTRIES, INC.	WWTP-CONTROLLER/SAFE BARRIER	\$	3,564.00
11/25/2013	1	122175	LANSING UNIFORM CO.	OPD-JACKET ELBECO LIFESAVER (4)	\$	775.00
11/25/2013	1	122176	MCNAUGHTON-MCKAY ELECTRIC COMPANY	EMERGENCY REPLACEMENT OF 2500 AMP BUSWAY	\$	24,000.00
11/25/2013	1	122177	MEMORIAL HEALTHCARE CENTER	LAB-M SANFORD	\$	17.00
11/25/2013	1	122178	MICHIGAN METER TECHNOLOGY GROUP INC	METERS	\$	1,698.00
11/25/2013	1	122179	MICHIGAN PAVING & MATERIALS CO	2013 STREET IMPROVEMENT PROJECT.	\$	230,188.30
11/25/2013	1	122180	SUSAN K MONTENEGRO	INTERN EXPENSE REIMBURSEMENT	\$	230.00
11/25/2013	1	122181	MUTUAL EYE CLAIM AUDITS	VISION COVERAGE PREMIUM	\$	208.13
11/25/2013	1	122182	OFFICE DEPOT	OFFICE SUPPLIES	\$	106.44
11/25/2013	1	122183	ORCHARD HILTZ & MCCLIMENT INC	ENGINEERING SERVICES/SANITARY SEWER	\$	1,232.50
11/25/2013	1	122184	OWOSSO BOLT & BRASS CO	WTP-PARTS	\$	54.15
11/25/2013	1	122185	OWOSSO-WATER FUND	WATER/SEWER BILLS	\$	502.91
11/25/2013	1	122186	GARY L PALMER	ELECTRICAL INSPECTION SERVICES	\$	500.00
11/25/2013	1	122187	PHYSICIANS HEALTH PLAN OF MID-MICH	HEALTH INSURANCE PREMIUM	\$	85,815.17
11/25/2013	1	122188	RADIO SHACK DEALER 22-H074	THUMB DRIVES FOR COUNCIL (3)	\$	26.97
11/25/2013	1	122189	RUTHY'S LAUNDRY CENTER	SEPT 2013-OPD DRY CLEANING	\$	403.60
11/25/2013	1	122190	SERVER SUPPLY	IT-HARD DRIVES WITH 1 YEAR WARRANTY (2)	\$	114.00
11/25/2013	1	122191	SHIAWASSEE COUNTY CLERK	ELECTION CHARGES	\$	4,260.43
11/25/2013	1	122192	STATE OF MICHIGAN	ANNUAL FEE FOR PUBLIC WATER SUPPLY	\$	5,358.66
11/25/2013	1	122193	STECHSCHULTE GAS & OIL, INC.	FUEL-PE 11/15/13	\$	7,267.90
11/25/2013	1	122194	SUMBERA EXCAVATING, INC.	22A GRAVEL-200.56/TONS	\$	1,569.84
11/25/2013	1	122195	SWIM LLC	UTILITIES DIRECTOR SERVICES-11/10-13-11/	\$	1,848.00
11/25/2013	1	122196	DAVID SYMONS REPAIR & FIBER GLASS I	WWTP-REPAIR LEAK ON SURFACE WASH FLANGE	\$	455.00
11/25/2013	1	122197	USA BLUE BOOK	SEWER-PARTS	\$	159.53

11/25/2013	1	122198	WASTE MANAGEMENT OF MICHIGAN INC	DISPOSAL CHARGES-11/1/13-11/15/13	\$	2,635.36
11/25/2013	1	122199	MERLE E WEST II	PLUMBING & MECHANICAL INSPECTION SERVICE	\$	600.00
11/25/2013	1	122200	YORK REPAIR INC	WWTP-150 HP MOTOR REPAIR/REBUILD	\$	4,977.37
11/25/2013	1	72(A)	JCI JONES CHEMICALS, INC.	SODIUM HYPOCHLORITE	\$	3,462.02
11/25/2013	1	73(A)	MICHAEL GENE WHEELER	OPD-SCHOOL LIAISON OFFICER-70 HRS	\$	1,281.00

1 TOTALS:

(2 Checks Voided)

Total of 280 Disbursements: \$ 1,276,591.78

Bank 10 OWOSSO HISTORICAL FUND

11/01/2013	10	4493	STOCKING, DEBBIE	CASTLE DEPOSIT-9/7/13	\$	50.00
11/01/2013	10	4494	PELFREY, RACHEL	CASTLE DEPOSIT 10/18/13	\$	50.00
11/01/2013	10	4495	CHARTER COMMUNICATIONS	515 N WASHINGTON ST #3	\$	108.35
11/01/2013	10	4496	SPECIALTY SALVAGE LLC	GOULD HOUSE GARBAGE SERVICE	\$	35.97
11/01/2013	10	4497	LORRAINE WECKWERT	FURNITURE MOVING FOR 2013 HOME TOUR	\$	60.00
11/20/2013	10	4498	FOX, SHAFFER	HOME TOUR-HOLIDAY CARDS	\$	10.57
11/20/2013	10	4499	CONSUMERS ENERGY	515 N WASHINGTON ST #B	\$	233.93
11/20/2013	10	4500	FRONTIER	515 N WASHINGTON APT 3	\$	40.63
11/20/2013	10	4501	ROSEMARY MAGLEY	CLEANING SERVICES	\$	100.00
11/20/2013	10	4502	SECURITY ALARM CO INC	SERVICE-12/1/13-2/28/14	\$	60.00
11/20/2013	10	4503	LORRAINE WECKWERT	CASTLE PARK HOLIDAY EVENT FABRIC	\$	34.90

10 TOTALS:

Total of 11 Disbursements: \$ 784.35

Bank 2 TRUST & AGENCY

11/01/2013	2	6296	DOWNTOWN DEVELOPMENT AUTHORITY	COLLECTIONS REAL/PP	\$	96.17
11/01/2013	2	6297	SHIAWASSEE AREA TRANSPORTATION AGEN	REAL/PP COLLECTIONS	\$	207.06
11/01/2013	2	6298	SHIAWASSEE COUNTY TREASURER	REAL/PP COLLECTIONS	\$	7,147.37
11/20/2013	2	6299	SHIAWASSEE AREA TRANSPORTATION AGEN	REAL/PP COLLECTIONS	\$	211.20
11/20/2013	2	6300	SHIAWASSEE COUNTY TREASURER	REAL/PP COLLECTIONS	\$	7,383.76
11/20/2013	2	6301	SHIAWASSEE COUNTY TREASURER	TRAILER FEES	\$	365.00

2 TOTALS:

Total of 6 Disbursements: \$ 15,410.56

REPORT TOTALS:

(2 Checks Voided)

Total of 297 Disbursements: \$ 1,292,786.69

RESOLUTION NO. ____

**RESOLUTION ACCEPTING AND PLACING ON FILE
THE CITY OF OWOSSO, MICHIGAN FINANCIAL REPORT
WITH ADDITIONAL INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

WHEREAS, the city of Owosso is required by the laws of the state of Michigan to annually have an independent audit performed in accordance with generally accepted auditing standards; and

WHEREAS, the city of Owosso employed Rehmann Accounting, LLC certified public accountants, to audit the financial records of the city of Owosso and such audit has been completed and is presented this date to the city council.

NOW THEREFORE BE IT RESOLVED by the city council of the city of Owosso, Shiawassee County, Michigan that:

FIRST: The *City of Owosso, Michigan Financial Report with Additional Information for the Fiscal Year Ended June 30, 2013*, attached hereto and made a part hereof as Exhibit A and the same is hereby accepted and placed on file.

SECOND: A copy of the *City of Owosso, Michigan Financial Report with Additional Information for the Fiscal Year Ended June 30, 2013* will be maintained on file in the office of the city clerk for public examination, a copy will be placed in the Shiawassee District Library Owosso Branch for public examination, and copies will be sent to those required by law and agreement.

City of Owosso,
Michigan



Year Ended
June 30, 2013

Financial
Statements and
Supplemental
Information

CITY OF OWOSSO

ELECTED OFFICERS

For the Year Ended June 30, 2013

ADMINISTRATION

CITY MANAGER

DONALD CRAWFORD

CITY COUNCIL

MAYOR

BENJAMIN FREDERICK

MAYOR PRO-TEM

CHRISTOPHER EVELETH

COUNCIL MEMBER

LOREEN BAILEY

COUNCIL MEMBER

DAVID BANDKAU

COUNCIL MEMBER

BURTON FOX

COUNCIL MEMBER

JOHN GREENWAY

COUNCIL MEMBER

ROBERT TEICH JR

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CITY OF OWOSSO

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CITY OF OWOSSO

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INDEPENDENT AUDITORS' REPORT

December 12, 2013

To the City Council
City of Owosso
Owosso, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the *City of Owosso, Michigan* (the "City"), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Independent Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Owosso, Michigan as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund and each major special revenue fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the schedules of funding progress and employer contributions for the pension plan be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2013, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF OWOSSO

Management's Discussion and Analysis

The City of Owosso's annual report has been prepared in compliance with Governmental Accounting Standard Board's (GASB) Statement No. 34 and consists of management's discussion and analysis, government-wide financial statements, fund financial statements, notes to the financial statements and required supplemental information, and other supplemental information. The information presented here should be read in conjunction with the financial statements and the notes to the financial statements that follow.

Financial Highlights

- The total net position for the City of Owosso is \$58,281,946. Of this amount, \$9,308,927 is unrestricted and available for any City activity. The net position increased \$253,703 from fiscal year 2012.
- Combined Program and General Revenue for the Primary Government activities amounted to \$13,622,768. Expenses of \$13,369,065 were below revenues by \$253,703.
- The combined fund balance at June 30, 2013 for the City's governmental funds was \$5,987,710. This was a decrease of \$543,233 from fiscal year 2012.
- General Fund expenditures exceeded revenues by \$199,254, causing the General Fund's fund balance to decrease accordingly.

CITY OF OWOSSO

Management's Discussion and Analysis

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, community and economic development and recreation culture.

The remaining statements are fund financial statements that focus on individual segments of the City. They are narrower in scope and provide more detail than the government-wide statements.

- Governmental funds such as the general fund and major street fund focus on the financing of these areas in the short term and what remains for future spending.
- Water and sewer funds represent some of the proprietary fund statements and show how these activities operate like businesses.
- Fiduciary fund statements provide information about financial relationships, such as the retirement plan for City employees, where the City administers the funds for the benefit of others who have ownership to the assets.

Notes to the Financial Statements are also included to further explain some of the financial statements and provide more detailed data.

The final sections include information regarding the City of Owosso. The required supplemental information would include such items as the City of Owosso's progress in funding its pension obligations and demographic information. In addition, the City has also provided discretionary information about the City that should further enhance the understanding of its operations.

CITY OF OWOSSO

Management's Discussion and Analysis

Government-Wide Financial Analysis

As mentioned earlier, net position provide useful benchmarks in determining overall financial position. The City of Owosso's combined net position is \$58,281,946. This compares to last year's total of \$58,028,243 which was an increase of \$253,703.

	Net Position					
	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current and other assets	\$ 9,031,188	\$ 9,321,475	\$ 7,343,658	\$ 6,547,660	\$ 16,374,846	\$ 15,869,135
Capital assets, net	36,148,714	36,649,741	13,712,351	14,107,993	49,861,065	50,757,734
Total assets	45,179,902	45,971,216	21,056,009	20,655,653	66,235,911	66,626,869
Other liabilities	621,590	655,206	247,654	212,530	869,244	867,736
Long-term liabilities	2,558,863	2,939,216	4,525,858	4,791,674	7,084,721	7,730,890
Total liabilities	3,180,453	3,594,422	4,773,512	5,004,204	7,953,965	8,598,626
Net position:						
Net investment in capital assets	34,115,914	34,497,287	9,320,565	9,516,207	43,436,479	44,013,494
Restricted for:						
Improvement and						
Replacement fund	-	-	3,288,566	2,193,093	3,288,566	2,193,093
Revenue bond reserve	-	-	350,000	350,000	350,000	350,000
Specific purpose	3,157,155	1,089,121	-	-	3,157,155	1,089,121
Debt service	52,465	490,389	-	-	52,465	490,389
Capital projects	884,507	1,327,026	-	-	884,507	1,327,026
Unrestricted	3,789,408	4,972,971	3,323,366	3,592,149	7,112,774	8,565,120
Total net position	\$ 41,999,449	\$ 42,376,794	\$ 16,282,497	\$ 15,651,449	\$ 58,281,946	\$ 58,028,243

Further review of the assets indicates that they are divided into three parts. The largest part, 75%, is the investment in capital assets (land, buildings, machinery and equipment) which cannot be readily liquidated or available for future spending. The second part is restricted assets, which can be used strictly for certain purposes. Finally, the last part is unrestricted assets which can be used for ongoing obligations or new activities.

Governmental Activities

Governmental activities are described in detail below. The City of Owosso's fiscal year 2013 experienced a decrease in net position of \$377,345.

The decrease in net position was caused by reduction of state shared revenues, purchase of property to expand city boundaries, increased building maintenance and increased pension contributions.

The City of Owosso received capital and operating grant funds in the amount of \$388,523 and gas and weight tax contributions of \$1,059,091. These account for the items under "grants and contributions" for the Governmental Activities.

In 2013, governmental activities revenues increased by \$110,586. All primary governmental activities expenses decreased in whole by \$30,296 due to a decline in grant funded capital replacements.

CITY OF OWOSSO

Management's Discussion and Analysis

In 2013, business activity revenues increased by \$431,622. The Water Fund incurred above normal expenses related to water main failures, while other utility funds reduced operational expenses year over year.

	Change in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Program revenues:						
Charges for services	\$ 1,192,090	\$ 1,040,170	\$ 5,519,126	\$ 5,097,271	\$ 6,711,216	\$ 6,137,441
Operating grants and Contributions	1,147,573	1,118,767	-	-	1,147,573	1,118,767
Capital grants and Contributions	300,851	338,035	-	-	300,851	338,035
General revenues:						
Property taxes	3,495,681	3,455,115	58,956	49,534	3,554,637	3,504,649
State shared revenues	1,483,716	1,577,981	-	-	1,483,716	1,577,981
Other	413,168	392,425	11,607	11,262	424,775	403,687
Total revenues	8,033,079	7,922,493	5,589,689	5,158,067	13,622,768	13,080,560
Expenses:						
General government	1,353,714	1,386,696	-	-	1,353,714	1,386,696
Public safety	3,503,932	3,574,274	-	-	3,503,932	3,574,274
Public works	2,567,372	2,705,196	-	-	2,567,372	2,705,196
Community and economic development	618,185	433,653	-	-	618,185	433,653
Recreation and culture	367,221	340,901	-	-	367,221	340,901
Water	-	-	2,034,540	1,981,528	2,034,540	1,981,528
Sewer	-	-	1,322,993	1,361,678	1,322,993	1,361,678
Wastewater	-	-	1,542,139	1,595,373	1,542,139	1,595,373
Transportation	-	-	58,969	49,540	58,969	49,540
Total expenses	8,410,424	8,440,720	4,958,641	4,988,119	13,369,065	13,428,839
Change in net position	(377,345)	(518,227)	631,048	169,948	253,703	(348,279)
Net position:						
Beginning of year	42,376,794	42,895,021	15,651,449	15,481,501	58,028,243	58,376,522
End of year	\$ 41,999,449	\$ 42,376,794	\$ 16,282,497	\$ 15,651,449	\$ 58,281,946	\$ 58,028,243

Financial Analysis of the City's Funds

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$5,987,710 or 71% of annual operating expenditures. More detail on available, spendable balances can be found in footnote 17.

CITY OF OWOSSO

Management's Discussion and Analysis

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, total fund balance is \$3,402,203. The General Fund fund balance decreased by \$207,166 due to employee buyouts of accrued sick in the Fire Department, purchase of property, major repairs to the Library and an accelerated playscape build out.

The Major Streets fund balance increased from \$87,321 to \$218,623. The increase is attributable to pre-payment of special assessment installments which will be reserved for future obligations. The Major Street fund is a major fund for accounting purposes and is presented separately in the basic financial statements.

The Local Streets fund balance increased from \$233 to \$680. The increase is attributable to balanced budgeting of capital projects. The Local Street fund is a major fund for accounting purposes and is presented separately in the basic financial statements.

The non-major funds include Special Revenue Funds and have a total fund balance of \$2,366,204. This was a decrease in fund balance over the previous year of \$423,825. The decrease represents a drawdown of bond proceeds in the Capital Projects Funds to pay for street improvements.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government wide financial statements, but in more detail.

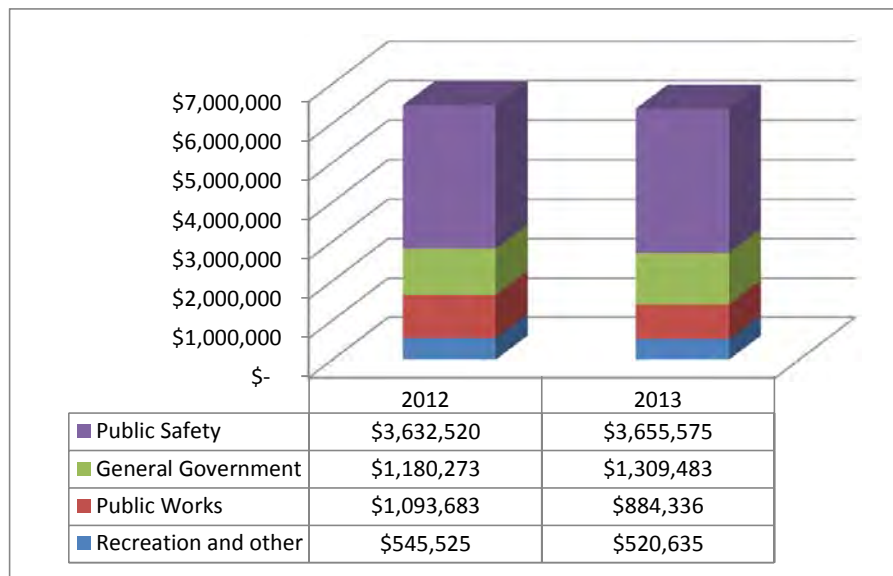
The proprietary funds of the City of Owosso are comprised of the water, sewer, wastewater and transportation funds. Similar types of information are found here as compared to the government-wide statements but with more detail. The Water Fund's net position increased by \$458,858 to \$7,634,884. The Sewer Fund's net position increased \$219,754, to \$3,498,081. The Wastewater Fund's net position decreased \$47,551 to \$5,149,469. The decrease in the Wastewater Fund net position reflects board action of the four governmental members to not fully fund depreciation expense.

CITY OF OWOSSO

Management's Discussion and Analysis

General Fund Budgetary Highlights

The General Fund accounts for public safety, public works, community development, recreation and administrative functions of the City government. The budget is monitored closely, and during the annual budget process, the City completes an extensive review of the current year budget, culminating in amendments to appropriate revised revenue and expenditure estimates. As a result of careful monitoring throughout the year, a practice and a history of conservative budgeting, and cost containment measures, differences between the original and final amended budgets for revenues and expenditures were relatively minor. Budget to actual results for the year were also relatively minor. Public Safety expenditures increased due to buyouts of accrued sick. General government expenditures were higher due to the purchase of a thirty six acre farmstead adjoining the southern city boundary.



Capital Asset and Debt Administration

At June 30, 2013, the City of Owosso's investment in capital assets for the governmental and business-type activities amounted to \$43,436,479 (net of depreciation and related debt). The investment in capital assets covers a broad variety of land, buildings, machinery, equipment, roads, highways, and bridges. The investment in capital assets decreased \$896,669 due to value adjustments for street improvements completed in the current year, originally constructed prior to 1980 and underground utility replacements not keeping pace with depreciation. Please see the Capital Assets footnote for further detail.

Additional information regarding the City's capital assets can be found in note 8.

CITY OF OWOSSO

Management's Discussion and Analysis

Long-Term Debt

At June 30, 2013, the City had \$2,558,863 in bonds and obligations outstanding and compensated absences for governmental activities and \$4,525,858 in bonds outstanding and compensated absences for business-type activities. A debt refunding and new phone installment purchase occurred during the year. Governmental activities long-term debt and obligations decreased \$308,353 while business-type activities long-term debt decreased \$265,816.

Additional information regarding the City's long-term debt can be found in Note 9 this report.

Economic Factors and Next Year's Budget and Rates

Tax revenues are expected to begin stabilizing in FY 2013-14. Statutory revenue sharing from State sales tax is subject to legislative appropriation and projected flat in the coming year. Further budgetary pressures are expected as state legislation to reduce and phase out personal property taxes, which comprise 11% of our tax base has passed and awaiting voter approval in August 2014 for full integration. An installment purchase agreement for a new phone system was issued for \$123,465, payable over 5 years. The 2002 water reserve bonds were refunded for an economic savings of \$366,136.

Requests for Information

This financial report is designed to provide the citizens, taxpayers, customers, investors, and creditors a general overview of the City's finances and provide further accountability of the financial transactions that take place. If you have questions about this report or need additional financial information, please contact the City of Owosso Finance Director Office, 301 W. Main Street, Owosso, Michigan, 48867.

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF OWOSSO

Statement of Net Position

June 30, 2013

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets				
Cash and investments	\$ 6,533,769	\$ 3,049,683	\$ 9,583,452	\$ 61,727
Receivables, net	2,023,652	1,208,034	3,231,686	158,278
Internal balances	(108,298)	108,298	-	-
Inventories	331,670	167,318	498,988	89,812
Restricted cash and investments	250,395	2,810,325	3,060,720	-
Capital assets not being depreciated	4,642,117	804,234	5,446,351	-
Capital assets being depreciated, net	31,506,597	12,908,117	44,414,714	-
Total assets	45,179,902	21,056,009	66,235,911	309,817
Liabilities				
Accounts payable	498,113	76,802	574,915	43,185
Accrued and other liabilities	123,477	170,852	294,329	108,813
Long-term liabilities:				
Due within one year	227,730	323,518	551,248	7,945
Due in more than one year	2,331,133	4,202,340	6,533,473	184,570
Total liabilities	3,180,453	4,773,512	7,953,965	344,513
Net position				
Net investment in capital assets	34,115,914	9,320,565	43,436,479	
Restricted for:				
Capital projects	884,507	-	884,507	-
Debt service	52,465	-	52,465	-
Specific purpose	3,157,155	-	3,157,155	-
Revenue bond reserve	-	350,000	350,000	-
Improvement and replacement	-	3,288,566	3,288,566	-
Unrestricted	3,789,408	3,323,366	7,112,774	(34,696)
Total net position (deficit)	\$ 41,999,449	\$ 16,282,497	\$ 58,281,946	\$ (34,696)

The accompanying notes are an integral part of these financial statements.

CITY OF OWOSSO

Statement of Activities

For the Year Ended June 30, 2013

Functions / Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
Governmental activities:					
General government	\$ 1,273,941	\$ 188,406	\$ 75,010	\$ -	\$ (1,010,525)
Public safety	3,503,932	660,136	-	74,216	(2,769,580)
Public works	2,567,372	191,898	1,059,901	3,800	(1,311,773)
Community and economic development	618,185	133,224	525	222,835	(261,601)
Recreation and culture	367,221	18,426	12,137	-	(336,658)
Interest on debt	79,773	-	-	-	(79,773)
Total governmental activities	8,410,424	1,192,090	1,147,573	300,851	(5,769,910)
Business-type activities:					
Water	2,034,540	2,491,902	-	-	457,362
Sewer	1,322,993	1,537,459	-	-	214,466
Wastewater	1,542,139	1,489,765	-	-	(52,374)
Shiawassee Area Transportation Authority	58,969	-	-	-	(58,969)
Total business-type activities	4,958,641	5,519,126	-	-	560,485
Total primary government	\$ 13,369,065	\$ 6,711,216	\$ 1,147,573	\$ 300,851	\$ (5,209,425)
Component units					
Downtown Development Authority	\$ 201,728	\$ -	\$ -	\$ -	\$ (201,728)
Brownfield Redevelopment Authority	37,214	-	8,157	-	(29,057)
Total component units	\$ 238,942	\$ -	\$ 8,157	\$ -	\$ (230,785)

continued...

The accompanying notes are an integral part of these financial statements.

CITY OF OWOSSO

Statement of Activities (Continued) For the Year Ended June 30, 2013

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Changes in net position				
Net (expense) revenue	\$ (5,769,910)	\$ 560,485	\$ (5,209,425)	\$ (230,785)
General revenues:				
Property taxes	3,495,681	58,956	3,554,637	234,334
Grants and contributions not restricted to specific programs	1,483,716	-	1,483,716	-
Unrestricted investment earnings	20,640	11,607	32,247	48
Miscellaneous revenue	392,528	-	392,528	32,855
Total general revenues and transfers	5,392,565	70,563	5,463,128	267,237
Change in net position	(377,345)	631,048	253,703	36,452
Net position (deficit), beginning of year	42,376,794	15,651,449	58,028,243	(71,148)
Net position (deficit), end of year	\$ 41,999,449	\$ 16,282,497	\$ 58,281,946	\$ (34,696)

The accompanying notes are an integral part of these financial statements.

CITY OF OWOSSO

Balance Sheet

Governmental Funds

June 30, 2013

	General Fund	Major Streets Fund	Local Streets Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and investments	\$ 5,413,739	\$ -	\$ -	\$ 1,120,030	\$ 6,533,769
Receivables, net:					
Accounts	650,892	118,637	43,196	690,203	1,502,928
Delinquent taxes	17,970	-	-	-	17,970
Special assessments	-	-	-	382,851	382,851
Accrued interest	-	-	-	440	440
Due from other funds	353,138	166,219	64,986	722,664	1,307,007
Due from other governments	108,588	-	-	10,875	119,463
Inventories	87,670	-	-	-	87,670
Land held for sale	-	-	-	244,000	244,000
Total assets	\$ 6,631,997	\$ 284,856	\$ 108,182	\$ 3,171,063	\$ 10,196,098
Liabilities					
Accounts payable	\$ 190,187	\$ 20,003	\$ 51,369	\$ 39,505	\$ 301,064
Accrued liabilities	33,925	-	-	11,745	45,670
Accrued wages	73,039	1,162	1,351	1,360	76,912
Due to other funds	2,530,411	45,068	54,782	353,138	2,983,399
Due to other governmental units	73,246	-	-	1,260	74,506
Total liabilities	2,900,808	66,233	107,502	407,008	3,481,551
Deferred inflows of resources					
Unavailable revenue - special assessments	-	-	-	382,851	382,851
Unavailable revenue - other	328,986	-	-	15,000	343,986
Total deferred inflows of resources	328,986	-	-	397,851	726,837
Fund balances					
Nonspendable:					
Inventories	87,670	-	-	-	87,670
Restricted	-	63,325	680	1,481,697	1,545,702
Committed	1,576,928	-	-	-	1,576,928
Assigned	1,141,260	155,298	-	884,507	2,181,065
Unassigned	596,345	-	-	-	596,345
Total fund balances	3,402,203	218,623	680	2,366,204	5,987,710
Total liabilities, deferred inflows of resources and fund balances	\$ 6,631,997	\$ 284,856	\$ 108,182	\$ 3,171,063	\$ 10,196,098

The accompanying notes are an integral part of these financial statements.

CITY OF OWOSSO

Reconciliation

Fund Balances for Governmental Funds
to Net Position of Governmental Activities
June 30, 2013

Fund balances - total governmental funds	\$ 5,987,710
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:	
Assets held on deposit with the MMRMA for self insurance are not financial resources, and therefore are not reported in the fund statement.	250,395
Capital assets used in governmental activities are not financial resources, and therefore are not reported in the fund statement.	
Capital assets not being depreciated	4,642,117
Capital assets being depreciated, net	30,960,453
The focus of governmental funds is on short-term financing. Accordingly, some assets will not be available to pay for current-period expenditures. Those assets (such as certain receivables) are offset by deferred inflows in the governmental funds, and thus are not included in fund balance.	
Deferred special assessments receivable	382,851
Deferred other receivables	343,986
Internal service funds are used by management to charge the costs of certain activities, such as insurance and other centralized costs, to individual funds. The assets and liabilities of certain internal service funds are included in governmental activities.	
Net position of governmental activities accounted for in internal service funds	2,100,546
Certain liabilities, such as bonds payable, are not due and payable in the current period, and therefore are not reported in the funds.	
Accrued interest on long-term debt	(14,471)
Bonds payable	(1,765,000)
Installment purchases	(267,800)
Landfill remediation liability	(148,772)
Self insurance liability	(103,322)
Compensated absences and early retirement	(369,244)
Net position of governmental activities	<u>\$ 41,999,449</u>

The accompanying notes are an integral part of these financial statements.

CITY OF OWOSSO

Statement of Revenue, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended June 30, 2013

	General Fund	Major Streets Fund	Local Streets Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenue					
Taxes	\$ 3,384,781	\$ -	\$ -	\$ 110,900	\$ 3,495,681
Licenses and permits	133,224	-	-	-	133,224
Intergovernmental	1,549,940	786,668	273,233	302,558	2,912,399
Charges for services	815,733	-	-	48,919	864,652
Special assessments	-	-	103,029	-	103,029
Interest revenue	16,020	-	-	4,621	20,641
Miscellaneous revenues	271,077	92,464	-	29,142	392,683
Total revenue	6,170,775	879,132	376,262	496,140	7,922,309
Expenditures					
Current:					
General government	1,309,483	-	-	371,515	1,680,998
Public safety	3,655,575	-	-	-	3,655,575
Public works	884,336	592,167	913,093	79,606	2,469,202
Community and economic development	267,118	-	-	8,759	275,877
Parks and recreation	253,517	-	-	-	253,517
Debt service:					
Principal	-	-	-	50,000	50,000
Interest and fiscal charges	-	-	-	80,373	80,373
Total expenditures	6,370,029	592,167	913,093	590,253	8,465,542
Revenues over (under) expenditures	(199,254)	286,965	(536,831)	(94,113)	(543,233)
Other financing sources (uses)					
Transfers in	22,340	102,412	537,278	560,212	1,222,242
Transfers out	(30,252)	(302,056)	-	(889,934)	(1,222,242)
Total other financing sources (uses)	(7,912)	(199,644)	537,278	(329,722)	-
Net change in fund balances	(207,166)	87,321	447	(423,835)	(543,233)
Fund balances, beginning of year	3,609,369	131,302	233	2,790,039	6,530,943
Fund balances, end of year	\$ 3,402,203	\$ 218,623	\$ 680	\$ 2,366,204	\$ 5,987,710

The accompanying notes are an integral part of these financial statements.

CITY OF OWOSSO

Reconciliation

Net Changes in Fund Balance of Governmental Funds
to Change in Net Position of Governmental Activities
For the Year Ended June 30, 2013

Net change in fund balances - total governmental funds \$ (543,233)

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

Change in net position held with an agent for self-insurance. (4,912)

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	1,139,391
Loss on sale of capital assets	(270,325)
Depreciation expense	(1,307,492)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, but rather are deferred to the following fiscal year.

Current year change in long-term receivables	96,605
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Bond proceeds provide current financial resources to governmental funds in the period issued, but issuing bonds increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Principal payments on long-term liabilities	50,000
Principal payments on installment purchases	193,119
Proceeds from installment purchase agreement	(123,465)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Change in accrual for compensated absences and early retirement incentive	100,107
Change in other postemployment benefits liability	149,766
Change in accrued interest payable on long-term debt	685

An internal service fund is used by management to charge the costs of certain services to individual governmental funds. The net revenue (expense) attributable to those funds is reported with governmental activities.

Operating income (loss) from governmental activities in internal service funds	142,409
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Change in net position of governmental activities \$ (377,345)

The accompanying notes are an integral part of these financial statements.

CITY OF OWOSSO

Statement of Revenue, Expenditures and Changes in Fund Balances

Budget and Actual - General Fund
For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenue				
Property taxes	\$ 3,388,450	\$ 3,384,750	\$ 3,384,781	\$ 31
Other local sources	880,675	965,750	964,977	(773)
State and federal sources	1,529,150	1,828,300	1,821,017	(7,283)
Total revenue	5,798,275	6,178,800	6,170,775	(8,025)
Expenditures				
Current:				
General government	1,138,800	1,351,075	1,309,483	(41,592)
Public safety	3,286,200	3,695,850	3,655,575	(40,275)
Public works	875,125	897,000	884,336	(12,664)
Community and economic development	291,925	280,925	267,118	(13,807)
Parks and recreation	191,800	285,750	253,517	(32,233)
Total expenditures	5,783,850	6,510,600	6,370,029	(140,571)
Revenue over (under) expenditures	14,425	(331,800)	(199,254)	132,546
Other financing sources (uses)				
Transfer in	-	22,500	22,340	(160)
Transfer out	(14,425)	(34,450)	(30,252)	4,198
Total other financing uses	(14,425)	(11,950)	(7,912)	4,038
Net change in fund balance	-	(343,750)	(207,166)	136,584
Fund balance, beginning of year	3,609,369	3,609,369	3,609,369	-
Fund balance, end of year	\$ 3,609,369	\$ 3,265,619	\$ 3,402,203	\$ -

The accompanying notes are an integral part of these financial statements.

CITY OF OWOSSO

Statement of Revenue, Expenditures and Changes in Fund Balances

Budget and Actual - Major Streets Fund

For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenue				
State	\$ 772,700	\$ 776,250	\$ 786,668	\$ 10,418
Other	158,050	88,250	92,464	4,214
Total revenue	930,750	864,500	879,132	14,632
Expenditures				
Public works	645,500	674,275	592,167	(82,108)
Revenue over (under) expenditures	285,250	190,225	286,965	96,740
Other financing sources (uses)				
Transfer in	-	113,825	102,412	(11,413)
Transfer out	(285,250)	(304,050)	(302,056)	1,994
Total other financing sources (uses)	(285,250)	(190,225)	(199,644)	(9,419)
Net change in fund balances	-	-	87,321	87,321
Fund balances, beginning of year	131,302	131,302	131,302	-
Fund balances, end of year	\$ 131,302	\$ 131,302	\$ 218,623	\$ 87,321

The accompanying notes are an integral part of these financial statements.

CITY OF OWOSSO

Statement of Revenue, Expenditures and Changes in Fund Balances

Budget and Actual - Local Streets Fund

For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenue				
State	\$ 268,700	\$ 270,350	\$ 273,233	\$ 2,883
Other	89,725	102,625	103,029	404
Total revenue	358,425	372,975	376,262	3,287
Expenditures				
Public works	908,125	913,100	913,093	(7)
Revenue over (under) expenditures	(549,700)	(540,125)	(536,831)	3,294
Other financing sources				
Transfer in	549,700	540,125	537,278	(2,847)
Net change in fund balances	-	-	447	447
Fund balances, beginning of year	233	233	233	-
Fund balances, end of year	\$ 233	\$ 233	\$ 680	\$ 447

The accompanying notes are an integral part of these financial statements.

CITY OF OWOSSO

Statement of Net Position
 Proprietary Funds
 June 30, 2013

	Enterprise Funds					Governmental Activities
	Water Supply System	Sewage Disposal System	Wastewater Treatment System	Nonmajor Enterprise Funds	Total	Internal Service Fund
Assets						
Current assets:						
Cash and cash equivalents	\$ 1,099,934	\$ 1,612,156	\$ 337,593	\$ -	\$ 3,049,683	\$ -
Receivables, net:						
Accounts	739,279	468,692	-	63	1,208,034	-
Due from other funds	76,879	73,781	-	-	150,660	1,568,094
Inventories	167,318	-	-	-	167,318	-
Total current assets	2,083,410	2,154,629	337,593	63	4,575,695	1,568,094
Noncurrent assets:						
Other assets:						
Restricted cash	350,000	-	2,460,325	-	2,810,325	-
Capital assets:						
Land	545,934	258,300	-	-	804,234	-
Buildings	6,985,985	-	6,253,951	-	13,239,936	-
Improvements other than buildings	8,430,092	2,394,651	-	-	10,824,743	-
Vehicles	13,792	-	-	-	13,792	1,977,152
Machinery and equipment	459,065	-	9,807,787	-	10,266,852	1,183,077
Total capital assets	16,434,868	2,652,951	16,061,738	-	35,149,557	3,160,229
Less: accumulated depreciation	7,233,291	638,753	13,565,162	-	21,437,206	2,614,085
Net capital assets	9,201,577	2,014,198	2,496,576	-	13,712,351	546,144
Total noncurrent assets	9,551,577	2,014,198	4,956,901	-	16,522,676	546,144
Total assets	11,634,987	4,168,827	5,294,494	63	21,098,371	2,114,238

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	Enterprise Funds					Governmental Activities
	Water Supply System	Sewage Disposal System	Wastewater Treatment System	Nonmajor Enterprise Funds	Total	Internal Service Fund
Liabilities						
Current liabilities:						
Accounts payable	\$ 44,954	\$ 796	\$ 27,010	\$ -	\$ 72,760	\$ 4,750
Accrued liabilities	132,212	16	-	-	132,228	-
Accrued wages	9,457	1,887	9,120	-	20,464	895
Due to other funds	6,157	-	36,205	-	42,362	-
Accrued Interest	18,160	4,042	-	-	22,202	-
Accrued compensated absences - current	11,041	4,305	18,173	-	33,518	2,012
Notes payable - current	-	35,000	-	-	35,000	-
Bonds payable - current	255,000	-	-	-	255,000	-
Total current liabilities	476,981	46,046	90,508	-	613,534	7,657
Long-term liabilities:						
Accrued compensated absences	33,122	12,914	54,518	-	100,554	6,035
Notes payable	-	611,786	-	-	611,786	-
Bonds payable	3,490,000	-	-	-	3,490,000	-
Total long-term liabilities	3,523,122	624,700	54,518	-	4,202,340	6,035
Total liabilities	4,000,103	670,746	145,025	-	4,815,874	13,692
Net Position						
Net investment in capital assets	5,456,577	1,367,412	2,496,576	-	9,320,565	546,144
Restricted for:						
Improvement fund	-	-	680,495	-	680,495	-
Replacement fund	828,241	-	1,779,830	-	2,608,071	-
Debt service	350,000	-	-	-	350,000	-
Unrestricted	1,000,066	2,130,669	192,568	63	3,323,366	1,554,402
Total net position	\$ 7,634,884	\$ 3,498,081	\$ 5,149,469	\$ 63	\$ 16,282,497	\$ 2,100,546

concluded

The accompanying notes are an integral part of these financial statements.

CITY OF OWOSSO

Statement of Revenue, Expenses and Changes in Net Position

Proprietary Funds
For the Year Ended June 30, 2013

	Enterprise Funds				Total	Governmental
	Water Supply System	Sewage Disposal System	Wastewater Treatment System	Nonmajor Enterprise Fund		Internal Service Fund
Operating revenue						
Sale of water	\$ 2,396,027	\$ -	\$ -	\$ -	\$ 2,396,027	\$ -
Sewage disposal charges	-	1,510,158	-	-	1,510,158	-
Property taxes	-	-	-	58,956	58,956	-
Other charges for services	-	-	1,356,000	-	1,356,000	484,187
Total operating revenue	2,396,027	1,510,158	1,356,000	58,956	5,321,141	484,187
Operating expenses						
Personnel services	650,271	122,682	530,400	-	1,303,353	116,916
Administrative and engineering services	200,000	40,000	162,989	-	402,989	28,000
Contractual and professional services	101,283	23,956	30,797	58,969	215,005	-
Supplies and chemicals	166,654	4,832	102,053	-	273,539	40,875
Utilities	148,976	2,651	241,215	-	392,842	-
Insurance	45,083	9,788	45,004	-	99,875	21,086
Maintenance	304,938	17,774	135,741	-	458,453	56,900
Plant charges	-	1,036,468	-	-	1,036,468	-
Depreciation	287,483	47,976	201,143	-	536,602	78,001
Total operating expenses	1,904,688	1,306,127	1,449,342	58,969	4,719,126	341,778
Operating income (loss)	491,339	204,031	(93,342)	(13)	602,015	142,409
Nonoperating revenue (expenses)						
Investment income	1,496	5,288	4,823	-	11,607	-
Rent income	15,984	-	-	-	15,984	-
Equipment replacement cost reimbursement and miscellaneous income	-	-	126,000	-	126,000	-
Permits	52,626	26,921	-	-	79,547	-
Miscellaneous	23,251	380	-	-	23,631	-
Replacement expense	1,975	(134)	7,765	-	9,606	-
Interest expense	-	-	(92,797)	-	(92,797)	-
	(127,813)	(16,732)	-	-	(144,545)	-
Total nonoperating revenue (expense)	(32,481)	15,723	45,791	-	29,033	-
Change in net position	458,858	219,754	(47,551)	(13)	631,048	142,409
Net position, beginning of year	7,176,026	3,278,327	5,197,020	76	15,651,449	1,958,137
Net position, end of year	\$ 7,634,884	\$ 3,498,081	\$ 5,149,469	\$ 63	\$ 16,282,497	\$ 2,100,546

The accompanying notes are an integral part of these financial statements.

CITY OF OWOSSO

Statement of Cash Flows

Proprietary Funds
For the Year Ended June 30, 2013

	Enterprise Funds				Governmental Activities	
	Water Supply System	Sewage Disposal System	Wastewater Treatment System	Nonmajor Enterprise Funds	Total	Internal Service Fund
Cash flows from operating activities						
Cash received from customers and users	\$ 2,304,542	\$ 1,522,949	\$ 1,356,000	\$ 58,969	\$ 5,242,460	\$ 292,922
Cash payments to suppliers for goods and services	(766,063)	(1,095,657)	(539,011)	(58,969)	(2,459,700)	(127,856)
Cash payments to employees for services	(877,130)	(178,990)	(712,140)	-	(1,768,260)	(149,666)
Cash receipts (payments) for internal services provided	33,585	(275,720)	454,182	-	212,047	-
Net cash provided (used) by operating activities	694,934	(27,418)	559,031	-	1,226,547	15,400
Cash flows from capital and related financing activities						
Purchase of capital assets	(140,960)	-	-	-	(140,960)	(15,400)
Proceeds from debt issuance	3,800,000	-	-	-	3,800,000	-
Debt service and replacement charges	-	-	33,203	-	33,203	-
Principal paid on debt	(3,970,000)	(30,000)	-	-	(4,000,000)	-
Other non-operating receipts	93,836	27,167	7,765	-	128,768	-
Interest paid on debt	(127,813)	(16,732)	-	-	(144,545)	-
Net cash provided (used) by capital and related financing activities	(344,937)	(19,565)	40,968	-	(323,534)	(15,400)
Cash flows from investing activities						
Interest received on investments	1,496	5,288	4,823	-	11,607	-
Net increase (decrease) in cash and cash equivalents	351,493	(41,695)	604,822	-	914,620	-
Cash and cash equivalents, beginning of year	1,098,441	1,653,851	2,193,096	-	4,945,388	-
Cash and cash equivalents, end of year	\$ 1,449,934	\$ 1,612,156	\$ 2,797,918	\$ -	\$ 5,860,008	\$ -
						continued...
Cash flows from operating activities						
Operating income (loss)	\$ 491,339	\$ 204,031	\$ (93,342)	\$ (13)	\$ 602,015	\$ 142,409
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation	287,483	47,976	201,143	-	536,602	78,001
Change in:						
Accounts receivable	(91,485)	12,791	-	13	(78,681)	-
Due from other funds	27,428	(51,736)	420,759	-	396,451	(191,265)
Inventories	(26,447)	-	-	-	(26,447)	-
Prepaid expenses	11,705	-	-	-	11,705	-
Accounts payable	5,952	(5,286)	15,799	-	16,465	(2,081)
Accrued liabilities	7,650	49	1,487	-	9,186	(838)
Due to other funds	6,157	(223,984)	33,423	-	(184,404)	-
Interest payable	9,661	(188)	-	-	9,473	-
Accrued compensated absences	(11,096)	339	6,931	-	(3,826)	(10,826)
Net OPEB obligation	(23,413)	(11,410)	(27,169)	-	(61,992)	-
Net cash provided by (used in) operating activities	\$ 694,934	\$ (27,418)	\$ 559,031	\$ -	\$ 1,226,547	\$ 15,400

The accompanying notes are an integral part of these financial statements.

CITY OF OWOSSO

Statement of Fiduciary Net Position

Fiduciary Funds
June 30, 2013

	Pension Trust Fund	Agency Fund
Assets		
Cash and cash equivalents	\$ 901,197	\$ 5,154
Cash held by ICMA	116,203	-
Investments, at fair value:		
Money market accounts	507,554	-
Stocks	17,677,501	-
Corporate bonds	11,415,011	-
Accounts receivable	-	73
Interest receivable	90,838	-
Total assets	<u>30,708,304</u>	<u>\$ 5,227</u>
Liabilities		
Accounts payable	163,586	5,164
Due to other governments	-	63
Total liabilities	<u>163,586</u>	<u>\$ 5,227</u>
Net position		
Held in trust for employees' pension benefits	<u>\$ 30,544,718</u>	

The accompanying notes are an integral part of these financial statements.

CITY OF OWOSSO

Statement of Changes in Plan Net Position

Pension Trust Fund

For the Year Ended June 30, 2013

Additions

Contributions:

Employer	\$ 829,038
Plan members	248,798

Total contributions 1,077,836

Investment income:

Interest and dividends	703,438
Net appreciation in fair value of investments	2,694,064

Net investment income 3,397,502

Total additions 4,475,338

Deductions

Benefit payments	2,088,081
Refunds of contributions	24,826
Administrative expenses	166,264

Total deductions 2,279,171

Change in net position 2,196,167

Net position held in trust for pension benefits, beginning of year 28,348,551

Net position, end of year \$ 30,544,718

The accompanying notes are an integral part of these financial statements.

CITY OF OWOSSO

Combining Statement of Net Position

Discretely Presented Component Units
June 30, 2013

	Downtown Development Authority	Brownfield Redevelopment Authority	Totals
Assets			
Cash and cash equivalents	\$ 61,727	\$ -	\$ 61,727
Receivables:			
Accounts	110,000	-	110,000
Due from other governments	-	48,278	48,278
Inventory	-	89,812	89,812
Total assets	<u>171,727</u>	<u>138,090</u>	<u>309,817</u>
Liabilities			
Accounts payable	18,072	25,113	43,185
Accrued and other liabilities	5,500	103,313	108,813
Notes payable:			
Due within one year		7,945	7,945
Due in more than one year	-	184,570	184,570
Total liabilities	<u>23,572</u>	<u>320,941</u>	<u>344,513</u>
Net position			
Unrestricted (deficit)	<u>\$ 148,155</u>	<u>\$ (182,851)</u>	<u>\$ (34,696)</u>

The accompanying notes are an integral part of these financial statements.

CITY OF OWOSSO

Combining Statement of Activities

Discretely Presented Component Units

For the Year Ended June 30, 2013

	Downtown Development Authority	Brownfield Redevelopment Authority	Total
Expenses			
Downtown Development Authority	\$ 201,728	\$ -	\$ 201,728
Brownfield Redevelopment Authority	-	37,214	37,214
Total Expenses	201,728	37,214	238,942
Program Revenues			
Operating grants and contributions	-	8,157	8,157
Net revenue (expense)	(201,728)	(29,057)	(230,785)
General revenues			
Property taxes	184,186	50,148	234,334
Interest revenue	48	-	48
Other revenue	32,855	-	32,855
Total general revenues	217,089	50,148	267,237
Change in net position	15,361	21,091	36,452
Net position (deficit), beginning of year	132,794	(203,942)	(71,148)
Net position (deficit), end of year	\$ 148,155	\$ (182,851)	\$ (34,696)

The accompanying notes are an integral part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS

CITY OF OWOSSO

Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City of Owosso, Michigan (the "City") conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies used by the City of Owosso.

The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

Reporting Entity

The City of Owosso is a municipal corporation governed by an elected mayor and seven-member council and administered by an appointed City Manager. As required by generally accepted accounting principles, these financial statements present the City and its component units entities for which the City is considered to be financially accountable.

Discretely Presented Component Units

The discrete component unit columns in the government-wide financial statements represent a total of the City's discrete component units. They are reported in a separate column to emphasize that they are legally separate from the City.

The governing bodies of the Brownfield Redevelopment Authority and Downtown Development Authorities (DDA) are all appointed by the City Council or City Manager. These component units provide economic development and financing services to specific geographic areas within the City. These entities are fiscally dependent on the City because the City Council is responsible for approving any debt issuances and the annual operating budgets of all component units. All discrete component units use governmental fund type accounting. However, full accrual accounting is used for financial statement presentation.

The Downtown Development Authority was created to correct and prevent deterioration in the downtown district, encourage historical preservation, and to promote economic growth within the downtown district. The Authority's governing body, which consists of nine individuals, is selected by the City Council. In addition, the Authority's budget is subject to approval by the City Council.

The Brownfield Redevelopment Authority was created to facilitate the implementation of plans relating to the identification and treatment of environmentally distressed areas to promote revitalization within the Brownfield Redevelopment Zone. The Brownfield governing body, which consists of seven individuals, is selected by the City Council and includes all members of the LDFA board. In addition, the Brownfield budget is subject to approval by the City Council.

Government-Wide and Fund Financial Statements

The government wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Agency funds, a type of fiduciary fund, are unlike all other types of funds, reporting only assets and liabilities. Therefore, agency funds cannot be said to have a measurement focus. They do, however, use the accrual basis of accounting to recognize receivables and payables.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenues of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

CITY OF OWOSSO

Notes to Financial Statements

The City reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all the financial resources of the general government, except those accounted for and reported in another fund.

The *Major Streets Fund* is used to account for the proceeds of revenue or financing activities earmarked for major street construction and improvements which require separate accounting because of legal or regulatory provisions.

The *Local Streets Fund* is used to account for the proceeds of revenue or financing activities earmarked for local street construction and improvements which require separate accounting because of legal or regulatory provisions.

The City reports the following major proprietary funds:

The *Water Supply System and Sewage Disposal System* are used to account for the provision of water and sewer services to the residents of the City and some residents of the surrounding community. All activities necessary to provide such services are accounted for in these funds, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

The *Wastewater Treatment Fund* is used to record the transactions relative to construction, operation, and maintenance of a wastewater treatment plant. It provides treatment facilities for Owosso and Caledonia Townships, the City of Corunna, as well as for the City itself.

Additionally, the City reports the following fund types:

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Capital project funds are used to account for and report financial resources that are used for capital projects.

Enterprise Funds account for those operations that are financed and operated in a manner similar to private business or where the City has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management *accountability*.

Internal Service Funds account for fleet maintenance services provided to other departments of the City on a cost reimbursement basis.

The *Employees' Retirement System* is a seven-member pension board that includes three individuals chosen by the City Council. The system is reported within the City's basic financial statements even though its resources cannot be used to fund the City's operations because of the fiduciary responsibility that the City retains relative to the operations of the retirement system.

The *Agency Fund* is used to account for assets held by the City in a trustee capacity or as an agent for individuals, organizations, other governments, and/or other funds. This includes the Trust and Agency Fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

CITY OF OWOSSO

Notes to Financial Statements

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's enterprise functions and various other functions of the City. Eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenue include: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenue rather than as program revenue. Likewise, general revenue includes all taxes.

Proprietary Funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the City's proprietary funds relates to charges to customers for sales and services. The water and sewer funds also recognize the portion of tap fees intended to recover current costs (e.g., labor and materials to connect new customers) as operating revenue. The portion intended to recover the cost of the infrastructure is recognized as nonoperating revenue. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Restricted net position is subject to restrictions beyond the government's control. The restrictions may be externally imposed or imposed by law. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, liabilities, deferred inflows of resources and equity

Deposits and investments

The government's cash and cash equivalents include amounts in demand deposit accounts, certificates of deposit and short term investments with original maturities of three months or less from the date of acquisition. Investments, exclusive of certificates of deposit, are stated at fair value. Certificates of deposit are carried at cost plus accrued interest, since the original maturity dates are less than one year or the certificates are non-participating (i.e., there is no available market for trade prior to maturity).

The pension trust fund is authorized by the State's Pension Investment Act, as amended, to invest in common stocks, real estate, and various other investment instruments, subject to certain limitations.

Receivables and payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds are offset by nonspendable fund balance in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

CITY OF OWOSSO

Notes to Financial Statements

All trade and property tax receivables are shown net of an allowance for uncollectibles, as applicable.

Amounts due from other governments include amounts due from grantors for specific programs and capital projects. Program grants and capital grants for capital assets are recorded as receivables and revenues at the time reimbursable project costs are incurred. Revenues received in advance of project costs being incurred are deferred.

Restricted assets

Assets which are restricted for specified uses by bond debt requirements, grant provisions or other external requirements are classified as restricted assets. Liabilities payable from such restricted assets are separately classified.

Property taxes

Property taxes are levied each July 1 and December 1 on the taxable valuation of property, as equalized by the State, as of the preceding December 31, the lien date. The levies are considered past due on September 1 and February 15, respectively, at which time applicable penalties and interest are assessed. The City bills and collects its own property taxes as well as taxes for the various local governmental units. Collections and remittances for other units are accounted for in the Trust and Agency Fund. City property tax revenues are recognized when levied to the extent that they result in current receivables.

Inventories and prepaid items

Inventories are valued at cost, on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements.

Capital assets

Capital assets, which include property, buildings and equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items acquired or constructed since 1980), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets are stated at historical cost or estimated historical cost where actual cost information is not available. Donated capital assets are recorded at their market value as of the donation date.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities, if any, is included as part of the capitalized value of the asset constructed.

CITY OF OWOSSO

Notes to Financial Statements

Capital assets of the primary government are depreciated using the straight line method over the following estimated useful lives:

	Years
Buildings	11-50
Land improvements	5-50
Machinery and equipment	5-20
Vehicles	5-25
Office equipment	5-20
Road and sidewalks	50

The amount presented as capital assets not being depreciated includes intangible assets consisting of land development rights acquired by the City. These assets are deemed to have an indefinite useful life, and therefore are not being amortized.

Deferred inflows of resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues, which arises only under a modified accrual basis of accounting, from one source: special assessments receivable. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Compensated absences

It is the City's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. All vacation pay and sick leave are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

Long-term obligations

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

CITY OF OWOSSO

Notes to Financial Statements

Fund equity

Governmental funds report nonspendable fund balance for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Restricted fund balance is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. Committed fund balance is reported for amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council (the government's highest level of decision-making authority). A formal resolution of the City Council is required to establish, modify, or rescind a fund balance commitment. The City reports assigned fund balance for amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The City Council has delegated the authority to assign fund balance to the City's management. Unassigned fund balance is the residual classification for the General Fund.

When the government incurs expenditure for purposes for which various fund balance classifications can be used, it is the government's policy to use restricted fund balance first, then committed fund balance, assigned fund balance, and finally unassigned fund balance.

2. BUDGETARY INFORMATION

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental fund types, except capital project funds which are adopted on a project level.

Individual amendments for the year were not material in relation to the original appropriations. Supplemental appropriations were made during the year. Unexpended appropriations lapse at year end.

Budget appropriations are authorized by the City Council on a departmental basis in accordance with sections of the City Charter. Legal budgetary control is exercised at the activity level for the general fund and the total fund level for all other funds.

3. DEFICIT FUND EQUITY

The 2011 Street Program Fund had an unassigned fund deficit at year-end of \$153,060. The 2011 Street Program Fund will utilize a street improvement bond to eliminate the funds deficit.

The Brownfield Redevelopment Authority had a net deficit at the government-wide basis at year-end of \$182,851. The Brownfield Redevelopment Authority will capture property taxes in the future and use revenues from services to eliminate this deficit.

4. DEPOSITS AND INVESTMENTS

Michigan Compiled Laws, Section 129.91, authorizes local governmental units to make deposits and invest in the accounts of federally insured banks and credit unions that have offices in Michigan. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreements; bankers' acceptances of United States banks; commercial paper rated within the two highest classifications, which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions, which are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

CITY OF OWOSSO

Notes to Financial Statements

Following is a reconciliation of deposit and investment balances as of June 30, 2013:

	Governmental Activities	Business-type Activities	Fiduciary Funds	Component Units	Totals
Statement of Net Position					
Cash and investments	\$ 6,533,769	\$ 3,049,683	\$ 1,022,554	\$ 61,727	\$ 10,667,733
Restricted cash and investments	250,395	2,810,325	29,600,066	-	32,660,786
Total	\$ 6,784,164	\$ 5,860,008	\$ 30,622,620	\$ 61,727	\$ 43,328,519
Deposits and investments					
Checking and savings accounts					\$ 7,631,140
Investments					35,695,604
Cash on hand					1,775
Total					\$ 43,328,519

Custodial Credit Risk - Deposits. For deposits, custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to the government. The City does not require collateralization of deposits. At June 30, 2013, the carrying value of deposits owned by the City was \$12,428,807. Approximately \$820,450 of the City's bank balance was covered by federal depository insurance. The remaining balance of \$11,608,357 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial Credit Risk - Investments. Following is a summary of the City's investments as of June 30, 2013:

Pooled investments:	
Money market funds	\$ 2,788,122
Securities	20,926,581
Bonds	11,980,901
Total	\$ 35,695,604

For investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the System will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy requires that investment securities be held in third-party safekeeping by a designated institution and that the safekeeping agent follow the procedure of delivery vs. payment. As of June 30, 2013, none of the City's investments, excluding the money market accounts which are not subject to custodial credit risk, were exposed to risk since the securities are held in the City's name by the counterparty.

Interest Rate Risk. To the extent possible, the City attempts to match its investments with anticipated cash flow requirements. Short-term funds matched to a specific cash flow requirement shall be invested in securities maturing not more than two (2) years from the date of purchase. Long-term funds (capital, debt services, etc.) matched to a specific cash flow requirement may be invested in securities maturing not more than five (5) years from the date of purchase.

CITY OF OWOSSO

Notes to Financial Statements

The City's investment policy and the Employee Retirement System's investment policy do not have specific limits on maturities of debt securities as a means of managing its exposure to fair value losses arising from increasing interest rates.

	Fair Value	Due < 1 year	Due in 1-5 Years	Due in 6-10 Years	Due in More than 10 Years
Primary government:					
Money market funds	\$ 2,280,568	\$ -	\$ -	\$ -	\$ -
Equities	3,249,080	-	-	-	-
Municipal obligations	565,890	-	565,890	-	-
Total primary government	6,095,538	-	565,890	-	-
Pension trust fund:					
Money market funds	507,554	-	-	-	-
Equities	17,677,501	-	-	-	-
Corporate bonds	4,177,200	344,933	1,740,443	1,003,168	1,256,501
Municipal obligations	222,237	-	-	279,030	-
Government securities	7,015,574	1,535,753	2,036,934	1,727,424	1,571,963
Total pension	29,600,066	1,880,686	3,777,377	3,009,622	2,828,464
Total investments	\$ 35,695,604				

Moody's Rating

Money market funds	Not rated
Corporate bonds	AAA-C
Municipal obligations	A3
Government securities	AAA-AA3

The money market funds are comprised of short-term securities (maturity generally less than 90 days).

Credit Risk. State law limits investments to specific governmental securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools as identified in the list of authorized investments in the summary of significant accounting policies. The City's investment policy does not have specific limits in excess of state law on investment credit risk. Credit risk ratings, where applicable, have been identified above for the City's investments.

The Employee Retirement System's investment policy on credit risk for allowable debt securities follows the City. The credit rating for each investment type is identified in the above table for debt securities held at June 30, 2013.

Concentration of Credit Risk. The Employee Retirement System's investment policy limits maturity value that may be invested in U.S. Equities to 5% of the outstanding securities of one issuer.

CITY OF OWOSSO

Notes to Financial Statements

5. RECEIVABLES

Receivables are comprised of the following at year-end:

	Governmental Activities	Business-type Activities	Component Units
Accounts	\$ 1,502,928	\$ 1,210,971	\$ 110,000
Taxes	21,470	-	-
Interest	440	-	-
Intergovernmental	119,463	63	48,278
Special assessments	382,851	-	-
Gross receivables	2,027,152	1,211,034	158,278
Less: Allowance for uncollectibles	(3,500)	(3,000)	-
Net total receivables	<u>\$ 2,023,652</u>	<u>\$ 1,208,034</u>	<u>\$ 158,278</u>

Of the special assessment receivable balance \$382,851 has been deferred and will not be collected within one year.

6. ACCOUNTS PAYABLE

Payables are comprised of the following at year-end:

	Governmental Activities	Business-type Activities	Component Units
Accounts	\$ 305,814	\$ 72,760	\$ 43,185
Due to other governments	74,506	-	-
Accrued interest on long-term debt	14,471	4,042	-
Other	103,322	-	-
	<u>\$ 498,113</u>	<u>\$ 76,802</u>	<u>\$ 43,185</u>

CITY OF OWOSSO

Notes to Financial Statements

7. INTERFUND RECEIVABLES AND PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2013, was as follows:

Due to and from primary government funds

	Due from Other Funds	Due to Other Funds
General Fund	\$ 353,138	\$ 2,530,411
Major streets	166,219	45,068
Local streets	64,986	54,782
Nonmajor governmental funds	722,664	353,138
Water supply	76,879	6,157
Sewage disposal	73,781	-
Wastewater treatment	-	36,205
Internal service	1,568,094	-
	<u>\$ 3,025,761</u>	<u>\$ 3,025,761</u>

For the year ended June 30, 2013, interfund transfers consisted of the following:

Transfers Out	Transfers in				Totals
	General Fund	Major Streets	Local Streets	Nonmajor Governmental Funds	
General Fund	\$ -	\$ -		\$ 30,252	\$ 30,252
Major streets	-	-	302,056	-	302,056
Nonmajor governmental fund	22,340	102,412	235,222	529,960	889,934
	<u>\$ 22,340</u>	<u>\$ 102,412</u>	<u>\$ 537,278</u>	<u>\$ 560,212</u>	<u>\$ 1,222,242</u>

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; (2) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

CITY OF OWOSSO

Notes to Financial Statements

8. CAPITAL ASSETS

Primary government

Capital asset activity for the primary government for the year ended June 30, 2013, was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities				
Capital assets, not being depreciated:				
Land	\$ 4,462,099	\$ 180,018	\$ -	\$ 4,642,117
Capital assets, being depreciated:				
Roads and sidewalks	46,261,513	731,547	(248,693)	46,744,367
Land improvements	3,537,124	24,406	-	3,561,530
Buildings	2,832,058	-	(22,000)	2,810,058
Vehicles	3,703,899	41,046	(41,258)	3,703,687
Office furnishings	1,257,883	156,249	(150,282)	1,263,850
Machinery and equipment	2,218,104	21,525	-	2,239,629
	<u>59,810,581</u>	<u>974,773</u>	<u>(462,233)</u>	<u>60,323,121</u>
Less accumulated depreciation for:				
Roads and sidewalks	(18,569,123)	(926,172)	-	(19,495,295)
Land improvements	(1,628,682)	(124,591)	-	(1,753,273)
Buildings	(2,012,765)	(62,888)	368	(2,075,285)
Vehicles	(2,527,330)	(131,018)	41,258	(2,617,090)
Office furnishings	(1,157,480)	(57,124)	150,282	(1,064,322)
Machinery and equipment	(1,727,559)	(83,700)	-	(1,811,259)
	<u>(27,622,939)</u>	<u>(1,385,493)</u>	<u>191,908</u>	<u>(28,816,524)</u>
Total capital assets being depreciated, net	<u>32,187,642</u>	<u>(410,720)</u>	<u>(270,325)</u>	<u>31,506,597</u>
Governmental activities capital assets, net	<u>\$ 36,649,741</u>	<u>\$ (230,702)</u>	<u>\$ (270,325)</u>	<u>\$ 36,148,714</u>

CITY OF OWOSSO

Notes to Financial Statements

	Beginning Balance	Additions	Disposals	Ending Balance
Business-type Activities				
Capital assets, not being depreciated:				
Land	\$ 527,234	\$ -	\$ -	\$ 527,234
Construction in progress	277,000	-	-	277,000
	<u>804,234</u>	<u>-</u>	<u>-</u>	<u>804,234</u>
Capital assets, being depreciated:				
Buildings	13,239,935	-	-	13,239,935
Improvements, other than buildings	10,683,788	140,960	-	10,824,748
Vehicles	27,882	-	(14,090)	13,792
Machinery and equipment	10,342,793	-	(75,946)	10,266,847
	<u>34,294,398</u>	<u>140,960</u>	<u>(90,036)</u>	<u>34,345,322</u>
Less accumulated depreciation for:				
Buildings	(6,432,461)	(256,638)	-	(6,689,099)
Improvements, other than buildings	(4,582,843)	(200,888)	-	(4,783,731)
Vehicles	(27,860)	-	14,090	(13,770)
Machinery and equipment	(9,947,475)	(79,076)	75,946	(9,950,605)
	<u>(20,990,639)</u>	<u>(536,602)</u>	<u>90,036</u>	<u>(21,437,205)</u>
Total capital assets being depreciated, net	<u>13,303,759</u>	<u>(395,642)</u>	<u>-</u>	<u>12,908,117</u>
Business-type activities capital assets, net	<u>\$ 14,107,993</u>	<u>\$ (395,642)</u>	<u>\$ -</u>	<u>\$ 13,712,351</u>

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

Depreciation of governmental activities by function:

General government	\$ 121,770
Public safety	146,798
Public works	18,135
Community and economic development	930,698
Recreation and culture	90,091
Internal service fund	78,001
	<u>\$ 1,385,493</u>

Depreciation of business-type activities by function:

Water supply system	\$ 287,483
Sewage disposal system	47,976
Wastewater treatment	201,143
	<u>\$ 536,602</u>

CITY OF OWOSSO

Notes to Financial Statements

9. LONG-TERM DEBT

The City issues bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. City contractual agreements and installment purchase agreements are also general obligations of the government. Revenue bonds involve a pledge of specific income derived from the acquired or constructed assets to pay debt service. Special assessment bonds provide for capital improvements that benefit specific properties, and will be repaid from amounts levied against those properties benefited from the construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the City is obligated to provide resources to cover the deficiency until other resources (such as tax sale proceeds or a re-assessment of the district) are received.

Long-term debt obligation activity can be summarized as follows:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Governmental Activities					
2009 General Obligation Limited					
Tax bonds, \$950,000, due in annual installments of \$25,000 to \$75,000 through May 1, 2029, interest at 1.95 to 5.25%, payable semi-annually					
\$	870,000	\$ -	\$ (30,000)	\$ 840,000	\$ 35,000
2010 General Obligation Limited					
Tax bonds, \$960,000, due in annual installments of \$15,000 to \$65,000 through November 1, 2030, interest at 2.35 to 2.43%, payable semi-annually					
	945,000	-	(20,000)	925,000	20,000
2000 HVAC Installment Purchase,					
\$600,000, due in annual installments of \$25,000 to \$115,000 through November 1, 2014, interest at 2.77 to 4.55%, payable semi-annually					
	220,000	-	(50,000)	170,000	55,000

CITY OF OWOSSO

Notes to Financial Statements

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Governmental Activities (concluded)					
CISCO Phone System Installment Purchase, \$123,465 due in annual installments of \$23,407 to \$25,665 through November 15, 2016, interest at 2.88 payable annually	\$ -	\$ 123,465	\$ (25,665)	\$ 97,800	\$ 23,407
HME Tower Ladder Fire Truck, \$730,305, due in annual installments of \$101,842 to \$117,454 through May 1, 2013, interest at 3.63% payable annually	117,454	-	(117,454)	-	-
Total	2,152,454	123,465	(243,119)	2,032,800	133,407
Compensated absences and early retirement incentive	488,224	261,957	(372,890)	377,291	94,323
Landfill remediation liability	148,772	-	-	148,772	-
Total governmental activities	\$ 2,789,450	\$ 385,422	\$ (616,009)	\$ 2,558,863	\$ 227,730

CITY OF OWOSSO

Notes to Financial Statements

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Business-type Activities					
Revenue Bond Series 2002 Water Supply System, \$4,800,000, due in annual installments of \$180,000 to \$535,000 through November 1, 2022, interest at 2.50 to 5.00%, payable semi-annually	\$ 3,915,000	\$ -	\$ (3,915,000)	\$ -	\$ -
Revenue Bond Series 2012 Refunding \$3,800,000, due in annual installments of \$55,000 to \$505,000 through November 1, 2022, interest at 2.00 to 3.25%, payable semi-annually	-	3,800,000	(55,000)	\$ 3,745,000	255,000
State Revolving Fund 2009 Sewer System, \$801,786, due in annual installments of \$30,000 to \$51,786 through April 1, 2028, interest at 2.50%, payable semi-annually	676,786	-	(30,000)	646,786	35,000
Total business-type activities bonds	4,591,786	3,800,000	(4,000,000)	4,391,786	290,000
Compensated absences and early retirement incentive	137,896	57,871	(61,695)	134,072	33,518
Total business-type activities	\$ 4,729,682	\$ 3,857,871	\$ (4,061,695)	\$ 4,525,858	\$ 323,518
Discretely-Presented Component units					
Cass Street and Hotel Demolition loan from primary Government	\$ 206,680	\$ -	\$ (14,165)	\$ 192,515	\$ 7,945

CITY OF OWOSSO

Notes to Financial Statements

Annual debt service requirements to maturity for long-term debt are as follows:

Year Ended June 30,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2014	\$ 133,407	\$ 88,806	\$ 290,000	\$ 122,407
2015	194,089	80,892	315,000	113,507
2016	84,791	75,795	340,000	103,857
2017	95,513	72,758	365,000	93,457
2018	85,000	69,239	390,000	84,082
2019-2023	535,000	285,208	2,435,000	230,180
2024-2028	635,000	155,211	256,786	19,472
2029-2031	270,000	18,042	-	-
	<u>\$ 2,032,800</u>	<u>\$ 845,951</u>	<u>\$ 4,391,786</u>	<u>\$ 766,962</u>

The aggregate debt service requirement for the component units to pay principal and interest on the outstanding loans with interest included of \$89,050 are as follows:

Year Ended June 30,	Principal	Interest
2014	\$ 7,945	\$ 10,977
2015	8,421	10,501
2016	8,899	1,023
2017	9,460	9,461
2018	10,028	8,894
2019-2023	59,895	34,714
2024-2027	87,867	13,480
	<u>\$ 192,515</u>	<u>\$ 89,050</u>

Advance Refunding

On August 8, 2012, the City issued revenue bond series 2012 of \$3,800,000. As a result of refunding of the bond series, the City realized an economic gain of \$366,136. The refunded bonds mature as scheduled on August 8, 2012, through November 1, 2022.

The City has pledged substantially all revenue of the Water Supply System Fund, net of operating expenses, to repay the above water supply system revenue bonds. Proceeds from the bonds provided financing for the construction of the water supply system. The bonds are payable solely from the net revenue of the Water Supply System Fund. During the year, the 2002 water supply system bond was refunded, leaving remaining principal and interest to be paid on the bonds total \$4,371,539. During the current year, net revenue of the system was \$2,396,027 compared to the annual debt requirements of \$55,000.

CITY OF OWOSSO

Notes to Financial Statements

10. RESTRICTED ASSETS

The balances of the restricted asset accounts are as follows:

	Governmental Activities	Business-Type Activities
Unspent bond proceeds and related interest	\$ 250,395	\$ -
Revenue bond restrictions:		
Revenue bond reserve	-	350,000
Improvement and replacement fund	-	2,460,325
	<u>\$ 250,395</u>	<u>\$ 2,810,325</u>

11. RISK MANAGEMENT

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

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

The Michigan Municipal Risk Management Authority (the "Authority") risk pool program operates as a claims servicing pool for amounts up to member retention limits, and operates as a common risksharing management program for losses in excess of member retention amounts. Although premiums are paid annually to the Authority that the Authority uses to pay claims up to the retention limits, the ultimate liability for those claims remain with the City.

CITY OF OWOSSO

Notes to Financial Statements

At June 30, 2013, the City has \$250,395 on deposit with the Authority to pay claims. Upon termination of the program, any amounts remaining on deposit after the Authority has settled all claims incurred prior to termination will be returned to the City. The City estimates the liability for claims that have been incurred through the end of the fiscal year, including claims that have been reported as well as those that have not yet been reported. Changes in the net position for the past two fiscal years were as follows:

	Risk Management	
	2013	2012
Unpaid claims -		
Beginning of year	\$ 103,322	\$ 103,322
Incurred claims (including claims incurred but not reported)	77,046	18,352
Claim payments	<u>(77,046)</u>	<u>(18,352)</u>
Unpaid claims -		
End of year	103,322	103,322
Assets held on deposit with Authority	<u>250,395</u>	<u>255,307</u>
Net position -		
End of year	<u>\$ 147,073</u>	<u>\$ 151,985</u>

12. CONTINGENT LIABILITIES

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City and its Corporate Counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the City.

13. BENEFIT PLANS

Employees' Retirement System

Plan Description. The City of Owosso Employees' Retirement System is a single-employer defined benefit pension plan that is administered by the City of Owosso, Michigan; this plan covers substantially all the employees of the City, except for certain retired union employees of the American Federation of the State, City, and Municipal Employees and the Police Command Bargaining Unit, both of which participate in the Michigan Municipal Employees' Retirement System. During 2008, the plan was closed to all new employees under the AFSCME and general union agreements. The employees under AFSCME and general union agreements participate in a defined contribution plan administered under ICMA for which the City matches employee contributions up to 4.0 percent. The system provides retirement, disability, and death benefits to plan members and their beneficiaries. At December 31, 2012, the date of the most recent actuarial valuation, membership consisted of 78 retirees and beneficiaries currently receiving benefits and 6 terminated employees entitled to benefits but not yet receiving them, and 69 current active employees. The plan does not issue a separate financial statement.

CITY OF OWOSSO

Notes to Financial Statements

Funding Policy. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions to the plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Please refer to Note 1 for further significant accounting policies.

Annual Pension Cost. For the year ended June 30, 2013, the City's annual pension cost was \$829,038, in accordance with actuarial requirements.

Actuarial methods and assumption. The annual required contribution was determined as part of an actuarial valuation at December 31, 2012, using the entry actual age cost method. Significant actuarial assumptions include (i) an 7.5 percent investment rate of return and (ii) projected salary increases of 4.5 percent to 12.8 percent per year depending on age, attributable to seniority/merit. Both (i) and (ii) include an inflation component of 1.4 percent of the base pension for the first ten years. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility over a four-year period. The unfunded actuarial liability is being amortized as a level percent of payroll. The remaining amortization period is 10 years.

Three-Year Trend Information			
Years Ended June 30,	Annual Pension Cost (APC)	Percentage Contributed	Net Pension Obligation
2011	\$ 350,559	100%	\$ -
2012	550,684	100%	-
2013	829,038	100%	-

Funded Status and Funding Progress. As of December 31, 2012, the most recent valuation date, the Plan was 89.7% funded. The actuarial accrued liability for benefits was \$34,120,683 and the actuarial value of assets was \$30,611,263, resulting in an unfunded actuarial accrued liability of \$3,509,420, which means the plan is under-funded. The covered payroll (annual payroll for active employees covered by the Plan) was \$3,333,049 and the ratio for the UAAL to the covered payroll was -105%.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of Plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Michigan Municipal Employees' Retirement System

Plan description. The City participates in the Michigan Municipal Employees' Retirement System, an agent multiple-employer defined benefit pension plan that covers certain retired union members of the American Federation of State, City, and Municipal Employees (AFSCME) and certain union members of the Police Command Bargaining Unit employees of the City. The system provides retirement, disability, and death benefits to plan members and their beneficiaries. The Michigan Municipal Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplemental information for the system. That financial report may be obtained by writing to the system at 1134 Municipal Way, Lansing, MI 48917.

CITY OF OWOSSO

Notes to Financial Statements

Funding policy. The obligation to contribute to and maintain the system for these employees was established by negotiations with the City's competitive bargaining units and requires 6.40 percent contributions from the employees of AFSCME and Police Command Bargaining Unit employees, respectively.

Annual pension costs. For the year ended June 30, 2013, the City's annual pension cost was \$45,279, in accordance with actuarial requirements.

Actuarial methods and assumption. The annual required contribution was determined as part of an actuarial valuation at December 31, 2012, using the entry actual age cost method. Significant actuarial assumptions include (i) an 8.0 percent investment rate of return and (ii) projected salary increases of 4.5 percent to 12.9 percent per year depending on age, attributable to seniority/merit. Both (i) and (ii) include an inflation component of 4 percent. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility over a four-year period. The unfunded actuarial liability is being amortized as a level percent of payroll. The remaining amortization period is 28 years.

Three-Year Trend Information			
Years Ended June 30,	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2011	\$ 14,462	100%	\$ -
2012	11,902	100%	-
2013	45,279	100%	-

Funded Status and Funding Progress. As of December 31, 2012, the date of the most recent actuarial valuation, the Plan was 77.8 percent funded. The actuarial accrued liability for benefits was \$4,671,640 and the actuarial value of assets was \$3,632,208, resulting in an unfunded actuarial accrued liability (AAL) of \$1,039,432. The covered payroll (annual payroll of active employees covered by the Plan) was \$364,636 and the ratio of the under-funded AAL to the covered payroll was 285.1 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Defined Contribution Pension Plan

The City provides pension benefits to the city manager position along with new employees under the AFSCME and general union agreements with a defined contribution plan administered under ICMA for which the City provides employer contributions. In accordance with these requirements, the City contributed \$81,803 during the current year and employees contributed \$68,674 during the year.

14. OTHER POSTEMPLOYMENT BENEFITS

Primary Government

During the current fiscal year, the City bargained retiree healthcare out of the final two contracts that still offered the benefit. As there were no retirees currently receiving the benefit, the liability is now zero.

CITY OF OWOSSO

Notes to Financial Statements

15. CONSTRUCTION CODE FEES

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

Shortfall at July 1, 2012	\$ (393,691)
Current year building permit revenue	122,729
Related expenses - Direct costs	<u>(103,122)</u>
Cumulative shortfall at June 30, 2013	<u>\$ (374,084)</u>

16. POLLUTION REMEDIATION

The Michigan Department of Environmental Quality (MDEQ), in written communication, alleges the City is one of several potential responsible parties for response costs related to the former Shiawassee Sanitary Landfill site. The State's claimed costs are estimated to be in excess of \$900,000. The MDEQ letter also invites the recipient parties to voluntarily perform additional response activities. The site was privately owned and operated in a neighboring township and ceased business decades ago. The allegation relates to the City, as a customer, and its contribution to the pollution. A working group, consisting of some potential responsible parties that received demand letters from the MDEQ, without admitting fault or liability, has obtained cost proposals for remedial activities. The City has calculated and recorded the potential remediation liability of \$148,772 using an expected cash flows technique applied to probabilities, ranges, and assumptions from the cost proposals and claimed costs of the State as of June 30, 2013. Prevailing law in this matter is not expected to change significantly if litigation commences.

CITY OF OWOSSO

Notes to Financial Statements

17. FUND BALANCE CLASSIFICATIONS

	General Fund	Major Streets Fund	Local Streets Fund	Nonmajor Governmental Funds	Total
Nonspendable:					
Inventory	\$ 87,670	\$ -	\$ -	\$ -	\$ 87,670
Restricted					
Streets	-	63,325	680	1,481,697	1,545,702
Committed for subsequent years expenditures	1,576,928	-	-	-	1,576,928
Assigned for:					
Capital projects	-	-	-	884,507	884,507
Subdivision debt	244,000	-	-	-	244,000
Pollution remediation	148,772	-	-	-	148,772
Comp. absences	377,291	-	-	-	377,291
Special assessment	100,000	-	-	-	100,000
Economic development	100,000	-	-	-	100,000
Owosso drain	171,197	-	-	-	171,197
Cass street	-	155,298	-	-	155,298
Total assigned	1,141,260	155,298	-	884,507	2,181,065
Unassigned	596,345	-	-	-	596,345
Total fund balances - governmental funds	\$ 3,402,203	\$ 218,623	\$ 680	\$ 2,366,204	\$ 5,987,710

18. NET INVESTMENT IN CAPITAL ASSETS

The composition of net investment in capital assets as of June 30, 2013, was as follows:

	Governmental Activities	Business-type Activities
Capital assets:		
Being depreciated, net	\$ 31,506,597	\$ 12,908,117
Not being depreciated	4,642,117	804,234
	<u>36,148,714</u>	<u>13,712,351</u>
Related debt:		
Bonds payable	1,765,000	4,391,786
Installment purchases	267,800	-
	<u>\$ 34,115,914</u>	<u>\$ 9,320,565</u>

CITY OF OWOSSO

Notes to Financial Statements

19. IMPLEMENTATION OF NEW STANDARDS

The City adopted the provisions of GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, and No. 65, Items Previously Reported as Assets and Liabilities, in the current year. While the classification of certain financial elements in the financial statements were revised, the implementation of this standard had no effect on net position.

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REQUIRED SUPPLEMENTAL INFORMATION

CITY OF OWOSSO

Required Supplementary Information
 Employees' Retirement System
 For the Year Ended June 30, 2013

Schedule of Funding Progress
 Single-employer Pension Trust Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a) / c)
2006	\$ 32,505,226	\$ 28,673,197	\$ (3,832,029)	113.4%	\$ 3,933,310	97.4%
2007	33,894,127	28,860,834	(5,033,293)	117.4%	4,052,300	124.2%
2008	32,567,350	29,857,841	(2,709,509)	109.1%	4,042,417	67.0%
2009	32,187,590	30,042,649	(2,144,941)	107.1%	3,952,336	54.3%
2010	31,529,473	31,251,375	(278,098)	100.9%	3,672,267	7.6%
2011	29,624,891	33,523,677	3,898,786	88.4%	3,746,852	-104.1%
2012	30,611,263	34,120,683	3,509,420	89.7%	3,333,049	-105.3%

Schedule of Employer Contributions
 Single-employer Pension Trust Fund

Year Ended June 30	Annual Required Contributions	Percentage Contributed
2007	\$ 95,731	100.00%
2008	130,844	100.00%
2009	128,117	100.00%
2010	328,824	100.00%
2011	350,599	100.00%
2012	550,684	100.00%
2013	829,038	100.00%

CITY OF OWOSSO

Required Supplementary Information

Municipal Employees Retirement System of Michigan
For the Year Ended June 30, 2013

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a) / c)
2006	\$ 3,662,770	\$ 3,625,641	\$ (37,129)	101.0%	\$ 357,822	10.4%
2007	3,707,096	3,616,007	(91,089)	102.5%	328,273	27.7%
2008	3,689,088	3,943,773	254,685	93.5%	337,879	-75.4%
2009	3,606,376	4,131,958	525,582	87.3%	359,218	-146.3%
2010	3,640,481	4,350,930	710,449	83.7%	338,561	-209.8%
2011	3,253,171	4,258,393	1,005,222	76.4%	309,897	-324.4%
2012	3,632,208	4,671,640	1,039,432	77.8%	364,636	-285.1%

Schedule of Employer Contributions

Year Ended June 30	Annual Required Contributions	Percentage Contributed
2006	\$ -	0.00%
2007	-	0.00%
2008	-	0.00%
2009	11,528	100.00%
2010	13,005	100.00%
2011	14,462	100.00%
2012	11,902	100.00%
2013	45,279	100.00%

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OTHER SUPPLEMENTAL INFORMATION

CITY OF OWOSSO

Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2013

	Special Revenue Funds				Total
	Revolving Loan	Housing and Redevelopment	Historical	Facade	
Assets					
Cash and investments	\$ 141,256	\$ -	\$ 65,540	\$ -	\$ 206,796
Receivables, net:					
Accounts	663,068	23,335	3,800	-	690,203
Special assessments	-	-	-	-	-
Accrued interest	-	-	440	-	440
Due from other funds	573,134	14,454	30	-	587,618
Due from other governments	-	-	-	10,875	10,875
Land held for sale	-	-	-	-	-
Total assets	<u>\$ 1,377,458</u>	<u>\$ 37,789</u>	<u>\$ 69,810</u>	<u>\$ 10,875</u>	<u>\$ 1,495,932</u>
Liabilities					
Accounts payable	-	36,623	822	-	37,445
Accrued wages payable	-	1,154	206	-	1,360
Accrued liabilities	-	-	870	10,875	11,745
Due to other funds	-	-	-	-	-
Due to other governments	1,150	-	-	-	1,150
Total liabilities	<u>1,150</u>	<u>37,777</u>	<u>1,898</u>	<u>10,875</u>	<u>51,700</u>
Deferred inflows of resources					
Unavailable revenue - special assessments	-	-	-	-	-
Unavailable revenue - other	15,000	-	-	-	15,000
Total deferred inflows of resources	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
Fund balances (deficit)					
Restricted	1,361,308	12	67,912	-	1,429,232
Assigned	-	-	-	-	-
Total fund balances	<u>1,361,308</u>	<u>12</u>	<u>67,912</u>	<u>-</u>	<u>1,429,232</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,377,458</u>	<u>\$ 37,789</u>	<u>\$ 69,810</u>	<u>\$ 10,875</u>	<u>\$ 1,495,932</u>



Debt Service Funds						
2013 General Obligation Bonds	2012 Special Assessment Limited Tax Bonds	2010 General Obligation Bonds	2009 Limited Tax General Obligation Bonds	2011 Special Assessment Limited Tax Bonds	2010 Special Assessment Limited Tax Bonds	2009 Special Assessment Limited Tax Bonds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14
-	-	-	-	-	-	-
-	169,636	-	-	101,005	24,475	19,153
-	-	-	-	-	-	-
52,400	-	51	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 52,400</u>	<u>\$ 169,636</u>	<u>\$ 51</u>	<u>\$ -</u>	<u>\$ 101,005</u>	<u>\$ 24,475</u>	<u>\$ 19,167</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	169,636	-	-	101,005	24,475	19,153
-	-	-	-	-	-	-
-	169,636	-	-	101,005	24,475	19,153
52,400	-	51	-	-	-	14
-	-	-	-	-	-	-
<u>52,400</u>	<u>-</u>	<u>51</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14</u>
<u>\$ 52,400</u>	<u>\$ 169,636</u>	<u>\$ 51</u>	<u>\$ -</u>	<u>\$ 101,005</u>	<u>\$ 24,475</u>	<u>\$ 19,167</u>

CITY OF OWOSSO

Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2013

	Debt Service Funds				
	2008 Special Assessment Limited Tax Bonds	2007 Special Assessment Limited Tax Bonds	2006 Special Assessment Limited Tax Bonds	2005 Special Assessment Limited Tax Bonds	2004 Special Assessment Limited Tax Bonds
Assets					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables, net:					
Accounts	-	-	-	-	-
Special assessments	15,538	26,628	17,617	4,750	3,299
Accrued interest	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Land held for sale	-	-	-	-	-
Total assets	<u>\$ 15,538</u>	<u>\$ 26,628</u>	<u>\$ 17,617</u>	<u>\$ 4,750</u>	<u>\$ 3,299</u>
Liabilities					
Accounts payable	-	-	-	-	-
Accrued wages payable	-	-	-	-	-
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources					
Unavailable revenue - special assessments	15,538	26,628	17,617	4,750	3,299
Unavailable revenue - other	-	-	-	-	-
Total deferred inflows of resources	<u>15,538</u>	<u>26,628</u>	<u>17,617</u>	<u>4,750</u>	<u>3,299</u>
Fund balances (deficit)					
Restricted	-	-	-	-	-
Assigned	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 15,538</u>	<u>\$ 26,628</u>	<u>\$ 17,617</u>	<u>\$ 4,750</u>	<u>\$ 3,299</u>



1994 Special Assessment Limited Tax Bonds	1992 Building Authority Bonds	1990 Building Authority Bonds	Total
\$ 848	\$ -	\$ -	\$ 862
-	-	-	-
750	-	-	382,851
-	-	-	-
(848)	-	-	51,603
-	-	-	-
-	-	-	-
<u>\$ 750</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 435,316</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
750	-	-	382,851
-	-	-	-
<u>750</u>	<u>-</u>	<u>-</u>	<u>382,851</u>
-	-	-	52,465
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>52,465</u>
<u>\$ 750</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 435,316</u>

CITY OF OWOSSO

Combining Balance Sheet Nonmajor Governmental Funds June 30, 2013

	Capital Projects Funds			
	Capital Projects	2011 Street Program	Building Authority	DDA Construction Fund
Assets				
Cash and investments	\$ 844,628	\$ -	\$ -	\$ 67,744
Receivables, net:				
Accounts	-	-	-	-
Special assessments	-	-	-	-
Accrued interest	-	-	-	-
Due from other funds	-	-	83,443	-
Due from other governments	-	-	-	-
Land held for sale	-	-	-	-
Total assets	<u>\$ 844,628</u>	<u>\$ -</u>	<u>\$ 83,443</u>	<u>\$ 67,744</u>
Liabilities				
Accounts payable	-	2,060	-	-
Accrued wages payable	-	-	-	-
Accrued liabilities	-	-	-	-
Due to other funds	-	151,000	-	-
Due to other governments	-	-	-	110
Total liabilities	<u>-</u>	<u>153,060</u>	<u>-</u>	<u>110</u>
Deferred inflows of resources				
Unavailable revenue - special assessments	-	-	-	-
Unavailable revenue - other	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances (deficit)				
Restricted	-	-	-	-
Assigned	844,628	(153,060)	83,443	67,634
Total fund balances	<u>844,628</u>	<u>(153,060)</u>	<u>83,443</u>	<u>67,634</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 844,628</u>	<u>\$ -</u>	<u>\$ 83,443</u>	<u>\$ 67,744</u>



Subdivision	Total	Total Nonmajor Governmental Funds
\$ -	\$ 912,372	\$ 1,120,030
-	-	690,203
-	-	382,851
-	-	440
-	83,443	722,664
-	-	10,875
244,000	244,000	244,000
<u>\$ 244,000</u>	<u>\$ 1,239,815</u>	<u>\$ 3,171,063</u>

-	2,060	39,505
-	-	1,360
-	-	11,745
202,138	353,138	353,138
-	110	1,260
<u>202,138</u>	<u>355,308</u>	<u>407,008</u>

-	-	382,851
-	-	15,000
<u>-</u>	<u>-</u>	<u>397,851</u>

-	-	1,481,697
41,862	884,507	884,507
<u>41,862</u>	<u>884,507</u>	<u>2,366,204</u>

<u>\$ 244,000</u>	<u>\$ 1,239,815</u>	<u>\$ 3,171,063</u>
-------------------	---------------------	---------------------

CITY OF OWOSSO

**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Nonmajor Governmental Funds
For the Year Ended June 30, 2013**

	Special Revenue Funds				Total
	Revolving Loan	Housing and Redevelopment	Historical	Facade	
Revenue					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue	-	222,835	-	-	222,835
Local sources	8,308	-	-	-	8,308
Charges for services	-	32,809	16,110	-	48,919
Sales	-	-	2,316	-	2,316
Interest revenue	3,071	-	295	-	3,366
Miscellaneous revenue	-	525	12,137	-	12,662
Total revenue	11,379	256,169	30,858	-	298,406
Expenditures					
Current:					
General government:					
Preservation and maintenance	-	-	26,965	-	26,965
General and administrative	-	295,341	30,864	-	326,205
Public works:					
Preservation and maintenance	-	-	-	-	-
Community and economic development	8,759	-	-	-	8,759
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	8,759	295,341	57,829	-	361,929
Revenue over (under) expenditures	2,620	(39,172)	(26,971)	-	(63,523)
Other financing sources (uses)					
Transfers in	489,879	40,081	30,252	-	560,212
Transfers out	(40,081)	-	-	-	(40,081)
Total other financing sources (uses)	449,798	40,081	30,252	-	520,131
Net change in fund balances	452,418	909	3,281	-	456,608
Fund balances, beginning of year	908,890	(897)	64,631	-	972,624
Fund balances, end of year	\$ 1,361,308	\$ 12	\$ 67,912	\$ -	\$ 1,429,232

Debt service Funds						
2013 General Obligation Bonds	2012 Special Assessment Limited Tax Bonds	2010 General Obligation Bonds	2009 Limited Tax General Obligation Bonds	2011 Special Assessment Limited Tax Bonds	2010 Special Assessment Limited Tax Bonds	2009 Special Assessment Limited Tax Bonds
\$ 52,400	\$ -	\$ 58,000	\$ -	\$ 500	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	71,415	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	14
-	-	-	-	-	-	-
52,400	-	58,000	71,415	500	-	14
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	20,000	30,000	-	-	-
-	-	37,953	41,415	500	-	505
-	-	57,953	71,415	500	-	505
52,400	-	47	-	-	-	(491)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
52,400	-	47	-	-	-	(491)
-	-	4	-	-	-	505
\$ 52,400	\$ -	\$ 51	\$ -	\$ -	\$ -	\$ 14

CITY OF OWOSSO

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds For the Year Ended June 30, 2013

	Debt Service Funds				
	2008 Special Assessment Limited Tax Bonds	2007 Special Assessment Limited Tax Bonds	2006 Special Assessment Limited Tax Bonds	2005 Special Assessment Limited Tax Bonds	2004 Special Assessment Limited Tax Bonds
Revenue					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue	-	-	-	-	-
Local sources	-	-	-	-	-
Charges for services	-	-	-	-	-
Sales	-	-	-	-	-
Interest revenue	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Total revenue	-	-	-	-	-
Expenditures					
Current:					
General government:					
Preservation and maintenance	-	-	-	-	-
General and administrative	-	-	-	-	-
Public works:					
Preservation and maintenance	-	-	-	-	-
Community and economic development	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	-	-	-	-	-
Revenue over (under) expenditures	-	-	-	-	-
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -



1994 Special Assessment Limited Tax Bonds	1992 Building Authority Bonds	1990 Building Authority Bonds	Total
\$ -	\$ -	\$ -	\$ 110,900
-	-	-	-
-	-	-	71,415
-	-	-	-
-	-	-	-
-	-	-	14
-	(1)	-	(1)
-	(1)	-	182,328
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	50,000
-	-	-	80,373
-	-	-	130,373
-	(1)	-	51,955
-	-	-	-
-	(376,950)	(112,929)	(489,879)
-	(376,950)	(112,929)	(489,879)
-	(376,951)	(112,929)	(437,924)
-	376,951	112,929	490,389
\$ -	\$ -	\$ -	\$ 52,465

CITY OF OWOSSO

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds For the Year Ended June 30, 2013

	Capital Projects Fund			
	Capital Projects	2011 Street Program	Building Authority	DDA Construction Fund
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
State revenue	-	-	-	-
Local sources	-	-	-	-
Charges for services	-	-	-	-
Sales	-	-	-	-
Interest revenue	-	312	849	80
Miscellaneous revenue	-	-	14,165	-
Total revenue	-	312	15,014	80
Expenditures				
Current:				
General government:				
Preservation and maintenance	-	-	-	18,345
General and administrative	-	-	-	-
Public works:				
Preservation and maintenance	-	79,606	-	-
Community and economic development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	-	79,606	-	18,345
Revenue over (under) expenditures	-	(79,294)	15,014	(18,265)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	(359,974)	-	-
Total other financing sources (uses)	-	(359,974)	-	-
Net change in fund balances	-	(439,268)	15,014	(18,265)
Fund balances, beginning of year	844,628	286,208	68,429	85,899
Fund balances, end of year	\$ 844,628	\$ (153,060)	\$ 83,443	\$ 67,634



Subdivision	Total	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 110,900
-	-	222,835
-	-	79,723
-	-	48,919
-	-	2,316
-	1,241	4,621
-	14,165	26,826
-	15,406	496,140
-	18,345	45,310
-	-	326,205
-	79,606	79,606
-	-	8,759
-	-	50,000
-	-	80,373
-	97,951	590,253
-	(82,545)	(94,113)
-	-	560,212
-	(359,974)	(889,934)
-	(359,974)	(329,722)
-	(442,519)	(423,835)
41,862	1,327,026	2,790,039
\$ 41,862	\$ 884,507	\$ 2,366,204

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

December 12, 2013

To the City Council
City of Owosso
Owosso, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Owosso, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise City of Owosso's basic financial statements, and have issued our report thereon dated December 12, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Owosso's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Owosso's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Owosso's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Owosso's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Lehmann Johnson LLC". The signature is written in a cursive, flowing style.

RESOLUTION NO. ____

ADOPTING A CITY OF OWOSSO TITLE VI NON-DISCRIMINATION PLAN

WHEREAS, as a recipient of both federal and state assistance, the city of Owosso must provide access to individuals with limited ability to speak, write or understand the English language, must not restrict an individual from any advantage or privilege enjoyed by others receiving any service, financial aid or other benefit under its programs or projects, and may not subject individuals to criteria or methods of administration which cause an adverse impact because of their race, color or national origin; and

WHEREAS, as the sub-recipient of federal transportation funds, the city of Owosso must comply with federal and state laws, and related statutes, to ensure equal access and opportunity to all persons with respect to transportation services, facilities, activities, and programs without regard to race, color, religion, national origin, sex, socio-economic status, or geographical location; and

WHEREAS, the city of Owosso has developed a Title VI Non-Discrimination Plan to assure that its federal and state-funded services, programs and activities are offered, conducted and administered fairly.

NOW THEREFORE BE IT IS RESOLVED, by the city council of the city of Owosso, Shiawassee County, Michigan that:

- FIRST: The city of Owosso Title VI Non-Discrimination Plan is adopted and shall be implemented as outlined.
- SECOND: The city of Owosso will actively pursue the prevention of any Title VI deficiencies or violations and will take the necessary steps to ensure compliance.
- THIRD: The city manager will be designated Title VI Coordinator and will be responsible for initiating and monitoring Title VI activities and other required matters.

CITY OF OWOSSO

TITLE VI

NON-DISCRIMINATION PLAN

301 W. Main St.
Owosso, MI 48867
Phone: 989-725-0599
Fax: 989-725-0526
Website: www.ci.owosso.mi.us

Title VI Coordinator:
Donald D. Crawford, City Manager
Phone: 989-725-0568
Email: Donald.Crawford@ci.owosso.mi.us

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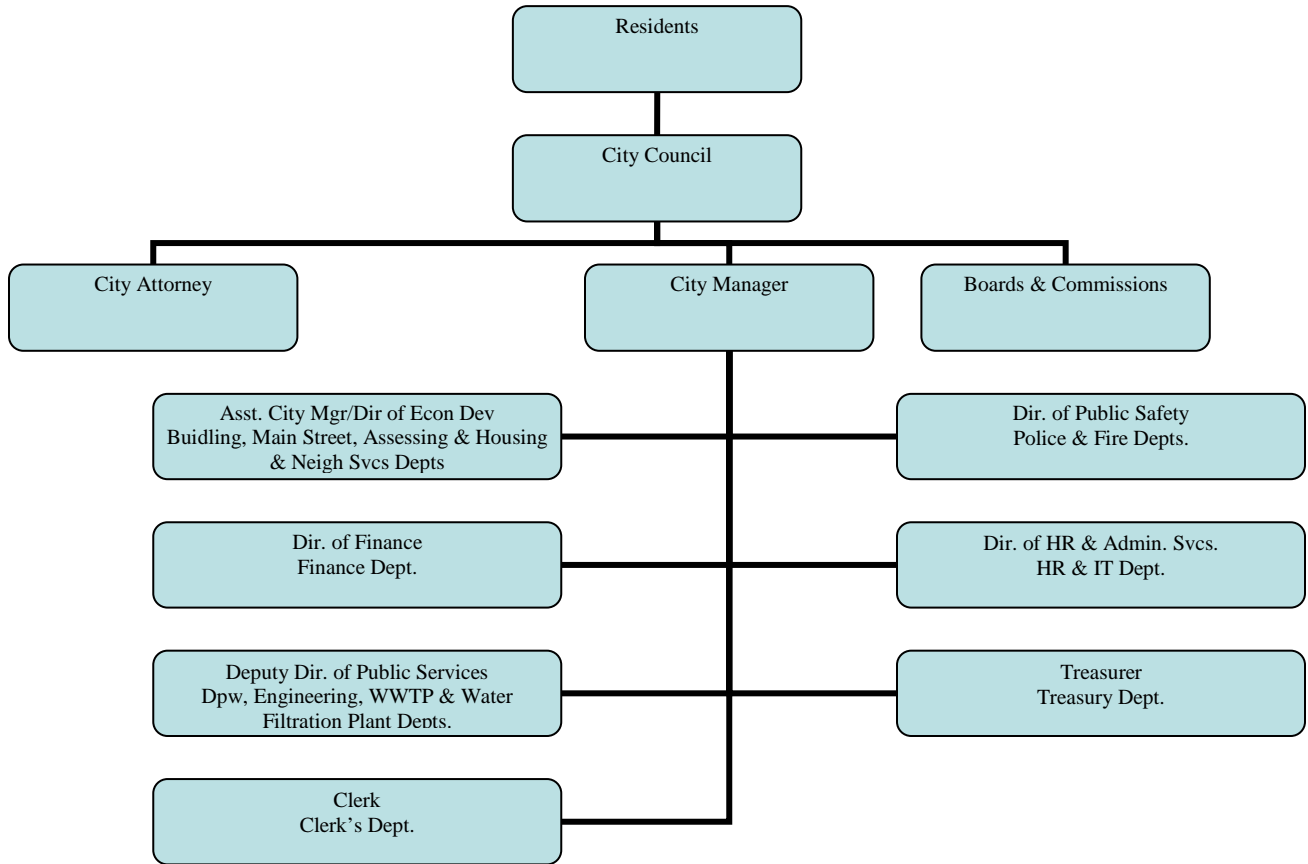
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City of Owosso's Organizational Chart



INTRODUCTION

The City of Owosso is a Michigan municipal corporation operating under a charter adopted in 1964. The Owosso city council is a seven-member elected board given the responsibility of determining the goals and direction of the city and developing policy commensurate with those goals. Elections for city council are held in November of each odd year, with four positions up for election. Subsequent to each biennial election the council chooses among its membership leaders to serve as the mayor and mayor pro-tempore. The city council meets the first and third Mondays of each month at 7:30 p.m. in the City Hall Council Chambers, 301 West Main Street, Owosso. Owosso has the council-manager form of government where the city manager serves as the chief administrator. The city manager oversees the day-to-day business activities of all city departments and offices and is responsible for making city government run efficiently and economically. The city manager serves and advises the mayor and city council on the development and analysis of policy recommendations, prepares a proposed annual budget for council consideration, enforces municipal laws and ordinances and keeps the community informed about matters of importance regarding municipal affairs.

The City of Owosso serves all people residing in the city limits of Owosso, including minority populations, low-income populations, the elderly, persons with disabilities, and those who visit or travel through the City of Owosso. Equal Employment Opportunity has been, and will continue to be, a fundamental principle at the City of Owosso, where programs, services, and activities are based upon personal capabilities and qualifications without discrimination because of race, color, religion, sex, age, national origin, disability, or any other protected characteristic as established by federal and state civil rights legislation. This policy of Equal Employment opportunity applies to all policies and procedures relating to recruitment and hiring, compensation, benefits, termination and all other terms and conditions of employment. The Human Resources Department has overall responsibility for this policy and maintains reporting and monitoring procedures.

Title VI of the Civil Rights Act of 1964, is the overarching civil rights law which prohibits discrimination based on race, color, or national origin, in any program, service or activity that receives federal assistance. Specifically, Title VI assures that, "No person in the United States shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefit of, or be otherwise subjected to discrimination under any program or activity receiving federal assistance." Title VI has been broadened by related statutes, regulations and executive orders. Discrimination based on sex is prohibited by Section 324 of the Federal-Aid Highway Act, which is the enabling legislation of the Federal Highway Administration (FHWA). The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 prohibit unfair and inequitable treatment of persons as a result of projects which are undertaken with Federal financial assistance. The Civil Rights Restoration Act of 1987 clarified the intent of Title VI to include all programs and activities of federal-aid recipients and contractors whether those programs and activities are federally funded or not.

In addition to statutory authorities, Executive Order 12898, "Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations," signed in February of 1994, requires federal agencies to achieve Environmental Justice as part of its

mission by identifying disproportionately high and adverse human health or environmental effects of its programs, policies, and activities on minority populations and low-income populations. Environmental Justice initiatives are accomplished by involving the potentially affected public in the development of transportation projects that fit within their communities without sacrificing safety or mobility. In 1997, the U.S. Department of Transportation (USDOT) issued its DOT Order to Address Environmental Justice in Minority Populations and Low-Income Populations to summarize and expand upon the requirements of Executive Order 12898 on Environmental Justice. Also, Executive Order 13166, "Improving Access to Services for Persons with Limited English Proficiency (LEP)," provides that no person shall be subjected to discrimination on the basis of race, color, or national origin under any program or activity that receives Federal financial assistance.

As a recipient of federal financial assistance, the City of Owosso must provide access to individuals with limited ability to speak, write, or understand the English language. The city will not restrict an individual in any way from the enjoyment of any advantage or privilege enjoyed by others receiving any service, financial aid, or other benefit under its programs or projects. Individuals may not be subjected to criteria or methods of administration which cause adverse impact because of their race, color, or national origin, or have the effect of defeating or substantially impairing accomplishment of the objectives of the program because of race, color or national origin. Therefore, the primary goals and objectives of the City of Owosso's Title VI Program are:

1. To assign roles, responsibilities, and procedures for ensuring compliance with Title VI of the Civil Rights Act of 1964 and related regulations and directives;
2. To ensure that people affected by the city's programs and projects receive the services, benefits, and opportunities to which they are entitled without regard to race, color, national origin, age, sex, or disability;
3. To prevent discrimination in the City of Owosso's programs and activities, whether those programs and activities are federally funded or not;
4. To establish procedures for identifying impacts in any program, service, or activity that may create illegal adverse discrimination on any person because of race, color, national origin, age, sex, or disability; or on minority populations, low-income populations, the elderly, and all interested persons and affected Title VI populations;
5. To establish procedures to annually review Title VI compliance within specific program areas within the city;
6. To set forth procedures for filing and processing complaints by persons who believe they have been subjected to illegal discrimination under Title VI in the city's services, programs or activities.

As the sub-recipient of federal transportation funds, the City of Owosso must comply with federal and state laws, and related statutes, to ensure equal access and opportunity to all persons,

with respect to transportation services, facilities, activities, and programs, without regard to race, color, religion, national origin, sex, socio-economic status, or geographical location. Every effort will be made to prevent discrimination in any program or activity, whether those programs and activities are federally funded or not, as guaranteed by the Civil Rights Restoration Act of 1987.

The City of Owosso shall also ensure that their sub-recipients adhere to state and federal law and include in all written agreements or contracts, assurances that the sub-recipient must comply with Title VI and other related statutes. The City of Owosso, as a sub-recipient who distributes federal transportation funds, shall monitor their sub-recipients for voluntary compliance with Title VI. In the event that non-compliance is discovered, the city will make a good faith effort to ensure that the sub-recipient corrects any deficiencies arising out of complaints related to Title VI; and that sub-recipients will proactively gauge the impacts of any program or activity on minority populations and low-income populations, the elderly, persons with disabilities, all interested persons and affected Title VI populations.

Discrimination under Title VI

There are two types of illegal discrimination prohibited under Title VI and its related statutes. One type of discrimination which may or may not be intentional is “disparate treatment.” Disparate treatment is defined as treating similarly situated persons differently because of their race, color, national origin, sex, disability, or age.

The second type of illegal discrimination is “disparate impact.” Disparate impact discrimination occurs when a “neutral procedure or practice” results in fewer services or benefits, or inferior services or benefits, to members of a protected group. With disparate impact, the focus is on the consequences of a decision, policy, or practice rather than the intent.

The City of Owosso’s efforts to prevent such discrimination must address, but not be limited to, a program’s impacts, access, benefits, participation, treatment, services, contracting opportunities, training, investigation of complaints, allocation of funds, prioritization of projects, and the overarching functions of planning, project development and delivery, right-of-way, construction, and research.

The City of Owosso has developed this Title VI Plan to assure that services, programs, and activities of the city are offered, conducted, and administered fairly, without regard to race, color, national origin, sex, age, or disability of the participants or beneficiaries of federally funded programs, services, or activities (see Title VI Assurances).

**CITY OF OWOSSO
NON-DISCRIMINATION POLICY STATEMENT**

The City of Owosso reaffirms its policy to allow all individuals the opportunity to participate in federal financially assisted services and adopts the following provision:

“No person in the United States shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.” In applying this policy, the city and its sub-recipients of federal funds shall not:

1. Deny any individual with any services, opportunity, or other benefit for which such individual is otherwise qualified;
2. Provide any individual with any service, or other benefit, which is inferior (in quantity or quality) to, or which is provided in a different manner from that which is provided to others;
3. Subject any individual to segregated or disparate treatment in any manner related to such individual’s receipt of services or benefits;
4. Restrict an individual in any way from the enjoyment of services, facilities or any other advantage, privilege or other benefit provided to others;
5. Adopt or use methods of administration, which would limit participation by any group of recipients or subject any individual to discrimination;
6. Address any individual in a manner that denotes inferiority because of race, color, or national origin;
7. Permit discriminatory activity in a facility built in whole or in part with federal funds;
8. Deny any segment of the population the opportunity to participate in the operations of a planning or advisory body that is an integral part of a federally funded program;
9. Fail to provide information in a language other than English to potential or actual beneficiaries who are of limited English speaking ability, when requested and as appropriate;
10. Subject an individual to discriminatory employment practices under any federally funded program whose objective is to provide employment;
11. Locate a facility in any way, which would limit or impede access to a federally-funded service or benefit.

The City of Owosso will actively pursue the prevention of any Title VI deficiencies or violations and will take the necessary steps to ensure compliance. If irregularities occur in the administration of the program's operation, procedures will be promptly implemented to resolve Title VI issues all within a period not to exceed 90 days.

The City of Owosso designates Donald D. Crawford, City Manager as the city's Title VI Coordinator. The City Manager will be responsible for initiating and monitoring Title VI activities and other required matters, ensuring that the City of Owosso complies with the Title VI regulations and pursues prevention of Title VI deficiencies or violations. Inquiries concerning the City of Owosso and Title VI may be directed to the City Manager, 301 W. Main St., Owosso, MI 48867; Phone: 989-725-0568; Fax: 989-725-0526 Email: Donald.Crawford@ci.owosso.mi.us.

Benjamin Frederick
Mayor

Donald D. Crawford
Title VI Coordinator

**CITY OF OWOSSO
TITLE VI ASSURANCES**

The City of Owosso (hereinafter referred to as the “Recipient”) hereby agrees that as a condition to receiving any Federal financial assistance from the U.S. Department of Transportation, it will comply with Title VI of the Civil Rights Act of 1964, 78 Stat. 252, 42 USC 2000d-42 USC 2000d-4 (hereinafter referred to as the “Act”), and all requirements imposed by or pursuant to Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Non-discrimination in Federally-Assisted Programs for the Department of Transportation – Effectuation of Title VI of the Civil Rights Act of 1964 (hereinafter referred to as the “Regulations”) and other pertinent directives, to the end that in accordance with the Act, Regulations, and other pertinent directives, no person in the United States shall, on the grounds of gender, race, color or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which the Recipient received Federal financial assistance from the Department of Transportation, including the Federal Highway Administration, and hereby gives assurances that it will promptly take any measures necessary to effectuate this agreement. This assurance is required by subsection 21.7 (a) (1) and (b) of the Regulations.

More specifically and without limiting the above general assurance, the Recipient hereby gives the following specific assurance with respect to the Federal Aid Highway Program:

1. That the Recipient agrees that each "program" and each "facility" as defined in subsections 21.23(e) and 21.23(b) of the Regulations, will be (with regard to a "program") conducted, or will be (with regard to a "facility") operated in compliance with all requirements imposed by, or pursuant to, the Regulations.
2. That the Recipient shall insert the following notification in all solicitations for bids for work or material subject to the Regulations and made in connection with all Federal Aid Highway Programs and, in adapted form in all proposals for negotiated agreements:

“The (Recipient), in accordance with Title VI of the Civil Rights Act of 1964, 78 Stat. 252, 42 U.S.C 2000d to 2000d-4 and Title 49, Code of Federal Regulations, Department of Transportation, SubTitle A, Office the Secretary, Part 21, Nondiscrimination in Federally assisted programs of the Department of Transportation issued pursuant to such Act, hereby notifies all bidders that it will affirmatively insure that in any contract entered into pursuant to this advertisement, minority business enterprises will be afforded full opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, or national origin in consideration for an award.”

3. That the Recipient shall insert the clauses of Appendix A of this assurance in every contract subject to the Act and the Regulations.
4. That the Recipient shall insert the clauses of Appendix B of this assurance, as a covenant running with the land, in any deed from the United States effecting a transfer of real property, structures, or improvements thereon, or interest therein.
5. That where the Recipient receives Federal financial assistance to construct a facility, or part of a facility, the assurance shall extend to the entire facility and facilities operated in connection therewith.

6. That where the Recipient receives Federal financial assistance in the form, or for the acquisition of real property or an interest in real property, the assurance shall extend to rights to space on, over or under such property.
7. That the Recipient shall include the appropriate clauses set forth in Appendix C of this assurance, as a covenant running with the land, in any future deeds, leases, permits, licenses, and similar agreements entered into by the Recipient with other parties: (a) for the subsequent transfer of real property acquired or improved under the Federal Aid Highway Program; and (b) for the construction or use of or access to space on, over or under real property acquired, or improved under the Federal Aid Highway Program.
8. That this assurance obligates the Recipient for the period during which Federal financial assistance is extended to the program, except where the Federal financial assistance is to provide, or is in the form of, personal property, or real property or interest therein or structures or improvements thereon, in which case the assurance obligates the Recipient or any transferee for the longer of the following periods: (a) the period during which the property is used for a purpose for which the Federal financial assistance is extended, or for another purpose involving the provision of similar services or benefits; or (b) the period during which the Recipient retains ownership or possession of the property.
9. The Recipient shall provide for such methods of administration for the program as are found by the Secretary of Transportation or the official to whom it delegates specific authority to give reasonable guarantee that it, other recipients, sub-grantees, contractors, subcontractors, transferees, successors in interest, and other participants of Federal financial assistance under such program will comply with all requirements imposed or pursuant to the Act, the Regulations and this assurance.
10. The Recipient agrees that the United States has a right to seek judicial enforcement with regard to any matter arising under the Act, the Regulations, and this assurance.

This assurance is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, contracts, property, discounts or other Federal financial assistance extended after the date hereof to the Recipient under the Federal Aid Highway Program and is binding on it, other recipients, sub-grantees, contractors, sub-contractors, transferees, successors in interest and other participants in the Federal Aid Highway Program. The person or persons whose signatures appear below are authorized to sign this assurance on behalf of the Recipient.

City of Owosso

Benjamin Frederick, Mayor

Date

AUTHORITIES

Title VI of the Civil Rights Act of 1964, 42 USC 2000d to 2000d-4; 42 USC 4601 to 4655; 23 USC 109(h);

Title VI of the Civil Rights Act of 1964 provides that no person in the United States shall, on the grounds of race, color, or national origin (including Limited English Proficiency), be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity receiving federal financial assistance (please refer to 23 CFR 200.9 and 49 CFR 21). Related statutes have broadened the grounds to include age, sex, low income, and disability.

The Civil Rights Restoration Act of 1987 also broadened the scope of Title VI coverage by expanding the definition of terms “programs or activities” to include all programs or activities of Federal Aid recipients, sub-recipients, and contractors, whether such programs and activities are federally assisted or not (Public Law 100-259 [S. 557] March 22, 1988).

Federal Aid Highway Act of 1973, 23 USC 324: No person shall on the ground of sex be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal assistance under this title or carried on under this title.

Age Discrimination Act of 1975, 42 USC 6101: No person in the United States shall, on the basis of age, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under, any program or activity receiving federal financial assistance.

Americans With Disabilities Act of 1990 PL 101-336: No qualified individual with a disability shall, by reason of his/her disability, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination by a department, agency, special purpose district or other instrumentality of a state or local government.

Section 504 of the Rehabilitation Act of 1973: No qualified individual with a disability shall, solely by reason of his/her disability, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity that receives or benefits from federal financial assistance.

USDOT Order 1050.2: Standard Title VI Assurances

EO12250: Department of Justice Leadership and coordination of Non-discrimination Laws.

EO12898: Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations.

28 CFR 50.3: Guidelines for the enforcement of Title VI of the Civil Rights Act of 1964.

EO13166: Improving Access to Services for Persons with Limited English Proficiency.

DEFINITIONS

Adverse Effects – The totality of significant individual or cumulative human health or environmental effects including interrelated social and economic effects, which may include, but are not limited to: (See Appendix E for additional discussion of “significant”)

- Bodily impairment, infirmity, illness or death
- Air, noise and water pollution and soil contamination
- Destruction or disruption of man-made or natural resources
- Destruction or diminution of aesthetic values
- Destruction or disruption of community cohesion or community’s economic vitality
- Destruction or disruption of the availability of public and private facilities and services
- Adverse employment effects
- Displacement of person’s businesses, farms or non-profit organizations
- Increased traffic congestion, isolation, exclusion or separation of minority or low-income individuals within a given community or from the broader community
- Denial of, reduction in, or significant delay in the receipt of benefits of the city programs, policies and activities

Federal Assistance – Includes grants and loans of federal funds; the grant or donation of federal property and interests in property; the detail of federal personnel, federal property or any interest in such property without consideration or at a nominal consideration or at a consideration which is reduced for the purpose of assisting the recipient, or in recognition of the public interest to be served by such sale or lease to the recipient; and any federal agreement, arrangement or other contract which has, as one of its purposes, the provision of assistance.

Limited English Proficiency - Individuals with a primary or home language other than English who must, due to limited fluency in English, communicate in that primary or home language if the individuals are to have an equal opportunity to participate effectively in or benefit from any aid, service or benefit provided by the city.

Low-Income – A person whose median household income is at or below the Department of Health and Human Service Poverty guidelines (see <http://aspe.hhs.gov/poverty/>).

Low-Income Population – Any readily identifiable group of low-income persons who live in geographic proximity and, if circumstances warrant, geographically dispersed/transient persons (such as migrant workers or Native Americans) who will be similarly affected by a proposed city program, policy or activity.

Minority – A person who is:

- a. Black – A person having origins in any of the black racial groups of Africa;
- b. Hispanic – A person of Mexican, Puerto Rican, Cuban, Central or South American, or other Spanish culture or origin, regardless of race;
- c. Asian American – A person having origins in any of the original people of the Far East, Southeast Asia, the Indian sub-continent, or the Pacific Islands; or

- d. American Indian and Alaskan Native – A person having origins in any of the original people of North America and who maintains cultural identification through tribal affiliation or community recognition.

Minority Population – Any readily identifiable groups of minority persons who live in geographic proximity and, if circumstances warrant, geographically dispersed/transient persons (such as migrant workers or Native Americans) who will be similarly affected by a proposed city program, policy or activity.

Non-Compliance – A recipient has failed to meet prescribed requirements and has shown an apparent lack of good faith effort in implementing all the requirements of Title VI and related statutes.

Persons – Where designation of persons by race, color or national origin is required, the following designation ordinarily may be used; “White not of Hispanic origin”, “Black not of Hispanic origin”, “Hispanic”, “Asian or Pacific Islander”, “American Indian or Alaskan Native”. Additional sub-categories based on national origin of primary language spoken may be used, where appropriate, on either a national or a regional basis.

Program – Includes any road or park project including planning or any activity for the provision of services financial aid or other benefits to individuals. This includes education or training, work opportunities, health welfare, rehabilitation, or other services, whether provided directly by the recipient of federal financial assistance or provided by others through contracts or other arrangements with the recipient.

Recipient - Any state, territory, possession, the District of Columbia, Puerto Rico, or any political subdivision, or instrumentality thereof, or any public or private agency, institution, or organization, or other entity, or any individual, in any state, territory, possession, the District of Columbia, or Puerto Rico, to whom Federal assistance is extended, either directly or through another recipient, for any program. Recipient includes any successor, assignee, or transferee thereof, but does not include any ultimate beneficiary under any such program.

Significant Adverse effects on Minority and Low-Income Populations – An adverse effect that:

- a. is predominantly borne by a minority population and/or a low-income population, or
- b. will be suffered by the minority population and/or low-income population and is shown to be appreciably more severe or greater in magnitude than the adverse effect that will be suffered by the non-minority population and/or non-low-income population.

Sub-Recipient – Any agency such as a council of governments, regional planning agency, or educational institution, for example, that received Federal Highway Administration (FHWA) funds through the State DOT and not directly from the FHWA. Other agencies, local governments, contractors, consultants that receive these funds are all considered sub-recipients.

ADMINISTRATION – GENERAL

The City of Owosso designates Donald D. Crawford, City Manager, as the Title VI Coordinator (hereinafter referred to as the “Title VI Coordinator”). Mr. Crawford shall have lead responsibility for coordinating the administration of the Title VI and related statutes, programs, plans, and assurances.

Complaints: If any individual believes that he/she or any other program beneficiaries have been the object of unequal treatment or discrimination as to the receipt of benefits and/or service, or on the grounds of race, color, national origin (including Limited English Proficiency), sex, age or disability, he/she may exercise his/her right to file a complaint with the city. Complaints may be filed with the Title VI Coordinator. Every effort will be made to resolve complaints informally at the lowest level.

Data Collection: Statistical data on race, color, national origin, English language ability and sex of participants in and beneficiaries of the city programs; e.g., impacted citizens and affected communities will be gathered and maintained by the city. The gathering procedures will be reviewed annually to ensure sufficiency of the data in meeting the requirements of the Title VI program.

Program Reviews: Special emphasis program reviews will be conducted based on the annual summary of Title VI activities, accomplishments, and problems. The reviews will be conducted by the Title VI Coordinator to assure effectiveness in their compliance of Title VI provisions. The Title VI Coordinator will coordinate efforts to ensure the equal participation in all their programs and activities at all levels. The city does not have any special emphasis programs at this time.

Title VI Reviews on Sub-Recipients: Title VI compliance reviews will be conducted annually by the Title VI Coordinator. Priority for conducting reviews will be given to those recipients of federal (U.S. Department of Transportation) funds with the greatest potential of impact to those groups covered by the Act. The reviews will entail examination of the recipients’ adherence to all Title VI requirements. The status of each review will be reported in the annual update and reported to relevant U.S. Department of Transportation (USDOT) modes upon request.

Annual Reporting Form: The Title VI Coordinator will be responsible for coordination, compilation, and submission of the annual reporting form data to the Michigan Department of Transportation (MDOT), Civil Rights Program Unit via the Sub-Recipient Annual Certification Form (MDOT form #0179) by October 5th.

Title VI Plan Updates: If updated, a copy of Title VI Plan will be submitted to the MDOT, Civil Rights Program Unit, as soon as the update has been completed, or as soon as practicable, and no later than 30 days if significant changes are made.

Public Dissemination: The city will disseminate Title VI Program information to the city employees and to the general public. Title VI Program information will be submitted to sub-recipients, contractors and beneficiaries. Public dissemination will include inclusions of Title VI

language in contracts and publishing the city's Title VI Plan within 90 days of approval on the main page of the City of Owosso's internet website, at www.ci.owosso.mi.us.

Remedial Action: The city, through the Title VI Coordinator, will actively pursue the prevention of Title VI deficiencies and violations and will take the necessary steps to ensure compliance with all program administrative requirements. When deficiencies are found, procedures will be promptly implemented to correct the deficiencies and to put in writing the corrective action(s). The period to determine corrective action(s) and put it/them in writing to effect compliance may not exceed 90 days from the date the deficiencies are found.

LIMITED ENGLISH PROFICIENCY (LEP)

On August 11, 2000, President William J. Clinton signed an executive order, Executive Order 13166: Improving Access to Service for Persons with Limited English Proficiencyⁱ, to clarify Title VI of the Civil Rights Act of 1964. It had as its purpose, to ensure accessibility to programs and services to otherwise eligible persons who are not proficient in the English language.

This executive order stated that individuals who do not speak English well and who have a limited ability to read, write and speak, or understand English are entitled to language assistance under Title VI of the Civil Rights Act of 1964 with respect to a particular type of service, benefit, or encounterⁱⁱ. These individuals are referred to as being limited in their ability to speak, read, write, or understand English, hence the designation, "LEP," or Limited English Proficient. The Executive Order states that:

"Each federal agency shall prepare a plan to improve access to its federally conducted programs and activities by eligible LEP persons. Each plan shall be consistent with the standards set forth in the LEP Guidance, and shall include the steps the agency will take to ensure that eligible LEP persons can meaningfully access the agency's programs and activities."

Not only are all federal agencies required to develop LEP plans as a condition of receiving federal financial assistance, recipients have to comply with Title VI and LEP guidelines of the federal agency from which funds are provided as well.

Federal financial assistance includes grants, training, use of equipment, donations of surplus property, and other assistance. Recipients of federal funds range from state and local agencies, to nonprofits and organizations. Title VI covers a recipient's entire program or activity. This means all parts of a recipient's operations are covered, even if only one part of a recipient's organization receives the federal assistance. Simply put, any organization that receives federal financial assistance is required to follow this Executive Order.

The City of Owosso receives funds from the US Department of Transportation via the Federal Highway Administration.

The US Department of Transportation published *Policy Guidance Concerning Recipients' responsibilities to Limited English Proficient Person* in the December 14th, 2005 Federal Register.ⁱⁱⁱ

The Guidance implies that the City of Owosso is an organization that must follow this guidance:

This guidance applies to all DOT funding recipients, which include state departments of transportation, state motor vehicle administrations, airport operators, metropolitan planning organizations, and regional, state, and local transit operators, among many others. Coverage extends to a recipient's entire program or activity, i.e., to all parts of a recipient's operations. This is true even if only one part of the recipient receives the Federal assistance. For example, if DOT provides assistance to a state department of transportation to rehabilitate a particular highway on the National Highway System, all of the operations of the entire state department of transportation—not just the particular highway program or project—are covered by the DOT guidance.

Elements of an Effective LEP Policy

The US Department of Justice, Civil Rights Division has developed a set of elements that may be helpful in designing an LEP policy or plan. These elements include:

1. Identifying LEP persons who need language assistance
2. Identifying ways in which language assistance will be provided
3. Training Staff
4. Providing notice to LEP persons
5. The recommended method of evaluating accessibility to available transportation services is the Four-Factor Analysis identified by the USDOT.

These recommended plan elements have been incorporated into this plan.

Methodology for Assessing Needs and Reasonable Steps for an Effective LEP Policy

The DOT guidance outlines four factors recipients should apply to the various kinds of contacts they have with the public to assess language needs and decide what reasonable steps they should take to ensure meaningful access for LEP persons:

1. The number or proportion of LEP persons eligible to be served or likely to be encountered by a program, activity, or service of the recipient or grantee.
2. The frequency with which LEP individuals come in contact with the program.
3. The nature and importance of the program, activity, or service provided by the recipient to the LEP Community.
4. The resources available to the City of Owosso and overall cost.

The greater the number or proportion of eligible LEP persons, the greater the frequency with which they have contact with a program, activity, or service and the greater the importance of that program, activity, or service, the more likely enhanced language services will be needed. The intent of DOT's guidance is to suggest a balance that ensures meaningful access by LEP persons to critical services while not imposing undue burdens on small organizations and local governments.

Smaller recipients with more limited budgets are typically not expected to provide the same level of language service as larger recipients with larger budgets.

The DOT guidance is modeled after the Department of Justice's guidance and requires recipients and sub-recipients to take steps to ensure meaningful access to their programs and activities to LEP persons. More information for recipients and sub-recipients can be found at <http://www.lep.gov>.

The Four-Factor Analysis

This plan uses the recommended four-factor analysis of an individualized assessment considering the four factors outlined above. Each of the following factors is examined to determine the level and extent of language assistance measures required to sufficiently ensure meaningful access to City of Owosso services and activities that may affect their quality of life. Recommendations are then based on the results of the analysis.

Factor 1: The Proportion, Numbers and Distribution of LEP Persons

The Census Bureau has a range for four classifications of how well people speak English. The classifications are: 'very well,' 'well,' 'not well,' and 'not at all.' For our planning purposes, we are considering people that speak English less than 'very well' as Limited English Proficient persons.

As seen in Table #1, the Census 2011 Data for the City of Owosso shows a small number of the population that speak English less than 'very well.'

TABLE #1

LANGUAGE SPOKEN AT HOME	# of Individuals	Percentage
Population 5 years and over	14,284	14,284
English only	13,965	97.8%
Language other than English	319	2.2%
Speak English less than "very well"	29	0.2%
Spanish	172	1.2%

Speak English less than "very well"	29	0.2%
Other Indo-European languages	135	0.9%
Speak English less than "very well"	0	0.0%
Asian and Pacific Islander languages	3	0.0%
Speak English less than "very well"	0	0.0%
Other languages	9	0.1%
Speak English less than "very well"	0	0.0%

Factor 2: Frequency of Contact with LEP Individuals

The city has conducted an informal survey of our employees with regard to whether they have had encounters with LEP individuals in the performance of their job functions and found that there have been a limited number of encounters with LEP individuals. We have offices accessible to the public and therefore accessible to LEP individuals and we have staff that work in the field that could encounter LEP individuals. Additionally, regular Council meetings are held bi-weekly which would potentially bring LEP individuals to these meetings. Given the number of LEP individuals, as displayed in Table #1 (above), the probability of our employees to encounter an LEP individual is low.

Factor 3: The Nature and Importance of the Program, Activity, or Service to LEP

The City of Owosso serves individuals throughout the city in a variety of ways including managing roads, water, sewer, police, fire, elections, and other services to residents and other individuals, such as visitors and those traversing the state. The nature of the services that the city provides is very important to an individual’s day-to-day life. Therefore the denial of services to an LEP individual could have a significant detrimental effect. Given the number of LEP individuals in the city, we will ensure accessibility to all of our programs, services, and activities.

Factor 4: The Resources Available to the City of Owosso and Overall Cost

US Department of Transportation Policy Guidance Concerning Recipients’ Responsibilities to Limited English Proficient (LEP) Persons published in the Federal Register: December 14, 2005 (Volume 70, Number 239) states:

“Certain DOT recipients, such as those serving very few LEP persons or those with very limited resources, may choose not to develop a written LEP plan.”

The City of Owosso serves very few LEP persons and has very limited resources. However, it has decided to include a LEP section in its Title VI Plan in order to comply with the Executive

Order and to ensure access and reasonable accommodations for LEP persons who may be unknown at this time.

Safe Harbor Stipulation

Federal law provides a “Safe Harbor” situation so that recipients can ensure with greater certainty that they comply with their obligation to provide written translations in languages other than English. A “Safe Harbor” means that if a recipient provides written translation in certain circumstances, such action will be considered strong evidence of compliance with the recipient’s written-translation obligations under Title VI.

The failure to provide written translations under the circumstances does not mean there is non-compliance, but rather provides a guide for recipients that would like greater certainty of compliance than can be provided by a fact-intensive, four factor analysis. For example, even if a Safe Harbor is not used, if written translation of a certain document(s) would be so burdensome as to defeat the legitimate objectives of its program, it is not necessary. Other ways of providing meaningful access, such as effective oral interpretation of certain vital documents, might be acceptable under such circumstances.

Strong evidence of compliance with the recipient’s written translation obligations under “Safe Harbor” includes providing written translations of vital documents for each eligible LEP language group that constitutes 5% or 1,000, whichever is less, of the population of persons eligible to be served or likely to be affected or encountered. Translation of other documents, if needed, can be provided orally.

This “Safe Harbor” provision applies to the translation of written documents only. It does not affect the requirement to provide meaningful access to LEP individuals through competent oral interpreters where oral language services are needed and are reasonable.

Given the small number of LEP language group members, the city’s budget and number of staff, it is deemed that written translations of vital documents would be so burdensome as to defeat the legitimate objectives of our programs. It is more appropriate for the City of Owosso to proceed with oral interpretation options for compliance with LEP regulations.

Providing Notice to LEP Persons

USDOT LEP guidance says:

Once an agency has decided, based on the four factors, that it will provide language service, it is important that the recipient notify LEP persons of services available free of charge. Recipients should provide this notice in languages LEP persons would understand.

The guidance provides several examples of notification including:

1. Signage, in languages that an LEP individual would understand that free language assistance is available with advance notice.
2. Stating in outreach documents that free language services are available from the agency.
3. Working with community-based organizations and other stakeholders to inform LEP individuals of the recipient's services, including the availability of language assistance services.

Statements in languages that an LEP individual would understand will be placed in public information and public notices informing LEP individuals that those requiring language assistance and/or special accommodations will be provided the requested service free of charge, with reasonable advance notice to the City of Owosso.

Options and Proposed Actions

Options:

Federal fund recipients have two (2) main ways to provide language services: oral interpretation either in person or via telephone interpretation service and written translation. The correct mix should be based on what is both necessary and reasonable in light of the four-factor analysis.^{iv}

The City of Owosso is defining an interpreter as a person who translates spoken language orally, as opposed to a translator, who translates written language or who transfers the meaning of written text from one language into another. The person who translates orally is not a translator, but an interpreter.^v

Considering the relatively small size of the City of Owosso, the small number of LEP individuals in the service area, and limited financial resources, it is necessary to limit language aid to the most basic and cost-effective services. However, when requested appropriate assistance will be provided.

What the City of Owosso will do. What actions will the City of Owosso take?

- Notify the public that interpreter services are available upon request, with seven day advance notice.
- With advance notice of seven calendar days, the city will provide interpreter services at public meetings, including language translation and signage for the hearing impaired.
- The city will utilize the *Translators Resource List* as provided by MDOT for translation services and verbal interpretation.

- The Census Bureau “I-speak” Language Identification Card will be distributed to all employees that may potentially encounter LEP individuals.
- Once the LEP individual’s language has been identified, an agency from the *Translators Resource List* will be contacted to provide interpretation services.
- Publications of the city’s complaint form will be made available online and upon request.
- In the event that a city employee encounters a LEP individual, they will follow the procedure listed below:

OFFICE ENCOUNTER

1. Provide an I-speak language identification card to determine the language spoken of the LEP individual.
2. Once the foreign language is determined, provide information to Title VI coordinator who will contact an interpreter from MDOT’s *Translators Resource List*.
3. If the need is for a document to be translated, the Title VI coordinator will have the document translated and provided to the requestor as soon as possible.

ROAD ENCOUNTER

1. Road crew employee will immediately contact the Title VI coordinator for assistance, and provide an I-speak language identification card to the LEP individual to determine the language spoken of the individual.
2. Once the foreign language is determined, provide information to Title VI coordinator who will contact an interpreter from MDOT’s *Translators Resource List* to provide telephonic interpretation.
3. If the need is for a document to be translated, the Title VI coordinator will have the document translated and provided to the requestor as soon as possible.

IN WRITING

1. Once a letter has been received it will be immediately forwarded to the Title VI Coordinator.
2. The Title VI Coordinator will contact a translator from the MDOT’s *Translators Resource List* to determine the specifics of the letter request information.
3. The Title VI Coordinator will work with the selected agency to provide the requested service to the individual in a timely manner.

OVER THE PHONE

1. If someone calls into our office speaking another language every attempt will be made to keep that individual on the line until an interpreter can be conferenced into the line and if possible determine the language spoken of the caller.
2. Once the language spoken by the caller has been identified, we will proceed with providing the requested assistance to the LEP individual.

The City of Owosso's Staff Training

The City of Owosso's staff will be provided training on the requirements for providing meaningful access to services for LEP persons.

ENVIRONMENTAL JUSTICE (EJ)

Compliance with Title VI includes ensuring that no minority or low income population suffers "disproportionately high and adverse human health or environmental effect" due to any "programs, policies and activities" undertaken by any agency receiving federal funds. This obligation will be met by the city in the following ways:

- When planning specific programs or projects, identifying those populations that will be affected by a given program or project.
- If a disproportionate effect is anticipated, following mitigation procedures.
- If mitigation options do not sufficiently eliminate the disproportionate effect, discussing and, if necessary, implementing reasonable alternatives.

Disproportionate effects are those effects which are appreciably more severe for one group or predominantly borne by a single group. The city will use U.S. Census data to identify low income and minority populations.

Where a project impacts a small number or area of low income or minority populations, the city will document that:

- Other reasonable alternatives were evaluated and were eliminated for reasons such as the alternatives impacted a far greater number of people or did greater harm to the environment; etc.
- The project's impact is unavoidable;
- The benefits of the project far out-weigh the overall impacts; and

- Mitigation measures are being taken to reduce the harm to low income or minority populations.

If it is concluded that no minority and/or low income population groups are present in the project area, the city will document how the conclusion was reached. If it is determined that one or more of these population groups are present in the area, the city will administer potential disproportionate effects test.

The following steps will be taken to assess the impact of project on minority and/or low income population groups:

STEP ONE: Determine if a minority or low income population is present within the project area. If the conclusion is that no minority and/or low income population is present within the project area, document how the conclusion was reached. If the conclusion is that there are minority population groups and/or low income population groups present, proceed to Step Two.

STEP TWO: Determine whether project impacts associated with the identified low income and minority populations are disproportionately high and adverse. In doing so, refer to the list of potential impacts and questions contained in Appendix E. If it is determined that there are disproportionately high and adverse impacts to minority and low income populations, proceed to Step Three.

STEP THREE: Propose measures that will avoid, minimize and/or mitigate disproportionately high and disproportionate adverse impacts and provide offsetting benefits and opportunities to enhance communities, neighborhoods and individuals affected by proposed project.

STEP FOUR: If after mitigation, enhancements and off-setting benefits to the affected populations, there remains a high and disproportionate adverse impact to minority or low income populations, then the following questions must be considered:

Question 1: Are there further mitigation measures that could be employed to avoid or reduce the adverse effect to the minority or low income population?

Question 2: Are there other additional alternatives to the proposed action that would avoid or reduce the impacts to the low income or minority populations?

Question 3: Considering the overall public interest, is there a substantial need for the project?

Question 4: Will the alternatives that would satisfy the need for the project and have less impact on protected populations (a) have other social economic or environmental impacts that are more severe than those of the proposed action (b) have increased costs of extraordinary magnitude?

STEP FIVE: Include all findings, determinations or demonstrations in the environmental document prepared for the project.

FILING A TITLE VI COMPLAINT

I. Introduction

The Title VI complaint procedures are intended to provide aggrieved persons an avenue to raise complaints of discrimination regarding the city programs, activities, and services as required by statute.

II. Purpose

The purpose of the discrimination complaint procedures is to describe the process used by the city for processing complaints of discrimination under Title VI of the Civil Rights Act of 1964 and related statutes.

III. Roles and Responsibilities

The Title VI Coordinator has overall responsibility for the discrimination complaint process and procedures. The Title VI Coordinator may, at his/her discretion assign a capable person to investigate the complaint.

The designated investigator will conduct an impartial and objective investigation, collect factual information and prepare a fact-finding report based upon information obtained from the investigation.

IV. Filing a Complaint

The complainant shall make himself/herself reasonably available to the designated investigator, to ensure completion of the investigation within the timeframes set forth.

Applicability: The complaint procedures apply to the beneficiaries of city programs, activities, and services, including but not limited to: the public, contractors, sub-contractors, consultants, and other sub-recipients of federal and state funds.

Eligibility: Any person who believes that he/she has been excluded from participation in, denied benefits or services of any program or activity administered by the city or its sub-recipients, consultants, and contractors on the basis of race, color, national origin (including Limited English Proficiency), sex, age or disability may bring forth a complaint of discrimination under Title VI.

Time Limitation on Filing Complaints: Title VI complaints may be filed with the Title VI Coordinator's office. In all situations, the employees of the city must contact the Title VI Coordinator immediately upon receipt of Title VI related complaints.

Complaints must be filed within 180 days of the alleged discrimination. If the complainant could not reasonably be expected to know that the act was discriminatory within the 180 day period, he/she will have 60 additional days after becoming aware of the illegal discrimination to file the complaint.

Complaints must be in writing, and must be signed by the complainant and/or the complainant's representative. The complaint must set forth as fully as possible the facts and circumstances surrounding the claimed discrimination. In cases where the complainant is unable or incapable of providing a written statement, the complainant will be assisted in converting the verbal complaint into a written complaint. All complaints, however, must be signed by the complainant and/or by the complainant's representative.

Items that should not be considered a formal complaint: (unless the items contain a signed cover letter specifically alleging a violation of Title VI) include but are not limited to:

1. An anonymous complaint that is too vague to obtain required information
2. Inquiries seeking advice or information
3. Courtesy copies of court pleadings
4. Newspaper articles
5. Courtesy copies of internal grievances

V. Investigation

Investigation Plan: The investigator shall prepare a written plan, which includes, but is not limited to the following:

- Names of the complainant(s) and respondent(s)
- Basis for complaint
- Issues, events or circumstances that caused the person to believe that he/she has been discriminated against
- Information needed to address the issue
- Criteria, sources necessary to obtain the information
- Identification of key people
- Estimated investigation time line
- Remedy sought by the complainant(s)

Conducting the Investigation:

- The investigation will address only those issues relevant to the allegations in the complaint.
- Confidentiality will be maintained as much as possible.
- Interviews will be conducted to obtain facts and evidence regarding the allegations in the complaint. The investigator will ask questions to elicit information about aspects of the case.
- A chronological contact sheet is maintained in the case file throughout the investigation.
- If a Title VI complaint is received on a MDOT related contract against the City of Owosso, MDOT will be responsible for conducting the investigation of the complaint. Upon receipt of

a Title VI complaint filed against the City of Owosso, the complaint and any pertinent information should immediately be forwarded to the MDOT, Civil Rights Program Unit.

Investigation Reporting Process:

- Complaints made against a City of Owosso sub-recipient should be investigated by the city following the internal complaint process.
- Within 40 days of receiving the complaint, the investigator prepares an investigative report and submits the report and supporting documentation to the office of Donald D. Crawford for review.
- The Title VI Coordinator reviews the file and investigative report. Subsequent to the review, the Title VI Coordinator makes a determination of “probable cause” or “no probable cause” and prepares the decision letter.

Retaliation:

The laws enforced by this city prohibit retaliation or intimidation against anyone because that individual has either taken action or participated in action to secure rights protected by these laws. If you experience retaliation or intimidation separate from the discrimination alleged in this complaint please contact:

Donald D. Crawford
City of Owosso
301 W. Main St.
Owosso, MI 48867
Phone: 989-725-0568
Fax: 989-725-0526
Email: Donald.Crawford@ci.owosso.mi.us

Reporting Requirements to an External Agency

A copy of the complaint, together with a copy of the investigation report and final decision letter will be forwarded to the MDOT, Civil Rights Program Unit within 60 days of the date the complaint was received.

Records

All records and investigative working files are maintained in a confidential area. Records are kept for three years.

APPENDIX A

During the performance of this contract, the contractor, for itself, its assignees and successors, in interest (hereinafter referred to as the “contractor”) agrees, as follows:

1. **Compliance with Regulations:** The contractor shall comply with Regulations relative to nondiscrimination in Federally-assisted programs of the Department of Transportation, Title 49, Code of Federal Regulations, Part 21, as they may be amended from time to time (hereinafter referred to as the Regulations), which are herein incorporated by reference and made a part of this contract.
2. **Nondiscrimination:** The contractor, with regard to the work performed by it during the contract, shall not discriminate on the grounds of race, color, sex, or national origin in the selection, retention, and treatment of subcontractors, including procurements of materials in the discrimination prohibited by Section 21.5 of the Regulation, including employment practices when the contractor covers a program set for in Appendix B of the Regulations.
3. **Solicitation for Subcontracts, Including Procurements of Materials and Equipment:** In all solicitations either by competitive bidding or negotiation made by the contractor for work to be performed under a subcontract, including procurements of materials or leases of equipment, each potential subcontractor or supplier shall be notified by the contractor of the contractor’s obligations under the contract and the Regulations relative to nondiscrimination on the grounds of race, color, or national origin.
4. **Information and Reports:** The contractor shall provide all information and reports required by the Regulations, or directives issues pursuant thereto, and shall permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the State Highway Department or the Federal Highway Administration to be pertinent to ascertain compliance with such Regulations or directives. Where any information required of a contractor is in the exclusive possession of another who fails or refuses to furnish this information, the contractor shall so certify to the State Highway Department or the Federal Highway Administration, as appropriate, and shall set forth what efforts it has made to obtain the information.
5. **Sanctions for Noncompliance:** In the event the contractor’s noncompliance with the nondiscrimination provisions of this contract, the State Highway Department shall impose such contract sanctions as it or the Federal Highway Administration may determine to be appropriate, including, but not limited to:
 - a. Withholding payments to the contractor under the contract until the contractor complies and/or

- b. Cancellation, termination or suspension of the contract, in whole or in part.
6. **Incorporation of Provisions:** The contractor shall include provisions of paragraphs (1) through (6) in every subcontract, including procurement of material and leases of equipment, unless exempt by the Regulations, or directives issued pursuant thereto. The contractor shall take such action with respect to any subcontract or procurement as the State Highway Department or the Federal Highway Administration may direct as a means of enforcing such provisions including sanctions for noncompliance: provided, however, that, in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or supplier as a result of such direction, the contractor may request the State Highway Department to enter into such litigation to protect the interests of the State, and, in addition, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

APPENDIX B - TRANSFER OF PROPERTY

The following clauses shall be included in any and all deeds effecting or recording the transfer of real property, structures or improvements thereon, or interest therein from the United States.

(GRANTING CLAUSE)

NOW THEREFORE, the Department of Transportation, as authorized by law, and upon the condition that the State of Michigan, will accept title to the lands and maintain the project constructed thereon, in accordance with Title 23, United States Code, the Regulations for the Administration of the Department of Transportation and, also in accordance with and in compliance with all requirements imposed by or pursuant to Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Nondiscrimination in Federally-assisted programs of the Department of Transportation (hereinafter referred to as the Regulations) pertaining to and effectuating the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252; 42 U.S.C. 2000d to 2000d-4) does hereby remise, release, quitclaim and convey unto the State of Michigan all the right, title and interest of the Department of Transportation in and to said lands described Exhibit "A" attached hereto and made a part hereof.

(HABENDUM CLAUSE)*

TO HAVE AND TO HOLD said lands and interests therein unto the State of Michigan, and its successors forever, subject, however, the covenant, conditions, restrictions and reservations herein contained as follows, which will remain in effect for the period during which the real property or structures are used for a purpose for which Federal financial assistance is extended or for another purpose involving the provision of similar services or benefits and shall be binding on the State of Michigan, its successors and assigns.

The State of Michigan, in consideration of the conveyance of said lands and interests in lands, does hereby covenant and agree as a covenant running with the land for itself, its successors and assigns, that (1) no person shall on the grounds of race, color, national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination with regard to any facility located wholly or in part, on, over, or under such lands hereby conveyed (,) (and)*(2) that the State of Michigan shall use the lands and interests in lands so conveyed, in compliance with all requirements imposed by or pursuant to Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Nondiscrimination in Federally-assisted programs of the Department of Transportation – Effectuation of Title VI of the Civil Rights Act of 1964, and as said Regulations may be amended (,) and (3) that in the event of breach of any of the above-mentioned nondiscrimination conditions, the Department shall have a right to re-enter said lands and facilities on said land, and

the above described land and facilities shall thereon revert to and vest in and become the absolute property of the Department of Transportation and its assigns as such interest existed prior to this deed.

*Reverter clause and related language to be used only when it is determined that such a clause is necessary in order to effectuate the purpose of Title VI of the Civil Rights Act of 1964.

APPENDIX C - PERMITS, LEASES AND LICENSES

The following clauses shall be included in all deeds, licenses, leases, permits, or similar instruments entered into by the Michigan Department of Transportation, pursuant to the provisions of Assurance 7(a).

The grantee, licensee, lessee, permittee, etc., (as appropriate) for himself, his heirs, personal representative, successors in interest, and assigns, as a part of the consideration hereof, does hereby covenant and agree (in the case of deeds and leases, add, “as a covenant running with the land”) that in the event facilities are constructed, maintained, or otherwise operated on the said property described in this (deed, license, lease, permit, etc.) for a purpose for which a Department of Transportation program or activity is extended or for another purpose involving the provision of similar services or benefits, the (grantee, licensee, lessee, permittee, etc.) shall remain and operate such facilities and services in compliance with all other requirements imposed pursuant to Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Nondiscrimination in Federally-assisted programs of the Department of Transportation – Effectuation of Title VI of the Civil Rights Act of 1964, and as said Regulations may be amended.

(Include in licenses, leases, permits, etc.)*

That in the event of breach of any of the above nondiscrimination covenants, the Michigan Department of Transportation shall have the right to terminate the license, lease, permit, etc., and to re-enter and repossess said land and the facilities thereon, and hold the same as if said license, lease, permit, etc., had never been made or issued.

(Include in deeds)*

That in the event of breach of any of the above nondiscrimination covenants, the Michigan Department of Transportation shall have the right to re-enter lands and facilities hereon, and the above described lands and facilities shall thereupon revert to and vest in and become the absolute property of the State of Michigan Department of Transportation and its assigns.

*Reverter clause and related language to be used only when it is determined that such a clause is necessary in order to effectuate the purpose of the Title VI of the Civil Rights Act of 1964 and the Civil Rights Act of 1987.

APPENDIX D - TITLE VI COMPLAINT FORM

**CITY OF OWOSSO
TITLE VI COMPLAINT FORM**

Title VI of the Civil Rights Act of 1964 states that “No person in the United States shall on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefit of, or otherwise be subjected to discrimination in any program, service, or activity receiving federal assistance.”

This form may be used to file a complaint with the City of Owosso based on violations of Title VI of the Civil Rights Act of 1964. You are not required to use this form; a letter that provides the same information may be submitted to file your complaint. **Complaints should be filed within 180 days of the alleged discrimination. If you could not reasonably be expected to know the act was discriminatory within 180 day period, you have 60 days after you became aware to file your complaint.**

If you need assistance completing this form, please contact Donald D. Crawford by phone at 989-725-0568 or via e-mail at Donald.Crawford@ci.owosso.mi.us.

Name: _____ Date: _____

Street Address: _____

City: _____ State: _____ Zip: _____

Telephone: _____ (home) _____ (work)

Individual(s) discriminated against, if different than above (use additional pages, if needed).

Name: _____ Date: _____

Street Address: _____

City: _____ State: _____ Zip: _____

Telephone: _____ (home) _____ (work)

Please explain your relationship with the individual(s) indicated above: _____

Name of agency and department or program that discriminated:

Agency or department name: _____

Name of individual (if known): _____

Address: _____

City: _____ State: _____ Zip: _____

Date(s) of alleged discrimination:

Date discrimination began _____ Last or most recent date _____

ALLEGED DISCRIMINATION:

If your complaint is in regard to discrimination in the delivery of services or discrimination that involved the treatment of you by others by the agency or department indicated above, please indicate below the basis on which you believe these discriminatory actions were taken.

____ Race _____ Religion

____ Color _____ National Origin

____ Age _____ Sex

____ Disability _____ Income

Explain: Please explain as clearly as possible what happened. Provide the name(s) of witness(es) and others involved in the alleged discrimination. (Attach additional sheets, if necessary, and provide a copy of written material pertaining to your case).

Signature: _____ Date: _____

Please return completed form to: Donald D. Crawford, 301 W. Main St., Owosso, MI 48867; (phone) 989-725-0568 (fax) 989-725-0526 (e-mail): Donald.Crawford@ci.owosso.mi.us.

Note: *The City of Owosso prohibits retaliation or intimidation against anyone because that individual has either taken action or participated in action to secure rights protected by policies of the city. Please inform the person listed above if you feel you were intimidated or experience perceived retaliation in relation to filing this complaint.*

APPENDIX E - DETERMINE/DISTINGUISH SIGNIFICANT/NON-SIGNIFICANT EFFECTS

“Significant” requires considerations of both context and intensity:

- (a) *Context*. This means that the significance of an action must be analyzed in several contexts such as society as a whole (human, nation), the affected region, the affected interests, and the locality. Significance varies with the setting of the proposed action. For instance, in the case of a site-specific action, significance would usually depend upon the effects in the local area rather than in the world as a whole. Both short-and long-term effects are relevant.
- (b) *Intensity*. This refers to the severity of impact. Responsible officials must bear in mind that more than one agency may make decisions about partial aspects of a major action. The following should be considered in evaluating intensity:
 - (1) Impacts that may be both beneficial and adverse. A significant effect may exist even if, on balance, the effect would be beneficial.

“Non-significant effect” means no substantial change to an environmental component and this no material bearing on the decision-making process.

Scientific, technical, institutional, the public’s value, and the local economic conditions influence the meaning of significant effect.

If an alternative would provide a beneficial effect, then the alternative would cause no significant adverse effect. If an alternative would provide an adverse effect, the effect might be significant or the effect might be non-significant.

Determinations of “significant” and “non-significant” effects will be made by the City Manager.

APPENDIX F - PROGRAM COMPLIANCE/PROGRAM REVIEW GOALS FOR CURRENT PLAN YEAR

1. The City of Owosso's Title VI Plan will be communicated to each City Department Head who will review the plan with departmental employees. All City of Owosso employees will be trained or made aware of the Title VI and LEP policies and complaint procedures.
2. The City of Owosso's Title VI Plan will be published on the main page of the City's website, www.ci.owosso.mi.us within 90 days of approval.
3. Appendix A will be included in all City contracts as outlined in the Title VI Plan.
4. The language in Number 2 of the City's Title VI Assurances will be included in all solicitations for bids for work or material subject to the Regulations and in all proposals for negotiated agreements.
5. The procedure(s) for responding to individuals with Limited English Proficiency will be implemented.
6. A review of City facilities will be conducted in reference to compliance with the American Disabilities Act.
7. The following data will be collected and reviewed by the Title VI Coordinator and included, where appropriate, in the annual report submitted to MDOT.
 - a. **Boards and Commissions:** The number of vacancies; how vacancies are advertised and filled; the number of applicants; the representation of minorities will be evaluated.
 - b. **Public Meetings:** The number of open meetings; how meeting dates and times are communicated to the general public and to individuals directly affected by the meeting.
 - c. **Construction Projects:** The number of construction projects and minority contractors bidding and the number selected; verification that Title VI language was included in bids and contracts for each project.
 - d. **LEP Needs:** The number of requests for language assistance that were requested or required; the outcome of these requests.
 - e. **Complaints:** The number of Title VI complaints received; nature of the complaints; resolution of the complaints.
 - f. **Timeliness of Services:** The number of requests for services; amount of time from request to when service was delivered; number of requests denied.
 - g. **Right of Way/Eminent Domain:** The number of such actions and diversity of individual(s) affected.
 - h. **Program Participants:** Racial data of program participants where possible.

ⁱ The executive order verbatim can be found online at <http://www.usdoj.gov/crt/cor/Pubs/eolep.htm>.

ⁱⁱ Policy Guidance Concerning Recipients' Responsibilities to Limited English Proficient (LEP) Persons. Federal Register: December 14, 2005 (Volume 70, Number 239)

ⁱⁱⁱ The DOT has also posted an abbreviated version of this guidance on their website at <http://www.dotcr.ost.dot.gov/asp/lep.asp>.

^{iv} <http://www.dotcr.ost.dot.gov/asp/lep/asp>

^v Department of Justice Final LEP Guidelines, Federal Register June 18, 2002-Vol. 67-Number 117.



301 W. MAIN • OWOSSO, MICHIGAN 48867-2958 • (989) 725-0599

MEMORANDUM

DATE: December 12, 2013
TO: City Council
FROM: City Manager
RE: Unsold tax reverted properties

The state of Michigan has attempted to sell all tax reverted properties within the city of Owosso. The following did not sell at the second auction:

UN SOLD LOTS AVAILABLE TO THE CITY OF OWOSSO FROM THE STATE OF MICHIGAN

CITY OF OWOSSO	050-651-003-020	W 9' OF E 39' OF LOT 1 ALSO E 9' OF W 39' OF N 24' OF LOT 2 BLK 3 A L WILLIAMS ADDN
CITY OF OWOSSO	050-113-008-037	PT OF LOT 6 BLK 8 CITY ASSESSORS PLAT 3, BEG ON THE N LN OF LOT 6, 63.20 FT E FROM NW COR, TH CONT E ALG SAID N LN 80.26 FT, S 8.10 FT, TH W 79.66 FT, N 3.36 FT TO POB.
CITY OF OWOSSO	050-220-000-087	N 10' LOT 69 FOREST PARK ADD
CITY OF OWOSSO	050-750-000-025	UNIT 25, WOODLAND TRAILS CONDOMINIUM
CITY OF OWOSSO	050-750-000-042	UNIT 42, WOODLAND TRAILS CONDOMINIUM
CITY OF OWOSSO	050-750-000-041	UNIT 41, WOODLAND TRAILS CONDOMINIUM
CITY OF OWOSSO	050-750-000-033	UNIT 33, WOODLAND TRAILS CONDOMINIUM
CITY OF OWOSSO	050-750-000-032	UNIT 32, WOODLAND TRAILS CONDOMINIUM
CITY OF OWOSSO	050-750-000-031	UNIT 31, WOODLAND TRAILS CONDOMINIUM
CITY OF OWOSSO	050-750-000-030	UNIT 30, WOODLAND TRAILS CONDOMINIUM

CITY OF OWOSSO	050-750-000-023	UNIT 23, WOODLAND TRAILS CONDOMINIUM
CITY OF OWOSSO	050-750-000-018	UNIT 18, WOODLAND TRAILS CONDOMINIUM
CITY OF OWOSSO	050-750-000-007	UNIT 7, WOODLAND TRAILS CONDOMINIUM
CITY OF OWOSSO	050-750-000-006	UNIT 6, WOODLAND TRAILS CONDOMINIUM
CITY OF OWOSSO	050-750-000-005	UNIT 5, WOODLAND TRAILS CONDOMINIUM
CITY OF OWOSSO	050-750-000-004	UNIT 4, WOODLAND TRAILS CONDOMINIUM
CITY OF OWOSSO	050-750-000-003	UNIT 3, WOODLAND TRAILS CONDOMINIUM
CITY OF OWOSSO	050-750-000-002	UNIT 2, WOODLAND TRAILS CONDOMINIUM
CITY OF OWOSSO	050-750-000-001	UNIT 1, WOODLAND TRAILS CONDOMINIUM

The state law provides that on or before December 1 a list of all property not previously sold by the state shall be transferred to the city of Owosso. Owosso may object in writing to the transfer of one or more parcels of property on that list. On or before December 30 all property shall be transferred to the city, except those parcels of property to which the city objects. The city, village, or township may make the property available under the Urban Homestead Act, 1999 PA 127, MCL 125.2701 to 125.2709, or for any other lawful purpose.

If the city objects, the property is not transferred to the city and the property becomes the state's, title to the property shall vest in the land bank fast track authority created under section 15 of the land bank fast track act, 2003 PA 258, MCL 124.765.

The above listed properties did not sell at the second state auction in September. Most are in the Woodland Trails Condominium complex. At the sale one lot sold for \$400 and a couple for \$100.

During the past three years various alternatives have been considered as to how to solve the issues with the project as the streets and sewer are private. I would expect that in the future the city can rebuild the street and assess the lots. The city provides no maintenance or snow removal to the streets.

Looking at the larger picture for the lots listed here, and other properties the city owns, I recommend going through the land sale policy previously adopted to determine what ones the city wants to keep, and sell the rest. I would suggest an auction for I believe that local people would purchase many of these properties, but would not go to Lansing in midweek to bid on properties along with the big players.

The downside of accepting the lots will be maintaining the lots until sold.

RESOLUTION NO.

**RESOLUTION ACCEPTING THE TRANSFER OF ALL UNSOLD TAX REVERTED
PROPERTIES FROM THE STATE OF MICHIGAN TO THE CITY OF OWOSSO**

WHEREAS, the city of Owosso received from the state of Michigan a list of parcels of property in the city of Owosso foreclosed for unpaid property taxes pursuant to Public Act 123 of 1999; and

WHEREAS, under Section 78m(6) of said Act, being MCL 211.78m(6) the title to the listed parcels will be automatically transferred to the city of Owosso on December 30, 2013, unless the city objects to the transfer of all or any parcel before the transfer is made;

NOW, THEREFORE, BE IT RESOLVED the city of Owosso does not object to the transfer of title to the city of the following tax foreclosed parcels:

- | | |
|--------------------|--|
| 050-651-003-020-00 | W 9' OF E 39' OF LOT 1 ALSO E 9' OF W 39' OF N 24' OF LOT 2 BLK 3
A L WILLIAMS ADDN |
| 050-113-008-037-00 | PT OF LOT 6 BLK 8 CITY ASSESSORS PLAT 3, BEG ON THE N LN
OF LOT 6, 63.20 FT E FROM NW COR, TH CONT E ALG SAID N LN
80.26 FT, S 8.10 FT, TH W 79.66 FT, N 3.36 FT TO POB. |
| 050-220-000-087-00 | N 10' LOT 69 FOREST PARK ADD |
| 050-750-000-025-00 | UNIT 25, WOODLAND TRAILS CONDOMINIUM |
| 050-750-000-042-00 | UNIT 42, WOODLAND TRAILS CONDOMINIUM |
| 050-750-000-041-00 | UNIT 41, WOODLAND TRAILS CONDOMINIUM |
| 050-750-000-033-00 | UNIT 33, WOODLAND TRAILS CONDOMINIUM |
| 050-750-000-032-00 | UNIT 32, WOODLAND TRAILS CONDOMINIUM |
| 050-750-000-031-00 | UNIT 31, WOODLAND TRAILS CONDOMINIUM |
| 050-750-000-030-00 | UNIT 30, WOODLAND TRAILS CONDOMINIUM |
| 050-750-000-023-00 | UNIT 23, WOODLAND TRAILS CONDOMINIUM |
| 050-750-000-018-00 | UNIT 18, WOODLAND TRAILS CONDOMINIUM |
| 050-750-000-007-00 | UNIT 7, WOODLAND TRAILS CONDOMINIUM |
| 050-750-000-006-00 | UNIT 6, WOODLAND TRAILS CONDOMINIUM |
| 050-750-000-005-00 | UNIT 5, WOODLAND TRAILS CONDOMINIUM |
| 050-750-000-004-00 | UNIT 4, WOODLAND TRAILS CONDOMINIUM |
| 050-750-000-003-00 | UNIT 3, WOODLAND TRAILS CONDOMINIUM |
| 050-750-000-002-00 | UNIT 2, WOODLAND TRAILS CONDOMINIUM |
| 050-750-000-001-00 | UNIT 1, WOODLAND TRAILS CONDOMINIUM |

Auction Results Report - Leftover New Law Foreclosures

County	Jurisdiction	Local Par Num	Legal Desc	Sale Day	Sale Num	Min Bid	Purchase Price
SHIAWASSEE	CITY OF DURAND	020-13-014-000	CREEK POINTE ESTATES UNIT 14	09/19/13	411	\$100.00	\$100.00
SHIAWASSEE	CITY OF DURAND	020-13-001-000	CREEK POINTE ESTATES UNIT 1	09/19/13	412	\$100.00	\$100.00
SHIAWASSEE	CITY OF DURAND	020-52-006-003	CYRUS FAUBLE'S ADD. DURAND CITY LOT 3, BLK. 6. EX N 10 FT, ALSO, LOT 3 BLK 3 FAUBLES 2ND ADD.	09/19/13	413	\$100.00	\$2,000.00
SHIAWASSEE	CITY OF DURAND	020-58-002-002	D.B. HOLMES' ADD. - DURAND CITY LOT 2, BLK. 2. ALSO N 7.5 FT OF CLOSED ALLEY ADJTO SAID LOT.	09/19/13	414	\$100.00	\$1,200.00
SHIAWASSEE	CITY OF DURAND	020-44-030-006	SUB OF O.L. D OF DUR LD CO 2ND ADD. LOT 6 & E 18 FT OF LOT 7 BLK 30	09/19/13	415	\$100.00	\$1,000.00
SHIAWASSEE	CITY OF DURAND	020-44-027-001	SUB OF O.L. D OF DUR LD CO 2ND ADD. LOTS 1-2 BLK 27	09/19/13	416	\$100.00	\$2,800.00
SHIAWASSEE	CITY OF DURAND	020-20-003-005	J.C. BRANDS 2ND ADD. DURAND CITY LOT 5, BLK. 3.	09/19/13	417	\$100.00	\$13,500.00
SHIAWASSEE	CITY OF DURAND	020-72-001-010	M. V. RUSSELL'S ADD. DURAND CITY W 47 FT OF LOT 9, BLK. 1.	09/19/13	418	\$100.00	\$500.00
SHIAWASSEE	CITY OF DURAND	020-76-001-008	M.V. RUSSELL'S 3RD ADD. DURAND CITY LOT 8 BLK. 1	09/19/13	419	\$100.00	\$1,500.00
SHIAWASSEE	CITY OF DURAND	020-48-005-011	SUB OF O.L. F OF DUR LD CO 3RD ADD. LOTS 11 & 12. BLK 5	09/19/13	420	\$100.00	\$200.00
SHIAWASSEE	CITY OF DURAND	020-82-064-000	CITY OF DURAND, MISC DESCRIPTION SEC 15, T6N,R4E COM 796.29 FT W & 433 FT S OF CEN OF SEC TH S 100.95 FT E 124.33 FT N 100.95 FT TH W 124.33 FT TO BEG.	09/19/13	421	\$100.00	\$10,300.00
SHIAWASSEE	CITY OF LAINGSBURG	022-42-003-001	WEEK'S ADD BEG 59 FT N OF SE COR OF LOT 1, BLK 3 WEEK'S ADD, TH W 41 FT, TH N 39FT, TH W 25 FT TO W LN OF LOT 1, TH S TO N LN OF GRAND RIVER ST, TH SELY ALG NLYLN OF SD ST TO WLN OF CRUM ST, TH N TO BEG.	09/19/13	422	\$100.00	\$1,100.00
SHIAWASSEE	CITY OF OWOSSO	050-651-009-007	LOT 8 BLK 9 (EX AARR RW) A L WILLIAMS ADD	09/19/13	423	\$100.00	\$1,800.00
SHIAWASSEE	CITY OF OWOSSO	050-651-003-020	W 9' OF E 39' OF LOT 1 ALSO E 9' OF W 39' OF N 24' OF LOT 2 BLK 3 A L WILLIAMS ADDN	09/19/13	424	\$100.00	unsold
SHIAWASSEE	CITY OF OWOSSO	050-113-008-037	PT OF LOT 6 BLK 8 CITY ASSESSORS PLAT 3, BEG ON THE N LN OF LOT 6, 63.20 FT E FROM NW COR, TH CONT E ALG SAID N LN 80.26 FT, S 8.10 FT, TH W 79.66 FT, N 3.36 FT TO POB.	09/19/13	425	\$100.00	unsold
SHIAWASSEE	CITY OF OWOSSO	050-220-000-087	N 10' LOT 69 FOREST PARK ADD	09/19/13	426	\$100.00	unsold
SHIAWASSEE	CITY OF OWOSSO	050-220-000-079	LOT 84 FOREST PARK ADDITION	09/19/13	427	\$100.00	\$100.00
SHIAWASSEE	CITY OF OWOSSO	050-010-023-004	LOT 5 6 BLK 23 GEO T ABREYS WOODLAWN PARK ADD INCLUDING 1/2 CLOSED ALLEY	09/19/13	428	\$100.00	\$4,000.00
SHIAWASSEE	CITY OF OWOSSO	050-010-023-001	LOT 1 BLK 23 GEO T ABREYS WOODLAWN PARK ADD INCLUDING 1/2 CLOSED ALLEY	09/19/13	429	\$100.00	\$3,800.00
SHIAWASSEE	CITY OF OWOSSO	050-010-003-015	LOTS 26 & 27 BLK 3 GEO T ABREYS WOODLAWN ADD INCL 1/2 CLSD ALLEY	09/19/13	430	\$100.00	\$7,100.00
SHIAWASSEE	CITY OF OWOSSO	050-391-000-015	W 1/4 OF LOT 10 & E 1/2 LOT 11 J H LAVEROCKS SUBDIV OUTLOT 5 OF ORIGINAL PLAT	09/19/13	431	\$100.00	\$5,000.00
SHIAWASSEE	CITY OF OWOSSO	050-602-014-008	LOT 10 & E 1/2 LOT 9, INC ADJ CLOSED ALLEY & E 1/2 LOT 8 INC 1/2 ADJ CLSD ALLEY.BLK 14 M L STEWART & CO'S 2ND ADD	09/19/13	432	\$100.00	\$800.00
SHIAWASSEE	CITY OF OWOSSO	050-602-012-011	LOTS 10 & 11 BLK 12 M L STEWART & CO'S 2ND ADD INCLUDING 1/2 CLOSED ALLEY	09/19/13	433	\$100.00	\$12,200.00
SHIAWASSEE	CITY OF OWOSSO	050-601-000-081	E 12' OF N 58' OF W 1/2 OF LOT 10 M L STEWART & CO'S ADDN	09/19/13	434	\$100.00	\$100.00
SHIAWASSEE	CITY OF OWOSSO	050-420-004-003	LOTS 7 8 BLK 4 MAPLE RIDGE PARK RE SUB DIV KEYTES ADD	09/19/13	435	\$100.00	\$400.00
SHIAWASSEE	CITY OF OWOSSO	050-420-003-017	LOTS 27 28 (EX E 70') BLK 3 MAPLE RIDGE PARK RE SUBDIV KEYTES ADD	09/19/13	436	\$100.00	\$2,500.00
SHIAWASSEE	CITY OF OWOSSO	050-750-000-042	UNIT 42, WOODLAND TRAILS CONDOMINIUM	09/19/13	437	\$100.00	unsold
SHIAWASSEE	CITY OF OWOSSO	050-750-000-041	UNIT 41, WOODLAND TRAILS CONDOMINIUM	09/19/13	438	\$100.00	unsold
SHIAWASSEE	CITY OF OWOSSO	050-750-000-033	UNIT 33, WOODLAND TRAILS CONDOMINIUM	09/19/13	439	\$100.00	unsold
SHIAWASSEE	CITY OF OWOSSO	050-750-000-032	UNIT 32, WOODLAND TRAILS CONDOMINIUM	09/19/13	440	\$100.00	unsold
SHIAWASSEE	CITY OF OWOSSO	050-750-000-031	UNIT 31, WOODLAND TRAILS CONDOMINIUM	09/19/13	441	\$100.00	unsold
SHIAWASSEE	CITY OF OWOSSO	050-750-000-030	UNIT 30, WOODLAND TRAILS CONDOMINIUM	09/19/13	442	\$100.00	unsold
SHIAWASSEE	CITY OF OWOSSO	050-750-000-025	UNIT 25, WOODLAND TRAILS CONDOMINIUM	09/19/13	443	\$100.00	\$100.00
SHIAWASSEE	CITY OF OWOSSO	050-750-000-024	UNIT 24, WOODLAND TRAILS CONDOMINIUM	09/19/13	444	\$100.00	\$400.00

Auction Results Report - Leftover New Law Foreclosures

County	Jurisdiction	Local Par Num	Legal Desc	Sale Day	Sale Num	Min Bid	Purchase Price
SHIAWASSEE	CITY OF OWOSSO	050-750-000-023	UNIT 23, WOODLAND TRAILS CONDOMINIUM	09/19/13	445	\$100.00	\$200.00
SHIAWASSEE	CITY OF OWOSSO	050-750-000-018	UNIT 18, WOODLAND TRAILS CONDOMINIUM	09/19/13	446	\$100.00	unsold
SHIAWASSEE	CITY OF OWOSSO	050-750-000-007	UNIT 7, WOODLAND TRAILS CONDOMINIUM	09/19/13	447	\$100.00	unsold
SHIAWASSEE	CITY OF OWOSSO	050-750-000-006	UNIT 6, WOODLAND TRAILS CONDOMINIUM	09/19/13	448	\$100.00	unsold
SHIAWASSEE	CITY OF OWOSSO	050-750-000-005	UNIT 5, WOODLAND TRAILS CONDOMINIUM	09/19/13	449	\$100.00	unsold
SHIAWASSEE	CITY OF OWOSSO	050-750-000-004	UNIT 4, WOODLAND TRAILS CONDOMINIUM	09/19/13	450	\$100.00	unsold
SHIAWASSEE	CITY OF OWOSSO	050-750-000-003	UNIT 3, WOODLAND TRAILS CONDOMINIUM	09/19/13	451	\$100.00	unsold
SHIAWASSEE	CITY OF OWOSSO	050-750-000-002	UNIT 2, WOODLAND TRAILS CONDOMINIUM	09/19/13	452	\$100.00	unsold
SHIAWASSEE	CITY OF OWOSSO	050-750-000-001	UNIT 1, WOODLAND TRAILS CONDOMINIUM	09/19/13	453	\$100.00	unsold
SHIAWASSEE	TOWNSHIP OF BENNINGTON	010-09-100-008	SEC 9, T6N, R2E VACATED PENN CEN RR R/WY ACROSS NW 1/4	09/19/13	454	\$100.00	unsold
SHIAWASSEE	TOWNSHIP OF BENNINGTON	010-14-100-005-03	SEC 14, T6N, R2E PT OF NW 1/4: COM N88°23'00"E 655.05 FT (ALSO REC 655.32 FT) & S00°44'00"E ON E LN OF SLY EXT OF FORREST HILLS SUB 1100 FT & N89°16'00"E 50 FT FROM NW COR OF SEC, TH CONT N89°16'00"E 338 FT, TH S12°27'49"E 155 FT, TH S10°18'03"W 95 FT, TH S89°16'00"W 401.33 FT, TH N00° 44'00"W 50 FT, TH N13°38'53"E 201.31 FT TO BEG EX COM AT NW COR OF SEC, TH N88° 23'E 655.05 FT TO STAKE AT NE COR OF FORREST HILLS SUB & RUN TH S00°44'E ON W LN OF E 1/2 OF W 1/2OF NW 1/4 & E LN OF SUB 1295 FT TO PT OF BEG, TH N89°16'E 185 FT, TH S14°33'11"W 51.83 FT, TH S89°16"W 171.33 FT TO STAKE OFFSET S89°16"W 2 FT FROM TRUE COR, TH N00°44"W ON W LN OF E 1/2 OF W 1/2 OF NW 1/4 50 FT TO BEG	09/19/13	455	\$100.00	\$700.00
SHIAWASSEE	TOWNSHIP OF BENNINGTON	010-15-400-001-05	SEC 15, T6N, R2E PT OF SE 1/4: COM AT PT WHICH IS N00°42'55"W 690.60 FT & S90°00'00"W 12.79 FT & N46°11'41"W 118.36 FT & S88°18'06"W 87.16 FT & S88°19'21"W 141.83 FT & S84°51'44"W 51.16 FT FROM SE COR OF SEC, TH ON N'LY R/WYLN OF BROOKSIDE LANE ON CURVE TO LEFT, HAVING RADIUS OF 423.41 FT, CENTRAL ANGLE OF 26°32'48" & CHORD BEARING & DISTANCE OF S68°07'14"W 194.43 FT, TH N20°48'36"W 220.70 FT, N00°42'55"W 198.30 FT TO TRAVERSE LN ALG S'LY SHORE OF SPRINGBROOK LAKE, TH ON SD TRAVERSE LN THE FOLLOWING THREE COURSES: N70°23'13"E 101.34 FT & N73°57'15"E 73.97 FT & S53°46'43"E 166.09 FT TO TERM OF SD TRAVERSE LN, TH S00°42'55"E 154.62 FT & S17°05'52"W 140.03 FT TO BEG EX COM AT PT WHICH IS S88°19'14"W ON S SEC LN 36 FT & N00°42'55"W 353 FT & S88°19'07"W 248.89 FT & S67°19'14"W 120.74 FT & S46°19'14"W 66 FT & N43°40'46"W 66 FT & N22°40'46"W 133.31 FT & N00°43'04"W 221.11 FT & N27°16'49"W 28.83 FT & N20°07'11"W 83.28 FT FROM SE COR OF SEC, TH N20°48'36"W 159.03 FT, N00°42'55"W 198.30 FT TO TRAVERSE LN ALG S'LY BANK OF HIGHLAND LAKE, TH ON SD TRAVERSE LN THE FOLLOWING 3 COURSE: N75°21'24"E 165 FT & S53°03'50"E 106.23 FT & S68°56'47"E 60 FT TO TERMINUS OF SDTRAVERSE LN, TH S00°42'55"E 154.62 FT, TH S33°19'04"W 177.89 FT, TH ON CURVE TO LEFT, HAVING CENTRAL ANGLE OF 152°47'18", RADIUS OF 75 FT & CHORD BEARING & DIST OF S90°00'00"W 145.79 FT TO BEG	09/19/13	456	\$100.00	\$300.00
SHIAWASSEE	TOWNSHIP OF CALEDONIA	007-46-005-029	EVELETH'S SUB. CALEDONIA TWP. LOT 29 & W 1/2 OF LOT 30 BLK 5	09/19/13	457	\$100.00	\$100.00
SHIAWASSEE	TOWNSHIP OF CALEDONIA	007-73-036-001	LAKE LESLIE CONDOMINIUM ASSOCIATION, PHASE II. - CALEDONIA TWP UNIT 36A	09/19/13	458	\$100.00	\$100.00
SHIAWASSEE	TOWNSHIP OF CALEDONIA	007-73-029-001	LAKE LESLIE CONDOMINIUM ASSOCIATION, PHASE II. - CALEDONIA TWP UNIT 29A	09/19/13	459	\$100.00	\$100.00
SHIAWASSEE	TOWNSHIP OF HAZELTON	004-05-400-003	SEC. 5, T8N, R4E. COM ON E SEC LN 150 FT N OF SE COR OF SEC, TH W 232 FT, N 125 FT, E 232 FT, TH S 125 FT TO BEG.	09/19/13	460	\$100.00	\$700.00
SHIAWASSEE	TOWNSHIP OF HAZELTON	004-05-400-002	SEC. 5, T8N, R4E. COM AT SE COR OF SEC, TH W 232 FT, N 150 FT, E 232 FT TO SEC LN, TH S 150 FT TO BEG.	09/19/13	461	\$100.00	\$100.00
SHIAWASSEE	TOWNSHIP OF MIDDLEBURY	005-21-200-004	SEC 21, T7N, R1E A PARCEL OF LAND 120 FT WIDE E-W OFF W END OF THAT PART OF E 1/2 OF NE 1/4 OF NE 1/4 LYING NLY OF MIDDLEBURY CO DRAIN	09/19/13	462	\$100.00	\$100.00

75.25'
116
66'

66'

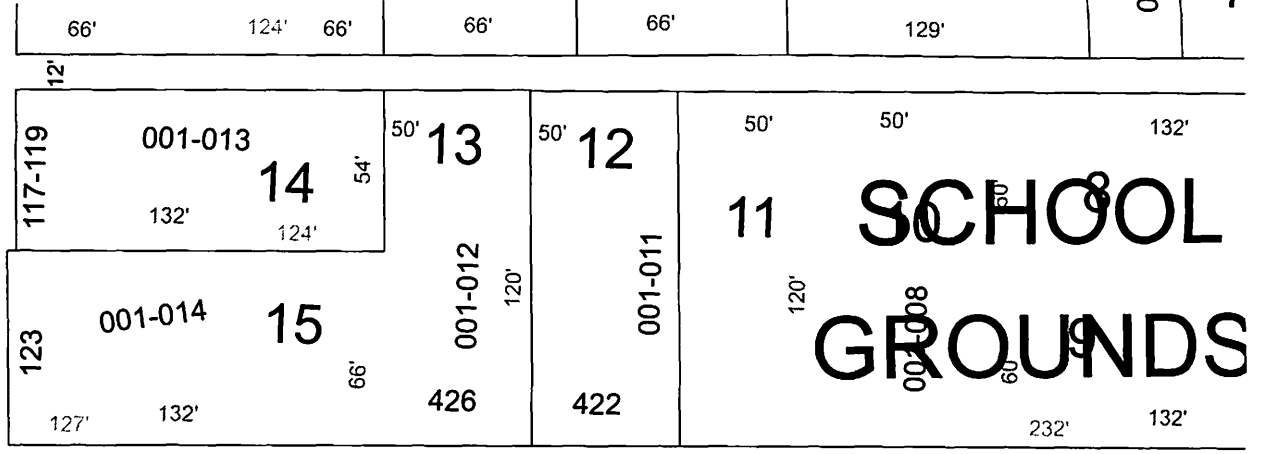
202
206
210
214
210
1-006
66'

66'

302
308-310

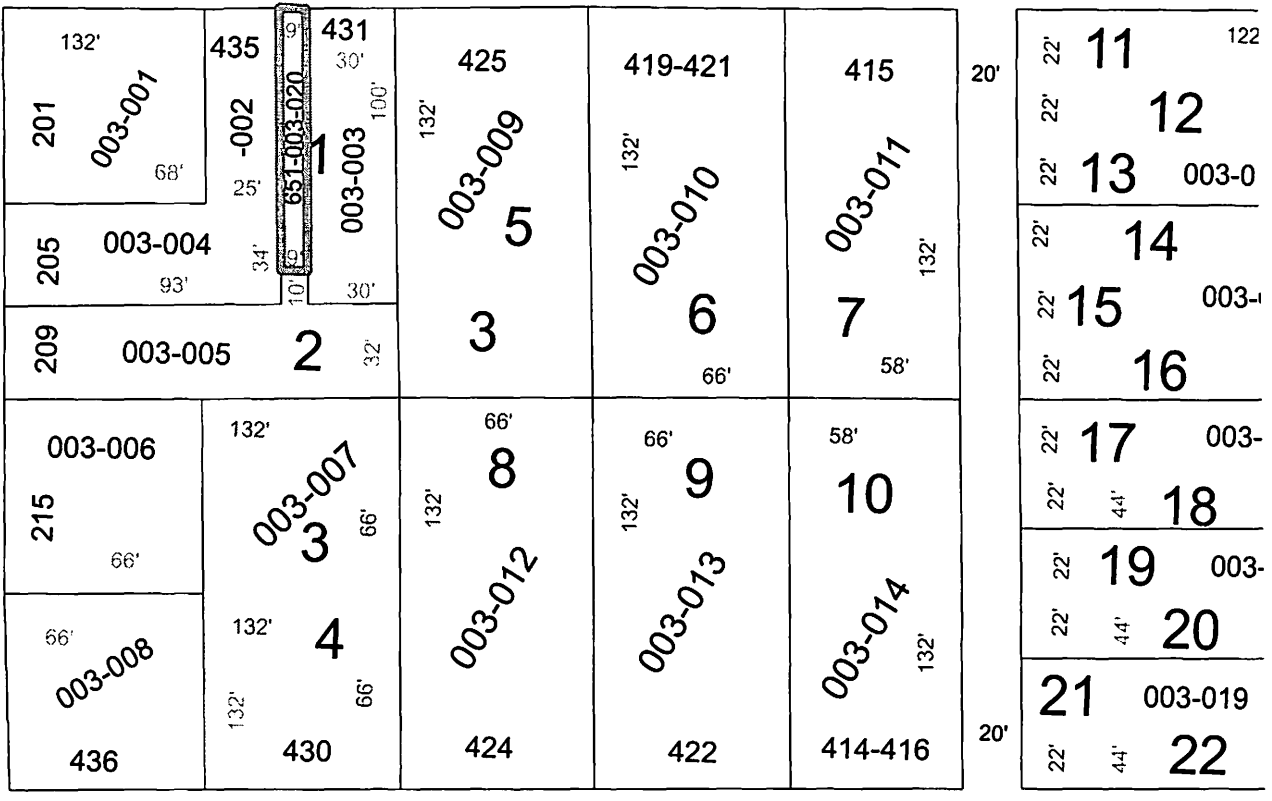
S. SHIAWASSEE ST.

66'



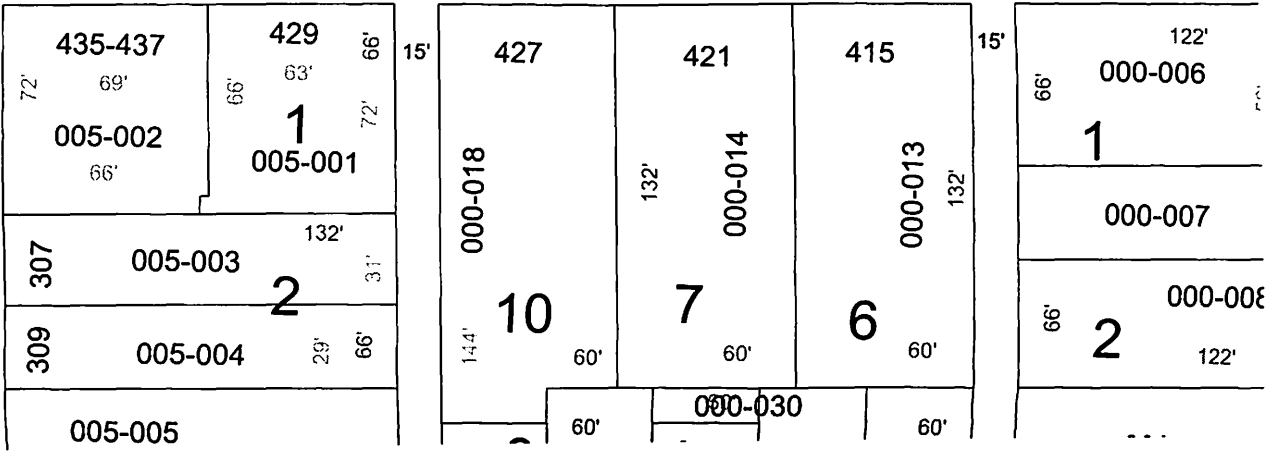
66'

CLINTON ST.

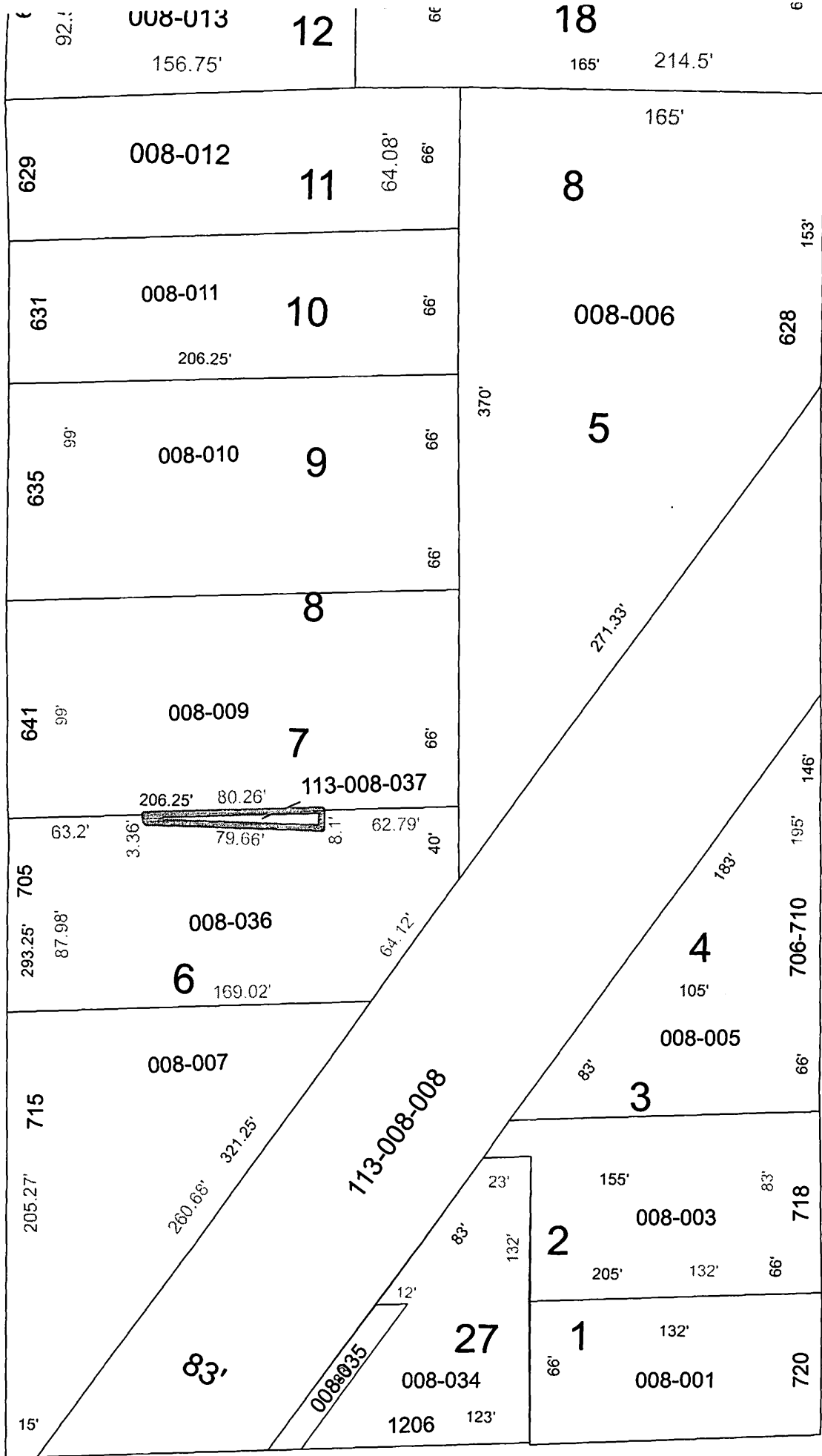


66'

GENESEE ST.



MARTIN ST



132'
630'
634'
638'
642'
706'
706'
111'
5'
716'
75'
70'
49.5'

66'

W STEWART ST

23 50'	22 50'	21 50'	20 50'	19 50'	18 50'	17 50'	16 50'	15 50'	14 50'	13 50'
26 000-025 1620	27 100'	28 000-027 1616	29 132' 000-029 1610	30 100'	31 000-030 1608	32 75' 000-031 1606	33 75'	34 132' 000-032 1602	35 000-033 1600	36 000-034 1520

YOUNGS ST.

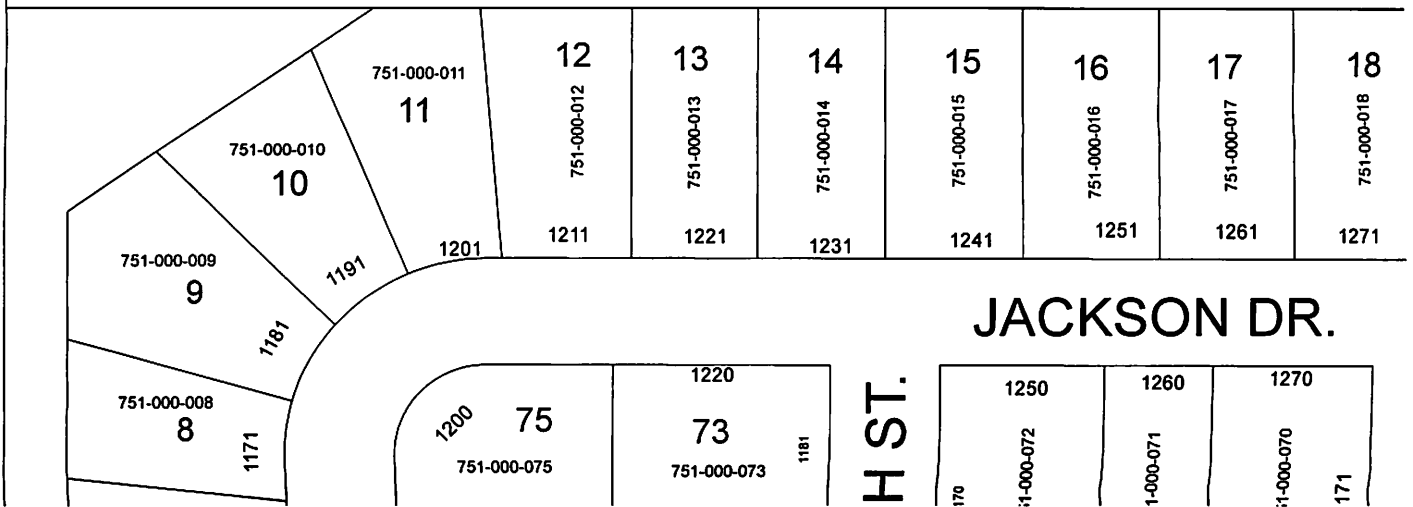
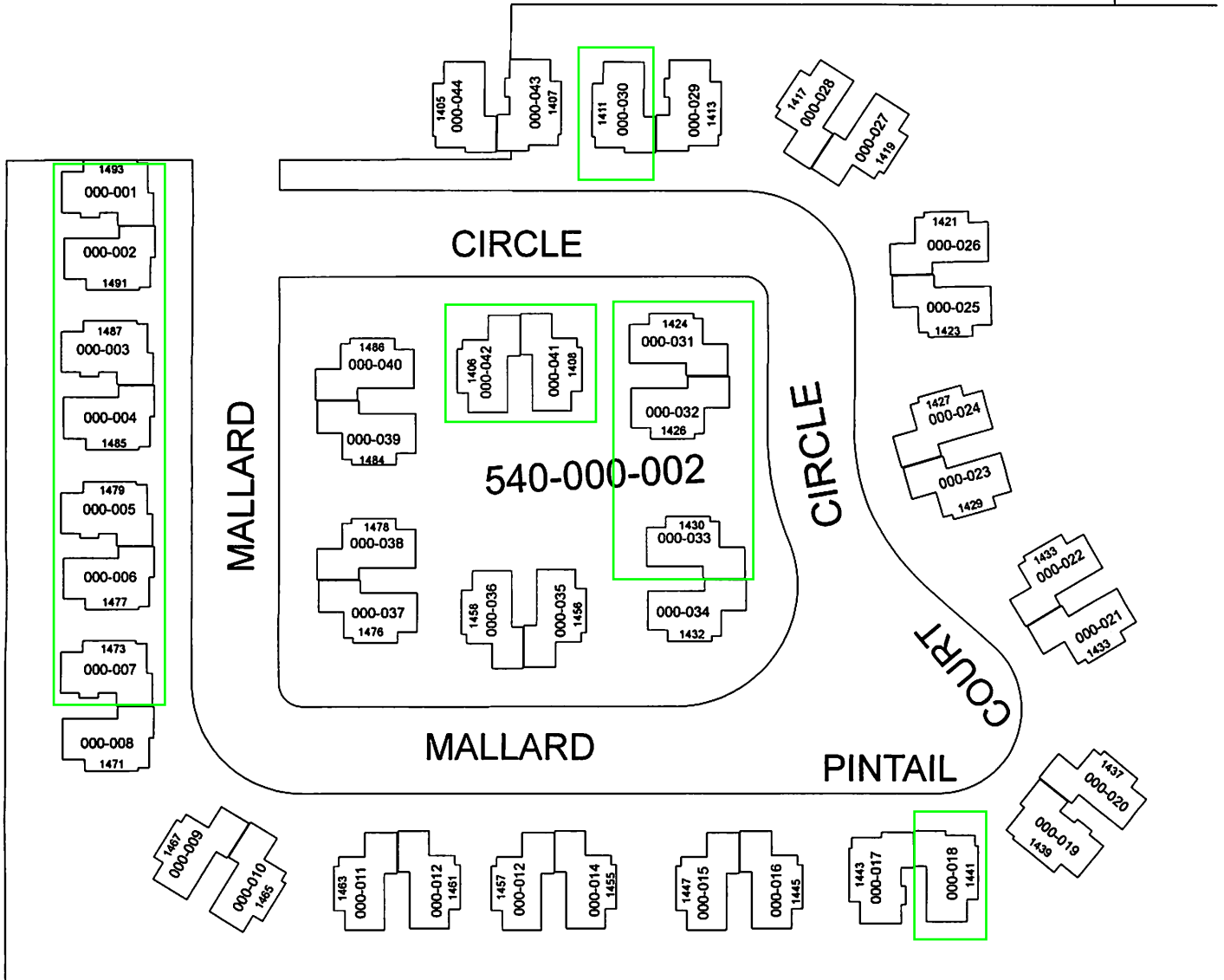
1613 131.5'	1607 55.5'	1603 65'	1601 50'	1511 50'
000-065 144.5'	000-063 132'	000-062 142'	000-061 35'	000-060 132'
66 51.7'	65 50'	64 50'	63 50'	62 50'
131.5'	000-087	000-067 122'	000-068 210	000-059 50'
85'	75'	132'	132'	132'
546-000-043 92.05'	546-000-041 113.59'	000-066 47.9'	70 1610	71 1603
1634 15' 77.70'	1624 77'	1616 100'	72 100'	73 1506

LILLIAN ST. 50'

1633 749-000-002	1623 740-000-001	1609 46.5'	1611 50'	1603 50'	1601 50'	1507 50'	1505 50'
000-077 120.6'	000-076 120.39'	000-075 120.6'	000-074 120.39'	000-073 120.39'	000-072 120.39'	000-071 120.39'	000-070 120.39'
82 44.3'	81 127.3'	80 50.45'	79 50.45'	78 50.45'	77 50.45'	76 50.45'	75 50.45'
96.5'	50'	143.7'	151.9'	160.1'	168.2'	176.4'	184.6'

66'

N. GOULD ST.



ORDINANCE NO. ____

**AN ORDINANCE AMENDING CHAPTER 5, ANIMALS OF
THE CODE OF ORDINANCES OF THE CITY OF OWOSSO, MICHIGAN
PERTAINING TO DOGS AND CATS
INCLUDING LICENSING, CONFINEMENT, SANITATION, AND IMPOUNDMENT**

WHEREAS, the city of Owosso, Michigan (city) desires to enhance the protection of life and property in the city by regulating animals, specifically dogs and cats, and by providing for issuance of licenses;

WHEREAS, the *Code of Ordinances of the City of Owosso, Michigan* currently regulates animals and provides that Shiawassee County shall handle licensing and impoundment, which is no longer the case; and

WHEREAS, the city desires to repeal sections of the existing Chapter 5 of the *Code of Ordinances of the City of Owosso, Michigan* and replace with new sections.

NOW, THEREFORE, BE IT ORDAINED by the city council of the city of Owosso, Michigan that Chapter 5, Animals, be amended as follows:

SECTION 1: That Article II, which reads as follows, be deleted:

ARTICLE II. DOGS*

~~Sec. 5-26. Definitions.~~

~~The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:~~

~~Dog pound or pound means any facility used by the county dog warden for the confinement or care of animals within the county.~~

~~Owner, when applied to the proprietorship of a dog, shall include every person having a right of property in such dog, and every person who keeps or harbors such dog or has it in his or her care, and every person who permits such dog to remain in or about any premises occupied by him or her.~~

~~Reasonable control shall mean keeping the dog on a leash other than while upon owner's property, unless the dog is confined in a closed automobile or shipping receptacle.~~

~~(Code 1977, § 9.141)~~

~~Gross references: Definitions and rules of construction generally, § 1-2.~~

~~Sec. 5-27. Running at large.~~

~~No person owning any dog, four (4) months of age or over, shall permit such dog to be at large at any time in the city in violation of any of the following restrictions:~~

~~(1) No person shall permit any vicious dog of which he or she is the owner to be unconfined unless securely muzzled and led by a leash. Any dog shall be deemed vicious which has bitten a person or domestic animal without molestation, or, which, by its actions gives indication that it is liable to bite any person or domestic animal without molestation.~~

~~(2) No person who is in the ownership of any female dog shall permit or allow such female dog to go beyond the premises of such owner when the dog is in heat.~~

~~(3) No person who is the owner of any dog shall permit it to be unconfined unless under the reasonable control of some person.~~

~~(4) No person who is the owner of any dog shall permit it to be unconfined at any time unless licensed as required by law and unless wearing its license tag and evidence of rabies immunization.~~

~~(Code 1977, § 9.142(1--4))~~

~~Gross references: Streets, sidewalks and other public places, Ch. 29.~~

Sec. 5-28. Noise restriction.

No person shall own any dog which by loud or frequent or habitual barking, yelping or howling, shall unreasonably annoy or disturb the quiet, comfort or repose of persons in the vicinity.

(Code 1977, § 9.142(5); Ord. No. 679, § 1, 9-5-06)

Cross references: Noise control generally, § 18-86 et seq.

Sec. 5-29. Seizure, impoundment.

Any dog which is in violation of any section of this article may be seized and impounded by the dog warden or any police officer of the city, or authorized city employee.

(Code 1977, § 9.143)

Sec. 5-30. Rabies control.

(a) Surrender for observation. Any person who shall have in his or her possession a dog which has contracted rabies or which has been subjected to the same or which is suspected of having rabies or which has bitten any person, shall upon demand of the dog warden, the police department or the health officer, produce and surrender up such dog to be held for observation.

(b) Exposure to rabies; notice. It shall be the duty of any person owning or harboring a dog which has been attacked or bitten by another dog or other animal showing the symptoms of rabies, immediately to notify the police department of his or her possession of such dog.

(c) Quarantine order. Any dog that has bitten a person or animal will be quarantined for a period of ten (10) days. The owner, or his or her representative, will receive a quarantine order and such animal will be kept securely confined within a building or enclosure so as to prevent it from coming into contact with any other person or any other animal. It shall not be removed for any reason, during this period, without permission. Failure to comply with this order may result in immediate impoundment at the owner's expense.

(Code 1977, §§ 9.144--9.146)

State law references: Rules for control of rabies and the disposition of nonhuman agents carrying disease, including rabid animals, MCL 333.5111, MSA 14.15(5111).

Sec. 5-31. Released from pound.

No dog shall be released from the pound unless the owner or persons entitled to claim the same shall pay the fees established by the county dog department. If the dog was impounded by any police officer or other authorized employee of the city, the owner shall pay the additional sum to the city to reimburse for said expense as prescribed by resolution of the council.

(Code 1977, § 9.147)

Sec. 5-32. Responsibility for animal wastes.

No person shall keep a dog on leash or maintain a stationary dog house or kennel within sixty (60) feet of a neighboring residence. No person shall allow animal waste to accumulate for more than forty-eight (48) hours on the ground in the open air. No person walking a dog shall knowingly allow it to deposit its feces on property not belonging to that person, and shall clean up after said dog in case such incident does occur.

(Code 1977, § 9.148)

SECTION 2: That Article II, which reads as follows, shall be added:

Chapter 5 Animals--Dogs and Cats

Sec. 5-26. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Animal means any living vertebrate creature, domestic or wild, other than man.

Confined structure means an escape-proof building, house, or other enclosure that keeps the dog or cat away from other animals and the public.

Cat means all members of the family Felidae.

Dog means all members of the family Canidae.

Dog exercise areas are city designated fenced enclosed facilities owned or operated by the city specifically intended for dogs to acquire owner/custodian supervised "off lease" exercise.

Owner, when applied to the proprietorship of a dog or cat, shall include every person having a right of property in such dog or cat, every person who keeps or harbors such dog or cat has it in his or her care, and every person who permits such dog or cat to remain in or about any premises occupied by him or her.

Reasonable control means keeping:

- (1) A dog upon a leash not exceeding six (6) feet in length held by a person, or within a closed vehicle, or cage, or shipping container when located upon any property other than that owned or controlled by the owner of the animal.
- (2) A dog within an enclosed yard or within a side or rear yard as defined in Chapter 38, Zoning, of this code, equipped with an operating electrified invisible fence designed to confine animals.

Sec. 5-27. - Duty to keep under reasonable control.

No owner shall take or permit a dog to leave the owner's property or property under the owner's control unless the dog is under the owner's reasonable control.

Sec. 5-28. - Responsibility for damages.

Every owner of a dog or cat shall be liable for damages for any and all injuries to person or property caused by such dog or cat, to be determined and collected in appropriate civil proceedings, and nothing in this article shall be construed to impose any liability upon the city, its agents or employees, for damages caused by such dog or cat.

Sec. 5-29. - Barking, howling dog or cat.

No person shall harbor or keep any dog or cat which by loud, frequent or habitual barking, yelping, howling or other sound, shall cause a serious annoyance to the neighborhood.

Sec. 5-30 - Vicious dog or cat.

No person shall own or harbor a fierce or vicious dog or cat, or a dog or cat that has been bitten by any animal known to have been afflicted with rabies. All dogs or cats found to be vicious, and all rabid dogs or cats, shall be destroyed and all associated costs charged to the owner, unless otherwise disposed of by the owner thereof.

Sec. 5-31 - Confining for observation.

(a) Any person who shall have in his or her possession a dog or cat which has contracted rabies, which has been subjected to the same, or which is suspected of having rabies or which has bitten any person shall upon demand of the department of public safety or of the health officer, produce and surrender up such dog or cat to the department of public safety or the health department to be held in a kennel for treatment and observation for a period of at least ten (10) days.

(b) In lieu of such delivering up of such dog or cat as aforesaid, such person shall have the option of delivering such dog or cat to an approved kennel, there to be held for treatment and observation for such ten-day period, and such person shall furnish to the department of public safety written evidence that the dog or cat has been so delivered, provided that if such dog or cat be confined in a private kennel, such confinement shall be at the sole expense of the owner of the dog or cat, and without expense or risk on the part of the city. If the dog or cat is kept in a city-selected kennel, the owner shall be liable for the board and all associated costs for his or her dog or cat.

(c) Any dog or cat or other animal that has bitten a person shall be held in confinement for a period of at least ten (10) days from the date the person was bitten. If the animal dies during the ten-day period of confinement, the head shall be sent to a laboratory for examination for evidence of rabies. Reports are to be made in triplicate, and a copy is to be sent to:

- (1) The owner of the dog or cat;
- (2) The department of public safety;
- (3) The county board of health.

Forms are provided by the county health department.

State law reference— Persons bitten by dogs, MCL 287.351; rules for control of rabies and the disposition of nonhuman agents carrying disease, including rabid animals, MCL 333.5111.

Sec. 5-32 - When bitten by another dog or cat.

It shall be the duty of any person owning or harboring a dog or cat which has been attacked or bitten by another dog or cat or other animal showing symptoms of rabies to immediately notify the department of public safety or the county health department that such person has such dog or cat in possession, and such person shall comply with all lawful orders and requirements of the department of public safety and the county health department.

Sec. 5-33. - Destruction of vicious dog or cat.

Whenever a dog or cat is brought to the pound for having bitten a person, the department of public safety may, if deemed necessary and advisable, after holding such dog or cat a sufficient length of time to meet the requirements of the county health department for investigation, cause such dog or cat to be destroyed as a vicious dog or cat. Unless waived in writing, notice of intent to so destroy such dog or cat shall be given to the owner, if known, and the owner shall have forty-eight (48) hours in which to seek a district court review of the department of public safety's order for the destruction of such dog or cat.

Sec. 5-34. - Quarantine.

The county health department is hereby authorized to require that any dog or cat be quarantined, or that a quarantine be established in the city for any defined period, when in its opinion such measures are necessary in order to protect the health of the inhabitants of such city.

Sec. 5-35. - Violation notices.

All members of the department of public safety of the city and any persons designated as an animal control officer for the enforcement of this article are hereby empowered and authorized, upon witnessing violations, where it is impractical or impossible to impound the dog or cat, to issue to the owner of the dog or cat a written notice of such violation. The owner of such dog or cat may, within seventy-two (72) hours, present such notice to the district court and there pay the penalties which would have been imposed had such dog or cat been impounded, with the exception that only the minimum charge for board of such dog or cat shall be made. If the owner of such dog or cat shall fail to appear within the seventy-two-hour period, the person issuing such notice shall forthwith file a complaint in the district court and secure a warrant for the arrest of the owner of such dog or cat, and all further proceedings shall be held in

accordance with the rules and practice of the court. Payment of any penalty in accordance with the provisions of this section shall be deemed full satisfaction for such violation.

Sec. 5-36. - Repeated violations.

If any person shall have violated this article more than twice within any calendar year, it shall be the duty of the person witnessing any subsequent violation to file a complaint in the district court for the city and such owner shall not be permitted to settle subsequent violations by payment of impounding fees.

Sec. 5-37. - Sanitation.

No owner, as defined in this article, of any dog shall cause, suffer, or allow a dog to soil, defile, defecate or commit any nuisance on any public thoroughfare, sidewalk, passageway, bypass, play area, park, or any other place where people congregate or walk, or upon any public property whatsoever, or upon any private property without the permission of the owner of said property unless:

- (1) The owner of such dog shall immediately remove all droppings deposited by such dog by any sanitary method. The owner shall possess a container of sufficient size to collect and remove the above-mentioned droppings and exhibit the container, if requested, to any official empowered to enforce this article.
- (2) The droppings removed from the aforementioned areas shall be disposed of by the dog's owner in a sanitary method on the property of the owner.

Secs. 5-38—5-39. - Reserved

Sec. 5-40. - License required.

It shall be unlawful for any person to own, possess or harbor any dog six (6) months old or over in the city unless the dog is licensed as provided in this division or to own, harbor or possess any dog six (6) months old or over that does not at all times when outside of a confined structure wear a collar or harness with a suitable tag attached as provided in this division. The license shall be kept in the possession of the owner as defined in this article.

It shall be unlawful for any person to own, possess or harbor any cat six (6) months old that is allowed to freely roam outside a confined structure unless the cat is licensed as provided in this division or to own, harbor or possess any cat six (6) months old or over that does not at all times when outside of a confined structure wear a collar or harness with a suitable tag attached or ear tattoo as provided in this division. The license shall be kept in the possession of the owner as defined in this article.

Sec. 5-41. - Rabies immunization prerequisite to issuance.

All dogs or cats shall be immunized against rabies before any license under this division is issued.

Sec. 5-42. - License application.

It shall be the duty of the owner of any dog or cat that is required to be licensed to file with the city an application for a license, setting forth the full name and residence of the applicant, the breed, sex, age and color of the dog or cat, and such other information as is required. The applicant shall also present to the city proof of vaccination of the dog or cat against rabies by a certificate of vaccination for rabies with a vaccine licensed by the United States Department of Agriculture and signed by an licensed veterinarian.

Sec. 5-43. - Applications due.

Any person becoming the owner of any dog or cat six (6) months old or over which has not already been licensed by the city, or any person owning a dog or cat which becomes six (6) months old, shall forthwith

apply for and secure a license for such dog or cat, which license shall be issued without penalty, provided that the application be made within thirty (30) days after the applicant has acquired such dog or cat or after such dog or cat has reached the age of six (6) months.

Sec. 5-44. - License fees.

For each license applied for, the applicant shall at the time pay a license fee as prescribed by resolution of the council. In case of loss, duplicates of any tags shall be issued at the expense of the applicant.

Sec. 5-45. - Issuance of license and tag; conditions.

Upon receipt of such application, together with the certificate of immunization and the license fees above provided, the city shall issue to the applicant a license for such dog for one, two or three years and at the same time deliver to the applicant a suitable tag bearing a serial number, together with the words "License, City of Owosso." Such tag shall be attached to the collar harness upon the dog for which the same is issued, and shall be worn by such dog at all times, and no person shall remove any license tag from any dog without the consent of the owner, or the person to whom the license was issued. Such tag shall be nontransferable, and shall not be used on the collar or harness of any dog or cat other than that of the dog or cat for which such tag was issued.

Cats that are allowed to roam shall be similarly licensed but shall not be required to wear a collar or harness when kept inside a confined structure. The license shall be kept in the possession of the owner as defined in this article.

Sec. 5-46. - Term.

All licenses issued under the terms of this division shall be valid and operative for a term beginning the thirty days following the rabies vaccination in the calendar year for which such license is issued and terminating one, two or three years thereafter.

Secs. 5-47—5-49. - Reserved

Sec. 5-50. - Regulation of kennels.

Dogs or cats in kennels shall not be taken therefrom for any purpose, unless the same have been properly immunized as provided in this article. Where dogs or cats in kennels have been properly immunized, and a kennel license attached is to a collar or harness on such dog or cat, the same may be taken outside the limits of the kennel temporarily, and in leash, or may be transported in enclosed conveyances temporarily for purposes of breeding, trial, show or sale.

Sec. 5-51. - Required.

No person shall own or operate any dog or cat kennel in the city without having first secured a license for it. For purposes of this article, any person who keeps more than three (3) dogs and/or (3) cats that are six (6) months old or over on any one (1) property in the city shall be deemed to be operating a dog or cat kennel. No such kennel shall be operated or maintained except in a district where permitted by Chapter 38.

Sec. 5-52. - Kennel application.

Any person who shall keep or operate a kennel shall, in lieu of the individual license required under this article, make application to the city for a kennel license, which entitles the applicant to keep or operate a kennel. Such application shall set forth the name and residence of the applicant, and the number of dogs or cats sought to be kept thereunder. The application shall also state the purpose for which the kennel is to be maintained, and such other information as may be requested.

Sec. 5-53. - Kennel fees.

The kennel license applicant shall pay to the city a license fee for such kennel license in the amounts as prescribed by resolution of the council. If such kennel was established prior to the first day of January of the year in which the license is sought, and application therefor is not made prior to the first day of January, fees for such kennel license shall be double the amounts set by the council. If the kennel is established after the first day of January, there shall be no added penalty if the application be filed within thirty (30) days after establishment of the kennel.

Sec. 5-54. -Kennel license issuance.

Upon receipt of a kennel license application, and the license fees provided for in this division, the city shall issue a kennel license, setting forth the maximum number of dogs or cats which may be kept thereunder, and at the same time it shall issue to the applicant a number of suitable tags equal to the number of dogs or cats authorized by such license, such tags to be the same as those provided in this division.

Sec. 5-55. - Term.

All licenses issued under the terms of this division shall be valid and operative for a term beginning the first day of January, in the calendar year for which such license is issued, and terminating on the thirty-first day of December of that same year.

Secs. 5-56—5-60. - Reserved

Sec. 5-61. - Impounding.

It shall be the duty of the department of public safety of the city, and every person employed by the city manager for that purpose, to take up, seize and hold all dogs that may be found running at large or that are being kept or harbored in any place within the city contrary to the provisions of this article.

Sec. 5-62. - Release.

- (a) No dog or cat shall be released from the shelter or pound unless the owner or owner's authorized agent shall pay to the department of public safety a fee as prescribed by resolution of the council.
- (b) No dog or cat shall be released from the shelter or pound unless the same is properly immunized and licensed, and the cost of such immunization and licensing shall be paid by the owner in addition to the fees provided for in this article. The department of public safety shall keep a record of all seizures of dogs or cats and the collection of fees and other monies and shall make monthly reports thereof to the city manager and shall deliver all fees collected.

Sec. 5-63. - Unclaimed dogs or cats.

All dogs or cats not claimed and released within the time limits prescribed by law (MCL 287.388) after being impounded shall be sold, made able for adoption, or destroyed.

SECTION 3: That Article II **Sec. 5-33 Dog exercise area** shall be renumbered **Sec. 5-70 Dog exercise area**.

SECTION 4: Severability.

If any section, subsection, sentence, clause or phrase of this article is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this article. The city hereby declares that it would have passed this ordinance, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one (1) or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

SECTION 5: Effective Date.

This ordinance shall take effect twenty days after passage.

SECTION 6: Inspection.

This ordinance may be purchased or inspected in the city clerk's office Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m.

ACCOUNT PROJECT	DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 101 - GENERAL FUND						
Revenues						
Dept 000						
401.403	GENERAL PROPERTY TAX	3,172,275.0	3,338,836.8	0.00	(166,561.82)	105.25
401.424	TRAILER PARK TAXES	900.00	364.50	73.00	535.50	40.50
401.430	INDUSTRIAL/COMMERCIAL FACILITIES TAX	27,075.00	32,456.28	0.00	(5,381.28)	119.88
401.431	OBSOLETE PROPERTY REHAB TAXES(OPRA)	1,425.00	1,441.79	0.00	(16.79)	101.18
401.432	NEIGHBORHOOD ENTERPRISE ZONE REHAB TAXE	750.00	1,543.40	0.00	(793.40)	205.79
401.443	ADMINISTRATION FEES	68,750.00	23,640.67	152.62	45,109.33	34.39
401.445	COLLECTION & INTEREST ON TAXES	17,500.00	3,525.25	798.00	13,974.75	20.14
450.452	PERMITS-BUILDING	52,800.00	35,102.00	2,570.00	17,698.00	66.48
450.453	LIQUOR LICENSES	8,500.00	9,074.45	0.00	(574.45)	106.76
450.454	PERMITS-ELECTRICAL	21,300.00	6,256.00	1,270.00	15,044.00	29.37
450.455	PERMITS-PLUMBING & MECHANICAL	26,800.00	14,756.00	2,620.00	12,044.00	55.06
450.460	MISCELLANEOUS LICENSES	500.00	985.00	0.00	(485.00)	197.00
450.477	PERMITS-HANDGUNS	0.00	200.00	20.00	(200.00)	100.00
450.478	DOG LICENSES	150.00	0.00	0.00	150.00	0.00
501.505	FEDERAL GRANT - DEPT OF JUSTICE	62,500.00	0.00	0.00	62,500.00	0.00
501.506	GRANT-FEDERAL	0.00	595.00	0.00	(595.00)	100.00
539.568	GRANT-RECREATION	29,450.00	0.00	0.00	29,450.00	0.00
539.575	REVENUE SHARING-CONSTITUTIONAL	1,524,000.0	516,489.00	266,467.00	1,007,511.0	33.89
600.625	VACANT PROPERTY REGISTRATION/INSPECTION	8,500.00	2,470.00	1,000.00	6,030.00	29.06
600.626	CHARGE FOR SERVICES RENDERED	66,150.00	8,008.80	1,726.08	58,141.20	12.11
600.627	DUPLICATING SERVICES	4,000.00	1,625.53	479.00	2,374.47	40.64
600.628	RENTAL REGISTRATION	45,000.00	44,425.00	11,050.00	575.00	98.72
600.629	AMBULANCE CHARGES	208,000.00	58,401.02	4,721.68	149,598.98	28.08
600.629	TREAT-ONLY AMBULANCE CHARGES	0.00	1,050.00	700.00	(1,050.00)	100.00
600.630	AMBULANCE MILEAGE CHARGES	99,500.00	58,112.50	7,600.74	41,387.50	58.40
600.631	AMBULANCE/ ADVANCED LIFE SUPPORT CHARGE	385,000.00	166,079.70	24,227.29	218,920.30	43.14
600.633	FIRE SERVICES	4,000.00	500.00	0.00	3,500.00	12.50
600.642	CHARGE FOR SERVICES - SALES	800.00	740.00	35.00	60.00	92.50
600.647	CABLE TELEVISION FRANCHISE FEES	101,000.00	55,804.06	27,642.68	45,195.94	55.25
600.651	RECREATION	0.00	648.00	0.00	(648.00)	100.00
655.655	PARKING VIOLATIONS	17,500.00	5,990.05	1,405.00	11,509.95	34.23
655.659	PARKING LEASE INCOME	9,800.00	3,959.00	840.00	5,841.00	40.40
655.660	ORDINANCE FINES & COSTS	34,900.00	15,037.67	3,338.30	19,862.33	43.09
664.664	INTEREST INCOME	35,000.00	14,294.12	11,078.75	20,705.88	40.84
664.665	INTEREST INCOME-RESTRICTED ASSETS	0.00	0.98	0.00	(0.98)	100.00
664.668	RENTAL INCOME	12,700.00	870.00	30.00	11,830.00	6.85
671.673	SALE OF FIXED ASSETS	7,000.00	3,572.00	0.00	3,428.00	51.03
671.675	DONATIONS-PRIVATE	12,250.00	2,363.26	0.00	9,886.74	19.29
671.677	DONATIONS-SMOKE HOUSE	0.00	50.00	25.00	(50.00)	100.00
671.687	INSURANCE REFUNDS	108,725.00	108,739.00	0.00	(14.00)	100.01
671.692	RECOVERY OF BAD DEBTS	2,500.00	1,044.29	(413.00)	1,455.71	41.77
671.694	MISCELLANEOUS	2,000.00	267.73	135.00	1,732.27	13.39
695.676	WASTEWATER UTIL. ADMIN REIMB	174,000.00	62,523.38	9,487.83	111,476.62	35.93
695.677	CITY UTILITIES ADMIN REIMB	269,000.00	112,081.00	22,417.00	156,919.00	41.67
695.678	DDA/OBRA REIMBURSEMENT	2,550.00	0.00	0.00	2,550.00	0.00
695.695	ACT 51 ADMIN REIMBURSEMENT	96,700.00	42,657.49	8,058.00	54,042.51	44.11
Total Dept 000		6,721,250.0	4,756,580.7	409,554.97	1,964,669.2	70.77
TOTAL Revenues		6,721,250.0	4,756,580.7	409,554.97	1,964,669.2	70.77
Expenditures						
Dept 101-CITY COUNCIL						
704.000	BOARDS & COMMISSIONS	2,600.00	0.00	0.00	2,600.00	0.00
728.000	OPERATING SUPPLIES	500.00	166.66	79.97	333.34	33.33
860.000	EDUCATION & TRAINING	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 101-CITY COUNCIL		4,100.00	166.66	79.97	3,933.34	4.06

ACCOUNT PROJECT DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% B DGT USED
Fund 101 - GENERAL FUND					
Expenditures					
Dept 171-CITY MANAGER					
702.100 SALARIES	93,200.00	40,142.56	7,062.24	53,057.44	43.07
715.000 SOCIAL SECURITY (FICA)	8,500.00	3,070.04	540.09	5,429.96	36.12
716.100 HEALTH INSURANCE	3,375.00	0.00	0.00	3,375.00	0.00
716.200 DENTAL INSURANCE	575.00	226.50	45.30	348.50	39.39
716.300 OPTICAL INSURANCE	150.00	0.00	0.00	150.00	0.00
716.400 LIFE INSURANCE	600.00	247.50	49.50	352.50	41.25
716.500 LONG - TERM DISABILITY	900.00	375.90	75.18	524.10	41.77
717.000 UNEMPLOYMENT INSURANCE	75.00	0.00	0.00	75.00	0.00
718.200 DEFINED CONTRIBUTION	14,500.00	6,021.40	1,059.34	8,478.60	41.53
719.000 WORKERS' COMPENSATION	275.00	231.00	77.00	44.00	84.00
728.000 OPERATING SUPPLIES	500.00	172.03	0.00	327.97	34.41
818.000 CONTRACTUAL SERVICES	5,200.00	3,122.50	527.50	2,077.50	60.05
858.000 MEMBERSHIPS & DUES	1,200.00	0.00	0.00	1,200.00	0.00
860.000 EDUCATION & TRAINING	3,500.00	2,793.95	0.00	706.05	79.83
Total Dept 171-CITY MANAGER	132,550.00	56,403.38	9,436.15	76,146.62	42.55
Dept 201-FINANCE					
702.100 SALARIES	37,100.00	14,377.63	2,749.60	22,722.37	38.75
715.000 SOCIAL SECURITY (FICA)	2,850.00	1,015.90	194.24	1,834.10	35.65
716.100 HEALTH INSURANCE	5,875.00	2,371.90	474.38	3,503.10	40.37
716.200 DENTAL INSURANCE	575.00	226.50	45.30	348.50	39.39
716.300 OPTICAL INSURANCE	175.00	1.75	0.35	173.25	1.00
716.400 LIFE INSURANCE	150.00	59.40	11.88	90.60	39.60
716.500 LONG - TERM DISABILITY	375.00	153.90	30.78	221.10	41.04
717.000 UNEMPLOYMENT INSURANCE	75.00	0.00	0.00	75.00	0.00
718.000 RETIREMENT	12,500.00	0.00	0.00	12,500.00	0.00
719.000 WORKERS' COMPENSATION	475.00	252.00	84.00	223.00	53.05
728.000 OPERATING SUPPLIES	2,500.00	575.02	43.82	1,924.98	23.00
818.000 CONTRACTUAL SERVICES	75,000.00	33,508.50	3,727.50	41,491.50	44.68
858.000 MEMBERSHIPS & DUES	100.00	0.00	0.00	100.00	0.00
860.000 EDUCATION & TRAINING	300.00	0.00	0.00	300.00	0.00
Total Dept 201-FINANCE	138,050.00	52,542.50	7,361.85	85,507.50	38.06
Dept 209-ASSESSING					
702.100 SALARIES	67,800.00	25,745.31	4,938.80	42,054.69	37.97
704.000 BOARDS & COMMISSIONS	1,250.00	250.00	0.00	1,000.00	20.00
715.000 SOCIAL SECURITY (FICA)	5,500.00	1,981.87	380.19	3,518.13	36.03
716.100 HEALTH INSURANCE	4,400.00	0.00	0.00	4,400.00	0.00
716.200 DENTAL INSURANCE	925.00	336.14	45.30	588.86	36.34
716.300 OPTICAL INSURANCE	175.00	1.75	0.35	173.25	1.00
716.400 LIFE INSURANCE	500.00	207.90	41.58	292.10	41.58
716.500 LONG - TERM DISABILITY	650.00	276.50	55.30	373.50	42.54
717.000 UNEMPLOYMENT INSURANCE	75.00	0.00	0.00	75.00	0.00
718.000 RETIREMENT	24,275.00	0.00	0.00	24,275.00	0.00
719.000 WORKERS' COMPENSATION	525.00	438.00	146.00	87.00	83.43
728.000 OPERATING SUPPLIES	6,500.00	206.56	0.00	6,293.44	3.18
802.000 ADVERTISING	150.00	480.64	0.00	(330.64)	320.43
818.000 CONTRACTUAL SERVICES	4,500.00	2,050.00	0.00	2,450.00	45.56
833.000 EQUIPMENT MAINTENANCE	250.00	0.00	0.00	250.00	0.00
858.000 MEMBERSHIPS & DUES	400.00	250.00	250.00	150.00	62.50
860.000 EDUCATION & TRAINING	1,250.00	634.66	0.00	615.34	50.77
Total Dept 209-ASSESSING	119,125.00	32,859.33	5,857.52	86,265.67	27.58
Dept 210-CITY ATTORNEY					
801.000 PROFESSIONAL SERVICES: ADMINISTRATIVE	52,000.00	11,961.87	126.84	40,038.13	23.00
801.100 PROFESSIONAL SERVICES: POLICE/COURT	70,000.00	29,702.19	7,347.16	40,297.81	42.43
Total Dept 210-CITY ATTORNEY	122,000.00	41,664.06	7,474.00	80,335.94	34.15

ACCOUNT PROJECT	DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
Dept 215-CLERK						
702.100	SALARIES	97,150.00	39,284.65	7,500.94	57,865.35	40.44
706.000	ELECTIONS	11,000.00	10,338.63	8,936.68	661.37	93.99
715.000	SOCIAL SECURITY (FICA)	7,450.00	2,795.45	535.57	4,654.55	37.52
716.100	HEALTH INSURANCE	17,500.00	7,115.65	1,423.13	10,384.35	40.66
716.200	DENTAL INSURANCE	875.00	347.25	69.45	527.75	39.69
716.300	OPTICAL INSURANCE	300.00	3.50	0.70	296.50	1.17
716.400	LIFE INSURANCE	625.00	255.75	51.15	369.25	40.92
716.500	LONG - TERM DISABILITY	950.00	403.15	80.63	546.85	42.44
717.000	UNEMPLOYMENT INSURANCE	150.00	0.00	0.00	150.00	0.00
718.000	RETIREMENT	32,750.00	0.00	0.00	32,750.00	0.00
719.000	WORKERS' COMPENSATION	350.00	240.00	80.00	110.00	68.57
728.000	OPERATING SUPPLIES	2,000.00	541.73	0.00	1,458.27	27.09
802.000	ADVERTISING	3,300.00	715.63	247.50	2,584.37	21.69
818.000	CONTRACTUAL SERVICES	12,050.00	1,141.30	0.00	10,908.70	9.47
833.000	EQUIPMENT MAINTENANCE	5,550.00	2,725.12	2,091.00	2,824.88	49.10
858.000	MEMBERSHIPS & DUES	350.00	10.00	0.00	340.00	2.86
860.000	EDUCATION & TRAINING	600.00	600.00	0.00	0.00	100.00
978.000	EQUIPMENT	8,000.00	0.00	0.00	8,000.00	0.00
Total Dept 215-CLERK		200,950.00	66,517.81	21,016.75	134,432.19	33.10
Dept 226-PERSONNEL						
702.100	SALARIES	118,800.00	47,837.57	8,863.42	70,962.43	40.27
715.000	SOCIAL SECURITY (FICA)	9,100.00	3,609.40	668.43	5,490.60	39.66
716.100	HEALTH INSURANCE	8,700.00	0.00	0.00	8,700.00	0.00
716.200	DENTAL INSURANCE	1,850.00	727.10	145.42	1,122.90	39.30
716.300	OPTICAL INSURANCE	325.00	3.50	0.70	321.50	1.08
716.400	LIFE INSURANCE	725.00	298.65	59.73	426.35	41.19
716.500	LONG - TERM DISABILITY	1,175.00	496.25	99.25	678.75	42.23
717.000	UNEMPLOYMENT INSURANCE	125.00	0.00	0.00	125.00	0.00
718.000	RETIREMENT	17,575.00	0.00	0.00	17,575.00	0.00
718.200	DEFINED CONTRIBUTION	3,000.00	1,102.31	211.46	1,897.69	36.74
719.000	WORKERS' COMPENSATION	450.00	369.00	123.00	81.00	82.00
728.000	OPERATING SUPPLIES	2,900.00	456.12	0.00	2,443.88	15.73
802.000	ADVERTISING	0.00	444.22	40.45	(444.22)	100.00
818.000	CONTRACTUAL SERVICES	5,000.00	6,660.75	224.75	(1,660.75)	133.22
833.000	EQUIPMENT MAINTENANCE	500.00	0.00	0.00	500.00	0.00
856.000	MISCELLANEOUS	500.00	34.25	0.00	465.75	6.85
858.000	MEMBERSHIPS & DUES	500.00	230.00	0.00	270.00	46.00
860.000	EDUCATION & TRAINING	2,000.00	786.78	100.00	1,213.22	39.34
978.000	EQUIPMENT	8,000.00	0.00	0.00	8,000.00	0.00
Total Dept 226-PERSONNEL		181,225.00	63,055.90	10,536.61	118,169.10	34.79
Dept 253-TREASURY						
702.100	SALARIES	136,600.00	51,987.15	9,637.73	84,612.85	38.06
715.000	SOCIAL SECURITY (FICA)	10,450.00	3,825.41	708.21	6,624.59	36.61
716.100	HEALTH INSURANCE	29,200.00	13,649.05	2,729.81	15,550.95	46.74
716.200	DENTAL INSURANCE	1,925.00	763.32	152.66	1,161.68	39.65
716.300	OPTICAL INSURANCE	375.00	4.00	0.80	371.00	1.07
716.400	LIFE INSURANCE	950.00	384.61	76.92	565.39	40.49
716.500	LONG - TERM DISABILITY	1,200.00	514.84	102.97	685.16	42.90
717.000	UNEMPLOYMENT INSURANCE	200.00	0.00	0.00	200.00	0.00
718.000	RETIREMENT	42,725.00	0.00	0.00	42,725.00	0.00
718.200	DEFINED CONTRIBUTION	450.00	0.00	0.00	450.00	0.00
719.000	WORKERS' COMPENSATION	400.00	495.00	165.00	(95.00)	123.75
728.000	OPERATING SUPPLIES	2,900.00	82.99	0.00	2,817.01	2.86
818.000	CONTRACTUAL SERVICES	11,500.00	4,531.00	0.00	6,969.00	39.40
833.000	EQUIPMENT MAINTENANCE	750.00	0.00	0.00	750.00	0.00
858.000	MEMBERSHIPS & DUES	400.00	185.00	0.00	215.00	46.25
860.000	EDUCATION & TRAINING	2,400.00	0.00	0.00	2,400.00	0.00
862.000	OVER & SHORT	0.00	(0.41)	8.59	0.41	100.00
Total Dept 253-TREASURY		242,425.00	76,421.96	13,582.69	166,003.04	31.52

ACCOUNT PROJECT	DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
Dept 258-INFORMATION & TECHNOLOGY						
728.000	OPERATING SUPPLIES	8,000.00	1,867.82	2,240.86	6,132.18	23.35
818.000	CONTRACTUAL SERVICES	101,000.00	22,048.48	0.00	78,951.52	21.83
833.000	EQUIPMENT MAINTENANCE	500.00	257.00	0.00	243.00	51.40
845.000	LEASE	26,275.00	0.00	0.00	26,275.00	0.00
978.000	EQUIPMENT	31,200.00	26,248.57	26,248.57	4,951.43	84.13
Total Dept 258-INFORMATION & TECHNOLOGY		166,975.00	50,421.87	28,489.43	116,553.13	30.20
Dept 265-BUILDING & GROUNDS						
702.200	WAGES	35,800.00	11,166.10	2,623.29	24,633.90	31.19
702.800	ACCRUED SICK LEAVE	0.00	269.92	0.00	(269.92)	100.00
703.000	OTHER COMPENSATION	5,300.00	2,107.63	202.44	3,192.37	39.77
715.000	SOCIAL SECURITY (FICA)	2,875.00	1,152.95	213.01	1,722.05	40.10
716.100	HEALTH INSURANCE	11,650.00	2,371.90	474.38	9,278.10	20.36
716.200	DENTAL INSURANCE	575.00	226.50	45.30	348.50	39.39
716.300	OPTICAL INSURANCE	150.00	23.50	0.35	126.50	15.67
716.400	LIFE INSURANCE	100.00	33.00	6.60	67.00	33.00
717.000	UNEMPLOYMENT INSURANCE	75.00	0.00	0.00	75.00	0.00
718.000	RETIREMENT	9,700.00	0.00	0.00	9,700.00	0.00
719.000	WORKERS' COMPENSATION	875.00	759.00	253.00	116.00	86.74
728.000	OPERATING SUPPLIES	3,000.00	750.47	229.77	2,249.53	25.02
820.100	ELECTRICITY	19,000.00	7,198.53	1,585.00	11,801.47	37.89
820.200	GAS	3,500.00	446.98	293.63	3,053.02	12.77
820.400	WATER & SEWER	2,600.00	863.60	0.00	1,736.40	33.22
831.000	BUILDING MAINTENANCE	60,000.00	16,252.67	2,588.70	43,747.33	27.09
843.000	EQUIPMENT RENTAL	4,200.00	1,773.56	0.00	2,426.44	42.23
Total Dept 265-BUILDING & GROUNDS		159,400.00	45,396.31	8,515.47	114,003.69	28.48
Dept 299-GENERAL ADMIN						
728.000	OPERATING SUPPLIES	22,500.00	8,295.07	183.53	14,204.93	36.87
810.000	INSURANCE & BONDS	115,000.00	177,329.25	0.00	(62,329.25)	154.20
818.000	CONTRACTUAL SERVICES	8,000.00	1,666.84	668.00	6,333.16	20.84
820.300	TELEPHONE	14,500.00	5,811.05	1,472.20	8,688.95	40.08
833.000	EQUIPMENT MAINTENANCE	1,500.00	360.00	0.00	1,140.00	24.00
845.000	LEASE	10,500.00	0.00	0.00	10,500.00	0.00
850.000	BAD DEBT EXPENSE	70,000.00	(21,233.99)	0.00	91,233.99	(30.33)
856.000	MISCELLANEOUS	3,000.00	1,483.46	195.34	1,516.54	49.45
858.000	MEMBERSHIPS & DUES	38,000.00	37,878.00	0.00	122.00	99.68
971.000	LAND	0.00	0.00	(2,300.00)	0.00	0.00
978.000	EQUIPMENT	55,000.00	55,000.00	0.00	0.00	100.00
978.100	COL - EQUIPMENT - INTEREST	8,100.00	4,817.50	0.00	3,282.50	59.48
Total Dept 299-GENERAL ADMIN		346,100.00	271,407.18	219.07	74,692.82	78.42

ACCOUNT PROJECT	DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
Dept 300-POLICE						
702.100	SALARIES	1,026,750.00	378,811.69	71,599.87	647,938.31	36.89
702.120	SALARIES-MAGNET	51,000.00	22,798.19	3,627.19	28,201.81	44.70
702.200	WAGES	9,800.00	3,467.95	0.00	6,332.05	35.39
702.300	OVERTIME	27,000.00	15,243.09	3,885.84	11,756.91	56.46
702.400	WAGES - TEMPORARY	9,000.00	3,127.25	847.44	5,872.75	34.75
702.600	UNIFORMS	1,200.00	600.00	0.00	600.00	50.00
702.800	ACCRUED SICK LEAVE	5,200.00	3,201.28	0.00	1,998.72	61.56
703.000	CROSSING GUARDS	47,000.00	15,285.24	4,904.51	31,714.76	32.52
715.000	SOCIAL SECURITY (FICA)	21,225.00	9,298.07	1,705.26	11,926.93	43.81
716.100	HEALTH INSURANCE	221,875.00	79,723.80	16,387.53	142,151.20	35.93
716.200	DENTAL INSURANCE	8,450.00	3,514.33	665.06	4,935.67	41.59
716.300	OPTICAL INSURANCE	600.00	144.74	3.16	455.26	24.12
716.400	LIFE INSURANCE	1,275.00	577.31	105.05	697.69	45.28
716.500	LONG - TERM DISABILITY	2,075.00	724.33	170.96	1,350.67	34.91
716.600	PHYSICALS	200.00	0.00	0.00	200.00	0.00
717.000	UNEMPLOYMENT INSURANCE	1,325.00	60.50	0.00	1,264.50	4.57
718.000	RETIREMENT	38,875.00	0.00	0.00	38,875.00	0.00
718.100	MUNICIPAL EMPLOYEES RETIREMENT PROGRAM	59,350.00	23,327.79	4,130.43	36,022.21	39.31
718.200	DEFINED CONTRIBUTION	1,625.00	607.52	116.54	1,017.48	37.39
719.000	WORKERS' COMPENSATION	20,150.00	18,102.00	6,034.00	2,048.00	89.84
728.000	OPERATING SUPPLIES	14,000.00	2,615.27	591.20	11,384.73	18.68
741.000	UNIFORMS & CLEANING	17,200.00	9,289.55	974.70	7,910.45	54.01
751.000	GAS & OIL	43,500.00	14,449.74	2,999.57	29,050.26	33.22
804.000	WITNESS JURY FEES	300.00	30.72	0.00	269.28	10.24
813.000	WRECKER SERVICE	200.00	60.00	0.00	140.00	30.00
818.000	CONTRACTUAL SERVICES	86,800.00	28,973.35	10,265.66	57,826.65	33.38
820.100	ELECTRICITY	8,800.00	2,904.59	689.95	5,895.41	33.01
820.200	GAS	5,900.00	345.15	302.48	5,554.85	5.85
820.300	TELEPHONE	5,200.00	1,822.40	261.08	3,377.60	35.05
820.400	WATER & SEWER	2,600.00	651.90	0.00	1,948.10	25.07
820.500	REFUSE	400.00	166.53	0.00	233.47	41.63
831.000	BUILDING MAINTENANCE	10,200.00	207.33	9.98	9,992.67	2.03
833.000	EQUIPMENT MAINTENANCE	500.00	0.00	0.00	500.00	0.00
833.400	EQUIP MAINT - MOBILE	22,000.00	4,608.60	37.40	17,391.40	20.95
856.000	MISCELLANEOUS	250.00	95.20	51.00	154.80	38.08
858.000	MEMBERSHIPS & DUES	500.00	0.00	0.00	500.00	0.00
860.000	EDUCATION & TRAINING	3,500.00	(94.94)	1,908.09	3,594.94	(2.71)
978.000	EQUIPMENT	79,875.00	0.00	0.00	79,875.00	0.00
Total Dept 300-POLICE		1,855,700.00	644,740.47	132,273.95	1,210,959.5	34.74

ACCOUNT PROJECT	DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
Dept 335-FIRE						
702.100	SALARIES	873,525.00	355,176.88	64,457.64	518,348.12	40.66
702.200	WAGES	3,000.00	94.31	0.00	2,905.69	3.14
702.300	OVERTIME	75,000.00	38,015.03	7,657.00	36,984.97	50.69
702.400	WAGES - TEMPORARY	3,000.00	468.00	0.00	2,532.00	15.60
702.500	MEAL ALLOWANCE	13,500.00	12,000.00	0.00	1,500.00	88.89
702.600	UNIFORMS	1,800.00	0.00	0.00	1,800.00	0.00
702.800	ACCRUED SICK LEAVE	16,025.00	6,391.76	805.74	9,633.24	39.89
715.000	SOCIAL SECURITY (FICA)	16,600.00	6,961.66	1,255.54	9,638.34	41.94
716.100	HEALTH INSURANCE	229,425.00	85,164.35	17,077.52	144,260.65	37.12
716.200	DENTAL INSURANCE	7,875.00	3,223.37	635.60	4,651.63	40.93
716.300	OPTICAL INSURANCE	1,400.00	95.16	5.94	1,304.84	6.80
716.400	LIFE INSURANCE	1,550.00	784.09	145.09	765.91	50.59
716.500	LONG - TERM DISABILITY	8,700.00	3,221.08	679.97	5,478.92	37.02
716.600	PHYSICALS	500.00	2,256.00	0.00	(1,756.00)	451.20
717.000	UNEMPLOYMENT INSURANCE	1,200.00	150.06	0.00	1,049.94	12.51
718.000	RETIREMENT	146,200.00	0.00	0.00	146,200.00	0.00
718.200	DEFINED CONTRIBUTION	1,625.00	620.51	116.54	1,004.49	38.19
719.000	WORKERS' COMPENSATION	31,550.00	23,649.00	7,883.00	7,901.00	74.96
728.000	OPERATING SUPPLIES	5,500.00	1,609.10	366.35	3,890.90	29.26
728.100	SUPPLIES	23,000.00	3,994.42	1,164.45	19,005.58	17.37
741.000	UNIFORMS & CLEANING	2,700.00	1,435.72	203.90	1,264.28	53.17
751.000	GAS & OIL	20,500.00	7,669.43	1,692.64	12,830.57	37.41
818.000	CONTRACTUAL SERVICES	61,200.00	13,701.28	4,499.03	47,498.72	22.39
820.100	ELECTRICITY	10,200.00	3,459.01	826.04	6,740.99	33.91
820.200	GAS	5,000.00	345.16	302.49	4,654.84	6.90
820.300	TELEPHONE	3,000.00	994.36	66.00	2,005.64	33.15
820.400	WATER & SEWER	2,600.00	651.90	0.00	1,948.10	25.07
820.500	REFUSE	400.00	166.54	0.00	233.46	41.64
831.000	BUILDING MAINTENANCE	6,500.00	428.60	0.00	6,071.40	6.59
833.000	EQUIPMENT MAINTENANCE	3,900.00	351.09	0.00	3,548.91	9.00
833.400	EQUIP MAINT - MOBILE	15,700.00	5,251.22	1,753.76	10,448.78	33.45
860.000	EDUCATION & TRAINING	5,000.00	1,576.00	0.00	3,424.00	31.52
Total Dept 335-FIRE		1,597,675.0	579,905.09	111,594.24	1,017,769.9	36.30
Dept 370-BUILDING AND SAFETY						
702.100	SALARIES	91,300.00	38,725.24	7,084.47	52,574.76	42.42
702.200	WAGES	0.00	59.20	59.20	(59.20)	100.00
715.000	SOCIAL SECURITY (FICA)	7,250.00	2,940.41	541.41	4,309.59	40.56
716.100	HEALTH INSURANCE	8,550.00	1,778.90	355.78	6,771.10	20.81
716.200	DENTAL INSURANCE	1,275.00	545.01	109.00	729.99	42.75
716.300	OPTICAL INSURANCE	150.00	45.58	0.70	104.42	30.39
716.400	LIFE INSURANCE	575.00	234.73	46.94	340.27	40.82
716.500	LONG - TERM DISABILITY	1,050.00	379.79	75.95	670.21	36.17
717.000	UNEMPLOYMENT INSURANCE	125.00	0.00	0.00	125.00	0.00
718.000	RETIREMENT	12,275.00	0.00	0.00	12,275.00	0.00
718.200	DEFINED CONTRIBUTION	2,400.00	899.95	172.64	1,500.05	37.50
719.000	WORKERS' COMPENSATION	350.00	294.00	98.00	56.00	84.00
728.000	OPERATING SUPPLIES	4,000.00	1,067.38	0.00	2,932.62	26.68
818.000	CONTRACTUAL SERVICES	21,000.00	6,690.00	1,100.00	14,310.00	31.86
820.300	TELEPHONE	500.00	214.38	53.62	285.62	42.88
833.000	EQUIPMENT MAINTENANCE	100.00	0.00	0.00	100.00	0.00
856.000	MISCELLANEOUS	100.00	0.00	0.00	100.00	0.00
858.000	MEMBERSHIPS & DUES	1,000.00	95.00	0.00	905.00	9.50
860.000	EDUCATION & TRAINING	2,000.00	690.68	0.00	1,309.32	34.53
Total Dept 370-BUILDING AND SAFETY		154,000.00	54,660.25	9,697.71	99,339.75	35.49

ACCOUNT PROJECT DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 101 - GENERAL FUND					
Expenditures					
Dept 441-PUBLIC WORKS					
702.100 SALARIES	58,275.00	23,067.31	7,389.75	35,207.69	39.58
702.200 WAGES	45,300.00	39,853.09	29,799.91	5,446.91	87.98
703.000 OTHER COMPENSATION	11,900.00	49,077.85	673.40	(37,177.85)	412.42
715.000 SOCIAL SECURITY (FICA)	8,300.00	14,590.93	2,783.72	(6,290.93)	175.79
716.100 HEALTH INSURANCE	30,550.00	46,445.03	8,840.64	(15,895.03)	152.03
716.200 DENTAL INSURANCE	1,800.00	2,687.49	539.90	(887.49)	149.31
716.300 OPTICAL INSURANCE	275.00	17.91	3.86	257.09	6.51
716.400 LIFE INSURANCE	725.00	423.70	87.38	301.30	58.44
716.500 LONG - TERM DISABILITY	675.00	280.02	66.95	394.98	41.48
717.000 UNEMPLOYMENT INSURANCE	650.00	0.00	0.00	650.00	0.00
718.000 RETIREMENT	35,750.00	0.00	0.00	35,750.00	0.00
718.200 DEFINED CONTRIBUTION	1,450.00	1,057.77	360.38	392.23	72.95
719.000 WORKERS' COMPENSATION	4,050.00	17,355.00	5,785.00	(13,305.00)	428.52
728.000 OPERATING SUPPLIES	2,500.00	1,093.32	354.60	1,406.68	43.73
751.000 GAS & OIL	4,000.00	962.31	155.18	3,037.69	24.06
818.000 CONTRACTUAL SERVICES	2,750.00	4,274.28	0.00	(1,524.28)	155.43
820.100 ELECTRICITY	19,600.00	6,448.16	1,701.88	13,151.84	32.90
820.200 GAS	4,225.00	273.15	136.02	3,951.85	6.47
820.300 TELEPHONE	4,400.00	2,060.89	497.52	2,339.11	46.84
820.400 WATER & SEWER	900.00	228.70	0.00	671.30	25.41
820.500 REFUSE	1,600.00	666.04	0.00	933.96	41.63
821.000 STREET LIGHTING	231,200.00	77,927.87	19,826.66	153,272.13	33.71
831.000 BUILDING MAINTENANCE	4,200.00	596.33	334.14	3,603.67	14.20
831.100 STORM SEWER MAINTENANCE	23,000.00	255.00	0.00	22,745.00	1.11
833.400 EQUIP MAINT - MOBILE	200.00	0.00	0.00	200.00	0.00
838.000 MISCELLANEOUS OPERATIONS	2,500.00	496.07	28.62	2,003.93	19.84
843.000 EQUIPMENT RENTAL	14,000.00	6,346.87	0.00	7,653.13	45.33
860.000 EDUCATION & TRAINING	2,000.00	270.00	20.00	1,730.00	13.50
860.100 SAFETY TRAINING	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 441-PUBLIC WORKS	517,775.00	296,755.09	79,385.51	221,019.91	57.31
Dept 528-LEAF AND BRUSH COLLECTION					
702.200 WAGES	45,500.00	5,402.66	0.00	40,097.34	11.87
702.400 WAGES - TEMPORARY	0.00	592.00	592.00	(592.00)	100.00
703.000 OTHER COMPENSATION	11,900.00	0.00	0.00	11,900.00	0.00
715.000 SOCIAL SECURITY (FICA)	0.00	45.28	45.28	(45.28)	100.00
716.000 FRINGES	37,400.00	0.00	0.00	37,400.00	0.00
728.000 OPERATING SUPPLIES	2,500.00	922.82	0.00	1,577.18	36.91
818.000 CONTRACTUAL SERVICES	0.00	4,000.00	4,000.00	(4,000.00)	100.00
831.000 BUILDING MAINTENANCE	8,000.00	0.00	0.00	8,000.00	0.00
843.000 EQUIPMENT RENTAL	94,000.00	16,593.90	0.00	77,406.10	17.65
Total Dept 528-LEAF AND BRUSH COLLECTION	199,300.00	27,556.66	4,637.28	171,743.34	13.83
Dept 585-PARKING					
702.200 WAGES	5,200.00	3,344.69	0.00	1,855.31	64.32
703.000 OTHER COMPENSATION	1,400.00	0.00	0.00	1,400.00	0.00
716.000 FRINGES	4,300.00	0.00	0.00	4,300.00	0.00
728.000 OPERATING SUPPLIES	4,000.00	225.10	207.20	3,774.90	5.63
834.000 MAINTENANCE	1,300.00	1,792.98	0.00	(492.98)	137.92
843.000 EQUIPMENT RENTAL	4,500.00	1,490.82	0.00	3,009.18	33.13
Total Dept 585-PARKING	20,700.00	6,853.59	207.20	13,846.41	33.11

ACCOUNT PROJECT DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 101 - GENERAL FUND					
Expenditures					
Dept 756-PARKS					
702.200	WAGES	68,000.00	31,148.25	0.00	36,851.75 45.81
703.000	OTHER COMPENSATION	17,700.00	0.00	0.00	17,700.00 0.00
716.000	FRINGES	55,800.00	0.00	0.00	55,800.00 0.00
728.000	OPERATING SUPPLIES	10,000.00	965.05	424.00	9,034.95 9.65
818.000	CONTRACTUAL SERVICES	2,000.00	0.00	0.00	2,000.00 0.00
820.100	ELECTRICITY	12,400.00	4,597.50	1,152.83	7,802.50 37.08
820.400	WATER & SEWER	8,000.00	3,301.61	502.91	4,698.39 41.27
820.500	REFUSE	300.00	80.61	0.00	219.39 26.87
831.000	BUILDING MAINTENANCE	15,000.00	8,955.20	2,904.71	6,044.80 59.70
831.000 BNTLYGRANT	BENTLEY PARK RENOVATION	0.00	611.75	0.00	(611.75) 100.00
831.200	BLDG MAINTENANCE-RENTAL	0.00	969.23	0.00	(969.23) 100.00
836.200 EMERSONGRV	EMERSON GROVE TREE PLANTING	0.00	(1,675.00)	0.00	1,675.00 100.00
843.000	EQUIPMENT RENTAL	45,000.00	44,563.01	0.00	436.99 99.03
971.000	PLAY SCAPE LAND	0.00	2,348.34	390.00	(2,348.34) 100.00
974.000	SYSTEM IMPROVEMENTS	0.00	2,712.07	0.00	(2,712.07) 100.00
974.000 BNTLYGRANT	SYSTEM IMPROVEMENTS	104,450.00	115,818.62	5,813.62	(11,368.62) 110.88
Total Dept 756-PARKS		338,650.00	214,396.24	11,188.07	124,253.76 63.31
Dept 966-TRANSFERS OUT					
999.297	TRANSFER TO HISTORICAL COMMISSION	40,950.00	17,059.00	3,413.00	23,891.00 41.66
999.700	TRANSFER TO AIRPORT	7,000.00	3,489.00	0.00	3,511.00 49.84
999.731	TRANSFER-RETIREMENT	56,000.00	0.00	0.00	56,000.00 0.00
Total Dept 966-TRANSFERS OUT		103,950.00	20,548.00	3,413.00	83,402.00 19.77
TOTAL Expenditures		6,600,650.0	2,602,272.3	464,966.47	3,998,377.6 39.42
Fund 101:					
TOTAL REVENUES		6,721,250.0	4,756,580.7	409,554.97	1,964,669.2 70.77
TOTAL EXPENDITURES		6,600,650.0	2,602,272.3	464,966.47	3,998,377.6 39.42
NET OF REVENUES & EXPENDITURES		120,600.00	2,154,308.3	(55,411.50)	(2,033,708.1) 1,786.33

ACCOUNT PROJECT	DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 202 - MAJOR STREET FUND						
Revenues						
Dept 000						
539.529	METRO AUTHORITY (STATE FUNDS)	34,400.00	0.00	0.00	34,400.00	0.00
539.546	TRUNKLINE MAINTENANCE	37,600.00	6,452.75	4,699.78	31,147.25	17.16
539.569	GAS & WEIGHT TAX	708,300.00	193,933.31	59,772.66	514,366.69	27.38
695.411	TRANSFER FROM STREET PROGRAM	262,850.00	0.00	0.00	262,850.00	0.00
695.672	SPECIAL ASSESSMENT	254,625.00	0.00	0.00	254,625.00	0.00
Total Dept 000		1,297,775.0	200,386.06	64,472.44	1,097,388.9	15.44
TOTAL Revenues		1,297,775.0	200,386.06	64,472.44	1,097,388.9	15.44
Expenditures						
Dept 451-CONSTRUCTION						
818.000	CONTRACTUAL SERVICES	489,500.00	17,215.33	16,606.59	472,284.67	3.52
818.000	GOULDBRIDGE CONTRACTUAL SERVICES	0.00	11,146.50	0.00	(11,146.50)	100.00
Total Dept 451-CONSTRUCTION		489,500.00	28,361.83	16,606.59	461,138.17	5.79
Dept 463-STREET MAINTENANCE						
702.200	WAGES	24,000.00	11,718.51	0.00	12,281.49	48.83
716.000	FRINGES	26,000.00	0.00	0.00	26,000.00	0.00
728.000	OPERATING SUPPLIES	10,000.00	(9,899.05)	9.89	19,899.05	(98.99)
818.000	CONTRACTUAL SERVICES	261,450.00	106,076.32	92,646.36	155,373.68	40.57
843.000	EQUIPMENT RENTAL	26,000.00	18,041.70	0.00	7,958.30	69.39
Total Dept 463-STREET MAINTENANCE		347,450.00	125,937.48	92,656.25	221,512.52	36.25
Dept 473-BRIDGE MAINTENANCE						
702.200	WAGES	2,000.00	0.00	0.00	2,000.00	0.00
716.000	FRINGES	2,200.00	0.00	0.00	2,200.00	0.00
843.000	EQUIPMENT RENTAL	750.00	0.00	0.00	750.00	0.00
Total Dept 473-BRIDGE MAINTENANCE		4,950.00	0.00	0.00	4,950.00	0.00
Dept 474-TRAFFIC SERVICES-MAINTENANCE						
702.200	WAGES	2,600.00	1,046.70	0.00	1,553.30	40.26
716.000	FRINGES	2,900.00	0.00	0.00	2,900.00	0.00
728.000	OPERATING SUPPLIES	3,000.00	1,618.39	327.00	1,381.61	53.95
818.000	CONTRACTUAL SERVICES	5,000.00	0.00	0.00	5,000.00	0.00
820.000	UTILITIES	2,800.00	25.09	10.92	2,774.91	0.90
843.000	EQUIPMENT RENTAL	1,900.00	285.97	0.00	1,614.03	15.05
Total Dept 474-TRAFFIC SERVICES-MAINTENANCE		18,200.00	2,976.15	337.92	15,223.85	16.35
Dept 478-SNOW & ICE CONTROL						
702.200	WAGES	8,500.00	52.89	0.00	8,447.11	0.62
716.000	FRINGES	9,200.00	0.00	0.00	9,200.00	0.00
728.000	OPERATING SUPPLIES	35,000.00	2,331.00	2,331.00	32,669.00	6.66
843.000	EQUIPMENT RENTAL	14,800.00	56.10	0.00	14,743.90	0.38
Total Dept 478-SNOW & ICE CONTROL		67,500.00	2,439.99	2,331.00	65,060.01	3.61
Dept 480-TREE TRIMMING						
702.200	WAGES	8,000.00	1,753.34	0.00	6,246.66	21.92
716.000	FRINGES	8,700.00	0.00	0.00	8,700.00	0.00
728.000	OPERATING SUPPLIES	5,000.00	921.00	921.00	4,079.00	18.42
843.000	EQUIPMENT RENTAL	14,000.00	2,595.99	0.00	11,404.01	18.54
Total Dept 480-TREE TRIMMING		35,700.00	5,270.33	921.00	30,429.67	14.76

ACCOUNT PROJECT DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDDT USED
Fund 202 - MAJOR STREET FUND					
Expenditures					
Dept 482-ADMINISTRATION & ENGINEERING					
702.100 SALARIES	30,100.00	21,296.68	4,151.32	8,803.32	70.75
715.000 SOCIAL SECURITY (FICA)	2,400.00	1,602.50	312.45	797.50	66.77
716.100 HEALTH INSURANCE	6,225.00	1,612.88	322.58	4,612.12	25.91
716.200 DENTAL INSURANCE	450.00	170.91	26.73	279.09	37.98
716.300 OPTICAL INSURANCE	50.00	1.03	0.21	48.97	2.06
716.400 LIFE INSURANCE	175.00	72.16	14.44	102.84	41.23
716.500 LONG - TERM DISABILITY	300.00	121.11	24.23	178.89	40.37
718.000 RETIREMENT	3,100.00	0.00	0.00	3,100.00	0.00
719.000 WORKERS' COMPENSATION	300.00	354.00	118.00	(54.00)	118.00
801.000 PROFESSIONAL SERVICES: ADMINISTRATIVE	200.00	0.00	0.00	200.00	0.00
999.101 CONTRIBUTION-GF ADMIN	70,800.00	29,500.00	5,900.00	41,300.00	41.67
Total Dept 482-ADMINISTRATION & ENGINEERING	114,100.00	54,731.27	10,869.96	59,368.73	47.97
Dept 484-TRUNKLINE SUPERVISOR					
702.100 SALARIES	2,200.00	594.60	0.00	1,605.40	27.03
Total Dept 484-TRUNKLINE SUPERVISOR	2,200.00	594.60	0.00	1,605.40	27.03
Dept 485-LOCAL STREET TRANSFER					
999.203 TRANSFER TO LOCAL STREET	185,775.00	48,483.34	14,943.17	137,291.66	26.10
Total Dept 485-LOCAL STREET TRANSFER	185,775.00	48,483.34	14,943.17	137,291.66	26.10
Dept 486-TRUNKLINE SURFACE MAINTENANCE					
702.200 WAGES	300.00	581.79	0.00	(281.79)	193.93
716.000 FRINGES	400.00	0.00	0.00	400.00	0.00
728.000 OPERATING SUPPLIES	400.00	95.36	0.00	304.64	23.84
843.000 EQUIPMENT RENTAL	250.00	1,311.87	0.00	(1,061.87)	524.75
Total Dept 486-TRUNKLINE SURFACE MAINTENANCE	1,350.00	1,989.02	0.00	(639.02)	147.33
Dept 488-TRUNKLINE SWEEPING & FLUSHING					
702.200 WAGES	300.00	149.86	0.00	150.14	49.95
716.000 FRINGES	400.00	0.00	0.00	400.00	0.00
843.000 EQUIPMENT RENTAL	1,250.00	676.24	0.00	573.76	54.10
Total Dept 488-TRUNKLINE SWEEPING & FLUSHING	1,950.00	826.10	0.00	1,123.90	42.36
Dept 490-TRUNKLINE TREE TRIIM & REMOVAL					
702.200 WAGES	100.00	252.30	0.00	(152.30)	252.30
716.000 FRINGES	200.00	0.00	0.00	200.00	0.00
843.000 EQUIPMENT RENTAL	125.00	25.84	0.00	99.16	20.67
Total Dept 490-TRUNKLINE TREE TRIIM & REMOVAL	425.00	278.14	0.00	146.86	65.44
Dept 491-TRUNKLINE STORM DRAIN, CURBS					
702.200 WAGES	600.00	157.98	0.00	442.02	26.33
716.000 FRINGES	700.00	0.00	0.00	700.00	0.00
843.000 EQUIPMENT RENTAL	700.00	112.66	0.00	587.34	16.09
Total Dept 491-TRUNKLINE STORM DRAIN, CURBS	2,000.00	270.64	0.00	1,729.36	13.53
Dept 492-TRUNKLINE ROADSIDE CLEANUP					
702.200 WAGES	100.00	8.82	0.00	91.18	8.82
716.000 FRINGES	125.00	0.00	0.00	125.00	0.00
843.000 EQUIPMENT RENTAL	50.00	6.09	0.00	43.91	12.18
Total Dept 492-TRUNKLINE ROADSIDE CLEANUP	275.00	14.91	0.00	260.09	5.42

PERIOD ENDING 11/30/2013
 % Fiscal Year Completed: 41.92

ACCOUNT PROJECT DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 202 - MAJOR STREET FUND					
Expenditures					
Dept 494-TRUNKLINE TRAFFIC SIGNS					
702.200 WAGES	75.00	0.00	0.00	75.00	0.00
716.000 FRINGES	100.00	0.00	0.00	100.00	0.00
843.000 EQUIPMENT RENTAL	100.00	0.00	0.00	100.00	0.00
Total Dept 494-TRUNKLINE TRAFFIC SIGNS	275.00	0.00	0.00	275.00	0.00
Dept 496-TRUNKLINE TRAFFIC SIGNALS					
702.200 WAGES	150.00	0.00	0.00	150.00	0.00
716.000 FRINGES	175.00	0.00	0.00	175.00	0.00
820.100 ELECTRICITY	1,300.00	524.25	104.85	775.75	40.33
843.000 EQUIPMENT RENTAL	100.00	0.00	0.00	100.00	0.00
Total Dept 496-TRUNKLINE TRAFFIC SIGNALS	1,725.00	524.25	104.85	1,200.75	30.39
Dept 497-TRUNKLINE SNOW & ICE CONTROL					
702.200 WAGES	2,000.00	0.00	0.00	2,000.00	0.00
716.000 FRINGES	2,200.00	0.00	0.00	2,200.00	0.00
728.000 OPERATING SUPPLIES	13,000.00	466.20	466.20	12,533.80	3.59
843.000 EQUIPMENT RENTAL	3,700.00	0.00	0.00	3,700.00	0.00
Total Dept 497-TRUNKLINE SNOW & ICE CONTROL	20,900.00	466.20	466.20	20,433.80	2.23
Dept 502-TRUNKLINE LEAVE & INS BENEFITS					
702.200 WAGES	3,500.00	1,768.89	0.00	1,731.11	50.54
Total Dept 502-TRUNKLINE LEAVE & INS BENEFITS	3,500.00	1,768.89	0.00	1,731.11	50.54
TOTAL Expenditures	1,297,775.0	274,933.14	139,236.94	1,022,841.8	21.18
Fund 202:					
TOTAL REVENUES	1,297,775.0	200,386.06	64,472.44	1,097,388.9	15.44
TOTAL EXPENDITURES	1,297,775.0	274,933.14	139,236.94	1,022,841.8	21.18
NET OF REVENUES & EXPENDITURES	0.00	(74,547.08)	(74,764.50)	74,547.08	100.00

ACCOUNT PROJECT DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 203 - LOCAL STREET FUND					
Revenues					
Dept 000					
539.529 METRO AUTHORITY (STATE FUNDS)	12,100.00	0.00	0.00	12,100.00	0.00
539.569 GAS & WEIGHT TAX	259,500.00	70,611.54	21,763.24	188,888.46	27.21
695.202 MAJOR STREET TRANSFER	185,775.00	48,483.34	14,943.17	137,291.66	26.10
695.411 TRANSFER FROM CAPITAL PROJECTS	269,150.00	0.00	0.00	269,150.00	0.00
695.672 SPECIAL ASSESSMENT	318,625.00	0.00	0.00	318,625.00	0.00
Total Dept 000	1,045,150.0	119,094.88	36,706.41	926,055.12	11.40
TOTAL Revenues	1,045,150.0	119,094.88	36,706.41	926,055.12	11.40
Expenditures					
Dept 451-CONSTRUCTION					
818.000 CONTRACTUAL SERVICES	538,300.00	225,355.23	216,081.71	312,944.77	41.86
Total Dept 451-CONSTRUCTION	538,300.00	225,355.23	216,081.71	312,944.77	41.86
Dept 463-STREET MAINTENANCE					
702.200 WAGES	35,000.00	15,888.17	0.00	19,111.83	45.39
716.000 FRINGES	37,800.00	0.00	0.00	37,800.00	0.00
728.000 OPERATING SUPPLIES	15,000.00	3,070.46	171.14	11,929.54	20.47
818.000 CONTRACTUAL SERVICES	130,000.00	161,276.34	93,600.59	(31,276.34)	124.06
843.000 EQUIPMENT RENTAL	48,900.00	37,161.26	0.00	11,738.74	75.99
Total Dept 463-STREET MAINTENANCE	266,700.00	217,396.23	93,771.73	49,303.77	81.51
Dept 474-TRAFFIC SERVICES-MAINTENANCE					
702.200 WAGES	3,600.00	478.75	0.00	3,121.25	13.30
716.000 FRINGES	3,900.00	0.00	0.00	3,900.00	0.00
728.000 OPERATING SUPPLIES	4,000.00	404.25	117.50	3,595.75	10.11
843.000 EQUIPMENT RENTAL	1,600.00	196.35	0.00	1,403.65	12.27
Total Dept 474-TRAFFIC SERVICES-MAINTENANCE	13,100.00	1,079.35	117.50	12,020.65	8.24
Dept 478-SNOW & ICE CONTROL					
702.200 WAGES	6,500.00	52.89	0.00	6,447.11	0.81
716.000 FRINGES	7,100.00	0.00	0.00	7,100.00	0.00
728.000 OPERATING SUPPLIES	23,000.00	0.00	0.00	23,000.00	0.00
843.000 EQUIPMENT RENTAL	12,000.00	28.05	0.00	11,971.95	0.23
Total Dept 478-SNOW & ICE CONTROL	48,600.00	80.94	0.00	48,519.06	0.17
Dept 480-TREE TRIMMING					
702.200 WAGES	24,000.00	7,295.96	0.00	16,704.04	30.40
716.000 FRINGES	26,000.00	0.00	0.00	26,000.00	0.00
728.000 OPERATING SUPPLIES	2,500.00	4,634.90	2,530.00	(2,134.90)	185.40
818.000 CONTRACTUAL SERVICES	7,500.00	0.00	0.00	7,500.00	0.00
843.000 EQUIPMENT RENTAL	31,100.00	6,803.21	0.00	24,296.79	21.88
Total Dept 480-TREE TRIMMING	91,100.00	18,734.07	2,530.00	72,365.93	20.56
Dept 482-ADMINISTRATION & ENGINEERING					
702.100 SALARIES	38,725.00	24,771.37	4,795.71	13,953.63	63.97
715.000 SOCIAL SECURITY (FICA)	3,025.00	1,839.73	356.26	1,185.27	60.82
716.100 HEALTH INSURANCE	11,100.00	3,130.87	626.17	7,969.13	28.21
716.200 DENTAL INSURANCE	725.00	267.17	38.96	457.83	36.85
716.300 OPTICAL INSURANCE	75.00	1.51	0.30	73.49	2.01
716.400 LIFE INSURANCE	200.00	80.78	16.16	119.22	40.39
716.500 LONG - TERM DISABILITY	375.00	156.58	31.31	218.42	41.75
718.000 RETIREMENT	6,775.00	0.00	0.00	6,775.00	0.00
719.000 WORKERS' COMPENSATION	400.00	285.00	95.00	115.00	71.25
801.000 PROFESSIONAL SERVICES: ADMINISTRATIVE	50.00	0.00	0.00	50.00	0.00
999.101 CONTRIBUTION-GF ADMIN	25,900.00	10,794.00	2,158.00	15,106.00	41.68
Total Dept 482-ADMINISTRATION & ENGINEERING	87,350.00	41,327.01	8,117.87	46,022.99	47.31
TOTAL Expenditures	1,045,150.0	503,972.83	320,618.81	541,177.17	48.22

ACCOUNT PROJECT DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 203 - LOCAL STREET FUND					
Fund 203:					
TOTAL REVENUES	1,045,150.0	119,094.88	36,706.41	926,055.12	11.40
TOTAL EXPENDITURES	1,045,150.0	503,972.83	320,618.81	541,177.17	48.22
NET OF REVENUES & EXPENDITURES	0.00	(384,877.95)	(283,912.40)	384,877.95	100.00

ACCOUNT PROJECT DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BGD USED
Fund 273 - CDBG REVOLVING LOAN FUND					
Revenues					
Dept 000					
664.664 INTEREST INCOME	0.00	220.81	5.82	(220.81)	100.00
671.675 LOAN REPAYMENTS	19,450.00	12,635.57	948.81	6,814.43	64.96
695.699 APPROPRIATION OF FUND BALANCE	50,125.00	0.00	0.00	50,125.00	0.00
Total Dept 000	69,575.00	12,856.38	954.63	56,718.62	18.48
TOTAL Revenues	69,575.00	12,856.38	954.63	56,718.62	18.48
Expenditures					
Dept 200-GEN SERVICES					
818.200 REHABILITATION	50,000.00	0.00	0.00	50,000.00	0.00
Total Dept 200-GEN SERVICES	50,000.00	0.00	0.00	50,000.00	0.00
Dept 966-TRANSFERS OUT					
999.275 TRANSFER TO HOUSING/RDEVLPMT	19,575.00	0.00	0.00	19,575.00	0.00
Total Dept 966-TRANSFERS OUT	19,575.00	0.00	0.00	19,575.00	0.00
TOTAL Expenditures	69,575.00	0.00	0.00	69,575.00	0.00
Fund 273:					
TOTAL REVENUES	69,575.00	12,856.38	954.63	56,718.62	18.48
TOTAL EXPENDITURES	69,575.00	0.00	0.00	69,575.00	0.00
NET OF REVENUES & EXPENDITURES	0.00	12,856.38	954.63	(12,856.38)	100.00

ACCOUNT PROJECT	DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 275 - HOUSING & REDEVELOPMENT						
Revenues						
Dept 000						
501.520	GRANT-MSHDA:HO	70,000.00	0.00	0.00	70,000.00	0.00
501.521	GRANT-MSHDA:RR	87,500.00	0.00	0.00	87,500.00	0.00
600.626	CHARGE FOR SERVICES RENDERED	30,000.00	0.00	0.00	30,000.00	0.00
600.634	CHARGES FOR ADMIN SERVICES	22,750.00	0.00	0.00	22,750.00	0.00
695.273	TRANSFER FROM CDBG (ADVANCE)	19,575.00	0.00	0.00	19,575.00	0.00
Total Dept 000		229,825.00	0.00	0.00	229,825.00	0.00
TOTAL Revenues		229,825.00	0.00	0.00	229,825.00	0.00
Expenditures						
Dept 690-GENERAL SERVICES						
702.100	SALARIES	48,100.00	19,365.20	3,686.11	28,734.80	40.26
715.000	SOCIAL SECURITY (FICA)	3,700.00	1,336.78	254.25	2,363.22	36.13
716.100	HEALTH INSURANCE	15,800.00	6,468.75	1,293.75	9,331.25	40.94
716.200	DENTAL INSURANCE	925.00	363.55	72.71	561.45	39.30
716.300	OPTICAL INSURANCE	75.00	1.75	0.35	73.25	2.33
716.400	LIFE INSURANCE	325.00	155.10	31.02	169.90	47.72
716.500	LONG - TERM DISABILITY	500.00	206.30	41.26	293.70	41.26
717.000	UNEMPLOYMENT INSURANCE	75.00	0.00	0.00	75.00	0.00
718.200	DEFINED CONTRIBUTION	1,925.00	774.59	147.44	1,150.41	40.24
719.000	WORKERS' COMPENSATION	125.00	99.00	33.00	26.00	79.20
728.000	OPERATING SUPPLIES	500.00	144.57	0.00	355.43	28.91
818.000	CONTRACTUAL SERVICES	157,500.00	497.74	42.21	157,002.26	0.32
858.000	MEMBERSHIPS & DUES	100.00	0.00	0.00	100.00	0.00
860.000	EDUCATION & TRAINING	175.00	25.00	0.00	150.00	14.29
Total Dept 690-GENERAL SERVICES		229,825.00	29,438.33	5,602.10	200,386.67	12.81
TOTAL Expenditures		229,825.00	29,438.33	5,602.10	200,386.67	12.81
Fund 275:						
TOTAL REVENUES		229,825.00	0.00	0.00	229,825.00	0.00
TOTAL EXPENDITURES		229,825.00	29,438.33	5,602.10	200,386.67	12.81
NET OF REVENUES & EXPENDITURES		0.00	(29,438.33)	(5,602.10)	29,438.33	100.00

ACCOUNT PROJECT DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 283 - OBRA FUND-DISTRICT#3-CONAGRA					
Revenues					
Dept 000					
401.407 OBRA:TAX CAPTURE	10,825.00	0.00	0.00	10,825.00	0.00
Total Dept 000	10,825.00	0.00	0.00	10,825.00	0.00
TOTAL Revenues	10,825.00	0.00	0.00	10,825.00	0.00
Expenditures					
Dept 730-PROFESSIONAL SERVICES					
801.000 PROFESSIONAL SERVICES: ADMINISTRATIVE	750.00	0.00	0.00	750.00	0.00
Total Dept 730-PROFESSIONAL SERVICES	750.00	0.00	0.00	750.00	0.00
Dept 905-DEBT SERVICE					
980.991 PRINCIPAL	7,325.00	0.00	0.00	7,325.00	0.00
Total Dept 905-DEBT SERVICE	7,325.00	0.00	0.00	7,325.00	0.00
Dept 964-TAX REIMBURSEMENTS					
969.000 DEVELOPER REIMBURSEMENT	2,750.00	0.00	0.00	2,750.00	0.00
Total Dept 964-TAX REIMBURSEMENTS	2,750.00	0.00	0.00	2,750.00	0.00
TOTAL Expenditures	10,825.00	0.00	0.00	10,825.00	0.00
Fund 283:					
TOTAL REVENUES	10,825.00	0.00	0.00	10,825.00	0.00
TOTAL EXPENDITURES	10,825.00	0.00	0.00	10,825.00	0.00
NET OF REVENUES & EXPENDITURES	0.00	0.00	0.00	0.00	0.00

ACCOUNT PROJECT DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDTG USED
Fund 289 - OBRA:DISTRICT#9(ROBBIN'S LOFT)					
Revenues					
Dept 000					
401.407 OBRA:TAX CAPTURE	4,975.00	0.00	0.00	4,975.00	0.00
Total Dept 000	4,975.00	0.00	0.00	4,975.00	0.00
TOTAL Revenues	4,975.00	0.00	0.00	4,975.00	0.00
Expenditures					
Dept 730-PROFESSIONAL SERVICES					
801.000 PROFESSIONAL SERVICES: ADMINISTRATIVE	975.00	0.00	0.00	975.00	0.00
Total Dept 730-PROFESSIONAL SERVICES	975.00	0.00	0.00	975.00	0.00
Dept 964-TAX REIMBURSEMENTS					
969.000 DEVELOPER REIMBURSEMENT	4,000.00	0.00	0.00	4,000.00	0.00
Total Dept 964-TAX REIMBURSEMENTS	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL Expenditures	4,975.00	0.00	0.00	4,975.00	0.00
Fund 289:					
TOTAL REVENUES	4,975.00	0.00	0.00	4,975.00	0.00
TOTAL EXPENDITURES	4,975.00	0.00	0.00	4,975.00	0.00
NET OF REVENUES & EXPENDITURES	0.00	0.00	0.00	0.00	0.00

ACCOUNT PROJECT	DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 291 - OBRA FUND-DIST#11(CAPITOL BWL						
Revenues						
Dept 000						
401.407	OBRA:TAX CAPTURE	2,100.00	0.00	0.00	2,100.00	0.00
671.676	DONATIONS	7,725.00	0.00	0.00	7,725.00	0.00
Total Dept 000		9,825.00	0.00	0.00	9,825.00	0.00
TOTAL Revenues		9,825.00	0.00	0.00	9,825.00	0.00
Expenditures						
Dept 730-PROFESSIONAL SERVICES						
801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	875.00	0.00	0.00	875.00	0.00
Total Dept 730-PROFESSIONAL SERVICES		875.00	0.00	0.00	875.00	0.00
Dept 964-TAX REIMBURSEMENTS						
969.000	DEVELOPER REIMBURSEMENT	8,950.00	0.00	0.00	8,950.00	0.00
Total Dept 964-TAX REIMBURSEMENTS		8,950.00	0.00	0.00	8,950.00	0.00
TOTAL Expenditures		9,825.00	0.00	0.00	9,825.00	0.00
Fund 291:						
TOTAL REVENUES		9,825.00	0.00	0.00	9,825.00	0.00
TOTAL EXPENDITURES		9,825.00	0.00	0.00	9,825.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

ACCOUNT PROJECT DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDTG USED
Fund 292 - OBRA FUND-DIST#12(WOODARD LOFT					
Revenues					
Dept 000					
401.407 OBRA:TAX CAPTURE	31,325.00	0.00	0.00	31,325.00	0.00
Total Dept 000	31,325.00	0.00	0.00	31,325.00	0.00
TOTAL Revenues	31,325.00	0.00	0.00	31,325.00	0.00
Expenditures					
Dept 730-PROFESSIONAL SERVICES					
801.000 PROFESSIONAL SERVICES: ADMINISTRATIVE	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 730-PROFESSIONAL SERVICES	1,000.00	0.00	0.00	1,000.00	0.00
Dept 964-TAX REIMBURSEMENTS					
969.000 DEVELOPER REIMBURSEMENT	30,325.00	0.00	0.00	30,325.00	0.00
Total Dept 964-TAX REIMBURSEMENTS	30,325.00	0.00	0.00	30,325.00	0.00
TOTAL Expenditures	31,325.00	0.00	0.00	31,325.00	0.00
Fund 292:					
TOTAL REVENUES	31,325.00	0.00	0.00	31,325.00	0.00
TOTAL EXPENDITURES	31,325.00	0.00	0.00	31,325.00	0.00
NET OF REVENUES & EXPENDITURES	0.00	0.00	0.00	0.00	0.00

ACCOUNT PROJECT	DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 297 - HISTORICAL FUND						
Revenues						
Dept 000						
600.600	SALES	3,325.00	2,140.19	155.30	1,184.81	64.37
664.664	INTEREST INCOME	0.00	20.53	4.73	(20.53)	100.00
664.667	RENTS & DEPOSITS-CASTLE	1,200.00	150.00	0.00	1,050.00	12.50
664.668	RENTAL INCOME	15,200.00	6,350.00	1,270.00	8,850.00	41.78
671.675	DONATIONS-PRIVATE	7,500.00	4,029.46	512.89	3,470.54	53.73
671.678	FUNDRAISER-BRICKS	4,250.00	183.00	0.00	4,067.00	4.31
671.679	DONATIONS:HOME TOUR	10,000.00	14,716.00	0.00	(4,716.00)	147.16
695.101	GENERAL FUND TRANSFER	40,950.00	17,059.00	3,413.00	23,891.00	41.66
Total Dept 000		82,425.00	44,648.18	5,355.92	37,776.82	54.17
TOTAL Revenues		82,425.00	44,648.18	5,355.92	37,776.82	54.17
Expenditures						
Dept 797-HISTORICAL COMMISSION						
728.000	OPERATING SUPPLIES	4,500.00	89.86	0.00	4,410.14	2.00
728.200	SUPPLIES-HISTORIC COLLECTION	0.00	480.00	0.00	(480.00)	100.00
801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	600.00	600.00	0.00	0.00	100.00
810.000	INSURANCE & BONDS	1,000.00	0.00	0.00	1,000.00	0.00
831.000	BUILDING MAINTENANCE	650.00	75.00	0.00	575.00	11.54
856.000	MISCELLANEOUS	1,700.00	4,900.47	70.57	(3,200.47)	288.26
Total Dept 797-HISTORICAL COMMISSION		8,450.00	6,145.33	70.57	2,304.67	72.73
Dept 798-CASTLE						
702.200	WAGES	0.00	1,320.00	1,320.00	(1,320.00)	100.00
702.400	WAGES - TEMPORARY	26,200.00	3,743.93	506.70	22,456.07	14.29
715.000	SOCIAL SECURITY (FICA)	2,000.00	387.38	139.74	1,612.62	19.37
717.000	UNEMPLOYMENT INSURANCE	0.00	30.80	0.00	(30.80)	100.00
719.000	WORKERS' COMPENSATION	75.00	15.00	5.00	60.00	20.00
728.000	OPERATING SUPPLIES	300.00	18.74	0.00	281.26	6.25
810.000	INSURANCE & BONDS	775.00	0.00	0.00	775.00	0.00
820.000	UTILITIES	6,500.00	884.49	226.14	5,615.51	13.61
831.000	BUILDING MAINTENANCE	15,000.00	2,248.02	120.00	12,751.98	14.99
856.000	MISCELLANEOUS	500.00	1,186.47	34.90	(686.47)	237.29
Total Dept 798-CASTLE		51,350.00	9,834.83	2,352.48	41,515.17	19.15
Dept 799-GOULD HOUSE						
810.000	INSURANCE & BONDS	750.00	0.00	0.00	750.00	0.00
820.100	ELECTRICITY	5,500.00	869.66	233.93	4,630.34	15.81
820.400	WATER & SEWER	450.00	99.40	0.00	350.60	22.09
831.000	BUILDING MAINTENANCE	14,500.00	2,561.19	75.97	11,938.81	17.66
831.200	BLDG MAINTENANCE-RENTAL	175.00	35.97	0.00	139.03	20.55
856.000	MISCELLANEOUS	1,250.00	321.82	93.99	928.18	25.75
Total Dept 799-GOULD HOUSE		22,625.00	3,888.04	403.89	18,736.96	17.18
TOTAL Expenditures		82,425.00	19,868.20	2,826.94	62,556.80	24.10
Fund 297:						
TOTAL REVENUES		82,425.00	44,648.18	5,355.92	37,776.82	54.17
TOTAL EXPENDITURES		82,425.00	19,868.20	2,826.94	62,556.80	24.10
NET OF REVENUES & EXPENDITURES		0.00	24,779.98	2,528.98	(24,779.98)	100.00

ACCOUNT PROJECT	DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 411 - CAPITAL PROJECTS-2011 STREET PROGRAM						
Revenues						
Dept 000						
695.699	APPROPRIATION OF FUND BALANCE	532,000.00	0.00	0.00	532,000.00	0.00
Total Dept 000		532,000.00	0.00	0.00	532,000.00	0.00
TOTAL Revenues		532,000.00	0.00	0.00	532,000.00	0.00
Expenditures						
Dept 966-TRANSFERS OUT						
999.202	TRANSFER TO MAJOR STREET	262,850.00	171.34	171.34	262,678.66	0.07
999.203	TRANSFER TO LOCAL STREET	269,150.00	0.00	0.00	269,150.00	0.00
Total Dept 966-TRANSFERS OUT		532,000.00	171.34	171.34	531,828.66	0.03
TOTAL Expenditures		532,000.00	171.34	171.34	531,828.66	0.03
Fund 411:						
TOTAL REVENUES		532,000.00	0.00	0.00	532,000.00	0.00
TOTAL EXPENDITURES		532,000.00	171.34	171.34	531,828.66	0.03
NET OF REVENUES & EXPENDITURES		0.00	(171.34)	(171.34)	171.34	100.00

ACCOUNT PROJECT	DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 494 - DDA CONSTRUCTION FUND						
Revenues						
Dept 000						
664.664	INTEREST INCOME	0.00	26.39	4.07	(26.39)	100.00
695.699	APPROPRIATION OF FUND BALANCE	20,000.00	0.00	0.00	20,000.00	0.00
Total Dept 000		20,000.00	26.39	4.07	19,973.61	0.13
TOTAL Revenues		20,000.00	26.39	4.07	19,973.61	0.13
Expenditures						
Dept 901-CAPITAL OUTLAY						
965.530	CAPITAL CONTRIBUTIONS-INFRASTRUCTURE	20,000.00	18,300.00	0.00	1,700.00	91.50
Total Dept 901-CAPITAL OUTLAY		20,000.00	18,300.00	0.00	1,700.00	91.50
TOTAL Expenditures		20,000.00	18,300.00	0.00	1,700.00	91.50
Fund 494:						
TOTAL REVENUES		20,000.00	26.39	4.07	19,973.61	0.13
TOTAL EXPENDITURES		20,000.00	18,300.00	0.00	1,700.00	91.50
NET OF REVENUES & EXPENDITURES		0.00	(18,273.61)	4.07	18,273.61	100.00

ACCOUNT PROJECT DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 588 - TRANSPORTATION FUND					
Revenues					
Dept 000					
401.403 GENERAL PROPERTY TAX	75,575.00	77,958.82	0.00	(2,383.82)	103.15
Total Dept 000	75,575.00	77,958.82	0.00	(2,383.82)	103.15
TOTAL Revenues	75,575.00	77,958.82	0.00	(2,383.82)	103.15
Expenditures					
Dept 200-GEN SERVICES					
818.000 CONTRACTUAL SERVICES	75,575.00	68,518.50	418.26	7,056.50	90.66
Total Dept 200-GEN SERVICES	75,575.00	68,518.50	418.26	7,056.50	90.66
TOTAL Expenditures	75,575.00	68,518.50	418.26	7,056.50	90.66
Fund 588:					
TOTAL REVENUES	75,575.00	77,958.82	0.00	(2,383.82)	103.15
TOTAL EXPENDITURES	75,575.00	68,518.50	418.26	7,056.50	90.66
NET OF REVENUES & EXPENDITURES	0.00	9,440.32	(418.26)	(9,440.32)	100.00

ACCOUNT PROJECT	DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 590 - SEWER FUND						
Revenues						
Dept 000						
401.446	PENALTIES - LATE CHARGES	30,000.00	15,111.30	(118.15)	14,888.70	50.37
450.477	SWR:PERMITS/INSPECTION FEE	0.00	140.00	20.00	(140.00)	100.00
600.601	METERED SALES	1,600,000.0	289,690.82	1,682.56	1,310,309.1	18.11
664.664	INTEREST INCOME	5,000.00	245.17	43.53	4,754.83	4.90
Total Dept 000		1,635,000.0	305,187.29	1,627.94	1,329,812.7	18.67
TOTAL Revenues		1,635,000.0	305,187.29	1,627.94	1,329,812.7	18.67

ACCOUNT PROJECT DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 590 - SEWER FUND					
Expenditures					
Dept 200-GEN SERVICES					
702.100 SALARIES	12,600.00	4,000.77	691.03	8,599.23	31.75
715.000 SOCIAL SECURITY (FICA)	1,500.00	304.29	52.53	1,195.71	20.29
716.100 HEALTH INSURANCE	1,500.00	593.00	118.60	907.00	39.53
716.150 OPEB EXPENSE	2,000.00	0.00	0.00	2,000.00	0.00
716.200 DENTAL INSURANCE	100.00	30.20	6.04	69.80	30.20
716.300 OPTICAL INSURANCE	100.00	0.46	0.09	99.54	0.46
716.400 LIFE INSURANCE	100.00	11.15	2.23	88.85	11.15
716.500 LONG - TERM DISABILITY	100.00	18.10	3.62	81.90	18.10
718.000 RETIREMENT	5,000.00	0.00	0.00	5,000.00	0.00
719.000 WORKERS' COMPENSATION	500.00	147.00	49.00	353.00	29.40
728.000 OPERATING SUPPLIES	200.00	0.84	0.00	199.16	0.42
801.000 PROFESSIONAL SERVICES: ADMINISTRATIVE	2,700.00	0.00	0.00	2,700.00	0.00
810.000 INSURANCE & BONDS	10,000.00	0.00	0.00	10,000.00	0.00
818.000 CONTRACTUAL SERVICES	12,000.00	5,062.72	189.00	6,937.28	42.19
850.000 BAD DEBT EXPENSE	0.00	14.33	8.33	(14.33)	100.00
860.000 EDUCATION & TRAINING	200.00	0.00	0.00	200.00	0.00
890.200 OPERATION & MAINTENANCE	949,000.00	403,314.55	80,403.44	545,685.45	42.50
890.300 REPLACEMENT	88,300.00	22,554.14	0.00	65,745.86	25.54
968.000 DEPRECIATION EXPENSE	40,000.00	0.00	0.00	40,000.00	0.00
999.101 CONTRIBUTION-GF ADMIN	40,000.00	16,669.00	3,333.00	23,331.00	41.67
Total Dept 200-GEN SERVICES	1,165,900.0	452,720.55	84,856.91	713,179.45	38.83
Dept 549-SEWER OPERATIONS					
702.100 SALARIES	44,000.00	0.00	0.00	44,000.00	0.00
702.200 WAGES	65,000.00	16,031.22	5,520.00	48,968.78	24.66
702.300 OVERTIME	3,000.00	1,564.93	136.98	1,435.07	52.16
702.800 ACCRUED SICK LEAVE	1,600.00	0.00	0.00	1,600.00	0.00
703.000 OTHER COMPENSATION	0.00	6,672.35	0.00	(6,672.35)	100.00
715.000 SOCIAL SECURITY (FICA)	9,600.00	2,443.86	399.27	7,156.14	25.46
716.100 HEALTH INSURANCE	40,300.00	9,487.50	1,897.50	30,812.50	23.54
716.200 DENTAL INSURANCE	2,000.00	562.64	90.60	1,437.36	28.13
716.300 OPTICAL INSURANCE	400.00	3.50	0.70	396.50	0.88
716.400 LIFE INSURANCE	300.00	66.00	13.20	234.00	22.00
718.000 RETIREMENT	29,000.00	0.00	0.00	29,000.00	0.00
719.000 WORKERS' COMPENSATION	2,500.00	1,047.00	349.00	1,453.00	41.88
728.000 OPERATING SUPPLIES	5,000.00	488.42	0.00	4,511.58	9.77
751.000 GAS & OIL	8,000.00	2,381.05	395.74	5,618.95	29.76
818.000 CONTRACTUAL SERVICES	100,000.00	1,913.91	126.00	98,086.09	1.91
818.000 SAWGRNTSWR SAW GRANT- SEWER	0.00	1,218.00	714.00	(1,218.00)	100.00
818.000 SSO0000000 CONTRACTUAL SERVICES-SSO	0.00	4,621.50	1,232.50	(4,621.50)	100.00
833.000 EQUIPMENT MAINTENANCE	0.00	191.50	159.53	(191.50)	100.00
833.200 SEWER REPAIR	20,000.00	0.00	0.00	20,000.00	0.00
833.200 SSO0000000 EQUIPMENT MAINT-SANITARY SEWER OVERFLOW	0.00	69.00	0.00	(69.00)	100.00
833.300 SERVICE LINE REPAIR SEPARATION-SSO	0.00	1,600.00	0.00	(1,600.00)	100.00
833.300 SSOSL00000 EQUIP MAINT. METER & SERV	50,000.00	0.00	0.00	50,000.00	0.00
836.000 LIFT STATION MAINTENANCE	5,000.00	2,740.60	6.99	2,259.40	54.81
836.100 LIFT STATION UTILITIES	2,200.00	927.26	174.71	1,272.74	42.15
843.000 EQUIPMENT RENTAL	30,000.00	4,802.87	0.00	25,197.13	16.01
860.000 EDUCATION & TRAINING	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 549-SEWER OPERATIONS	418,900.00	58,833.11	11,216.72	360,066.89	14.04
Dept 901-CAPITAL OUTLAY					
973.000 CAPITAL OUTLAY - SEWERS	100,000.00	3,564.00	3,564.00	96,436.00	3.56
979.000 COL-LIFT STATIONS	10,000.00	4,521.00	0.00	5,479.00	45.21
Total Dept 901-CAPITAL OUTLAY	110,000.00	8,085.00	3,564.00	101,915.00	7.35
Dept 905-DEBT SERVICE					
980.991 PRINCIPAL	35,000.00	0.00	0.00	35,000.00	0.00
980.995 INTEREST	16,200.00	8,084.83	0.00	8,115.17	49.91
Total Dept 905-DEBT SERVICE	51,200.00	8,084.83	0.00	43,115.17	15.79
TOTAL Expenditures	1,746,000.0	527,723.49	99,637.63	1,218,276.5	30.22
Fund 590:					
TOTAL REVENUES	1,635,000.0	305,187.29	1,627.94	1,329,812.7	18.67

ACCOUNT PROJECT	DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
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Fund 590 - SEWER FUND						
TOTAL EXPENDITURES		1,746,000.0	527,723.49	99,637.63	1,218,276.5	30.22
NET OF REVENUES & EXPENDITURES		(111,000.00)	(222,536.20)	(98,009.69)	111,536.20	200.48

ACCOUNT PROJECT DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BGDGT USED	
Fund 591 - WATER FUND						
Revenues						
Dept 000						
401.446	PENALTIES - LATE CHARGES	40,000.00	22,731.46	(181.82)	17,268.54	56.83
450.477	WTR:PERMITS/INSPECTION FEE	1,000.00	500.00	60.00	500.00	50.00
600.601	METERED SALES	1,996,000.00	339,159.79	3,631.19	1,656,840.2	16.99
600.602	METERED SALES-WHOLESALE-USAGE	176,000.00	90,550.73	18,080.24	85,449.27	51.45
600.603	METERED SALES-WHOLESALE-DEBT	44,200.00	0.00	0.00	44,200.00	0.00
600.604	WATER MAIN REPLACEMENT CHARGE	330,000.00	81,800.19	494.46	248,199.81	24.79
600.640	MATERIAL & SERVICE	5,000.00	862.98	150.00	4,137.02	17.26
664.664	INTEREST INCOME	5,000.00	1,853.89	1,489.90	3,146.11	37.08
671.688	HYDRANT RENTAL	15,300.00	0.00	0.00	15,300.00	0.00
671.694	MISCELLANEOUS	2,500.00	575.00	100.00	1,925.00	23.00
671.695	MISCELLANEOUS WATER CHARGES	10,000.00	2,430.00	145.00	7,570.00	24.30
Total Dept 000		2,625,000.00	540,464.04	23,968.97	2,084,535.9	20.59
TOTAL Revenues		2,625,000.00	540,464.04	23,968.97	2,084,535.9	20.59
Expenditures						
Dept 200-GEN SERVICES						
702.100	SALARIES	20,000.00	7,201.04	1,243.80	12,798.96	36.01
715.000	SOCIAL SECURITY (FICA)	2,000.00	547.63	94.53	1,452.37	27.38
716.100	HEALTH INSURANCE	2,500.00	1,067.35	213.47	1,432.65	42.69
716.200	DENTAL INSURANCE	200.00	54.33	10.87	145.67	27.17
716.300	OPTICAL INSURANCE	50.00	0.79	0.16	49.21	1.58
716.400	LIFE INSURANCE	100.00	20.04	4.01	79.96	20.04
716.500	LONG - TERM DISABILITY	100.00	32.61	6.52	67.39	32.61
718.000	RETIREMENT	11,000.00	0.00	0.00	11,000.00	0.00
719.000	WORKERS' COMPENSATION	400.00	216.00	72.00	184.00	54.00
728.000	OPERATING SUPPLIES	2,000.00	211.30	209.80	1,788.70	10.57
801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	5,500.00	0.00	0.00	5,500.00	0.00
810.000	INSURANCE & BONDS	45,000.00	0.00	0.00	45,000.00	0.00
818.000	CONTRACTUAL SERVICES	15,000.00	8,542.81	638.88	6,457.19	56.95
845.000	LEASE	750.00	753.98	0.00	(3.98)	100.53
850.000	BAD DEBT EXPENSE	500.00	74.46	14.00	425.54	14.89
860.000	EDUCATION & TRAINING	500.00	0.00	0.00	500.00	0.00
999.101	CONTRIBUTION-GF ADMIN	200,000.00	83,331.00	16,667.00	116,669.00	41.67
Total Dept 200-GEN SERVICES		305,600.00	102,053.34	19,175.04	203,546.66	33.39
Dept 552-WATER UNDERGROUND						
702.100	SALARIES	33,000.00	6,627.59	1,271.35	26,372.41	20.08
702.200	WAGES	115,000.00	47,248.52	13,189.25	67,751.48	41.09
702.400	WAGES - TEMPORARY	3,000.00	0.00	0.00	3,000.00	0.00
703.000	OTHER COMPENSATION	47,000.00	16,026.37	787.32	30,973.63	34.10
715.000	SOCIAL SECURITY (FICA)	19,000.00	6,564.15	1,125.69	12,435.85	34.55
716.100	HEALTH INSURANCE	71,000.00	21,778.15	4,355.63	49,221.85	30.67
716.200	DENTAL INSURANCE	3,800.00	1,171.41	253.60	2,628.59	30.83
716.300	OPTICAL INSURANCE	800.00	8.50	1.49	791.50	1.06
716.400	LIFE INSURANCE	600.00	203.78	36.79	396.22	33.96
716.500	LONG - TERM DISABILITY	200.00	289.09	41.40	(89.09)	144.55
718.000	RETIREMENT	53,000.00	0.00	0.00	53,000.00	0.00
718.200	DEFINED CONTRIBUTION	0.00	688.15	121.87	(688.15)	100.00
719.000	WORKERS' COMPENSATION	7,500.00	4,662.00	1,554.00	2,838.00	62.16
728.000	OPERATING SUPPLIES	5,000.00	1,485.23	102.98	3,514.77	29.70
751.000	GAS & OIL	13,000.00	5,915.69	1,726.82	7,084.31	45.51
818.000	CONTRACTUAL SERVICES	20,000.00	2,979.38	1,845.38	17,020.62	14.90
820.100	ELECTRICITY	3,200.00	1,144.33	313.88	2,055.67	35.76
820.200	GAS	4,000.00	204.63	102.93	3,795.37	5.12
820.300	TELEPHONE	3,400.00	1,068.82	128.51	2,331.18	31.44
833.000	EQUIPMENT MAINTENANCE	2,000.00	494.50	50.50	1,505.50	24.73
833.200	EQUIPMENT MAINT-HYDRANTS & MAINS	120,000.00	46,747.02	449.88	73,252.98	38.96
833.300	EQUIP MAINT. METER & SERV	120,000.00	58,047.83	2,995.81	61,952.17	48.37
843.000	EQUIPMENT RENTAL	1,000.00	176.74	0.00	823.26	17.67
860.000	EDUCATION & TRAINING	1,000.00	395.00	0.00	605.00	39.50
968.000	DEPRECIATION EXPENSE	125,000.00	0.00	0.00	125,000.00	0.00
Total Dept 552-WATER UNDERGROUND		771,500.00	223,926.88	30,455.08	547,573.12	29.02

ACCOUNT PROJECT DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED	
Fund 591 - WATER FUND						
Expenditures						
Dept 553-WATER FILTRATION						
702.200	WAGES	211,000.00	71,039.93	13,381.56	139,960.07	33.67
702.300	OVERTIME	22,000.00	12,844.45	3,620.53	9,155.55	58.38
702.400	WAGES - TEMPORARY	5,000.00	2,167.52	355.20	2,832.48	43.35
702.600	UNIFORMS	3,500.00	2,800.00	0.00	700.00	80.00
702.800	ACCRUED SICK LEAVE	1,000.00	153.60	0.00	846.40	15.36
715.000	SOCIAL SECURITY (FICA)	18,500.00	6,617.28	1,291.55	11,882.72	35.77
716.100	HEALTH INSURANCE	50,000.00	15,503.29	2,846.26	34,496.71	31.01
716.200	DENTAL INSURANCE	2,500.00	663.13	138.90	1,836.87	26.53
716.300	OPTICAL INSURANCE	500.00	6.60	1.40	493.40	1.32
716.400	LIFE INSURANCE	500.00	157.35	33.00	342.65	31.47
716.500	LONG - TERM DISABILITY	400.00	162.31	27.60	237.69	40.58
717.000	UNEMPLOYMENT INSURANCE	0.00	53.52	0.00	(53.52)	100.00
718.000	RETIREMENT	50,000.00	0.00	0.00	50,000.00	0.00
718.200	DEFINED CONTRIBUTION	4,000.00	1,905.77	330.64	2,094.23	47.64
719.000	WORKERS' COMPENSATION	7,000.00	4,272.00	1,424.00	2,728.00	61.03
728.000	OPERATING SUPPLIES	15,000.00	5,680.52	291.61	9,319.48	37.87
743.000	CHEMICALS	132,000.00	45,097.30	7,456.75	86,902.70	34.16
751.000	GAS & OIL	1,500.00	323.48	22.38	1,176.52	21.57
818.000	CONTRACTUAL SERVICES	9,000.00	4,153.00	1,134.00	4,847.00	46.14
820.100	ELECTRICITY	138,000.00	44,335.14	2,788.29	93,664.86	32.13
820.200	GAS	4,500.00	230.86	150.63	4,269.14	5.13
820.300	TELEPHONE	6,000.00	2,109.52	122.31	3,890.48	35.16
820.500	REFUSE	500.00	111.05	0.00	388.95	22.21
831.000	BUILDING MAINTENANCE	5,000.00	1,873.32	17.06	3,126.68	37.47
832.000	STATIONARY EQUIPMENT	5,500.00	5,358.66	5,358.66	141.34	97.43
833.000	EQUIPMENT MAINTENANCE	20,000.00	4,122.18	1,197.93	15,877.82	20.61
833.100	EQUIP MAINT - WELLS	20,000.00	2,886.30	111.79	17,113.70	14.43
834.000	MAINTENANCE	150,000.00	0.00	0.00	150,000.00	0.00
860.000	EDUCATION & TRAINING	1,000.00	113.70	0.00	886.30	11.37
968.000	DEPRECIATION EXPENSE	150,000.00	0.00	0.00	150,000.00	0.00
Total Dept 553-WATER FILTRATION		1,033,900.0	234,741.78	42,102.05	799,158.22	22.70
Dept 901-CAPITAL OUTLAY						
971.000	LAND	0.00	160.00	160.00	(160.00)	100.00
972.000	MAINS & HYDRANTS	300,000.00	23,942.39	6,110.43	276,057.61	7.98
972.100	COL-SERVICE LINES	0.00	150.52	0.00	(150.52)	100.00
972.200	COL-WATER STORAGE	100,000.00	0.00	0.00	100,000.00	0.00
977.000	COL - EQUIPMENT	50,000.00	0.00	0.00	50,000.00	0.00
Total Dept 901-CAPITAL OUTLAY		450,000.00	24,252.91	6,270.43	425,747.09	5.39
Dept 905-DEBT SERVICE						
980.991	PRINCIPAL	255,000.00	255,000.00	0.00	0.00	100.00
980.995	INTEREST	106,250.00	55,031.25	0.00	51,218.75	51.79
Total Dept 905-DEBT SERVICE		361,250.00	310,031.25	0.00	51,218.75	85.82
TOTAL Expenditures		2,922,250.0	895,006.16	98,002.60	2,027,243.8	30.63
Fund 591:						
TOTAL REVENUES		2,625,000.0	540,464.04	23,968.97	2,084,535.9	20.59
TOTAL EXPENDITURES		2,922,250.0	895,006.16	98,002.60	2,027,243.8	30.63
NET OF REVENUES & EXPENDITURES		(297,250.00)	(354,542.12)	(74,033.63)	57,292.12	119.27

ACCOUNT PROJECT DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 599 - WASTEWATER FUND					
Revenues					
Dept 000					
602.100	OP & MAINT CHRG - OWOSSO	949,000.00	403,314.55	80,403.44	545,685.45 42.50
602.200	OP & MAINT CHRG - OWOSSO TWP	118,000.00	45,378.87	8,939.73	72,621.13 38.46
602.300	OP & MAINT CHRG - CALEDONIA TWSP	115,000.00	45,335.68	9,168.21	69,664.32 39.42
602.400	OP & MAINT CHRG - CORUNNA	174,000.00	70,870.90	14,388.62	103,129.10 40.73
603.100	REPLACEMENT CHRG - OWOSSO	88,300.00	22,554.14	0.00	65,745.86 25.54
603.200	REPLACEMENT CHRG - OWOSSO TWP	11,000.00	2,593.13	0.00	8,406.87 23.57
603.300	REPLACEMENT CHRG - CALEDONIA TWSP	10,500.00	2,525.51	0.00	7,974.49 24.05
603.400	REPLACEMENT CHRG - CORUNNA	16,200.00	3,827.22	0.00	12,372.78 23.62
664.664	INTEREST INCOME	5,000.00	1,640.38	979.81	3,359.62 32.81
671.694	MISCELLANEOUS	2,000.00	451.17	87.74	1,548.83 22.56
Total Dept 000		1,489,000.00	598,491.55	113,967.55	890,508.45 40.19
TOTAL Revenues		1,489,000.00	598,491.55	113,967.55	890,508.45 40.19
Expenditures					
Dept 548-WASTEWATER OPERATIONS					
702.100	SALARIES	62,000.00	23,889.07	4,582.71	38,110.93 38.53
702.200	WAGES	280,000.00	113,647.26	18,501.44	166,352.74 40.59
702.300	OVERTIME	26,000.00	13,166.37	1,723.28	12,833.63 50.64
702.400	WAGES - TEMPORARY	6,000.00	2,336.53	176.86	3,663.47 38.94
702.600	UNIFORMS	4,500.00	4,200.00	0.00	300.00 93.33
702.800	ACCRUED SICK LEAVE	3,200.00	19,163.37	0.00	(15,963.37) 598.86
703.000	OTHER COMPENSATION	0.00	100.00	100.00	(100.00) 100.00
715.000	SOCIAL SECURITY (FICA)	29,000.00	13,032.77	1,824.27	15,967.23 44.94
716.100	HEALTH INSURANCE	108,000.00	32,990.66	6,598.13	75,009.34 30.55
716.150	OPEB EXPENSE	6,200.00	0.00	0.00	6,200.00 0.00
716.200	DENTAL INSURANCE	5,600.00	1,803.56	405.59	3,796.44 32.21
716.300	OPTICAL INSURANCE	1,000.00	11.55	2.45	988.45 1.16
716.400	LIFE INSURANCE	1,200.00	376.20	76.56	823.80 31.35
716.500	LONG - TERM DISABILITY	600.00	244.30	48.86	355.70 40.72
716.600	PHYSICALS	200.00	228.66	0.00	(28.66) 114.33
717.000	UNEMPLOYMENT INSURANCE	0.00	183.16	0.00	(183.16) 100.00
718.000	RETIREMENT	62,500.00	0.00	0.00	62,500.00 0.00
718.200	DEFINED CONTRIBUTION	2,500.00	1,570.76	352.03	929.24 62.83
719.000	WORKERS' COMPENSATION	6,000.00	4,830.00	1,610.00	1,170.00 80.50
728.000	OPERATING SUPPLIES	7,000.00	3,598.34	204.48	3,401.66 51.40
728.100	SUPPLIES	7,000.00	7,571.83	516.85	(571.83) 108.17
743.100	CHEMICALS - IRON	36,000.00	13,207.43	0.00	22,792.57 36.69
743.200	CHEMICALS - POLYMER	15,000.00	6,745.00	0.00	8,255.00 44.97
743.300	CHEMICALS - CHLORINE	30,000.00	14,685.69	4,275.90	15,314.31 48.95
751.000	GAS & OIL	6,000.00	2,169.02	402.13	3,830.98 36.15
801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	15,000.00	5,822.41	1,075.39	9,177.59 38.82
801.000	SAWGRANTWW SAW GRANT-WASTEWATER	0.00	1,554.00	1,176.00	(1,554.00) 100.00
810.000	INSURANCE & BONDS	46,000.00	0.00	0.00	46,000.00 0.00
820.100	ELECTRICITY	250,000.00	66,188.71	0.00	183,811.29 26.48
820.200	GAS	16,000.00	686.73	513.27	15,313.27 4.29
820.300	TELEPHONE	3,000.00	1,234.83	215.61	1,765.17 41.16
820.400	WATER & SEWER	3,000.00	806.20	0.00	2,193.80 26.87
820.500	REFUSE	600.00	111.01	0.00	488.99 18.50
831.000	BUILDING MAINTENANCE	25,000.00	12,405.42	903.34	12,594.58 49.62
831.000	HHW0000000 BUILDING MAINTENANCE	1,000.00	0.00	0.00	1,000.00 0.00
832.000	STATIONARY EQUIPMENT	6,000.00	0.00	0.00	6,000.00 0.00
833.000	EQUIPMENT MAINTENANCE	35,000.00	12,957.10	5,063.97	22,042.90 37.02
834.000	MAINTENANCE	70,000.00	28,593.63	8,967.23	41,406.37 40.85
834.100	HHW PROGRAM	5,000.00	4,600.00	0.00	400.00 92.00
845.000	LEASE	0.00	13,025.00	2,605.00	(13,025.00) 100.00
858.000	MEMBERSHIPS & DUES	1,000.00	512.00	0.00	488.00 51.20
860.000	EDUCATION & TRAINING	1,500.00	120.00	0.00	1,380.00 8.00
999.101	CONTRIBUTION-GF ADMIN	174,000.00	62,523.38	9,487.83	111,476.62 35.93
Total Dept 548-WASTEWATER OPERATIONS		1,357,600.00	490,891.95	71,409.18	866,708.05 36.16
Dept 901-CAPITAL OUTLAY					
975.000	COL - BUILDING IMPROVEMENTS	100,000.00	0.00	0.00	100,000.00 0.00
977.000	COL - EQUIPMENT	550,000.00	100,801.87	38,677.87	449,198.13 18.33
Total Dept 901-CAPITAL OUTLAY		650,000.00	100,801.87	38,677.87	549,198.13 15.51
TOTAL Expenditures		2,007,600.00	591,693.82	110,087.05	1,415,906.1 29.47

ACCOUNT PROJECT	DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL (ABN)	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 599 - WASTEWATER FUND						
Fund 599:						
TOTAL REVENUES		1,489,000.0	598,491.55	113,967.55	890,508.45	40.19
TOTAL EXPENDITURES		2,007,600.0	591,693.82	110,087.05	1,415,906.1	29.47
NET OF REVENUES & EXPENDITURES		(518,600.00)	6,797.73	3,880.50	(525,397.73)	1.31

ACCOUNT PROJECT	DESCRIPTION	2013-14 AMENDED BUDGET	YTD BALANCE 11/30/2013 NORMAL	ACTIVITY FO MONTH 11/30 INCREASE (D)	AVAILABLE BALANCE NORMAL (ABN)	% BDGT USED
Fund 661 - FLEET MAINTENANCE FUND						
Revenues						
Dept 000						
664.669	EQUIPMENT RENTAL	500,000.00	202,304.76	226.80	297,695.24	40.46
695.699	APPROPRIATION OF FUND BALANCE	447,450.00	0.00	0.00	447,450.00	0.00
Total Dept 000		947,450.00	202,304.76	226.80	745,145.24	21.35
TOTAL Revenues		947,450.00	202,304.76	226.80	745,145.24	21.35
Expenditures						
Dept 891-FLEET MAINTENANCE						
702.200	WAGES	59,300.00	18,451.76	3,997.42	40,848.24	31.12
703.000	OTHER COMPENSATION	3,200.00	6,040.78	300.00	(2,840.78)	188.77
715.000	SOCIAL SECURITY (FICA)	4,600.00	1,675.59	315.44	2,924.41	36.43
716.100	HEALTH INSURANCE	20,900.00	6,468.75	1,293.75	14,431.25	30.95
716.200	DENTAL INSURANCE	1,225.00	363.55	72.71	861.45	29.68
716.300	OPTICAL INSURANCE	175.00	1.75	0.35	173.25	1.00
716.400	LIFE INSURANCE	200.00	33.00	6.60	167.00	16.50
717.000	UNEMPLOYMENT INSURANCE	125.00	0.00	0.00	125.00	0.00
718.000	RETIREMENT	17,075.00	0.00	0.00	17,075.00	0.00
719.000	WORKERS' COMPENSATION	2,750.00	1,590.00	530.00	1,160.00	57.82
728.000	OPERATING SUPPLIES	500.00	0.00	0.00	500.00	0.00
751.000	GAS & OIL	42,000.00	14,038.67	5,440.29	27,961.33	33.43
801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	1,000.00	0.00	0.00	1,000.00	0.00
810.000	INSURANCE & BONDS	21,500.00	0.00	0.00	21,500.00	0.00
833.000	EQUIPMENT MAINTENANCE	75,000.00	21,237.88	5,040.36	53,762.12	28.32
968.000	DEPRECIATION EXPENSE	133,900.00	0.00	0.00	133,900.00	0.00
999.101	CONTRIBUTION-GF ADMIN	29,000.00	12,081.00	2,417.00	16,919.00	41.66
Total Dept 891-FLEET MAINTENANCE		412,450.00	81,982.73	19,413.92	330,467.27	19.88
Dept 901-CAPITAL OUTLAY						
979.000	COL-EQUIPMENT	535,000.00	59,027.98	1,027.98	475,972.02	11.03
Total Dept 901-CAPITAL OUTLAY		535,000.00	59,027.98	1,027.98	475,972.02	11.03
TOTAL Expenditures		947,450.00	141,010.71	20,441.90	806,439.29	14.88
Fund 661:						
TOTAL REVENUES		947,450.00	202,304.76	226.80	745,145.24	21.35
TOTAL EXPENDITURES		947,450.00	141,010.71	20,441.90	806,439.29	14.88
NET OF REVENUES & EXPENDITURES		0.00	61,294.05	(20,215.10)	(61,294.05)	100.00
TOTAL REVENUES - ALL FUNDS						
TOTAL EXPENDITURES - ALL FUNDS		16,826,975.	6,857,999.0	656,839.70	9,968,975.9	40.76
NET OF REVENUES & EXPENDITURES		17,633,225.	5,672,908.8	1,262,010.0	11,960,316.	32.17
		(806,250.00)	1,185,090.2	(605,170.34)	(1,991,340.)	146.99

To: Owosso City Council
 From: Charles Rau, Building Official
 Date: 12/04/2013
 Subject: Building Department Report for November, 2013

Category	Estimated Cost	Permit Fee	Number of Permits
Demolition	\$0	\$60	1
Electrical	\$0	\$1,220	8
Garage, detached	\$17,400	\$320	2
Mechanical	\$0	\$1,230	9
Non-Res. Add/Alter/Repair	\$38,211	\$610	3
Plumbing	\$0	\$1,390	8
Res. Add/Alter/Repair	\$80,529	\$1,240	11
Res. Utility Building	\$4,000	\$150	1
Sign	\$2,200	\$190	2
Totals	\$142,340	\$6,410	45

2012 COMPARISON TOTALS

		BUILDING PERMITS ONLY	-	30
November, 2012 TOTALS	\$286,324	\$9,045		55

MMS
 12/04/2013

Enforcements By Category

12/04/13

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NOVEMBER, 2013

AUTO REP/JUNK VEH

Enforcement Number	Address	Previous Status	Status	Filed	Closed	Rental
ENF 13-0791	404 RANDOLPH ST	REF TO POLICE	Resolved	11/13/13	11/27/13	N
ENF 13-0805	600 N WASHINGTON ST	REF TO POLICE	REF TO POLICE	11/22/13		Y
ENF 13-0806	903 N WATER ST	VERBAL NOTICE	Verbal Notice	11/22/13		N
ENF 13-0814	330 E HOWARD ST	REF TO POLICE	No Violation	11/27/13	11/27/13	COMM
Total Entries:				4		

BUILDING VIOL

Enforcement Number	Address	Previous Status	Status	Filed	Closed	Rental
ENF 13-0779	530 HAMPTON AV	REF TO RAU	Extension Granted	11/06/13		N
ENF 13-0780	528 RYAN ST	LETTER SENT	Letter Sent	11/06/13		N
ENF 13-0781	520 W MAIN ST	VERBAL NOTICE	Resolved	11/06/13	11/08/13	COMM
ENF 13-0785	1231 W MAIN ST	REF TO PALMER	Resolved	11/07/13	11/14/13	COMM
ENF 13-0786	834 E MAIN ST	TRASH CLEAR	INSPECTION PENDIN	11/08/13		Y
ENF 13-0799	318 MONROE ST	EXTEN GRANTED	Extension Granted	11/18/13		VAC
Total Entries:				6		

FRONT YARD PARKING

Enforcement Number	Address	Previous Status	Status	Filed	Closed	Rental
ENF 13-0802	202 E OLIVER ST	REF TO POLICE	Resolved	11/21/13	11/25/13	Y
Total Entries:				1		

GARBAGE & DEBRIS

Enforcement Number	Address	Previous Status	Status	Filed	Closed	Rental
ENF 13-0776	732 BRADLEY	REF TO POLICE	Resolved	11/01/13	11/11/13	Y
ENF 13-0778	713 W OLIVER ST	EXTEN GRANTED	Resolved	11/04/13	11/14/13	Y
ENF 13-0784	632 GRAND AV	REF TO POLICE	Resolved	11/07/13	11/11/13	Y
ENF 13-0787	813 DIVISION ST	CI ISSUED	Civil Infrac Issued	11/07/13		N

Enforcements By Category

12/04/13

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NOVEMBER, 2013

ENF 13-0793	515 E MASON ST	LETTER SENT	Resolved	11/13/13	11/19/13	N
ENF 13-0800	1209 APPLEWOOD DR	LETTER SENT	Letter Sent	11/20/13		N
ENF 13-0801	1216 APPLEWOOD DR	REF TO POLICE	Resolved	11/20/13	11/25/13	N
ENF 13-0803	713 W OLIVER ST	REF TO POLICE	REF TO POLICE	11/21/13		Y
ENF 13-0809	1522 FREEMAN ST	LETTER SENT	Letter Sent	11/25/13		Y
ENF 13-0811	1309 N HICKORY ST	LETTER SENT	Letter Sent	11/25/13		R
ENF 13-0817	625 N SAGINAW ST	LETTER SENT	Letter Sent	11/25/13		N

Total Entries: 11

LAWN MAINTENANCE

Enforcement Number	Address	Previous Status	Status	Filed	Closed	Rental
ENF 13-0795	520 E MASON ST	LETTER SENT	Letter Sent	11/14/13		Y

Total Entries: 1

MULTIPLE VIOLATIONS

Enforcement Number	Address	Previous Status	Status	Filed	Closed	Rental
ENF 13-0782	1010 LINGLE AV	REF TO RAU	Resolved	11/05/13	11/19/13	N
ENF 13-0789	322 RANDOLPH ST	REF TO POLICE	Resolved	11/12/13	11/27/13	N
ENF 13-0790	633 E COMSTOCK ST	REF TO POLICE	REF TO POLICE	11/12/13		N
ENF 13-0792	526 E MASON ST	LETTER SENT	Resolved	11/13/13	11/19/13	Y
ENF 13-0794	520 E MASON ST	LETTER SENT	Letter Sent	11/13/13		Y
ENF 13-0810	526 HARRISON AV	LETTER SENT	Letter Sent	11/25/13		N

Total Entries: 6

USED VEHICLE DEALERS LICENSE

Enforcement Number	Address	Previous Status	Status	Filed	Closed	Rental
ENF 13-0808	440 CORUNNA AV	REF TO RAU	COMPLIED	11/25/13	11/27/13	COMM

Total Entries: 1

Enforcements By Category

12/04/13

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NOVEMBER, 2013

VACANT PROPERTY REG

Enforcement Number	Address	Previous Status	Status	Filed	Closed	Rental
ENF 13-0783	415 N GOULD ST			11/07/13		
ENF 13-0788	739 W STEWART ST			11/12/13		
ENF 13-0796	620 GLENWOOD AV			11/18/13		
ENF 13-0797	1414 HERMAN ST			11/18/13		
ENF 13-0798	936 N PARK ST			11/18/13		
ENF 13-0812	1625 W STEWART ST			11/26/13		
ENF 13-0813	819 E COMSTOCK ST			11/26/13		
Total Entries:				7		

Total Records: 37

Total Pages: 3

RENTAL COLUMN DEFINITIONS

Y - Yes, it's a rental
N - No, it's not a rental - owner occupied
APTS - Apartment Building
COMM - Commercial
REPO - Repossession
TRAIL - Trailer Park
VAC - Vacant House
VL - Vacant Lot
IND - Industrial
HOME OCC - Home Occupation

Status Definitions

For Code Violations

Complaint Logged – Complaint has been received. It will then be forwarded to the inspecting department.

Door Notice – When a lawn needs mowing, a notice is hung on the door of the home with the information on the ordinance and when it will be rechecked.

Extension Granted – If a person calls and is working on resolving the situation, but needs more time, an extension of the due date is granted to accommodate their particular circumstances.

Letter Sent – Letter is sent to owners and occupants of the property explaining what the violation is; the expected remedy; a copy of the applicable ordinance; possible consequences of non-compliance; a date to be completed by; and a phone number for questions.

N & O Sent – Notice and Order Sent. This would be the same as the Letter Sent with stronger wording and consequences. This is most often used for junk, abandoned, or unlicensed vehicles.

No Violation – No violation was found at the time of the inspection. Violation may have been corrected after filing of complaint before inspection occurred, or it may have been a false complaint or wrong address submitted.

Re-Opened – A violation may have been resolved, but violation was repeated soon after. The record is re-opened so those dealing with the complaint can see the history of the situation.

Red-tagged – Sometimes a property is red-tagged because it is unfit for human occupancy. This is a notice that no one may live there until conditions are resolved.

Ref – This means referred. This could be referred to several different departments. The Building Official, if it regards a structure that requires his attention. The DPW if the violation requires a clean-up.

Ref to Police – Complaint is referred to the police for an initial verification and description so that a letter may be sent to owners and tenants. The complaint is later referred again to the police for recheck to confirm that violation has been corrected and complaint can be dismissed and marked resolved.

Resolved – Correction of complaint has been completed; cleaned-up has been completed by owner or by the city department of public works; vehicle may have been hauled away or property licensed; lawn mowed; violation has been remedied and property is now in compliance.

Stop Work Order - Construction is occurring without a permit and proper inspections. This may result in a dangerous, unsafe situation and work must stop until permit application, plan review, or inspections are completed.

Ticket Issued – Police Department has issued a ticket. Violator will then have a limited time to comply or another ticket could be issued with a higher fine until violation has been resolved.

Verbal Notice – Violator may have been notified by telephone call or site visit of a required resolution.



OWOSSO PUBLIC SAFETY

Director of Public Safety
Kevin Lenkart

202 S WATER ST · OWOSSO, MICHIGAN 48867-2958 · (989)725-0580 · FAX (989)725-0528

MEMORANDUM

DATE: December 3, 2013
TO: Owosso City Council
FROM: Kevin Lenkart
RE: November 2013 Report

Attached are the statistics for the police department for November 2013. This report includes activity for the month of November and year-to-date statistics. Also attached is a list of Field Contacts, which are incidents that the police are dispatched to that require no further follow up than the officers initial response.

In addition there were three reported burning violations for November.



Case Assignment/Clearance Report For November, 2013

November 2013

Offenses	Current Month		Year-To-Date		Percent Cleared
	Assigned	Cleared	Assigned	Cleared	
<i>PART I OFFENSES</i>					
ROBBERY	1	1	1	4	400 %
AGGRAVATED ASSAULT	3	1	24	18	75 %
BURGLARY	0	0	45	43	95 %
LARCENY	22	14	302	189	62 %
MOTOR VEHICLE THEFT	1	1	7	6	85 %
SIMPLE ASSAULT	4	3	85	59	69 %
ARSON	0	0	3	2	66 %
FORGERY & UTTERING	0	0	2	1	50 %
COUNTERFEITING	0	0	2	1	50 %
FRAUD	6	3	65	23	35 %
EMBEZZLEMENT	1	1	3	2	66 %
WEAPON CRIMES- CARRY, POSS,	0	0	4	4	100 %
PROSTITUTION	0	0	0	0	0 %
SEX OFFENSES 1/ UNDER AGE -	0	0	12	8	66 %
NARCOTICS VOLIATIONS	5	7	61	39	63 %
GAMBLING VIOLATIONS	0	0	0	0	0 %
VANDALISM-DAMAGE-DESTRUCTIO	0	0	0	0	0 %
HOMICIDE 1	0	0	0	1	0 %
HOMICIDE	0	0	0	1	0 %
RAPE / NON - FAMILY	1	0	4	0	0 %
SEX OFFENSES 2	5	2	18	10	55 %
PARENTAL KIDDNAP	0	0	0	0	0 %
KIDDNAPPING	0	0	0	0	0 %
BURGLARY RESIDENTIAL	1	0	27	4	14 %
BURGLARY COMMERCIAL	0	0	2	2	100 %
RESISTING/OBSTRUCTING	0	0	1	2	200 %
<i>PART I OFFENSES</i>	50	33	668	419	62 %
<i>PART II OFFENSES</i>					
PAROLE/PROBATION VIOLATION	0	0	6	6	100 %
NATURAL DEATH	0	1	21	10	47 %
RETAIL FRAUD	2	1	15	10	66 %
RUNAWAY	4	3	37	23	62 %
VIOLATION PPO/ COURT ORDER	1	0	10	9	90 %

Offenses	Current Month		Year-To-Date		Percent Cleared
	Assigned	Cleared	Assigned	Cleared	
FAMILY NONSUPPORT	0	0	0	0	0 %
SUSPICIOUS DEATH	1	1	5	4	80 %
TRAFFIC OFFENSES OTHER	8	5	59	24	40 %
CRIMINAL CASE OTHER	0	0	1	1	100 %
WARRANT ARREST	18	13	165	129	78 %
SUSPICIOUS CIRCUMSTANCES	8	6	43	32	74 %
WARRANT ADVISED	0	0	0	0	0 %
MENTAL ORDER-ECO / TDO	5	5	61	47	77 %
DOMESTIC ASSAULT/SITUATION	12	10	161	95	59 %
ILLEGAL DUMPING	0	0	0	0	0 %
FOUND PROPERTY	8	5	101	86	85 %
RECOVERED PROPERTY	0	0	2	2	100 %
ANNOYING PHONE CALLS	0	0	0	0	0 %
TRESPASSING	1	0	13	9	69 %
DOA	0	0	0	0	0 %
ANIMAL COMPLAINTS	2	2	44	28	63 %
MISSING PERSON	1	1	9	7	77 %
WARRANT OBTAINED	0	0	0	0	0 %
PROPERTY-LOST	0	0	0	0	0 %
SAFEKEEPING OF WEAPON	0	0	0	0	0 %
SUICIDE AND ATTEMPTED SUICIDES	0	0	0	0	0 %
TRAFFIC - HIT & RUN	3	1	49	33	67 %
FIRES - NOT ARSON	1	0	4	4	100 %
LOST PROPERTY	0	0	2	2	100 %
NON-CRIMINAL CASE	15	13	173	126	72 %
CRIMES AGAINST FAMILY &	3	3	16	9	56 %
DRIVING WHILE IMPAIRED	8	9	46	49	106 %
LIQUOR LAW VIOLATIONS	1	0	41	11	26 %
DISORDERLY CONDUCT	4	3	48	32	66 %
OTHER CRIMES	19	12	224	144	64 %
IMPOUND / TOW FOLLOW-UP	0	0	6	3	50 %
FALSE ALARM	0	0	1	1	100 %
MOTOR VEHICLE CRASH	25	21	341	256	75 %
THREATS	2	2	5	5	100 %
PROPERTY CRIMES, POSS, SALE,	0	0	1	1	100 %
DAMAGE TO PROPERTY	10	5	151	96	63 %
<i>PART II OFFENSES</i>	<i>162</i>	<i>122</i>	<i>1,861</i>	<i>1,294</i>	<i>69 %</i>
Grand Totals:	212	155	2,529	1,713	67 %

Field Contact By Reason Summary Report

Date Range: 11/01/2013 - 11/30/2013, Agency: OWPD

Reason for Contact	Count
911 Hang Up	17
Abandoned Vehicle	1
False Alarm Commercial	17
False Alarm Fire	1
False Alarm Residential	6
All Other Service Reports	11
Animal Complaints Other	22
Assist Ambulance	7
Assist To Other Dept	16
Assist Officer	1
Attempt To Locate	11
Barking Dog	8
Burning Ordinance	1
Careless Driving	1
Civil Dispute	11
Deliver Emergency Message	1
Disturbance	3
Fight / No Assault	3
Found Property	4
Gun Permit/register	22
Harrassment	8
Investigate Vehicle	1
Kill Permit Issued	1
Loud Music	3
Loud Party	2
Motorist Assist	3
Open Door	3
Ordinance Violation	4
Parking Problem	40
Pawn Ticket	135
Peace Officer	17
Private Property Pda / Non Reportable	1
Prowler	2

Reason for Contact	Count
Reckless Driver	5
Road Hazard	7
Suspicious Person	18
Suspicious Situation	36
Suspicious Vehicle	10
Trouble With Kids	11
Trouble With Neighbor	12
Trouble With Subject	41
Trespassing	1
Phone Harassment	8
Unwanted Subject	3
Vehicle Inspection	2
Welfare Check	19
Wire Down	8
Work Traffic	188

BURNING VIOLATIONS - CITATION ISSUED

November 2013

INCI_ID	DATE_REPT	STREET	STREET
201307462	11/24/2013 15:41:14		1700 BLK W FREDERICK ST
201307570	11/30/2013 00:00:00	1436	W MAIN ST

BURNING VIOLATIONS - NO CITATION ISSUED

November 2013

CASE_ID	FCDATE	STREET	STREET
201307002	11/02/2013 17:05:00	725	W RIVER ST



OWOSSO PUBLIC SAFETY

Director of Public Safety
Kevin Lenkart

202 S WATER ST · OWOSSO, MICHIGAN 48867-2958 · (989)725-0580 · FAX (989)725-0528

MEMORANDUM

DATE: December 5, 2013
TO: City Council
FROM: Kevin Lenkart
Director of Public Safety
RE: October Fire Report

During the month of November 2013:

Fire Department responded to 175
Ambulance calls.

- 109 - were city residents
- 22 - were non-residents
- 44 - required no transport

- 46 - transfers
- 36 - were residents
- 10 - was non-residents

- 9 - in town transfers
- 1 - in-facility transports

Fire Department responded to 30 Fire calls.

- 4 - Unfounded report upon arrival
- 3 - False alarms
- 2 - Carbon Monoxide alarm
- 1 - Building fire
- 1 - Smoke detector
- 1 - Dispatched and cancelled while en route
- 3 - Smoke or odor investigation
- 3 - Gas leak
- 1 - Controlled burning
- 9 - Power lines down
- 1 - Electrical wiring problem
- 1 - Unauthorized burning

The Fire Department also completed the following:

- 25 Rental Inspections
- 21 Re-inspections

REGULAR MEETING MINUTES
OWOSSO DDA / MAIN STREET
Council Chambers, City Hall
December 4, 2013 – 7:30 am.

MEETING CALLED TO ORDER at 7:36 a.m. by Dave Acton.

ROLL CALL was taken by Secretary Alaina Kraus.

MEMBERS PRESENT: Chairman Dave Acton, Authority Members Dawn Gonyou, Ken Cushman, Bill Gilbert, Secretary Alaina Kraus

MEMBERS ABSENT: Authority Member Benjamin Frederick, Meredith Landino, Lance Omer and Treasurer James Demis

OTHERS PRESENT: Josh Adams, DDA / Owosso Main Street Manager; Adam Zettel, City of Owosso; Helen Granger, Press; John Hankerd; Don Crawford, City of Owosso; Susan Montenegro, City of Owosso.

AGENDA:

MOTION BY AUTHORITY MEMBER GILBERT, SUPPORTED BY AUTHORITY MEMBER KRAUS TO APPROVE THE AGENDA FOR DECEMBER 4, 2013.

YEAS ALL. MOTION CARRIED.

MINUTES:

MOTION BY AUTHORITY MEMBER GILBERT, SUPPORTED BY AUTHORITY MEMBER GONYOU TO APPROVE THE MINUTES WITH MODIFICATION FOR THE MEETING OF NOVEMBER 6, 2013.

YEAS ALL. MOTION CARRIED.

PUBLIC / BOARD / STAFF COMMENTS:

None

COMMITTEE UPDATES

1. Design – Authority Member Bill Gilbert

The greens project is complete. Twenty different beds had greens and roping put into them as well as in the baskets and lights were added to the bridge basket. A façade meeting is being held later today. Wayfinding is waiting for the inserts to be put in and then those will be put into place. The first three were approved to be paid for and placed.

2. Economic Restructuring – Chairman Acton

The first draft of the market study will be at the Jim Demis's office at 9am on the 18th immediately following the ER meeting.

3. Organization – Manager Adams

The December newsletter is in progress. The committee is taking a look at workplans and will be working on those specifically related to the IB program.

4. Promotion – Manager Adams

The Glow report will be given at a later point in the meeting. Three new meetings will start in January. There will be quarterly meetings with our community partners and monthly meetings with local business owners and image builders. The image builders meeting will help to bring in people from outside of our city boundaries.

ITEMS OF BUSINESS:

1. CHECK REGISTER APPROVAL.

The \$18,000 for Wayfinding Signs is for 12 signs. The original prototype was turned on its side to increase space for lettering and the medallion will increase in size by six inches for readability.

SEE ATTACHED CHECK REGISTER

MOTION BY AUTHORITY MEMBER CUSHMAN, SUPPORTED BY AUTHORITY MEMBER GILBERT TO APPROVE THE CHECK REGISTER THROUGH NOVEMBER 2013 AS PRESENTED.

YEAS ALL. MOTION CARRIED.

2. BUDGET REPORT.

Josh made changes to the budget report as mentioned by Demis at the last meeting.

Glow has raised \$8,500 in addition to what they had planned. The 5k run was a part of this as well as Christmas ornament sales and donations for lights. Chairman Acton pointed out that this is a good example of how fund generation is not just the role of the Org Committee.

3. GLOW OWOSSO UPDATE.

John Hankerd is on the Glow Owosso Committee and gave an update on the event. He headed up the lights portion and over 50 volunteers show up to help set up lights in Owosso Plaza. The tree was donated and had 3x the number of lights over what it has had in the past. The north side of Exchange Street does not have electrical outlets built into them and they alternate on Washington. A \$25 sponsorship lights two poles and a sponsorship ornament with year and a message is included to be hung up downtown. This year they were on the poles. Next year there will be a sponsorship tree.

The 5k had a professional race timer come in, so 60 runners were needed to cover expenses and ended up with 172 runners. Conversing with runners said that nighttime runs are a great thing to do and there are not a lot at this time of year. Brighton started at a similar or smaller size and are now up to 1,000 runners.

The parade had 24 units and float quality is improving. The estimate of attendance on Washington street was 3,200. That does not include the neighborhoods. Seven hundred people went through the market that was set up in the old Ristros building. Next year there will be a big focus on getting downtown businesses represented. There were 30 vendors and it will be repeated if a space is available.

There were 2,000 flyers printed and distributed. It included not only the Glow events, but also other events happening through the downtown in the Christmas season. Commercial spots were run in Owosso, Byron, Perry, etc. Facebook was also covered by three people making sure that questions were answered.

They are still working on gathering feedback in relation to how much business downtown businesses generated through that time. Chairman Acton said Friday and Saturday were the busiest days that the bookstore has had since they took it over. Gonyou said her store was busy as well and Apple Tree Lane and Courtside reported the same.

Still to come are carriage rides and Santa. Santa is going to move around downtown visiting stores. Ornament sales will continue as well. If people make larger donations, they have been given multiple ornaments. Advertising space was also included on the flyer and Meijer, as the primary sponsor, is on the carriage.

4. DOWNTOWN DIG & FAÇADE UPDATE

Zettel shared that the facades that were previously awarded by the state are proceeding on schedule and will probably be done in March. The scaffolding has generated a lot of interest downtown

Today another workshop is being done at 3:30 on what historic design is and the process of getting facades funded. Applications for Phase 2 are planned to go in for another 5-6 downtown properties in March of 2014 to begin construction in late 2014, early 2015. The state's big desire is to have a visual impact from the work. If any time is left in the meeting they will cover other items like rental rehab.

The Downtown Infrastructure Grant is moving on and currently working on Phase 2 with the intent to submit for approval in early 2014.

5. OMS CASH FLOW

Since the last meeting, Manager Adams has been meeting with Rick Williams on a bond payment schedule for coming years that should solve our cash flow problems. A resolution will have to be put forth for an advance this year, but not in following years. That is expected to go forth at a January City Council meeting.

PUBLIC / BOARD / STAFF COMMENTS:

Gilbert shared that he was not involved this year with Glow, but plans to get he or his staff involved next year because they did a great job and it is one of the most comprehensive events we have put on.

A by-invitation staff meeting is being held with Message Makers of Old Town, Lansing, on December 10th about the SRI event next June. Manager Adams will be attending as well as Zettel or another representative from the City.

Zettel shared that December will be his last month with the City of Owosso. Susan Montenegro will be filling a number of the roles and tasks that he has been doing.

**MOTION MADE BY AUTHORITY MEMBER GILBERT, SUPPORTED BY AUTHORITY MEMBER CUSHMAN TO ADJOURN AT 8:29 AM.
YEAS ALL. MOTION CARRIED.**

Alaina Kraus, Secretary

1:58 PM

12/03/13

**Owosso Main Street
Check Register - By Check Number
November 2013**

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amo...</u>
1906	11/07/2013	Comstock Inn & Con...	Conference Room rental for ...	Owosso Main Street Checking	
	10/30/2013		Conference Room rental for O...	296-200-728.000 OPER SUPPLIES	-113.00
TOTAL					-113.00
1907	11/07/2013	Creative Gentlemen	Design Services for Glow Ow...	Owosso Main Street Checking	
	10/30/2013		Design Services for Glow Owo...	296-696-818.000-GLOW	-75.00
TOTAL					-75.00
1908	11/07/2013	Crooked Tree Nursery	Down Payment for Downtow...	Owosso Main Street Checking	
	10/30/2013		Down Payment for Downtown ...	296-697-818.000-CHRISTMAS	-2,500.00
TOTAL					-2,500.00
1909	11/07/2013	First Bank Card	Floral bill for Art Walk volunt...	Owosso Main Street Checking	
Stmt...	10/30/2013		Floral bill for Art Walk volunteer...	Josh Adams - Owosso Main Street	-78.20
TOTAL					-78.20
1910	11/07/2013	Joshua Adams	Manager Wages 10/24 to 11/7	Owosso Main Street Checking	
	10/30/2013		Manager Wages 10/24 to 11/7	296-200-999.101 MANAGER WAGES	-2,115.38
TOTAL					-2,115.38
1911	11/07/2013	Michigan in Metal	Michigan Christmas Orname...	Owosso Main Street Checking	
	10/24/2013		Michigan Christmas Ornament...	296-696-818.000-GLOW	-410.00
TOTAL					-410.00
1912	11/19/2013	Comcast	Commercial Advertising - No...	Owosso Main Street Checking	
	11/11/2013		Glow Commercial Advertising -...	296-696-818.000-GLOW	-576.00
TOTAL					-576.00
1913	11/21/2013	Joshua Adams	Manager Wages 11/7/13 to 11...	Owosso Main Street Checking	
	11/21/2013		Manager Wages 11/7/13 to 11/...	296-200-999.101 MANAGER WAGES	-2,115.38
TOTAL					-2,115.38
1914	11/21/2013	Kelly's Refuse	Trash Service - 10/1-10/31	Owosso Main Street Checking	
	11/04/2013		October Trash Services	296-200-831.000 MAINTENANCE	-500.00
TOTAL					-500.00
1915	11/21/2013	Agnew Graphics, Si...	Materials for graphic insets a...	Owosso Main Street Checking	
	11/06/2013		Materials for graphic insets ass...	296-697-974.000-WAYFINDING	-395.50
TOTAL					-395.50
1916	11/21/2013	American Speedy Pr...	Printing Costs for Glow Post...	Owosso Main Street Checking	
	11/13/2013		Printing Costs for Glow Posters...	296-696-818.000-GLOW	-141.00
TOTAL					-141.00

1:58 PM

12/03/13

**Owosso Main Street
Check Register - By Check Number
November 2013**

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amo...</u>
1917	11/21/2013	Wintergreen Corpor...	LED Lights for Downtown - G...	Owosso Main Street Checking	
	11/11/2013		LED Lights for Downtown - Glow	296-696-818.000-GLOW	-373.39
TOTAL					-373.39
1918	11/21/2013	Charter Media	Glow Commercial Advertisin...	Owosso Main Street Checking	
	11/11/2013		Glow Commercial Advertising -...	296-696-818.000-GLOW	-870.00
TOTAL					-870.00
1919	11/21/2013	Lorraine Weckwert	Spring Bulb purchases for Fl...	Owosso Main Street Checking	
	11/01/2013		Bulb purchase from Meijer	296-697-818.000-BED PLANTS	-31.74
			Bulb purchase from Breck's W...	296-697-818.000-BED PLANTS	-46.95
			Bulb purchase from Van Engel...	296-697-818.000-BED PLANTS	-464.75
TOTAL					-543.44

Minutes
Regular Meeting of the Parks & Recreation Commission
Council Chambers, City Hall
November 25, 2013 – 6 p.m.

The meeting was called to order at 6:00 p.m. by Chairman Espich.

Pledge of Allegiance: The Pledge of Allegiance was recited by all in attendance.

Roll Call was taken by Recording Secretary Marty Stinson.

Members Present: Chairman Michael Espich; Vice-Chairman Jeff Selbig; Commissioners Tim Alderman; Nikki Hathaway; and Kristen Woodbury.

Members Absent: None.

Others Present: Adam Zettel, Assistant City Manager and Director of Community Development.

Approve Agenda for November 25, 2013 meeting.

A motion to approve the agenda for November 25, 2013 meeting was made by Commissioner Alderman and supported by Commissioner Hathaway.

Ayes: all. Motion carried.

Approve Minutes from October 28, 2013 meetings:

A motion to approve the minutes from the October 28, 2013 meeting was made by Commissioner Hathaway and supported by Commissioner Selbig with the addition to change Paul Hood's name to Paul Early.

Ayes: all. Motion carried.

Public Comments: None.

Communications:

1. Staff memorandum
2. October 28, 2013 minutes
3. Park Rules
4. 2013 Report – 2014 Action Plan

Business:

1. Selection of Chairman

Motion by Commissioner Selbig, supported by Commissioner Alderman to nominate Chairman Espich to remain as chairman for the Parks and Recreation Commission.

Ayes: all. Motion carried.

2. Selection of Vice-Chairman

Motion by Commissioner Alderman, supported by Commissioner Hathaway to nominate Vice-Chairman Selbig to remain as vice-chairman for the Parks and Recreation Commission.

Ayes: all. Motion carried.

3. Park Rules for 2014

Commissioner Alderman asked if the rules had been reviewed by the city attorney. Mr. Adam Zettel, Assistant City Manager and Director of Community Development, stated that the rules were reviewed last year and the rules for the spray pad and tobacco were added at that time.

Discussion followed regarding the Tobacco Use rule ending with a change in the wording for the rule to read, "Smoking is strongly discouraged in the city parks. Smoking is prohibited in areas of concentrated use such as bleacher seats, dugouts, play equipment, and pavilions where posted." In the spring, the board will list specific areas to be posted.

Board discussion regarding the Vehicle Regulations rule resulted with "in accordance with state and local laws" to be added to the first sentence under this section.

Commissioner Alderman recommends the city attorney review the Park Rules and Regulations, particularly because the dog section seems confusing.

Motion by Commissioner Hathaway, supported by Commissioner Alderman to approve the Park Rules and Regulations with the *Tobacco and Vehicle Regulations* section amendments.

Ayes: all. Motion carried.

4. 2013 Report – 2014 Action Plan

Chairman Espich thanked Mr. Zettel for adding the Friends of the Parks group. He liked the concept and would like to see that added to the 2014 Action Plan. The Chairman also wanted a bullet added for Fundraising as an annual event.

Motion by Commissioner Alderman, supported by Commissioner Selbig to accept the 2013 Report – 2014 Action Plan as amended.

Ayes: all. Motion carried.

Public / Board Comments:

Commissioner Alderman congratulated Chairman Espich on his second term as chairman.

Motion by Commissioner Selbig, supported by Commissioner Hathaway to cancel the December 23, 2013 meeting. The next regularly scheduled meeting will be January 27, 2014.

Ayes: all. Motion carried.

Adjournment:

A motion to adjourn the meeting was made by Commissioner Alderman and was supported by Commissioner Hathaway. The meeting adjourned at 6:48 p.m.

Ayes: all. Motion carried.

Adam Zettel, Secretary

mms

**MINUTES
REGULAR MEETING OF THE OWOSSO PLANNING COMMISSION
Council Chambers, City Hall
November 25, 2013 – 7:00 pm**

CALL TO ORDER: Meeting was called to order at 7:00 p.m. by Chairman William Wascher.

PLEDGE OF ALLEGIANCE: The Pledge of Allegiance was recited by all in attendance.

ROLL CALL: Roll Call was taken by Recording Secretary Marty Stinson.

MEMBERS PRESENT: Chairman William Wascher; Commissioners David Bandkau, Tom Kurtz, Ron Schlaak, Brent Smith, Thomas Taylor.

MEMBERS ABSENT: Vice-Chairman Frank Livingston, Craig Weaver and vacancy.

OTHERS PRESENT: Adam Zettel, Assistant City Manager and Director of Community Development; City Manager Don Crawford; and master's degree intern, Sue Montenegro.

AGENDA APPROVAL:

MOTION BY COMMISSIONER KURTZ, SUPPORTED BY COMMISSIONER SMITH TO APPROVE THE AGENDA FOR NOVEMBER 25, 2013.

YEAS ALL. MOTION CARRIED.

MINUTES APPROVAL:

MOTION BY COMMISSIONER KURTZ, SUPPORTED BY COMMISSIONER TAYLOR TO APPROVE THE MINUTES OF THE MEETING OF OCTOBER 28, 2013.

YEAS ALL. MOTION CARRIED.

COMMUNICATIONS:

1. Staff memorandum
2. PC minutes from October 28, 2013
3. Zoning review list & map
4. Workshop letter

COMMISSIONER / PUBLIC COMMENTS: NONE

PUBLIC HEARING: NONE

SITE PLAN REVIEW: NONE

BUSINESS ITEMS:

1. **Selection of Commission Secretary**

MOTION BY COMMISSIONER BANDKAU, SUPPORTED BY COMMISSIONER SMITH TO NOMINATE COMMISSIONER KURTZ FOR SECRETARY FOR THE PLANNING COMMISSION.

YEAS ALL. MOTION CARRIED.

2. **Zoning Map Update Workshop (Public Engagement Item)**

Mr. Adam Zettel introduced the City Manager Don Crawford; and intern Sue Montenegro who is studying for a masters degree in public administration. Mr. Zettel has met with four people about the possible zoning changes in Westown. The first at 412 S. Shiawassee Street, Tial Products. This is heavy industrial. The owner prefers it stays I-2, but it may be able to go to I-1 as the future plans do fit under I-1. The property in front of his factory could be I-1.

308 S. Shiawassee is OK with it going to office zoning.

919-921 Beehler next to the Vaungarde property is willing to change their zoning.

115 S. Lansing wants to keep the same use which is multi family. Commissioner Bandkau suggested that RM-1 was a good transitional use at that location next to residential on one side and commercial on Main Street on the other.

The Vaungarde property at Beehler and Chipman is limited by the railroad right of way, and former industrial use limits residential use. City Manager Crawford suggested moving Beehler Street and enlarging the riverfront lots.

503 – 617 S. Chipman around the VFW will stay the same.

108 S. State just got renovated. This is next to the new mixed use and will go to R-1.

The city public works garage on Milwaukee Street will stay the same, but the parcel right next to the city garage will change from I-2 to I-1.

There will be a notice for the January 27, 2014 meeting for a public hearing

COMMISSIONER / PUBLIC COMMENTS:

Commissioner Bandkau said it was exciting to see the Christmas lights. The city really shines at this time of the year.

Chairman Wascher congratulated Commissioner Bandkau on his election to the City Council.

ADJOURNMENT:

MOTION BY COMMISSIONER TAYLOR, SUPPORTED BY COMMISSIONER SCHLAAK, TO ADJOURN AT 7:53 P.M.

YEAS ALL. MOTION CARRIED.

Tom Kurtz, Secretary

mms