

**CITY OF OWOSSO  
REGULAR MEETING OF THE CITY COUNCIL  
MONDAY, DECEMBER 18, 2017  
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 4, 2017:**

**APPROVAL OF THE MINUTES OF SPECIAL MEETING OF DECEMBER 5, 2017:**

**APPROVAL OF THE MINUTES OF SPECIAL MEETING OF DECEMBER 6, 2017:**

**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.

**PROCLAMATIONS / SPECIAL PRESENTATIONS**

1. Curwood Festival Check Presentation. Presentation of a \$1,000 donation for maintenance of Curwood Castle from the Curwood Festival.

**PUBLIC HEARINGS**

None.

**CITIZEN COMMENTS AND QUESTIONS**

**CITY MANAGER REPORT**

**CONSENT AGENDA**

1. Set Public Hearing - CDBG Grant Application. Set a public hearing for Tuesday, January 2, 2018 to receive citizen comment regarding the proposal to apply for CDBG grant funding for the 2017-18 Façade Grant Project in the amount of \$442,907.00, designate the Mayor as the certifying officer, and commit the City to a \$12,500.00 match.

2. Boards and Commissions Appointments. Approve the following Mayoral Boards and Commissions appointments:

<b>Name</b>	<b>Board/Commission</b>	<b>Term Expires</b>
Mike Selleck	Board of Review	12-31-2022
Jenelle Steele-Elkins	Historical Commission	12-31-2020
Karen Marumoto	Historical Commission	12-31-2020
Annie Ludington	Historical Commission	12-31-2020

3. New Year's Eve Block Party Permission. Approve request from Owosso Main Street for the closure of South Washington Street from Comstock Street to Jerome Avenue on Sunday, December 31, 2017 at 6:30 p.m. until Monday, January 1, 2018 at 1:00 a.m. for the New Year's Eve Block Party, waive the insurance requirement, and approve Traffic Control Order No. 1388 formalizing the request.
4. MDOT Performance Resolution. Authorize resolution outlining the City's responsibilities in relation to the granting of permits by MDOT to construct, operate, use and/or maintain utility or other facilities, or to conduct other activities, on, over, and/or under a state highway right of way.
5. Contract Amendment – Addendum No. 4 – SAW Grant Preparation Contract. Authorize Addendum No. 4 to the SAW Grant Preparation Contract with Capital Consultants, Inc. d/b/a C2ae for construction and design services for sludge thickener improvements at the WWTP in an amount not to exceed \$16,500.00, and further authorize payment to the contractor upon satisfactory completion of the work or portion thereof.
6. Contract Authorization – IT/Network Engineering Services. Authorize contract with Logicalis, Inc. for the provision of network administrator services for the 2018 calendar year in an amount not to exceed \$81,536.00, and further authorize payment to the vendor for services rendered up to the contract amount.
7. Contract Authorization – CDBG Third Party Administrator. Approve contract with Emily J. Pantera for administrative services related to the City's management of the CDBG grant for the 2017-18 Façade Grant Project.
8. Purchase Authorization – City Hall Carpeting. Authorize a purchase order for the purchase of approximately 6,000 square feet of Milliken carpeting for City Hall through the United States Government General Services Administration in an amount not to exceed \$40,000.00.
9. Warrant No. 553. Authorize Warrant No. 553 as follows:

<b>Vendor</b>	<b>Description</b>	<b>Fund</b>	<b>Amount</b>
Michigan Municipal Risk Management Authority	Building and property insurance-3rd installment	Various	\$128,601.50
William C. Brown, PC	Professional services-November 3, 2017 – December 11, 2017	General	\$11,043.76

10. Check Register – November 2017. Affirm check disbursements totaling \$1,198,267.47 for November 2017.

### **ITEMS OF BUSINESS**

1. Lot Split Authorization – 330 North Water Street. Consider authorization of division of a City lot under Michigan Subdivision Control Act for platted lot at 330 North Water Street.
2. 2017 Audit Acceptance. Consider resolution accepting and placing on file the City of Owosso Financial Report for the Fiscal Year Ended June 30, 2017.

3. Gute Drain Petition & Resolution. Consider petitioning the Shiawassee County Drain Commissioner to lay out and establish a drainage district to include the drainage basin that flows through what is commonly known as the Gute Drain.
4. City Manager Candidate Deliberation. Deliberate and determine next steps in the search for a new City Manager.

### **COMMUNICATIONS**

1. Karen K. Ruddy, Finance Director. November 2017 Financial Report.
2. N. Bradley Hissong, Building Official. November 2017 Building Department Report.
3. N. Bradley Hissong, Building Official. November 2017 Code Violations Report.
4. Kevin D. Lenkart, Public Safety Director. November 2017 Police Report.
5. Kevin D. Lenkart, Public Safety Director. November 2017 Fire Report.
6. Zoning Board of Appeals. Minutes of November 21, 2017.
7. Planning Commission. Minutes of November 27, 2017.
8. Parks & Recreation Commission. Minutes of November 29, 2017.

### **CITIZEN COMMENTS AND QUESTIONS**

### **NEXT MEETING**

Tuesday, January 02, 2018

### **BOARDS AND COMMISSIONS OPENINGS**

Board of Review – term expires December 31, 2019  
Brownfield Redevelopment Authority/LDFA – term expires June 30, 2018  
Building Board of Appeals - term expires June 30, 2019  
Building Board of Appeals – Alternate - term expires June 30, 2018  
Historical Commission – term expires December 31, 2019

### **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, calling, or emailing the following: Owosso City Clerk's Office, 301 West Main Street, Owosso, MI 48867; Phone: (989) 725-0500; Email: [city.clerk@ci.owosso.mi.us](mailto:city.clerk@ci.owosso.mi.us). The City of Owosso Website address is [www.ci.owosso.mi.us](http://www.ci.owosso.mi.us).

**CITY OF OWOSSO  
REGULAR MEETING OF THE CITY COUNCIL  
MINUTES OF DECEMBER 4, 2017  
7:30 P.M.**

**PRESIDING OFFICER:** MAYOR CHRISTOPHER T. EVELETH

**OPENING PRAYER:** DONALD D. CRAWFORD  
CITY MANAGER

**PLEDGE OF ALLEGIANCE:** BARBARA BAKER-OMEROD, ATTORNEY

**PRESENT:** Mayor Christopher T. Eveleth, Mayor Pro-Tem Susan J. Osika,  
Councilmembers Loreen F. Bailey, Burton D. Fox, Elaine M. Greenway,  
Daniel A. Law, and Robert J. Teich, Jr.

**ABSENT:** None.

**APPROVE AGENDA**

Motion by Mayor Pro-Tem Osika to approve the agenda as presented.

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

**APPROVAL OF THE MINUTES OF REGULAR MEETING OF NOVEMBER 20, 2017**

Motion by Councilmember Fox to approve the Minutes of the Regular Meeting of November 20, 2017 as presented.

Motion supported by Councilmember Bailey and concurred in by unanimous vote.

**PROCLAMATIONS / SPECIAL PRESENTATIONS**

None.

**PUBLIC HEARINGS**

None.

**CITIZEN COMMENTS AND QUESTIONS**

Eddie Urban, 601 Glenwood Avenue, said he was glad the Mayor is safe and well after a scary experience at the DIA this weekend.

Mayor Eveleth reminded everyone about the Historical Commission Holiday Party this Thursday, the City Manager Candidate Meet & Greet on Tuesday, and the City Manager Candidate Interviews on Wednesday.

**CITY MANAGER REPORT**

City Manager Donald D. Crawford detailed the latest Project Status Report.

There was a brief discussion regarding various items on the Project Status Report.

Councilmember Teich inquired about the agenda for tomorrow's special meeting. Mayor Eveleth noted the meeting would be held open house style from 5:30 p.m. until 7:30 p.m. at the SRI. He has contacted a number of organizations to invite them. And he will be soliciting feedback from those members of the public that attend the meeting. It will be up to Council whether a decision will be made at the December 18<sup>th</sup> meeting.

## **CONSENT AGENDA**

Motion by Councilmember Bailey to approve the Consent Agenda as follows:

**2018 Schedule of Meetings.** Adopt the 2018 Boards and Commissions Meeting Schedule as follows:

### **CITY OF OWOSSO SCHEDULE OF REGULAR MEETINGS FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2018**

**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, 2018. The Board, dates, time and place of said regular meetings shall be as follows:

<b>CITY COUNCIL</b>					
The 1 <sup>st</sup> and 3 <sup>rd</sup> Monday of each month, except as noted – 7:30 p.m., local prevailing time					
<i>Dates in italic text denote a 5<sup>th</sup> Monday meeting</i>					
Owosso City Hall, Council Chambers					
JAN 02*	MAR 05	MAY 07	JUL 02	SEP 04*	NOV 05
JAN 16*	MAR 19	MAY 21	JUL 16	SEP 17	NOV 19
<i>JAN 29</i>	APR 02	JUN 04	<i>JUL 30</i>	OCT 01	DEC 03
FEB 05	APR 16	JUN 18	AUG 06	OCT 15	DEC 17
FEB 20*	<i>APR 30</i>		AUG 20	<i>OCT 29</i>	
<b>DOWNTOWN DEVELOPMENT AUTHORITY / OWOSSO MAIN STREET</b>			<b>DOWNTOWN HISTORIC DISTRICT COMMISSION</b>		
The 1 <sup>st</sup> Wednesday of each month, except as noted – 7:30 a.m., local prevailing time			The 3 <sup>rd</sup> Wednesday of each month - 6:00 p.m., local prevailing time		
Owosso City Hall, Council Chambers			Owosso City Hall, Council Chambers		
JAN 03	MAY 02	SEP 05	JAN 17	MAY 16	SEP 19
FEB 07	JUN 06	OCT 03	FEB 21	JUN 20	OCT 17
MAR 07	JUL 05*	NOV 07	MAR 21	JUL 18	NOV 21
APR 04	AUG 01	DEC 05	APR 18	AUG 15	DEC 19
<b>EMPLOYEES RETIREMENT SYSTEM BOARD</b>			<b>OWOSSO HISTORICAL COMMISSION</b>		
The 4 <sup>th</sup> Wednesday of even months, except as noted - 7:15 a.m., local prevailing time			The 2 <sup>nd</sup> Monday of each month, except as noted – 7:00 p.m., local prevailing time		
Owosso City Hall, Council Chambers			Curwood Castle, 226 Curwood Castle Drive		
FEB 28	JUN 27	OCT 24	JAN 08	MAY 14	SEP 10
APR 25	AUG 22	DEC 12*	FEB 12	JUN 11	OCT 09*
			MAR 12	JUL 09	NOV 13*
			APR 09	AUG 13	DEC 10
<b>PARKS &amp; RECREATION COMMISSION</b>			<b>PLANNING COMMISSION</b>		

The 4th Wednesday of each month, except as noted – 7:30 p.m., local prevailing time			The 4 <sup>th</sup> Monday of each month, except as noted – 6:30 p.m., local prevailing time		
Owosso City Hall, Council Chambers			Owosso City Hall, Council Chambers		
JAN 24	MAY 23	SEP 26	JAN 22	MAY 29*	SEP 24
FEB 28	JUN 27	OCT 24	FEB 26	JUN 25	OCT 22
MAR 28	JUL 25	NOV 28	MAR 26	JUL 23	NOV 26
APR 25	AUG 22	DEC 12*	APR 23	AUG 27	DEC 10*
ZONING BOARD OF APPEALS			* = Rescheduled due to legal holiday on regular meeting date or other scheduling conflict		
The 3 <sup>rd</sup> Tuesday of each month, except as noted – 9:30 a.m., local prevailing time					
Owosso City Hall, Council Chambers					
JAN 16	MAY 15	SEP 18			
FEB 20	JUN 19	OCT 16			
MAR 20	JUL 17	NOV 20			
APR 17	AUG 21	DEC 18			

**2018 Income Threshold Poverty Exemptions.** Adopt the 2018 Income Threshold Poverty Exemptions, as required by Public Act No. 390 of 1994 as follows:

**2018 Federal Income Standards Poverty Threshold**

Number of persons residing in homestead	Annual allowable income
1 person	15,800
2 persons	18,080
3 persons	20,420
4 persons	24,600
5 persons	28,780
6 persons	32,960
7 persons	37,140
8 persons	41,320
Each additional person, add	4,180

**Boards and Commissions Appointments.** Approve the following Mayoral Boards and Commissions appointments:

Name	Board/Commission	Term Expires
Scott Newman*	Downtown Historic District Commission	06-30-2020
Matthew VanEpps*	Downtown Historic District Commission	06-30-2020
Susan Osika	LDFA/Brownfield Redevelopment Authority	06-30-2018
Bradley Kirkland	Planning Commission filling unexpired term of B. Smith	06-30-2020

\* denotes reappointment

**Repair Authorization - WWTP Tertiary Pump.** Authorize contract with Kennedy Industries, Inc. for the repair and installation of WWTP tertiary pump T-1-W in the amount of \$16,895.00, plus a contingency of \$1,000.00 for potential unplanned installation modifications, and further authorize payment to the contract upon satisfactory completion of the work as detailed below:

**RESOLUTION NO. 169-2017**

**AUTHORIZING PURCHASE AGREEMENT BETWEEN THE CITY OF OWOSSO AND  
KENNEDY INDUSTRIES, INC. OF WIXOM, MICHIGAN  
FOR REPAIR AND INSTALLATION SERVICES OF**

## **TERTIARY PUMP FOR USE AT THE WASTEWATER TREATMENT PLANT**

WHEREAS, the City of Owosso, Shiawassee County, Michigan, has budgeted from the Wastewater Plant Replacement Fund for the replacement of a tertiary pump for moving wastewater through the Wastewater Treatment Facility for processing, and

WHEREAS, the existing T-1-W Pump is inoperable due to wear, and is determined to require immediate repair. Kennedy Industries, Inc. has provided pricing for repair of the pump at a cost of \$16,895.00, and

WHEREAS, the City Director of Public Services and Utilities has reviewed the necessity of replacement and the pricing provided from Kennedy Industries, and has verified the replacement parts needed to restore the T-1-W pump to full capacity, and recommends authorizing Kennedy Industries to provide the required repair and installation services in an amount not to exceed \$16,895.00, plus contingency in the amount of \$1,000.00 for unplanned installation modifications upon written authorization only.

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 contract with Kennedy Industries, Inc. of Wixom, Michigan for the procurement of repair and installation services for pump T-1-W for use at the Wastewater Treatment Plant.

SECOND: The accounts payable department is authorized to submit payment to Kennedy Industries, Inc. in an amount not to exceed \$16,895.00, plus contingency in the amount of \$1,000.00 upon written authorization only, for a total of \$17,895.00 upon delivery, installation, and successful start-up of the tertiary pump.

THIRD: The above expenses shall be paid from account no. 599-901-977.000.

**Change Order - 2017 Street Program Contract.** Authorize Change Order No. 1 to the contract with Malley Construction, Inc. for the 2017 Street Program increasing the contract amount by \$9,218.50 due to conditions found in the field, and further authorize payment to the contractor for the contract amount, including Change Order No. 1 as follows:

### **RESOLUTION NO. 170-2017**

#### **AUTHORIZING CHANGE ORDER NO. 1 TO THE CONTRACT BETWEEN THE CITY OF OWOSSO AND MALLEY CONSTRUCTION, INC. FOR 2017 STREET RESURFACING PROGRAM**

WHEREAS, the city of Owosso, Shiawassee County, Michigan, approved a contract with Malley Construction, Inc. on August 7, 2017 for resurfacing various streets of the 2017 Street Resurfacing Program; and

WHEREAS, the City has requested additional work from Malley Construction, Inc. due to conditions found in the field; and

WHEREAS, Malley Construction, Inc. agrees to perform the additional work with pricing as set forth in Change Order No.1.

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

FIRST: The City of Owosso has determined it is advisable, necessary and in the public interest to

amend the 2017 Street Resurfacing Program contract with Malley Construction, Inc. for additional work as described within Change Order No. 1.

SECOND: The mayor and city clerk are instructed and authorized to sign the document substantially in form attached as Exhibit B, Contract Change Order No. 1 in the amount of \$9,218.50, to the Contract for Services between the City of Owosso and Malley Construction, Inc. revising the total contract amount from \$2,887,383.25 to \$2,896,601.75.

THIRD: The accounts payable department is authorized to pay Malley Construction, Inc. for work satisfactorily completed up to the revised amount of the Contract including Change Order No.1. in the amount of \$2,896,601.75.

FOURTH: The above expenses shall be paid from a combination of 2016 Unlimited Obligation Bond Proceeds Account No. 202-451-818.000 (\$5,428.50), Water Fund Account No. 591-901-972.000 (\$3,790.00).

Motion supported by Councilmember Teich.

Roll Call Vote.

AYES: Councilmembers Bailey, Greenway, Mayor Pro-Tem Osika, Councilmembers Law, Fox, Teich, and Mayor Eveleth.

NAYS: None.

### **ITEMS OF BUSINESS**

#### **Lot Split Authorization – 524 Martin Street**

Motion by Councilmember Teich to authorize the division of a City lot under Michigan Subdivision Control Act for platted lot at 524 Martin Street as detailed below:

#### **RESOLUTION NO. 171-2017**

#### **LOT SPLIT 524 MARTIN STREET PARCEL # 78-050-113-011-005-00**

WHEREAS, the City of Owosso received a petition from Rodney Weinert for a lot split for his property at 524 Martin Street, parcel number 78-050-113-011-005-00, complete with application; and

WHEREAS, Sec. 30-5. Article I, Chapter 30 of the Code of the City of Owosso requires such applications to be approved by the city council; and

WHEREAS, the city building official, assessor, community development director, utilities director, and engineer have all approved the application.

NOW THEREFORE BE IT RESOLVED that the City of Owosso City Council hereby approves the split as illustrated and described by the city assessor in the application dated November 27, 2017, resulting in the removal of a 10' strip from the south side of the parcel at 524 Martin Street and the addition of said strip to the parcel at 530 Martin Street to allow access to the rear yard as described below:

**Current Description 050-113-011-005-00 (524 Martin)**  
LOT 5 BLK 11 CITY ASSESSORS PLAT 3



**Current Description 050-113-011-004-00 (530 Martin)**  
LOT 4 BLK 11 CITY ASSESSORS PLAT 3

**New Description After Split & Combine 050-113-011-005-00 (524 Martin)**  
LOT 5 BLK 11 CITY ASSESSORS PLAT 3, EX S 10'

**New Description After Split & Combine 050-113-011-004-00 (530 Martin)**  
LOT 4 & S 10' LOT 5, BLK 11 CITY ASSESSORS PLAT 3

Motion supported by Councilmember Fox.

Roll Call Vote.

AYES: Councilmembers Greenway, Law, Bailey, Fox, Teich, Mayor Pro-Tem Osika, and Mayor Eveleth.

NAYS: None.

### **City Manager Candidate Interview Preparation**

(The questions for the interviews will be kept confidential until the interviews take place.)

The Council discussed the questions that would be asked to each candidate, the amount of time scheduled for each candidate interview, and the order of the interviews. Human Resources Director Jessica B. Unangst will edit the list of questions as directed, a maximum time limit of one hour and fifteen minutes was set for each interview, and the interview order will be determined by drawing names from a hat.

### **COMMUNICATIONS**

Downtown Development Authority/Main Street. Minutes of November 1, 2017.  
Historical Commission. Minutes of November 13, 2017.

### **CITIZEN COMMENTS AND QUESTIONS**

Jake Davison introduced himself as a Lansing based consultant in the medical marijuana industry. He said he was interested in helping his clients meet with Council members and explore the City for opportunities for medical marijuana related businesses.

Dan McMaster, County Commissioner District 2, indicated there continue to be issues with the reorganization of the Friend of the Court Office, specifically in regard to wage increases that were not authorized by the Commission. He warned that the situation could get ugly and he did not anticipate the issues being resolved quickly.

Eddie Urban, 601 Glenwood Avenue, said he would like to organize a meeting of the first child born in 2017 in Owosso (his grandson) and the first child born in 2018 in Owosso for a photo opportunity.

Councilmember Bailey inquired where the data came from for the income threshold determinations. It was indicated the information came from the census and was specific to the area. Ms. Bailey also asked how the information would be publicized.

### **NEXT MEETING**

Tuesday, December 5, 2017 – City Manager Candidate Meet & Greet, 5:30pm at SRI  
Wednesday, December 6, 2017 – City Manager Candidate Interviews, 6:30pm  
Monday, December 18, 2017 – Regular Meeting, 7:30pm

### **BOARDS AND COMMISSIONS OPENINGS**

Board of Review – term expires December 31, 2019  
Brownfield Redevelopment Authority/LDFA – term expires June 30, 2018  
Building Board of Appeals - term expires June 30, 2019  
Building Board of Appeals – Alternate - term expires June 30, 2018  
Historical Commission – term expires December 31, 2019

### **ADJOURNMENT**

Motion by Councilmember Bailey for adjournment at 8:19 p.m.

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

---

Christopher T. Eveleth, Mayor

---

Amy K. Kirkland, City Clerk

**CITY OF OWOSSO  
SPECIAL MEETING OF THE CITY COUNCIL  
MINUTES OF DECEMBER 5, 2017  
5:30 P.M.**

**PRESIDING OFFICER:** MAYOR CHRISTOPHER T. EVELETH

**PRESENT:** Mayor Christopher T. Eveleth, Mayor Pro-Tem Susan J. Osika,  
Councilpersons Loreen F. Bailey, Burton D. Fox, Elaine M. Greenway,  
Daniel A. Law, and Robert J. Teich, Jr.

**ABSENT:** None.

**CITY MANAGER CANDIDATE MEET & GREET**

City Manager candidates Dennis Durham, Nathan Henne, and Susan Montenegro were present to meet and greet the public. Candidate Aaron Desentz was unable to be present due to current work commitments. Members of the public were able to spend a few minutes of time with each candidate present to get to know them and to present their concerns. Cards were distributed to attendees directing them to submit their feedback to the Mayor. Said feedback will be given to Council for consideration in their hiring decision.

**NEXT MEETING**

Wednesday, December 06, 2017, 6:30 p.m.: Candidate Interviews  
Monday, December 18, 2017, 7:30 p.m.: Regular Meeting

**BOARDS AND COMMISSIONS OPENINGS**

Board of Review – term expires December 31, 2019  
Brownfield Redevelopment Authority/LDFA – term expires June 30, 2018  
Building Board of Appeals - term expires June 30, 2019  
Building Board of Appeals – Alternate - term expires June 30, 2018  
Historical Commission – term expires December 31, 2019

**ADJOURNMENT**

The meeting adjourned at 7:30 p.m.

---

Christopher T. Eveleth, Mayor

---

Amy K. Kirkland, City Clerk

**CITY OF OWOSSO  
SPECIAL MEETING OF THE CITY COUNCIL  
MINUTES OF DECEMBER 6, 2017  
7:30 P.M.**

**PRESIDING OFFICER:** MAYOR CHRISTOPHER T. EVELETH

**PLEDGE OF ALLEGIANCE:** MAYOR CHRISTOPHER T. EVELETH

**PRESENT:** Mayor Christopher T. Eveleth, Mayor Pro-Tem Susan J. Osika, Councilpersons Loreen F. Bailey, Burton D. Fox, Elaine M. Greenway, Daniel A. Law, and Robert J. Teich, Jr. (6:51 p.m.)

**ABSENT:** None.

**CITIZEN COMMENTS AND QUESTIONS**

None.

There was a brief discussion regarding follow-up questions and whether they would be permissible during tonight's interviews. In an effort to ensure all candidates would be asked the same questions Mayor Eveleth asked that the Council stick with the vetted questions in the packet, and only those questions.

**CITY MANAGER CANDIDATE INTERVIEWS**

**Interview – Mr. Nathan Henne**

Nathan Henne, current manager for the City of Springfield and former manager for the town of Lake City, Colorado was interviewed from approximately 6:34 p.m. until approximately 7:01 p.m.

**Interview – Mr. Dennis Durham**

Dennis Durham, current owner and general partner of CivicQuest LLC and former City Manager of the City of Parchment was interviewed from approximately 7:11 p.m. until approximately 7:50 p.m.

**Interview – Mr. Aaron Desentz**

Aaron Desentz, the current manager for the City of Leslie and former administrator for the Village of Shelby was interviewed from approximately 8:03 p.m. until approximately 8:26 p.m.

**Interview – Ms. Susan Montenegro**

Susan Montenegro, the current assistant manager for the City of Owosso was interviewed from approximately 8:38 p.m. until approximately 9:04 p.m.

**Discussion**

There was discussion among Council as to who they felt was a strong candidate, if any; if the position should be offered as an interim or if there should be a probationary period; and the disadvantages of not asking follow-up questions. The group agreed to submit their scores for each candidate to Human Resources Director Jessica B. Unangst who will total the figures and look for any candidates that stand out, said candidates will be offered the opportunity for a second interview. It was further agreed that follow-up questions would be allowed at the second interview.

**NEXT MEETING**

Monday, December 18, 2017

**BOARDS AND COMMISSIONS OPENINGS**

Board of Review – term expires December 31, 2019  
Brownfield Redevelopment Authority/LDFA – term expires June 30, 2018  
Building Board of Appeals - term expires June 30, 2019  
Building Board of Appeals – Alternate - term expires June 30, 2018  
Historical Commission – term expires December 31, 2019

**ADJOURNMENT**

Motion by Councilmember Bailey for adjournment at 9:22 p.m.

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

---

Christopher T. Eveleth, Mayor

---

Amy K. Kirkland, City Clerk



## MEMORANDUM

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

**DATE:** December 12, 2017

**TO:** Mayor Eveleth and the Owosso City Council

**FROM:** Susan Montenegro, Asst. City Manager/Director of Community Development

**SUBJECT:** Setting a public hearing to authorize the application for a Community Development Block Grant (CDBG) for the 2017/18 Owosso Façade Project and designate the mayor as the certifying officer to sign the grant agreement and payment requests for the following properties: 114 N. Washington; 115 N. Washington; 116 N. Washington; 216 & 218 W. Main, both front and rear facades; and 114 W. Main

### RECOMMENDATION:

Staff recommends setting a public hearing for Tuesday, January 2, 2018 on or about 7:30 p.m. to hear citizen comments regarding the intent to apply for a CDBG grant in the amount of Four Hundred Forty-Two Thousand, Nine Hundred Seven Dollars (\$442,907). Property owners are required to match these grant dollars and will contribute an equal amount while the city will be committed to \$12,500 toward the project as depicted below. The city must also authorize the mayor as the certifying officer to sign the grant agreement and payment requests.

Grant Amount	Property Owner Amount	City Amount	Total Project Amount
\$442,907	\$442,907	\$12,500	\$898,314

### BACKGROUND:

The properties listed above are slated to go through an amazing transformation utilizing CDBG funds made available through the MEDC. The city of Owosso, in conjunction with the Owosso DDA/OMS has been working hard to make these projects come to fruition. Meetings have been held with downtown property owners, along with workshops to educate and offer incentives through these funding opportunities to redevelop and revitalize the downtown.

The state has conditionally approved a 50% match for these projects; however, each project must meet historic preservation and prevailing wage standards, among other criteria as set forth by HUD. The city is required to hire a certified grant administrator, whose wages will be paid by the MEDC, to administer these projects. Additionally, each of the properties must go through an environmental review, a SHPO Section 106 review. Property owners will be required to enter into an escrow agreement with the city, depositing their 50% match prior to any work starting.

### FISCAL IMPACTS:

The city will be a flow through for funds expended on this project. Property owners will be required to deposit their 50% match amount with the city prior to any work starting. City must commit funds for the project in the amount of \$12,500.

**RESOLUTION NO.**

**SETTING THE PUBLIC HEARING TO  
AUTHORIZE THE APPLICATION FOR A  
COMMUNITY DEVELOPMENT BLOCK GRANT AND  
DESIGNATION OF CERTIFYING OFFICER**

WHEREAS, the city of Owosso has been invited by the Michigan Strategic Fund to submit a CDBG application in the amount of Four Hundred Forty-Two Thousand, Nine Hundred Seven Dollars (\$442,907) for its 2017/18 Façade Project; and

WHEREAS, the total project cost of the project is \$898,314, with \$442,907 requested from the MEDC, \$442,907 expected to be supported by the said property owners, and \$12,500 to be provided by the City of Owosso as outlined in the grant application; and

WHEREAS, the city is required to set a public hearing as part of the process in accepting CDBG funds and to designate the mayor as the certifying officer, the person authorized to certify the Michigan CDBG Application, and the person authorized to sign the Grant Agreement and payment requests; and

WHEREAS, the city of Owosso desires to use the CDBG funds for the rehabilitation of the historic facades of five properties located in Owosso's downtown: 114 N. Washington; 115 N. Washington; 116 N. Washington; both front and rear facades of 216 & 218 W. Main; and 114 W. Main; and

WHEREAS, the beneficiaries of this project would include all residents in the community, and the city has been identified as being greater than 51% low and moderate income persons; and

WHEREAS, the proposed project is consistent with the local community development plan as described in the Application; and

WHEREAS, the proposed project will clearly eliminate objectively determinable signs of blight and will be strictly limited to eliminating specific instances of blight outside a defined Slum or Blighted Area; and

WHEREAS, local funds and any other funds to be invested in the project have not been obligated and will not be obligated prior to a formal grant award, completion of the environmental review procedures and a formal written authorization to incur costs from the Michigan Economic Development Corporation.

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

FIRST: the Owosso City Council sets a public hearing for Tuesday, January 2, 2018 on or about 7:30 p.m. in council chambers at city hall for the purpose of hearing comments for residents or taxpayers within the city of Owosso; and

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

MICHIGAN ECONOMIC  
DEVELOPMENT CORPORATION

October 16, 2017

Ms. Susan Montenegro, Assistant City Manager  
City of Owosso ("Applicant")  
301 West Main Street  
Owosso, Michigan 48867-2925

**Re: Letter of Interest –Owosso Downtown Facades 2017 (CDBG)**

Dear Ms. Montenegro:

Thank you for giving the Michigan Economic Development Corporation (MEDC) the opportunity to review your proposed project in the City of Owosso. We are excited to continue discussions with you on your proposed project and want to share a possible financial offer. According to your documentation, this project will historically rehabilitate five buildings in the heart of Owosso's downtown. Thereby preserving the integrity of the historic downtown, and leading to additional economic investment.

The Michigan Strategic Fund's community development programs administered by the MEDC are designed to advance community development through the provision of economic support to eligible projects. The MEDC recognizes the importance of this project for preserving historic buildings and the significant private investment impacting the City of Owosso's local economy.

Based on the estimated project parameters provided by City of Owosso, the MEDC is pleased to provide an offer Community Development Block Grant Program (CDBG) **up to, \$442,907.**

This offer is valid until **April 16, 2018**. Projects that fail to execute a program Term Sheet or otherwise receive confirmation of application completion by Program staff on or before such date will be reconsidered against the active Community Development project pipeline. Any material changes to the project during the review may result in the support recommendation being renegotiated. Applicants are advised to work closely with their Community Assistance Team Specialist and Program Specialists to identified a realistic approval timeframe and identify application material deadlines. Note that applications requiring MSF Board approval must be complete approximately six weeks prior to the [Board meeting](#).

Applicant Initials: SKM

PURE MICHIGAN®



It is our understanding that the City of Owosso will be the Grantee. It is required that the COMMUNITY works with a CDBG Program Specialist to procure a Certified Grant Administrator to administer any award. The project is eligible for funding consideration because it meets the National Objective of benefiting persons of low and moderate income (LMI) ([LMI detail on page 5 here](#)).

CDBG funding is awarded to the State by the U.S. Department of Housing and Urban Development (HUD) and administered by the MEDC, through the Michigan Strategic Fund (MSF). Due to federal regulations associated with CDBG funding, this program requires an Environmental Review that can take 2-3 months. To remain eligible for this funding, project costs, including CDBG, local, private, and any other project costs, cannot be incurred until the environmental review procedures have been completed and the Community has received written approval from the MEDC. Incurring costs is defined as making commitments relevant to the project. This includes, but is not limited to, entering lease/easement/purchase agreements, ordering equipment, signing contracts, and performing any work other than activities to be determined exempt from the National Environmental Policy Act of 1969 (NEPA). For more information or details on incurring costs, please visit the [CDBG Application Guide](#).

Any incentive awarded under the CDBG Program is contingent upon several factors, including (i) submission by the Community of a completed application and all other documentation required under the Program, (ii) satisfactory community support, (iii) available funding, (iv) the project occurring at the site identified, (v) approval of an award by the MSF, (vi) execution of a final agreement between the Community and the MSF containing established milestones and reporting requirements, and (vii) execution and certification of the Applicant section of the Grant Agreement, and all other detailed terms and conditions, required by the MSF.

Finally, the MEDC requires all projects that receive funding through the MSF include the Michigan Economic Development Corporation logo on any site signage throughout construction of the project. Please submit a request to use the MEDC logo using the online system below (see link). The MEDC will need to approve a sample of the signage with the logo's placement prior to any signage being displayed. Please keep in mind the logo should be used in a secondary manner and preferred placement is in the lower right or left hand corner. Please find the brand guidelines and the logo at the link below. All approved logos for use are not to be utilized until MSF approval of the incentive, but we recommend submitting a request in tangent with staff's due diligence for the project request. Any staff events planned around breaking ground or project start should be coordinated with MEDC staff. Please let me know at least three (3) weeks in advance if you are planning an event.

<http://www.michiganbusiness.org/logo-request/>

If you are interested in continuing discussions with the MEDC to pursue a recommendation to the MSF for a possible award for the project along with the above parameters, please sign and date this letter and return by **October 23, 2017**. If we do not receive your signed indication by this date the proposed incentives may be subject to renegotiation.

Thank you for the opportunity to review your project and propose the above financial support. If you have any questions, please contact me any time at (810) 241-6658 or by email at donaldsonc2@michigan.org.

Sincerely,

DocuSigned by:  
*Charles Donaldson*  
8BF74D6932934D1...

10/16/2017

Charles Donaldson, Community Assistance Team Specialist  
Michigan Economic Development Corporation

cc: Stacy Esbrook, Community Assistance Team Regional Director  
Christine Whitz, Community Development Block Grant Director  
Lenore Costa, Community Development Block Grant, Program Specialist  
Sharon Cassidy, Community Assistance Team Administrative Assistant

The undersigned agrees to accept the above incentive(s) as proposed by the MEDC subject to the conditions stated in this letter.

*Susan Montenegro*  
\_\_\_\_\_  
Ms. Susan Montenegro, Assistant City Manager  
City of Owosso ("Applicant")

Date: 10/17/17



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

---

# ***MEMORANDUM***

---

DATE: December 1, 2017

TO: City Council

FROM: Kevin Lenkart  
Director of Public Safety

RE: Traffic Control Order #1388

---

Josh Adams, Owosso Main Street/DDA Executive Director, is requesting the following street closure for the New Year's Eve Block Party:

**Requested closure:**

S. Washington Street from E. Comstock Street to Jerome Avenue.

**Requested date/time:**

Sunday, December 31, 2017 at 6:30 pm through Monday, January 1, 2018 at 1:00 am.

The Public Safety Department has issued Traffic Control Order No. 1388 in accordance with the Rules for the Issuance of Certain Traffic Control Orders. Staff recommends approval and further authorization of a traffic control order formalizing the action.

**CITY OF OWOSSO**

**TRAFFIC CONTROL ORDER**

*(SECTION 2.53 UNIFORM TRAFFIC CODE)*

ORDER NO.

DATE

TIME

1388

12/4/17

10:10 am

REQUESTED BY

Kevin Lenkart – Director of Public Safety

TYPE OF CONTROL

Street Closure

LOCATION OF CONTROL

S. Washington Street from E. Comstock Street to Jerome Avenue.

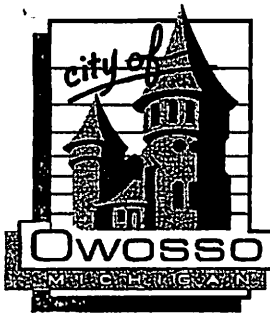
EVENT: Owosso Main Street/DDA – New Year's Eve Block Party

DATE/TIME: Sunday, December 31, 2017 at 6:30 pm through  
Monday, January 1, 2018 at 1:00 am.

APPROVED BY COUNCIL

\_\_\_\_\_, 20 \_\_\_\_

REMARKS



# APPLICATION FOR USE OF PARKING LOTS, PARADES, OR SIMILAR EVENTS

301 W. MAIN OWOSSO, MICHIGAN 48867-2958 • (989) 725-0550 • FAX 725-0526

The request for use of the parking lots, parade, or similar event shall be submitted to the Director of Public Safety not less than 14 days nor more than 120 days before the date for which the use is requested.

The submission of a request by an individual or organization for a traffic control order pursuant to these rules and regulations shall constitute an agreement to indemnify and hold the City and its officers and employees harmless from any and all liability arising from the event or activities for which the request is made.

Name of individual or group: Owosso Main Street / DDA Date: 11/14/17

Primary Contact Person

Name:

Josh Adams

Title:

Executive Director

Address:

301 W. Main St.

Owosso, MI 48867

Phone:

989. 277. 1553

Requested Date(s): Sunday 12/31 - 1/1 Requested Hours: 12/31 @ 6:30pm - 1/1 @ 1am

Area Requested (Parking Lot - Parade Route): S. Washington Street from  
E. Comstock Street to Jerome Ave.

Detailed description of the use for which the request is made: Request is for Owosso  
Main Street / DDA's New Year's Eve Block Party

☐ Attach copies of any rules or policies applicable to persons participating in the event.

☐ Evidence to the City of insurance coverage applicable to the event or activity naming the City as an additional insured in an amount of not less than \$500,000 combined single limit.

or

☒ The City Council may waive such insurance requirement if it determines that insurance coverage is unavailable or cannot be obtained at a reasonable cost and the event or activity is in the public interest or fulfills a legitimate and recognized public purpose.

Do Not Write Below This Line - For Officials Use Only

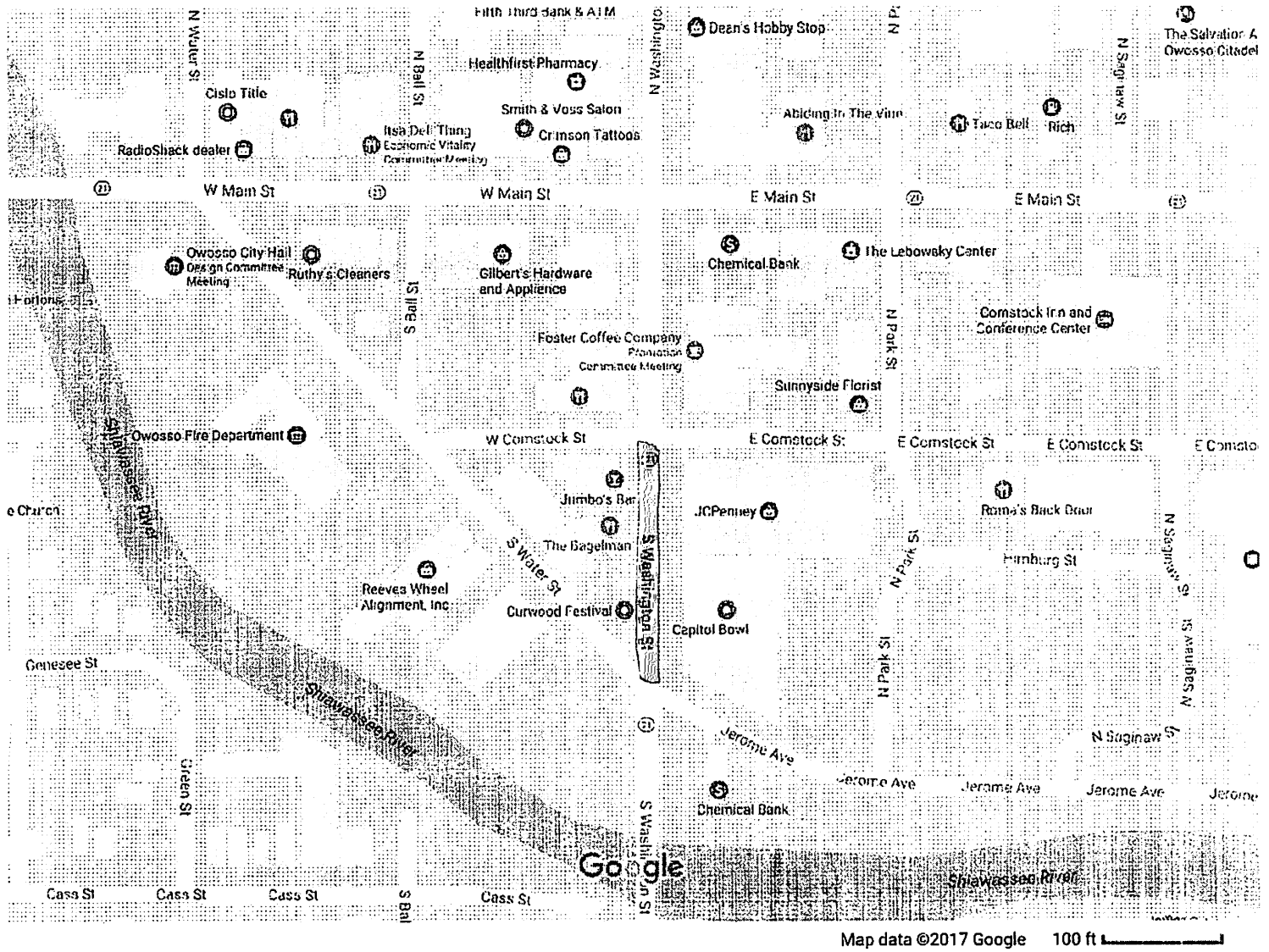
Approved ☐ Not Approved ☐

Date: \_\_\_\_\_

Traffic Control Order Number \_\_\_\_\_

Cc: DDA - Director  
WCIA - Chairperson

Google Maps







## **MEMORANDUM**

---

301 W. MAIN ▪ OWOSSO, MICHIGAN 48867-2958 ▪ [WWW.CI.OWOSSO.MI.US](http://WWW.CI.OWOSSO.MI.US)

---

DATE: December 18, 2017

TO: Owosso City Council

FROM: Glenn Chinavare, Director of Public Services & Utilities

SUBJECT: MDOT Performance Resolution

### **RECOMMENDATION:**

Approval of the MDOT Performance Resolution, authorizing the city of Owosso to perform work within MDOT jurisdiction of highways.

### **BACKGROUND:**

The Performance Resolution – Permit Application for conducting work activities within MDOT's highway system must be renewed annually. Purpose of the resolution is to fix the rights and responsibilities of both parties entering this agreement, and authorizes certain city employees to make application for other MDOT work permits during the calendar year. Attached for your consideration is the updated resolution.

### **FISCAL IMPACTS:**

There are no direct fiscal impacts to approving the Performance Resolution. This document simply formalizes the rights and responsibilities of the City.

attachments: MDOT Performance Resolution for Governmental Agencies  
Resolution

## PERFORMANCE RESOLUTION FOR GOVERNMENTAL AGENCIES

*This Performance Resolution is required by the Michigan Department of Transportation for purposes of issuing to a municipal utility an "Individual Permit for Use of State Highway Right of Way", or an "Annual Application and Permit for Miscellaneous Operations Within State Highway Right of Way".*

RESOLVED WHEREAS, the city of Owosso  
(city, village, township, etc.)

hereinafter referred to as the "GOVERNMENTAL AGENCY," periodically applies to the Michigan Department of Transportation, hereinafter referred to as the "DEPARTMENT," for permits, referred to as "PERMIT," to construct, operate, use and/or maintain utilities or other facilities, or to conduct other activities, on, over, and under State Highway Right of Way at various locations within and adjacent to its corporate limits;

NOW THEREFORE, in consideration of the DEPARTMENT granting such PERMIT, the GOVERNMENTAL AGENCY agrees that:

1. Each party to this Agreement shall remain responsible for any claims arising out of their own acts and/or omissions during the performance of this Agreement, as provided by law. This Agreement is not intended to increase either party's liability for, or immunity from, tort claims, nor shall it be interpreted, as giving either party hereto a right of indemnification, either by Agreement or at law, for claims arising out of the performance of this Agreement.
2. If any of the work performed for the GOVERNMENTAL AGENCY is performed by a contractor, the GOVERNMENTAL AGENCY shall require its contractor to hold harmless, indemnify and defend in litigation, the State of Michigan, the DEPARTMENT and their agents and employee's, against any claims for damages to public or private property and for injuries to person arising out of the performance of the work, except for claims that result from the sole negligence or willful acts of the DEPARTMENT, until the contractor achieves final acceptance of the GOVERNMENTAL AGENCY. Failure of the GOVERNMENTAL AGENCY to require its contractor to indemnify the DEPARTMENT, as set forth above, shall be considered a breach of its duties to the DEPARTMENT.
3. Any work performed for the GOVERNMENTAL AGENCY by a contractor or subcontractor will be solely as a contractor for the GOVERNMENTAL AGENCY and not as a contractor or agent of the DEPARTMENT. The DEPARTMENT shall not be subject to any obligations or liabilities by vendors and contractors of the GOVERNMENTAL AGENCY, or their subcontractors or any other person not a party to the PERMIT without the DEPARTMENT'S specific prior written consent and notwithstanding the issuance of the PERMIT. Any claims by any contractor or subcontractor will be the sole responsibility of the GOVERNMENTAL AGENCY.
4. The GOVERNMENTAL AGENCY shall take no unlawful action or conduct, which arises either directly or indirectly out of its obligations, responsibilities, and duties under the PERMIT which results in claims being asserted against or judgment being imposed against the State of Michigan, the Michigan Transportation Commission, the DEPARTMENT, and all officers, agents and employees thereof and those contracting governmental bodies performing permit activities for the DEPARTMENT and all officers, agents, and employees thereof, pursuant to a maintenance contract. In the event that the same occurs, for the purposes of the PERMIT, it will be considered as a breach of the PERMIT thereby giving the State of Michigan, the DEPARTMENT, and/or the Michigan Transportation Commission a right to seek and obtain any necessary relief or remedy, including, but not by way of limitation, a judgment for money damages.



5. The GOVERNMENTAL AGENCY will, by its own volition and/or request by the DEPARTMENT, promptly restore and/or correct physical or operating damages to any State Highway Right of Way resulting from the installation construction, operation and/or maintenance of the GOVERNMENTAL AGENCY'S facilities according to a PERMIT issued by the DEPARTMENT.
6. With respect to any activities authorized by a PERMIT, when the GOVERNMENTAL AGENCY requires insurance on its own or its contractor's behalf it shall also require that such policy include as named insured the State of Michigan, the Transportation Commission, the DEPARTMENT, and all officers, agents, and employees thereof and those governmental bodies performing permit activities for the DEPARTMENT and all officers, agents, and employees thereof, pursuant to a maintenance contract.
7. The incorporation by the DEPARTMENT of this resolution as part of a PERMIT does not prevent the DEPARTMENT from requiring additional performance security or insurance before issuance of a PERMIT.
8. This resolution shall continue in force from this date until cancelled by the GOVERNMENTAL AGENCY or the DEPARTMENT with no less than thirty (30) days prior written notice provided to the other party. It will not be cancelled or otherwise terminated by the GOVERNMENTAL AGENCY with regard to any PERMIT which has already been issued or activity which has already been undertaken.

BE IT FURTHER RESOLVED, that the following position(s) are authorized to apply to the DEPARTMENT for the necessary permit to work within State Highway Right of Way on behalf of the GOVERNMENTAL AGENCY.

Title and/or Name: \_\_\_\_\_

Mark Mitchell, DPW Supervisor \_\_\_\_\_

Glenn Chinavre, Director of Public Services \_\_\_\_\_

Randy Chesney, City Engineer \_\_\_\_\_

Debbie Hebert, Executive Secretary \_\_\_\_\_

I HEREBY CERTIFY that the foregoing is a true copy of a resolution adopted by

the Owosso City Council \_\_\_\_\_

(Name of Board, etc)

of the city of Owosso \_\_\_\_\_ of Shiawassee \_\_\_\_\_  
 (Name of GOVERNMENTAL AGENCY) (County)

at a regular \_\_\_\_\_ meeting held on the 18th day

of December \_\_\_\_\_ A.D. 2017 \_\_\_\_\_.

Signed \_\_\_\_\_

Title Amy K. Kirkland, City Clerk \_\_\_\_\_



## MEMORANDUM

---

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

---

**DATE:** December 13, 2017

**TO:** City Council

**FROM:** Glenn M. Chinavare, Director of Public Services & Utilities

**SUBJECT:** C2ae Engineering Services Addendum No. 4

### RECOMMENDATION:

Authorization to amend the SAW Grant Application Agreement between the City of Owosso and C2ae of Lansing, Michigan dated October 21, 2013, as Addendum No. 4 for providing additional bid specification and construction engineering services to make needed repairs to the Sludge Thickener Process at the Wastewater Treatment facility in the amount of \$16,500.00.

### BACKGROUND:

The Sludge Thickener is a crucial process for the treatment of wastewater and State of Michigan Department of Environmental NPDES Permit compliance. The drive mechanism has been the primary concern the past several months, and is now at a point of imminent failure. Additionally, other items also require replacement due to age and the highly corrosive nature of the environment. Now would be the time to address all infrastructure components within this process. Further, the Sludge Thickener Process was listed as a priority for rehabilitation during the recently completed SAW Grant condition assessment.

Previous amendments to the contract are as follows:

1. \$186,975.00 SAW Grant services
2. \$47,300.00 repair and reconstruction of both Primary Clarifier components
3. \$6,800.00 reallocation of funds for Primary Clarifiers (no increase)
4. \$1,420.00 reallocation of funds for Primary Clarifiers (no increase)
5. \$1,500.00 repair of north Primary Clarifier (increase of \$1,500.00)
6. (SAW amend #2) \$13,000.00 for rate study services

### FISCAL IMPACTS:

Capital replacement funding is budgeted in the FY2017/2018 for this project. These additional services in the amount of \$16,500.00 are chargeable to account 599-901-977.000.

### Document originated by:

Glenn M. Chinavare, Director of Public Services & Utilities

Attachments: (1) C2ae Proposal  
(2) Resolution

**RESOLUTION NO.**

**AUTHORIZING ADDENDUM NO. 4 TO THE AGREEMENT  
BETWEEN THE CITY OF OWOSSO AND CAPITAL CONSULTANTS, INC. D/B/A C2AE  
FOR ADDITIONAL ENGINEERING SPECIFICATION, DESIGN, AND CONSTRUCTION SERVICES  
TO REPAIR AND REHABILITATE THE SLUDGE THICKENER PROCESS  
AT THE WASTEWATER PLANT**

WHEREAS, the City of Owosso, Shiawassee County, Michigan, has budgeted from the Wastewater Plant Replacement Fund for the repair and rehabilitation of the Sludge Thickener Process, and

WHEREAS, the existing Sludge Thickener drive mechanism, ventilation system, drainage piping, and other infrastructure components have exceeded their useful service life or are inoperable, and C2ae of Lansing, Michigan has provided a proposal for the necessary additional engineering services to guide the repair and rehabilitation of the Sludge Thickener Process, and

WHEREAS, the Director of Public Services & Utilities has reviewed the proposal and verified the additional engineering services to repair and restore the Sludge Thickener Process to full operational capability, and recommends authorizing C2ae to provide the necessary specifications and engineering services in the amount of \$16,500.00.

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 contract with Capital Consultants, Inc. d/b/a C2ae for design services to repair and rehabilitate the Sludge Thickener Process at the Wastewater Treatment Plant.
- SECOND: The mayor and city clerk are instructed and authorized to sign the document substantially in the form attached as, Addendum No. 4 to an Agreement for Professional Engineering Services with Capital Consultants, Inc. d/b/a C2AE, in the amount not to exceed \$16,500.
- THIRD: The accounts payable department is authorized to submit payment to C2ae in the amount of \$248,775.00 for the previously authorized agreement and amendments, plus \$16,500.00 for Addendum No. 4 for a total amount of \$265,275.00.
- FOURTH: The above expenses shall be paid from the Wastewater Plant Fund 599-901-977.000.

**ADDENDUM NO. 4 TO AN AGREEMENT  
FOR  
PROFESSIONAL ENGINEERING SERVICES WITH  
CAPITAL CONSULTANTS, INC. D/B/A C2AE**

This addendum, consisting of eight pages including his signature page, is attached and made part of the agreement for professional engineering services dated October 21, 2013 between the city of Owosso, Michigan (owner) and Capital Consultants, Inc. d/b/a C@AE (Engineer) providing for professional services.

**SAW GRANT PREPARATION CONTRACT  
ADDENDUM NO. 4**

**WWTP SLUDGE THICKENER REPAIR & REHABILITATION ENGINEERING SERVICES**

Approved December 18, 2017.

For the engineer:

Capital Consultants, Inc. DBA  
C2AE

By: \_\_\_\_\_

By: \_\_\_\_\_

Executed: \_\_\_\_\_, 2017

For the owner:

City of Owosso, Michigan

By: \_\_\_\_\_  
Christopher T. Eveleth, Mayor

By: \_\_\_\_\_  
Amy K. Kirkland, City Clerk

Executed: \_\_\_\_\_, 2017

December 11, 2017

Mr. Glenn Chinavare  
Director of Public Services  
City of Owosso  
301 West Main Street  
Owosso, MI 48867

**Re: Proposal for Professional Services:  
Sludge Thickener Improvements**

Dear Mr. Chinavare,

Thank you for the opportunity to provide the following proposal. We are pleased to offer our construction and design services for the sludge thickener improvements for the Owosso Wastewater Plant. C2AE has been completing work at the wastewater plant for over 30 years. Most recently, the SAW project for the plant was completed, to include capital improvement plan and overall asset management.

**PROJECT UNDERSTANDING**

Improvements to the Sludge thickener to include the following, drive, influent well, bridge/handrail, electrical, gas/oxygen sensor, air ventilation system, and drain piping.

**SCOPE**

1. Kick off Meeting: Meet with City staff to review scope of project, including schedule, and to field inspect the existing thickener.
2. Monthly Progress Reports: Prepare/submit progress reports, which include work accomplished during the month, anticipated work elements for next month, input required from owner, project concerns, and budget and schedule status.
3. Coordinate with equipment vendors to provide the most cost effective option. Full replacement of equipment or partial replacement.
4. Communicate with DEQ, and obtain part 41 permit for equipment replacement
5. Prepare Engineering Construction Plans to include electrical, process, mechanical trades.
6. Prepare technical specifications
7. Review contractor bids, and provide recommendation
8. Provide part time construction observation, 10 visits included.

## ASSUMPTIONS

1. City will prepare front end specifications for bidding
2. City will advertise project for bids

## DELIVERABLES

Final Report: C2AE will furnish three (3) copies of the final report to the City for distribution, and electronic pdf.

## SCHEDULE

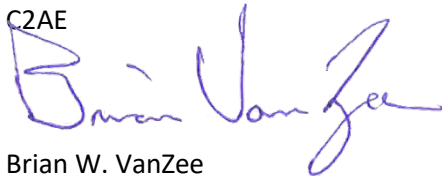
C2AE proposes to complete the Bidding Documents within one sixty (60) days from the date of acceptance of this proposal. This schedule can be flexible and will be adjusted and/or confirmed at the kick-off meeting.

## FEE

C2AE proposes to provide the services, as outlined herein, on a time and materials basis with a not-to-exceed fee of \$16,500. Invoices will be forwarded on a monthly basis reflecting the level of work completed and are due upon receipt. We have included our Standard Contract Provisions as part of our proposal. If the terms and conditions as stated are acceptable, countersign and return one (1) copy to our office. Please do not hesitate to contact us should you have any questions or concerns, or if you need additional information.

Sincerely,

C2AE



Brian W. VanZee  
Project Manager



William J. Kimble, PE  
Infrastructure Group Leader, Client Advisor

BWV/bad

Accepted by:

**City of Owosso**

\_\_\_\_\_  
Client

\_\_\_\_\_  
Date

The parties to this agreement, Capital Consultants, Inc., a Michigan Corporation doing business as C2AE in the State of Michigan, hereinafter called the A|E CONSULTANT and the City of Owosso, Owosso, Michigan, hereinafter called the OWNER, hereby agree to the following conditions:

- A. Limit of Scope: The services provided by the A|E CONSULTANT shall be limited to those described in the Scope of Services.
- B. Changed Conditions: If, during the term of this Agreement, circumstances or conditions that were not originally contemplated by or known to the A|E CONSULTANT are revealed, to the extent that they affect the scope of services, compensation, schedule, allocation of risks or other material terms of this Agreement, the A|E CONSULTANT may call for renegotiation of appropriate portions of this Agreement. The A|E CONSULTANT shall notify the OWNER of the changed conditions necessitating renegotiation, and the A|E CONSULTANT and the OWNER shall promptly and in good faith enter into renegotiation of this Agreement to address the changed conditions. If terms cannot be agreed to, the parties agree that either party has the absolute right to terminate this Agreement.
- C. Additional Services: Additional services not specifically identified in the Scope of Services shall be paid for by the OWNER in addition to the fees previously stated, provided the OWNER authorizes such services in writing. Additional services will be billed monthly as work progresses and invoices are due upon receipt.
- D. Standard of Care: In providing services under this Agreement, the A|E CONSULTANT will endeavor to perform in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances. Upon notice to the A|E CONSULTANT and by mutual agreement between the parties, the A|E CONSULTANT will without additional compensation, correct those services not meeting such a standard.
- E. ADA Compliance: The Americans with Disabilities Act (ADA) provides that alterations to a facility must be made in such a manner that, to the maximum extent feasible, the altered portions of the facility are readily accessible to persons with disabilities. The OWNER acknowledges that the requirement of the ADA will be subject to various and possibly contradictory interpretations. The A|E CONSULTANT, therefore, will use its reasonable professional efforts and judgment to interpret applicable ADA requirements and other federal, state and local laws, rules, codes, ordinances and regulations as they apply to the project. The A|E CONSULTANT, however, cannot and does not warrant or guarantee that the OWNER's project will comply with all interpretations of the ADA requirements and/or the requirements of other federal, state and local laws, rules, codes, ordinances and regulations as they apply to the project.
- F. Code Compliance: The A|E CONSULTANT shall put forth reasonable professional efforts to comply with applicable laws, codes and regulations in effect as of the date of submission to building authorities. Design changes made necessary by newly enacted laws, codes and regulations after this date shall entitle the A|E CONSULTANT to a reasonable adjustment in the schedule and additional compensation in accordance with the Additional Services provision of this Agreement.
- G. Permits and Approvals: The A|E CONSULTANT shall assist the OWNER in applying for those permits and approvals normally required by law for projects similar to the one for which the A|E CONSULTANT's services are being engaged. This assistance shall consist of completing and submitting forms to the appropriate regulatory agencies having jurisdiction over the construction documents, and other services normally provided by the A|E CONSULTANT and included in the scope of Basic Services of this Agreement.
- H. Opinions of Probable Construction Cost: In providing opinions of probable construction cost, the OWNER understands that the A|E CONSULTANT has no control over the cost or availability of labor, equipment or materials, or over market conditions or the Contractor's method of pricing, and that the A|E CONSULTANT's opinions of probable construction costs are made on the basis of the A|E CONSULTANT's professional judgment and experience. The A|E CONSULTANT makes no warranty, express or implied, that the bids or the negotiated cost of the work will not vary from the A|E CONSULTANT's opinion of probable construction cost.

- I. Schedule for Rendering Services: The A|E CONSULTANT shall prepare and submit for OWNER approval a schedule for the performance of the A|E CONSULTANT's services. This schedule shall include reasonable allowances for review and approval times required by the OWNER, performance of services by the OWNER's consultants, and review and approval times required by public authorities having jurisdiction over the project. This schedule shall be equitably adjusted as the project progresses, allowing for changes in scope, character or size of the project requested by the OWNER, or for delays or other causes beyond the A|E CONSULTANT's reasonable control.
- J. Ownership of Reports, Drawings and Other Materials: The OWNER agrees that all reports, drawings, letters, work sheets, plans, preliminary material tables, supportive data, documents and other materials produced by the A|E CONSULTANT in the course of and for the purpose of meeting this contract are the property of the A|E CONSULTANT, and shall remain in the possession of the A|E CONSULTANT. The OWNER shall have access to the above named material during normal business hours of the A|E CONSULTANT during and after completion of this contract. The OWNER may obtain copies of any of the above named material. Copies of electronic media may be obtained by the OWNER. (See Alteration and Reuse of CAD Information provision of this Agreement.)
- K. Alteration and Reuse of CAD Information: Because computer aided design/drafting (CAD) information stored in electronic form can be modified by other parties, intentionally or otherwise, without notice or indication of said modifications, the A|E CONSULTANT reserves the right to remove all indications of its ownership and/or involvement in the material from each electronic medium not held in its possession. The OWNER may retain copies of the work performed by the A|E CONSULTANT in CAD form. Copies shall be for information and used by the OWNER for the specific purpose for which the A|E CONSULTANT was engaged. Said material shall not be used by the OWNER, or transferred to any other party, for use in other projects, additions to the current project, or any other purpose for which the material was not strictly intended without the A|E CONSULTANT's express written permission. Any unauthorized modification or reuse of the materials shall be at the OWNER's sole risk, and the OWNER agrees to defend, indemnify, and hold the A|E CONSULTANT harmless, from all claims, injuries, damages, losses, expenses, and attorney's fees arising out of the unauthorized modification of these materials.
- L. Record Documents: Upon completion of the work, the A|E CONSULTANT shall compile for and deliver to the OWNER a reproducible set of Record Documents based upon the marked-up record drawings, addenda, change orders and other data furnished by the Contractor. These Record Documents will show significant changes made during construction. Because these Record Documents are based on unverified information provided by other parties, which the A|E CONSULTANT shall assume will be reliable; the A|E CONSULTANT cannot and does not warrant their accuracy.
- M. Payment Terms: Invoices will be submitted by the A|E CONSULTANT monthly, are due upon receipt and shall be considered past due if not paid within thirty (30) calendar days of the due date. If payment in full is not received by the A|E CONSULTANT within forty-five (45) calendar days of the due date, invoices shall bear interest at one-and-one-half (1.5) percent (or the maximum rate allowable by law, whichever is less) of the Past Due amount per month, which shall be calculated from the invoice due date. Payment thereafter shall first be applied to accrued interest and then to the unpaid principal.
- If the OWNER fails to make payments when due or otherwise is in breach of this Agreement, the A|E CONSULTANT may suspend performance of services upon five (5) calendar days' notice to the OWNER. The A|E CONSULTANT shall have no liability whatsoever to the OWNER for any costs or damages as a result of such suspension caused by any breach of this Agreement by the OWNER. Upon payment in full by the OWNER, the A|E CONSULTANT shall resume services under this Agreement, and the time schedule and compensation shall be equitably adjusted to compensate for the period of suspension plus any other reasonable time and expense necessary for the A|E CONSULTANT to resume performance.
- N. Disputed Invoices: If the OWNER objects to any portion of an invoice, the OWNER shall so notify the A|E CONSULTANT in writing within ten (10) calendar days of receipt of the invoice. The OWNER shall identify in writing the specific cause of the disagreement and the amount in dispute and shall pay that portion of the invoice not in dispute in accordance with other payment terms of this Agreement. Any dispute over invoiced amounts due which cannot be resolved within ten (10) calendar days after receipt of invoice by direct negotiation between the parties shall be resolved within thirty (30) calendar days in



accordance with the Dispute Resolution provision of this Agreement. Interest at one-and-one-half (1.5) percent (or the maximum rate allowable by law, whichever is less) shall be paid by the OWNER on all disputed invoice amounts that are subsequently resolved in the A|E CONSULTANT's favor and shall be calculated on the unpaid balance from the due date of the invoice.

- O. Abandonment of Work: If any work is abandoned or suspended, the A|E CONSULTANT shall be paid for services performed prior to receipt of written notice from the OWNER of abandonment or suspension.
- P. Errors and Omissions Insurance: The A|E CONSULTANT maintains an errors and omissions insurance policy as part of normal business practice. The OWNER agrees to limit the A|E CONSULTANT's liability to the OWNER and to all Construction Contractors and Subcontractors on the project due to the A|E CONSULTANT's negligent acts, errors, or omissions, such that the total aggregate liability of the A|E CONSULTANT to all those named shall not exceed **\$16,500**.
- Q. Betterment: If, due to the A|E CONSULTANT's negligence, a required item or component of the project is omitted from the A|E CONSULTANT's construction documents, the A|E CONSULTANT shall not be responsible for paying the cost required to add such item or component to the extent that such item or component would have been required and included in the original construction documents. In no event will the A|E CONSULTANT be responsible for any cost or expense that provides betterment or upgrades or enhances the value of the project.
- R. Indemnification: The A|E CONSULTANT agrees, to the fullest extent permitted by law, to indemnify and hold harmless the OWNER, its officers, directors and employees (collectively, OWNER) against all damages, liabilities or costs, including reasonable attorneys' fees and defense costs, to the extent caused by the A|E CONSULTANT's negligent performance of professional services under this Agreement and that of its subconsultants or anyone for whom the A|E CONSULTANT is legally liable.

The OWNER agrees, to the fullest extent permitted by law, to indemnify and hold harmless the A|E CONSULTANT, its officers, directors, employees and subconsultants (collectively, A|E CONSULTANT) against all damages, liabilities or costs, including reasonable attorneys' fees and defense costs, to the extent caused by the OWNER's negligent acts in connection with the project and the acts of its contractors, subcontractors or consultants or anyone for whom the OWNER is legally liable.

Neither the OWNER nor the A|E CONSULTANT shall be obligated to indemnify the other party in any manner whatsoever for the other party's own negligence.

- S. Consequential Damages: Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither the OWNER nor the A|E CONSULTANT, their respective officers, directors, partners, employees, contractors or subconsultants shall be liable to the other or shall make any claim for any incidental, indirect or consequential damages arising out of or connected in any way to the project or to this Agreement. This mutual waiver of consequential damages shall include, but is not limited to, loss of use, loss of profit, loss of business, loss of income, loss of reputation or any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract and breach of strict or implied warranty. Both the OWNER and the A|E CONSULTANT shall require similar waivers of consequential damages protecting all the entities or persons named herein in all contracts and subcontracts with others involved in this project.
- T. Part-Time Construction Observation: The A|E CONSULTANT shall visit the site at intervals appropriate to the stage of construction, or as otherwise agreed to in writing by the OWNER and the A|E CONSULTANT, in order to observe the progress and quality of the work completed by the Contractor. Such visits and observation are not intended to be an exhaustive check or a detailed inspection of the Contractor's work but rather are to allow the A|E CONSULTANT, as an experienced professional, to become generally familiar with the work in progress and to determine, in general, if the work is proceeding in accordance with the Contract Documents.

Based on this general observation, the A|E CONSULTANT shall keep the OWNER informed about the progress of the work and shall endeavor to guard the OWNER against deficiencies in the work.

The A|E CONSULTANT shall not supervise, direct or have control over the Contractor's work nor have any responsibility for the construction means, methods, techniques, sequences or procedures selected by the Contractor nor for the Contractor's safety precautions or programs in connection with the Work. These rights and responsibilities are solely those of the Contractor in accordance with the Contract Documents.

The A|E CONSULTANT shall not be responsible for any acts or omissions of the Contractor, subcontractor, any entity performing any portions of the work, or any agents or employees of any of them. The A|E CONSULTANT does not guarantee the performance of the Contractor and shall not be responsible for the Contractor's failure to perform its work in accordance with the Contract Documents or any applicable laws, codes, rules or regulations.

- U. Jobsite Safety: Neither the professional activities of the A|E CONSULTANT, nor the presence of the A|E CONSULTANT or its employees and subconsultants at a construction/project site, shall relieve the General Contractor of its obligations, duties and responsibilities including, but not limited to, construction means, methods, sequence, techniques or procedures necessary for performing, superintending and coordinating the work in accordance with the Contract Documents and any health or safety precautions required by any regulatory agencies. The A|E CONSULTANT and its personnel have no authority to exercise any control over any construction contractor or its employees in connection with their work or any health or safety programs or procedures. The OWNER agrees that the General Contractor shall be solely responsible for jobsite safety, and warrants that this intent shall be carried out in the OWNER's contract with the General Contractor. The OWNER also agrees that the OWNER, the A|E CONSULTANT and the A|E CONSULTANT's subconsultants shall be indemnified by the General Contractor and shall be made additional insureds under the General Contractor's policies of general liability insurance.
- V. Hazardous Materials: As used in this Agreement, the term *hazardous materials* shall mean any substances, including but not limited to asbestos, toxic or hazardous waste, PCBs, combustible gases and materials, petroleum or radioactive materials (as each of these is defined in applicable federal statutes) or any other substances under any conditions and in such quantities as would pose a substantial danger to persons or property exposed to such substances at or near the project site.

Both parties acknowledge that the A|E CONSULTANT's Scope of Services does not include any services related to the presence of any hazardous or toxic materials. In the event the A|E CONSULTANT or any other party encounters any hazardous or toxic materials, or should it become known to the A|E CONSULTANT that such materials may be present on or about the jobsite or any adjacent areas that may affect the performance of the A|E CONSULTANT's services, the A|E CONSULTANT may, at its option and without liability for consequential or any other damages, suspend performance of its services under this Agreement until the OWNER retains appropriate consultants or contractors to identify and abate or remove the hazardous or toxic materials and warrants that the jobsite is in full compliance with all applicable laws and regulations.

The OWNER agrees, notwithstanding any other provision of this Agreement, to the fullest extent permitted by law, to indemnify and hold harmless the A|E CONSULTANT, its officers, partners, employees and consultants (collectively, A|E CONSULTANT) from and against any and all claims, suits, demands, liabilities, losses, damages or costs, including reasonable attorneys' fees and defense costs arising out of or in any way connected with the detection, presence, handling, removal, abatement, or disposal of any asbestos or hazardous or toxic substances, products or materials that exist on, about or adjacent to the project site, whether liability arises under breach of contract or warranty, tort, including negligence, strict liability or statutory liability or any other cause of action, except for the sole negligence or willful misconduct of the A|E CONSULTANT.

- W. Change Orders/Stop Work Orders: The A|E CONSULTANT and the OWNER agree that any construction contract change orders or stop work orders must be approved in writing by the OWNER.

- X. Agreement Not to Claim for Cost of Certain Change Orders: The OWNER recognizes and expects that certain Change Orders may be required to be issued as the result in whole or part of imprecision, incompleteness, errors, omissions, ambiguities, or inconsistencies in the Drawings, Specifications and other design documentation furnished by the A|E CONSULTANT or in the other professional services performed or furnished by the A|E CONSULTANT under this Agreement whether caused by professional negligence or by imperfections that are within professional standards ("Covered Change Orders"). Accordingly, the OWNER agrees not to sue and otherwise to make no claim directly or indirectly against the A|E CONSULTANT on the basis of professional negligence, breach of contract or otherwise with respect to the costs of approved Covered Change Orders unless the costs of such approved Covered Change Orders exceed 5% of Construction Cost, and then only for an amount in excess of such percentage. Any responsibility of the A|E CONSULTANT for the costs of Covered Change Orders in excess of such percentage will be determined on the basis of applicable contractual obligations and professional liability standards. For purposes of this paragraph, the cost of Covered Change Orders will not include any costs that the OWNER would have incurred if the Covered Change Order work had been included originally in the Contract Documents without any imprecision, incompleteness, error, omission, ambiguity, or inconsistency in the Drawings, Specifications and other design documents furnished by the A|E CONSULTANT or in the A|E CONSULTANT's other professional services related thereto. Nothing in this provision creates a presumption that, or changes the professional liability standard for determining if, the A|E CONSULTANT is liable for the cost of Covered Change Orders in excess of the percentage of Construction Cost stated above or for any other Change Order.
- Y. Dispute Resolution: The OWNER agrees that all claims, disputes, and other matters in question between the parties arising out of or relating to this Agreement or breach thereof first shall be submitted for nonbinding mediation to any one of the following, as agreed to by the parties: American Arbitration Association, American Intermediation Service, Americord, Dispute Resolution, Inc., Endispute, or Judicate. Any party hereto may initiate mediation within the time allowed for filing per State law and the parties hereto agree to fully cooperate and participate in good faith to resolve the dispute(s). The cost of mediation shall be shared equally by the parties hereto.

If mediation fails to resolve the claim or dispute, the matter shall be submitted to a court of competent jurisdiction.



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

---

# ***MEMORANDUM***

---

DATE: December 12, 2017

TO: City Council

FROM: Jessica B. Unangst, Director of HR & Administrative Services

RE: Contract with Logicalis for Network Administrator

---

I have attached a Staffing Statement of Work (SOW) for our Network Administrator Jeff Kish. He has worked with the city for many years. I want to ensure that we follow the correct procedures and send to council for approval.

**RESOLUTION NO.**

**ADOPTING THE LOGICALIS, INC. STAFFING STATEMENT OF WORK (SOW)  
FOR JEFF KISH**

WHEREAS, the city of Owosso, a Michigan municipal corporation, utilizes a sophisticated network of computers to facilitate day to day operations; and

WHEREAS, said network requires the services of a skilled professional to continue to function properly; and

WHEREAS, the city contracts with Logicalis, Inc. for the provision of network administrator services; and

WHEREAS, the city council must adopt a resolution authorizing the terms of the contract for the calendar year effective January 1, 2018 through December 31, 2018.

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

FIRST: The City of Owosso has determined it is advisable, necessary and in the public interest to continue the contract with Logicalis, Inc. for network administrator services for the year beginning January 1, 2018.

SECOND: The mayor and city clerk are instructed and authorized to sign the document substantially in form attached as Staffing Statement of Work between the City of Owosso and Logicalis, Inc.

THIRD: The accounts payable department is authorized to pay Logicalis, Inc. for work satisfactorily performed in an amount not to exceed \$81,536.00.

FOURTH: The above expenses shall be paid from Account No. 101-258-818000.

FIFTH: All prior resolutions and documents for the *Logicalis Network Administrator Services and/or Staffing SOW* are rescinded as of January 1, 2018.

**Staffing SOW  
Temporary Assignment Only**

Logicalis' terms of sale, found on our website at <http://www.us.logicalis.com/tcsales/>, are incorporated herein by reference.

**1. General Nature of Services**

Provision of Consultant(s) to work at the direction of the CUSTOMER.

**2. Estimated Labor Cost**

<i><b>Anticipated Personnel Role</b></i>	<i><b>Hourly Rate</b></i>	<i><b>Contract Hours</b></i>	<i><b>Estimated Duration</b></i>
Jeff Kish	\$98.00	832 (16 hours per week)	01/01/2018 – 12/31/2018
The following Skills will be provided: Network Administrator			

The pricing in this SOW does not include taxes, if any, which will be Customer responsibility.

**3. Travel Expenses**

Travel expenses will be tracked separately and billed directly to Customer when the services expand beyond normal business hours and for locations over and above the current list of serviced locations as needed. Travel expenses will include cost incurred from travel (airfare, rental car, mileage, tolls, and lodging). Meals, if any, will be billed at the per diem rate of \$65.

**4. Project Name**

Network Administrator

**5. Project Sponsor** (Name of person to whom invoices should be addressed)

Jessica Unangst

**6. Billing Address**

City of Owosso  
301 W Main St  
Owosso, Michigan 48867

Acceptance:

To confirm our retention and authorize work to begin on your engagement, please return a signed copy of this document along with a copy of the Purchase Order, if required. Alternatively, you may email a copy to your Logicalis Account Executive or fax a copy to (248) 232-5412. Upon acceptance by Logicalis, a counter-signed copy will be returned to your attention. Any reference to a customer's Purchase Order or P.O. number does not indicate Logicalis' acceptance of terms and conditions referenced on/attached to any such P.O.

Accepted By:

City of Owosso

Accepted By:

**Logicalis, Inc.**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

\_\_\_\_\_  
City of Owosso  
P.O. Number (if provided)

\_\_\_\_\_  
Logicalis Engagement Number  
(when available)

**Billing Contact:**

Jessica Unangst  
City of Owosso  
301 W Main St  
Owosso, Michigan 48867  
989-725-0552

**Billing Contact Correction:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Cc: Darrell Potie, Auggie Lagnese



**Order and Acceptance**

1. **Applicability.** Each quotation ("Quotation") and/or Statement of Work ("SOW") (collectively referred to as "Offer Documents") issued by Logicalis, Inc. ("Logicalis") is an offer to sell software, hardware, or Services Sold by Part Number ("Products"), and/or professional services, Service Desk services, or staffing services ("Services") to purchaser ("Customer") for its own internal use and not for resale. Unless otherwise specified in writing, all Offer Documents are governed by these Terms and Conditions of Sale ("Terms of Sale"). As used in these Terms of Sale, the term "Services Sold by Part Number" refers to services, which, although ordered from Logicalis, are procured from and supplied by a third party (i.e., Logicalis does not directly perform or control the work) and are therefore considered Products. Offer Documents shall be deemed accepted by Customer upon Logicalis' receipt of a purchase order, a signed Offer Document, a signed third party lease agreement for the purchase of Products and/or Services, or through any other conduct that evidences the existence of a contract with respect to the Products and/or Services that are the subject of the Offer Documents. Acceptance of the Offer Documents and these Terms of Sale is expressly limited to the terms contained in the Offer Documents and these Terms of Sale. Logicalis rejects any terms and conditions contained in Customer's forms that are additional to or different from those set forth in the Offer Documents or in these Terms of Sale.

**Additional Terms for Product Sales****2. Product Returns and Warranty Assistance.**

(a) Customer acknowledges that Logicalis is reselling all Products purchased by Customer and that Products are manufactured and/or delivered by a third party.

(b) To the extent available, Logicalis shall pass through to Customer the manufacturer's warranties for each Product and agrees to facilitate the manufacturer's return policies. In no event will Logicalis provide return or warranty coverage beyond that provided by the manufacturer. Products that are accepted for return are subject to the manufacturer's applicable restocking fees.

(c) Customer acknowledges that the terms and conditions governing the use of Products shall be solely between Customer and the manufacturer of such Products.

3. **Product Use and Product Warranty Disclaimer.** Customer will not use the Products for use in life support, life sustaining, nuclear, or other applications in which failure of such Products could reasonably be expected to result in personal injury, loss of life, or catastrophic property damage. Customer agrees that Logicalis is not liable for any claim or damage arising from such use.

**LOGICALIS MAKES NO WARRANTIES OF ANY KIND WITH REGARD TO THE PRODUCTS. LOGICALIS DISCLAIMS ALL REPRESENTATIONS AND WARRANTIES, EXPRESS OR IMPLIED, AS TO THE PRODUCTS, INCLUDING, WITHOUT LIMITATION, ANY WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, OR NON-INFRINGEMENT.**

4. **Shipment and Risk of Loss for Product Sales.** All shipments of Products to Customer will be FOB point of shipment. Insurance coverage, freight charges, transportation costs, and all other expenses applicable to shipment to Customer's identified point of delivery will be the responsibility of Customer. Risk of loss will pass to Customer upon delivery of the Products to the common carrier (regardless of who pays such common carrier) or Customer's representative at the point of shipment.

5. **Product Security Interest.** Customer grants Logicalis a security interest in the Products detailed in the Quotation as security for payment in full. Customer authorizes Logicalis to file and/or record any documents it deems necessary to perfect this security interest.

**Additional Terms for Service Sales**

6. **Limited Warranty for Services.** Except for staffing Services, Logicalis represents and warrants that Services will be performed in a good and workmanlike manner according to the generally accepted standards of the industry to which the Services pertain. All Services will be deemed to be in accordance with this warranty if not rejected by Customer in a reasonably detailed writing within five (5) days of performance of the Services. In the event Services are not in conformance with this warranty, Logicalis will take the steps necessary to correct the deficiency at no charge. THIS IS CUSTOMER'S SOLE AND EXCLUSIVE REMEDY FOR BREACH OF THIS WARRANTY.

7. **Limited Warranty for Staffing.** For staffing Services only, Logicalis represents and warrants that any consultant provided to Customer will have the qualifications and hold the certifications represented to Customer by Logicalis. Logicalis makes no other representations or warranties with respect to the staffing Services to be provided.

8. **Service Warranty Disclaimer.** EXCEPT AS PROVIDED FOR UNDER SECTIONS 6 AND 7, LOGICALIS MAKES NO WARRANTIES OF ANY KIND WITH REGARD TO THE SERVICES. LOGICALIS DISCLAIMS ALL OTHER REPRESENTATIONS AND WARRANTIES, EXPRESS OR IMPLIED, AS TO THE SERVICES, INCLUDING, WITHOUT LIMITATION, ANY WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, OR NON-INFRINGEMENT. ALL SERVICE WARRANTIES ARE VOID IF THE SERVICE IS MODIFIED BY ANY PARTY OTHER THAN LOGICALIS OR ITS AUTHORIZED AGENT.

9. **Logicalis Property.** Logicalis property, including without limitation, equipment, software, and tools which may be furnished or utilized by Logicalis in the performance of Services shall remain the property of Logicalis and shall be immediately returned to Logicalis upon its request or upon completion of the Services.

10. **Service Work Assignments.** Logicalis retains the right to assign such personnel, including subcontractors, as it deems appropriate to the performance of Services. Logicalis shall be fully responsible for the acts of all subcontractors to the same extent it is responsible for the acts of its own employees.

11. **Customer Coordination for Service Sales.** Customer will provide a primary point of contact and make available all technical matter, data, information, operating supplies, and computer system(s), as reasonably required by Logicalis. Where applicable, Logicalis will assign a primary contact person for the Services.

**Terms Applicable to All Sales**

12. **Price and Payment.** The prices set forth in any Offer Documents are exclusive of all taxes, duties, licenses, and tariffs, payment of which shall be Customer's obligation. Prices quoted are firm for thirty (30) days unless otherwise specified in the Offer Documents. Payment is due thirty (30) days from the date of invoice. In the event Customer chooses to finance their purchase using a third party, Customer remains liable for payment to Logicalis until Logicalis receives complete payment from such third party. Where the Offer Documents include the purchase of both Products and Services, the transactions shall be deemed to be separate for the supply of Products and the supply of Services. No default or delay in the delivery of Products shall relieve Customer's payment obligation for Services delivered by Logicalis and no default or delay in the delivery of Services shall relieve Customer's payment obligation for Products delivered by Logicalis. All payments will be made in US currency. Out-of-pocket expenses will be charged as incurred. Estimates are not binding. Customer will pay interest in the amount of one and one half percent (1.5%) per month, or the maximum allowed by law, whichever is lower, on any outstanding balance owed.

13. **Confidential Information.** All information that is not generally known to the public that is disclosed by one party (the "Disclosing Party") to the other party (the "Receiving Party") or that is otherwise learned by the Receiving Party in the course of its discussions or business dealings with, or its physical or electronic access to the premises of, the Disclosing Party, that by the nature of the circumstances surrounding the disclosure or receipt ought to be treated as confidential, shall be considered "Confidential Information" which shall be held in strict confidence by the Receiving Party for three (3) years from the date of disclosure and shall be used only for purposes of the delivery of Products or Services. Except as required by law, no Confidential Information shall be disclosed to a third party without the prior written consent of the Disclosing Party. If the Receiving Party is legally required to disclose any of the Disclosing Party's Confidential Information, the Receiving Party shall notify the Disclosing Party immediately in writing, provide the Disclosing Party with a copy of such order, and shall cooperate in seeking a reasonable protective order. If a protective order is not granted, the Receiving Party will



disclose only such Confidential Information as is legally required and will use its best efforts to obtain confidential treatment for any Confidential Information that is so disclosed. This Section shall not apply to information which is (i) in the public domain, (ii) already known to the Receiving Party, (iii) developed independently, or (iv) received from a third party without similar restriction and without breach of this or a similar agreement.

**14. Export.** Customer agrees to comply with all export and re-export control laws and regulations as may be applicable to any transaction hereunder, including, without limitation, the Export Administration Regulations promulgated by the United States Department of Commerce, the International Traffic in Arms Regulations promulgated by the United States Department of State, and any of the regulations promulgated by the Office of Foreign Assets Control of the United States Department of the Treasury. Customer covenants that it will not, either directly or indirectly, sell, (re)export (including, without limitation, any deemed (re)export as defined by applicable law), transfer, divert, or otherwise dispose of any Product or Service deliverable, or related software or technology, to: (i) any country or region of a country (or nationals thereof) subject to antiterrorism controls, or a U.S. embargo, (ii) any destination prohibited (without a valid export license or other authorization) by the laws or regulations of the United States, or (iii) any person, entity, vessel, or aircraft identified on the Consolidated Screening List, a downloadable file of which is accessible at [http://export.gov/ecr/eg\\_main\\_023148.asp](http://export.gov/ecr/eg_main_023148.asp) (or utilize any such person, entity, vessel, or aircraft in connection with the activities listed above), without obtaining prior authorization from the competent government authorities, as required by the above-mentioned laws and regulations. Customer certifies, represents, and warrants that no Product or Service shall be used for any military or defense purpose, including, without limitation, being used to design, develop, engineer, manufacture, produce, assemble, test, repair, maintain, modify, operate, demilitarize, destroy, process, or use military or defense articles. Notwithstanding any sale of Products or provision of Services by Logicalis, Customer acknowledges that it is not relying on Logicalis for any advice or counseling on export control requirements. Customer agrees to indemnify, to the fullest extent permitted by law, Logicalis from and against any fines, penalties, and reasonable attorney fees that may arise as a result of Customer's breach of this Section 14.

**15. Limitation of Liability. NO MONETARY RECOVERY IS AVAILABLE FROM LOGICALIS FOR WARRANTY CLAIMS. IN ADDITION, IN NO EVENT WILL LOGICALIS' LIABILITY ARISING OUT OF THESE TERMS OF SALE EXCEED THE PURCHASE PRICE PAID FOR THE PRODUCT OR SERVICE THAT IS THE BASIS FOR THE PARTICULAR CLAIM. FOR SERVICE DESK SERVICES, THE TOTAL LIABILITY OF LOGICALIS SHALL NOT EXCEED SIX (6) MONTHS BASE CHARGE FOR THE SERVICE THAT IS THE BASIS FOR THE PARTICULAR CLAIM. LOGICALIS WILL NOT, IN ANY EVENT, BE LIABLE FOR ANY SPECIAL, INDIRECT, CONSEQUENTIAL, INCIDENTAL, EXEMPLARY, OR PUNITIVE DAMAGES (INCLUDING, WITHOUT LIMITATION, LOST PROFITS, LOST REVENUES, LOST OR DAMAGED DATA, AND LOSS OF BUSINESS OPPORTUNITY), HOWEVER CAUSED, ARISING OUT OF THE USE OF OR INABILITY TO USE THE PRODUCT OR SERVICE, OR IN ANY WAY CONNECTED TO THESE TERMS OF SALE, EVEN IF LOGICALIS HAS BEEN ADVISED OF SUCH DAMAGES AND EVEN IF DIRECT DAMAGES DO NOT SATISFY A REMEDY. THE FOREGOING LIMITATION OF LIABILITY WILL APPLY WHETHER ANY CLAIM IS BASED UPON PRINCIPLES OF CONTRACT, WARRANTY, NEGLIGENCE, INFRINGEMENT OR OTHER TORT, BREACH OF ANY STATUTORY DUTY, PRINCIPLES OF INDEMNITY, CONTRIBUTION, OR OTHERWISE.**

**16. Encryption.** Customer shall encrypt at the application level all data that is considered sensitive data or that must be treated as confidential under state or federal law or under Customer's contractual obligations to others, which is provided to Logicalis or to which Logicalis is otherwise granted access. This includes, but is not limited to, Social Security Numbers, financial account numbers, driver's license numbers, state identification numbers, Protected Health Information (as that term is defined in Title II, Subtitle F of the Health Insurance Portability and Accountability Act, as amended (HIPAA) and regulations promulgated thereunder), and Nonpublic Personal Information (as that term is defined in Financial Services Modernization Act of 1999 (Gramm-Leach-Bliley) and regulations promulgated thereunder). In the event that Customer fails to comply with this Section 16 and a security breach results in the dissemination of unencrypted sensitive data, Logicalis disclaims all liability for said breach. Customer agrees to indemnify, to the fullest extent permitted by law, Logicalis from and against any fines, penalties, and reasonable attorney fees that may arise as a result of Customer's breach of this Section 16.

**17. Cancellation and Termination.** The purchase of Products may be canceled by Customer only upon written approval of Logicalis and upon terms that indemnify Logicalis against all losses related to such cancellation. Services may be terminated by either party upon written notice in the event of a material breach of these Terms of Sale by the other party which is not cured within thirty (30) days of receipt of such notice. In addition, if Customer defaults in performance of any obligation under these Terms of Sale, including the payment of any amount due, Logicalis may, at its option, suspend performance, require prepayment, and/or utilize any other remedy at law or equity.

**18. Attorney Fees.** Customer shall reimburse Logicalis for any and all expenses including, without limitation, reasonable attorney fees and legal expenses, that Logicalis pays or incurs in protecting and enforcing its rights under these Terms of Sale.

**19. Publication.** Nothing contained in these Terms of Sale shall be interpreted so as to prevent Logicalis from publicizing its business relationship with Customer or the nature of the Products sold to or Services performed for Customer.

**20. No Solicitation.** Customer agrees not to solicit for employment or to employ any Logicalis employee during the term of these Terms of Sale and for a period of twelve (12) months following the conclusion of Services performed under these Terms of Sale.

**21. Indemnification.** Customer agrees to defend, at its expense, and to indemnify Logicalis against any award of damages and costs based on a claim that any materials or documentation provided by Customer infringes a U.S. patent, copyright, or other intellectual property right of any third party.

**22. Governing Law and Jurisdiction.** The validity, construction, and interpretation of these Terms of Sale, and the rights and duties of the parties hereto, shall be governed by and construed in accordance with the laws of the State of Michigan, excluding its conflict of laws principles. Any legal action or proceeding arising under these Terms of Sale will be brought either in the federal court in the Eastern District of Michigan or state courts located in Oakland County, Michigan, and the parties hereby irrevocably consent to the personal jurisdiction and venue therein. The U.N. Convention on the International Sale of Goods (UNCISG) shall not apply to these Terms of Sale.

**23. No Waiver.** The failure of either party to insist upon strict performance of any of the provisions of these Terms of Sale will not be deemed a waiver of any breach or default. The remedies provided to Logicalis hereunder are not a waiver of the remedies of Logicalis under applicable law.

**24. Severability.** If any provision of these Terms of Sale is unenforceable as a matter of law, all other provisions will remain in effect.

**25. Excusable Delay.** Logicalis will not be liable for any delay or failure of performance whatsoever due to acts of God, earthquakes, shortage of supplies, transportation difficulties, labor disputes, riots, war, fire, epidemics, or other circumstances beyond Logicalis' control.

**26. Time for Bringing Claims.** Any claim by Customer against Logicalis arising from or in connection with Logicalis' sale of Products and/or Services cannot be filed, made, or maintained unless filed within six (6) months after shipment or provision of the Products and/or Services in question.

**27. Understanding of the Parties.** These Terms of Sale supersede all prior or current written or oral statements, representations, negotiations, agreements, and understandings between the parties.

**28. Amendment.** These Terms of Sale may be amended or modified only with the written consent of the parties.

**29. Third Party Beneficiaries.** These Terms of Sale do not confer any enforceable rights or remedies upon any person or party other than the parties.

**30. Compliance with Laws.** The parties will comply with all applicable federal, state, and local laws, statutes, rules, and regulations.

**31. Independent Contractors.** The parties are independent contractors and these Terms of Sale shall not create or imply an agency relationship between the parties.

**32. Survival.** Those provisions that by their nature should survive termination will survive.



## MEMORANDUM

---

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

---

**DATE:** December 14, 2017

**TO:** Mayor Eveleth and the Owosso City Council

**FROM:** Susan Montenegro, asst. city manager/director of community development

**SUBJECT:** Authorizing the selection of a certified grant administrator for the 2017/18 Owosso Façade Project as required by the MEDC.

### RECOMMENDATION:

Staff recommends the selection of Emily J. Pantera as the certified grant administrator for the 2017/18 Owosso Façade Project.

### BACKGROUND:

The Michigan Strategic Fund receives funding for various programs from the United States Department of Housing and Urban Development (HUD) for projects such as this one. The city of Owosso is the unit of local government, and therefore has to “administer” the grant; however, the MEDC requires these types of programs use a certified grant administrator. The MEDC will pay for these services, with a total cost of \$25,000.

The city received responses after submitting a request for proposal (RFP) from the following: Tuscola EDC, Hager Consulting, Emily Pantera, and one from Revitalize LLC out of Mason. Staff recommends awarding the bid to Emily Pantera, even though her score was not the highest for the following reasons: First, staff believes the number of hours she put in her bid is more appropriate for this grant; Second, her hourly rate is the lowest and is very competitive; Third, staff believes the two applicants that scored higher did not have the appropriate amount of hours needed to appropriately administer. Finally, staff believes, after talking with references, that the other applicants have a substantial workload which could limit their availability.

### FISCAL IMPACTS:

The city will be a flow through for funds expended on this project.

**RESOLUTION NO.**

**AUTHORIZING THE SELECTION OF  
A CERTIFIED GRANT ADMINISTRATOR  
FOR THE 2017/18 OWOSSO FAÇADE PROJECT USING  
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS**

WHEREAS, the city of Owosso sought proposals from consultants for management and administrative services required by the City for administration/implementation of a proposed Community Development Block Grant (CDBG) if funded by the state; and

WHEREAS, the project for which funds will be requested consists of the rehabilitation of five historic buildings located in the downtown at 114 N. Washington; 115 N. Washington; 116 N. Washington; both front and rear facades of 216 & 218 W. Main; and 114 W. Main; and

WHEREAS, the city of Owosso posted a Request for Proposal (RFP) to the MEDC for posting on their website for a certified grant administrator for the 2017/18 Owosso Façade Project; and

WHEREAS, the city received four responses from the RFP; and

WHEREAS, a list of those that responded and a copy of each consultants response was sent to the MEDC for review; and

WHEREAS, the city of Owosso used the scoring criteria from the RFP as well as taking into account the number of projected hours and hourly rate to select Emily J. Pantera to perform these services at a cost not to exceed \$25,000.00; and

WHEREAS, the entire cost for the certified grant administrator will be paid for by the MEDC as part of the grant.

NOW, THEREFORE, BE IT RESOLVED that the Owosso City Council, county of Shiawassee, state of Michigan:

- FIRST: that the city of Owosso has heretofore determined that it is advisable, necessary and in the public interest to employ Emily J. Pantera to provide administrative consulting services for the 2017/18 Owosso Façade Project; and
- SECOND: that the mayor and city clerk of the city of Owosso are hereby instructed and authorized to sign the document attached as; Exhibit A, Contract for Administrative Consulting Services with Emily J. Pantera.

# CONTRACT FOR CONSULTANT SERVICES

## COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM CONSULTANT SERVICES

### PART I -- AGREEMENT

This Agreement for professional services is by and between the City of Owosso, State of Michigan (hereinafter called the "GRANTEE"), acting herein by Christopher T. Eveleth, Mayor, hereunto duly authorized, and Emily J. Pantera, of 1136 DeGross Street, Grand Ledge, MI 48837 (hereinafter called the "CONSULTANT"), hereunto duly authorized;

### **WITNESSETH THAT:**

WHEREAS, the GRANTEE has received funding under the State of Michigan, MEDC, CDBG Programs pursuant to Title I of the Housing and Community Development Act of 1974, as amended; and,

WHEREAS, the GRANTEE desires to engage the CONSULTANT to render certain technical assistance services in connection with its Community Development Program:

NOW, THEREFORE, the parties do mutually agree as follows:

#### 1) Employment of CONSULTANT

The GRANTEE hereby agrees to engage the CONSULTANT, and the CONSULTANT hereby agrees to perform the Scope of Services set forth herein under the terms and conditions of this agreement.

#### 2) Scope of Services

The CONSULTANT shall, in a satisfactory and proper manner, perform the services listed in Part III Scope of Services and Payment Schedule. Services in each of the work areas shall be performed under and at the direction of the chief elected official or their designated representative.

#### 3) Time of Performance

The services of the CONSULTANT shall commence on December 19, 2017, and shall end on December 31, 2018. Such services shall be continued in such sequence as to assure their relevance to the purposes of this Agreement. All of the services required and performed hereunder shall not be completed until the GRANTEE has received notification of final close out from the MEDC.

#### Access to Information

It is agreed that all information, data, reports, records, and maps as are existing, available, and necessary for the carrying out of the work outlined above, shall be furnished to the CONSULTANT by the GRANTEE. No charge will be made to the CONSULTANT for such information, and the GRANTEE will cooperate with the CONSULTANT in every way possible to facilitate the performance of the work described in this contract.

#### 4) Compensation and Method of Payment

CONSULTANT shall only be paid for services rendered under this agreement from funds allowed by the MEDC for administrative costs under the provisions of the grant awarded to the GRANTEE. Payment will be made only on approval of the GRANTEE.

The total amount of reimbursable costs to be paid CONSULTANT under this contract for program administration shall not exceed Twenty Five Thousand Dollars (\$25,000). CONSULTANT may not incur any costs in excess of this amount (except at its own risk) without the approval of the GRANTEE. CONSULTANT will only be paid for the time and effort needed to complete the actual scope of services required for this program; which may be less than the total amount above.

The CONSULTANT shall submit invoices to the GRANTEE for payment. Each invoice submitted shall identify the specific contract task(s) or sub-task(s) listed in Part III, Scope of Services for payment according to the appropriate method listed below:

- a) Cost Reimbursement: For tasks lacking a definable work product and/or the CONSULTANT will not assume the risk for incurring the costs for a definable work product: cost reimbursement of labor, material and service costs, and allowable overhead. Each invoice shall itemize the: Direct labor hours by job classification; hourly rate by job classification, fringe benefits as *either* a percent direct labor cost *or absolute dollar per hour amount*; mileage and per diem required per task, and overhead as *either* a percent of direct costs *or dollar amount per direct labor hour* in accordance with the schedule of reimbursable costs listed in Part III Payment Schedule. Reimbursement for contracted services or materials shall include the vendor invoice(s) that identifies items by quantities and cost per unit.
- b) Lump Sum Price: For tasks with a definable work product and the quantity required is certain and the contractor assumes the risk for all costs: a lump sum price. Each invoice submitted shall identify the specific contract task(s) listed in as listed in Part III and the completed work product/deliverable for the agreed upon price and quantity listed in Part III Payment Schedule.
- c) Unit Price: For tasks with a definable work product but the quantity is uncertain and the contractor assumes the risk for all costs: a unit price times the number of units completed for each billing. Each invoice submitted shall identify the specific contract task(s) listed in as listed in Part III and the completed work product/deliverable for the agreed upon price listed in Part III Payment Schedule.

5) Ownership Documents

All documents, including original drawings, estimates, specifications, field notes, and data are the property of the Grantee. The CONSULTANT may retain reproducible copies of drawings and other documents.

6) Professional Liability

The CONSULTANT shall be responsible for the use of reasonable skills and care benefiting the profession in the preparation of the application and in the implementation of the CDBG Program.

7) Indemnification

The CONSULTANT shall comply with the requirements of all applicable laws, rules and regulations in connection with the services of the CONSULTANT, and shall exonerate, indemnify, and hold harmless the GRANTEE, its officers, agents, and all employees from and against them, and local taxes or contributions imposed or required under the Social Security, Workers' Compensation, and Income Tax Laws. Further, the CONSULTANT shall exonerate, indemnify, and hold harmless the GRANTEE with respect to any damages, expenses, or claims arising from or in connection with any of the work performed or to be performed under this contract by the CONSULTANT. This shall not be construed as a limitation of the CONSULTANT's liability under this Agreement or as otherwise provided by law.

8) Terms and Conditions

This Agreement is subject to the provisions titled, "Part II, Terms and Conditions" and "Part III Payment Schedule", consisting of eight pages, attached hereto and incorporated by reference herein.

9) Address of Notices and Communications

Clerk, City of Owosso  
City Hall  
301 W. Main Street  
Owosso, MI 48867

Emily J. Pantera  
1136 DeGroff Street  
Grand Ledge, MI 48837

10) Captions

Each paragraph of this Contract has been supplied with a caption to serve only as a guide to the contents. The caption does not control the meaning of any paragraph or in any way determine its interpretation or application.

11) Authorization

This Agreement is authorized by the City of Owosso, Resolution \_\_\_\_\_ adopted December 18, 2017, copies of which are attached hereto and made a part hereof.

ATTEST:

City of Owosso

\_\_\_\_\_  
Amy K. Kirkland, City Clerk

By: \_\_\_\_\_  
Christopher T. Eveleth, Mayor

Date: \_\_\_\_\_

Emily J. Pantera

By: \_\_\_\_\_  
Emily J. Pantera

Date: \_\_\_\_\_

PART II -- TERMS AND CONDITIONS

A. TERMINATION OF CONTRACT FOR CAUSE.

If, through any cause, the CONSULTANT shall fail to fulfill in a timely and proper manner his obligations under this Contract, or if the CONSULTANT shall violate any of the covenants, agreements, or stipulations of this Contract, the GRANTEE shall thereupon have the right to terminate this Contract by giving written notice to the CONSULTANT of such termination and specifying the effective date thereof, at least five days before the effective date of such termination. In such event, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs, and reports prepared by the CONSULTANT under this Contract shall, at the option of the GRANTEE, become its property and the CONSULTANT shall be entitled to receive just and equitable compensation for any work satisfactorily completed hereunder. Notwithstanding the above, the CONSULTANT shall not be relieved of liability to the GRANTEE for damages sustained by the GRANTEE by virtue of any breach of the Contract by the CONSULTANT, and the GRANTEE may withhold any payments to the CONSULTANT for the purpose of set-off until such time as the exact amount of damages due the GRANTEE from the CONSULTANT is determined.

This contract for overall program administration will be automatically terminated if the application(s) is not funded by the MEDC. CONSULTANT will not be entitled to any reimbursement for program administration either from the GRANTEE or the MEDC.

**B. TERMINATION FOR CONVENIENCE OF THE GRANTEE**

The GRANTEE may terminate this contract at any time by giving at least 10 days' notice in writing to the CONSULTANT. If the Contract is terminated by the GRANTEE as provided herein, the CONSULTANT will be paid for the time provided and expenses incurred up to the termination date. If this Contract is terminated due to the fault of the CONSULTANT, paragraph 1 hereof relative to termination shall apply.

This contract for overall program administration will be automatically terminated if the application(s) is not funded by the MEDC. CONSULTANT will not be entitled to any reimbursement for program administration either from the GRANTEE or the MEDC.

**C. CHANGES**

The GRANTEE may, from time to time, request changes in the scope of the services of the CONSULTANT to be performed hereunder. Such changes, including any increase or decrease in the amount of the CONSULTANT's compensation, which are mutually agreed upon by and between the GRANTEE and the CONSULTANT, shall be incorporated in written amendments to this Contract. No amendment or variation of the terms of this contract shall be valid unless made in writing, signed by the parties and approved as required by law. No oral understanding or agreement not incorporated in the contract is binding on any of the parties.

**D. PERSONNEL**

- a) The CONSULTANT represents that he has, or will secure at his own expense, all personnel required in performing the services under this Contract. Such personnel shall not be employees of or have any contractual relationship with the GRANTEE.
- b) All of the services required hereunder will be performed by the CONSULTANT or under his supervision and all personnel engaged in the work shall be fully qualified and shall be authorized or permitted under state and local law to perform such services.
- c) None of the work or services covered by this Contract shall be subcontracted without the prior written approval of the GRANTEE. Any work or services subcontracted hereunder shall be specified by written contract or agreement and shall be subject to each provision of this Contract.

**E. ASSIGNABILITY**

The CONSULTANT shall not assign any interest in this Contract, and shall not transfer any interest in the same (whether by assignment or novation), without the prior written consent of the GRANTEE thereto. Provided, however, that claims for money by the CONSULTANT from the GRANTEE under this Contract may be assigned to a bank, trust company, or other financial institution without such approval. Written notice of any such assignment or transfer shall be furnished promptly to the GRANTEE.

**F. REPORTS AND INFORMATION**

The CONSULTANT, at such times and in such forms as the Grantee may require, shall furnish the GRANTEE such periodic reports as it may request pertaining to the work or services undertaken pursuant to this Contract, the costs and obligations incurred or to be incurred in connection therewith, and any other matters covered by this Contract.

**G. RECORDS AND AUDITS**

The CONSULTANT shall maintain accounts and records, including personnel, property, and financial records, adequate to identify and account for all costs pertaining to the Contract and such other records as may be deemed necessary by the GRANTEE to assure proper accounting for all project funds, both federal and non-federal shares. These records will be made available for audit or other financial reporting purposes to the GRANTEE or any authorized representative, and will be retained for five years after the MEDC has officially closed-out the CDBG Program unless permission to destroy them is granted by the GRANTEE.

#### H. FINDINGS CONFIDENTIAL

All of the reports, information, data, et cetera, prepared or assembled by the CONSULTANT under this Contract are confidential and the CONSULTANT agrees that they shall not be made available to any individual or organization without the prior written approval of the GRANTEE.

#### I. COPYRIGHT

No materials, to include but not limited to reports, maps, or documents produced as a result of this contract, in whole or in part, shall be available to CONSULTANT for copyright purposes. Any such materials produced as a result of this contract that might be subject to copyright shall be the property of the GRANTEE and all such rights shall belong to the GRANTEE, and the GRANTEE shall be sole and exclusive entity who may exercise such rights.

#### J. COMPLIANCE WITH LOCAL LAWS

The CONSULTANT shall comply with all applicable laws, ordinances and codes of the state and local government, and the CONSULTANT shall hold the GRANTEE harmless with respect to any damages arising from any tort done in performing any of the work embraced by this Contract.

#### K. CIVIL RIGHTS ACT OF 1964/EQUAL EMPLOYMENT OPPORTUNITY

Under Title VI of the Civil Rights Act of 1964, no person 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. During the performance of this Contract, the CONSULTANT agrees as follows:

- a) The CONSULTANT will not discriminate against any employee or applicant for employment because of race, creed, sex, color, national origin, handicap or familial status. The CONSULTANT will take affirmative steps to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, creed, sex, color, national origin, handicap or familial status. Such action shall include, but not be limited to, the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms or compensation; and selection for training, including apprenticeship. The CONSULTANT agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the GRANTEE setting forth the provisions of this non-discrimination clause.
- b) The CONSULTANT will, in all solicitations or advertisements for employees placed by or on behalf of the CONSULTANT; state that all qualified applicants will receive consideration for employment without regard to race, creed, color, sex, national origin, handicap or familial status.
- c) The CONSULTANT will cause the foregoing provisions to be inserted in all subcontracts for any work covered by this Contract so that such provisions will be binding upon each subcontractor, provided that the foregoing provisions shall not apply to contracts or subcontracts for standard commercial supplies or raw materials.



- d) The CONSULTANT will comply with all provisions of Presidential Executive Order 11246 (Executive Order 11246) of September 24, 1965, and of the rules, regulations and relevant orders of the Secretary of Labor.
- e) The CONSULTANT will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by the rules, regulations and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records and accounts by the GRANTEE and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations and orders.
- f) In the event of the CONSULTANT's non-compliance with the equal opportunity clauses of this Agreement or with any such rules, regulations, or orders, this Agreement may be canceled, terminated, or suspended in whole or in part and the CONSULTANT may be declared ineligible for further government contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided by Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
- g) The CONSULTANT will include the provisions of paragraphs (a) through (g) in every subcontract or purchase order unless exempted by rules, regulations or orders of the Secretary of Labor issued pursuant to Section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The CONSULTANT will take such action with respect to any subcontract or purchase order as the GRANTEE may direct as a means of enforcing such provisions including sanctions for non-compliance: Provided, however, that in the event the CONSULTANT becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the GRANTEE, the CONSULTANT may request the United States to enter into such litigation to protect the interests of the United States.

L. SECTION 109 OF THE HOUSING AND COMMUNITY DEVELOPMENT ACT OF 1974

No person in the United States shall on the grounds of race, color, national origin, or sex be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity funded in whole or in part with funds made available under this title. Section 109 further provides that discrimination on the basis of age under the Age Discrimination Act of 1975 or with respect to an otherwise qualified handicapped individual as provided in Section 504 of the Rehabilitation Act of 1973, as amended, is prohibited.

M. "SECTION 3" COMPLIANCE IN THE PROVISION OF TRAINING, EMPLOYMENT AND BUSINESS OPPORTUNITIES

- a) The work to be performed under this contract is subject to the requirements of section 3 of the Housing and Urban Development Act of 1968, as amended, 12 U.S.C. 1701u (section 3). The purpose of section 3 is to ensure that employment and other economic opportunities generated by HUD assistance or HUD-assisted projects covered by section 3, shall, to the greatest extent feasible, be directed to low- and very low-income persons, particularly persons who are recipients of HUD assistance for housing.
- b) The parties to this contract agree to comply with HUD's regulations in 24 CFR Part 135, which implement section 3. As evidenced by their execution of this contract, the parties to this contract certify that they are under no contractual or other impediment that would prevent them from complying with the part 135 regulations.
- c) The CONSULTANT agrees to send to each labor organization or representative of workers with which the CONSULTANT has a collective bargaining agreement or other understanding, if any, a notice advising the labor organization or workers' representative of the CONSULTANT's commitments under this section 3 clause, and will post copies of the notice in conspicuous places at the work site where both employees and applicants for training and employment positions can see the notice. The notice

shall describe the section 3 preference, shall set forth minimum number and job titles subject to hire, availability of apprenticeship and training positions, the qualifications for each, and the name and location of the person(s) taking applications for each of the positions, and the anticipated date the work shall begin.

- d) The CONSULTANT agrees to include this section 3 clause in every subcontract subject to compliance with regulations in 24 CFR Part 135, and agrees to take appropriate action, as provided in an applicable provision of the subcontract or in this section 3 clause, upon a finding that the subcontractor is in violation of the regulations in 24 CFR Part 135. The CONSULTANT will not subcontract with any subcontractor where the CONSULTANT has notice or knowledge that the subcontractor has been found in violation of the regulations in 24 CFR Part 135.
- e) The CONSULTANT will certify that any vacant employment positions, including training positions, that are filled (1) after the CONSULTANT is selected but before the contract is executed, and (2) with persons other than those to whom the regulations of 24 CFR part 135 require employment opportunities to be directed, were not filled to circumvent the CONSULTANT's obligations under 24 CFR Part 135.
- f) Noncompliance with HUD's regulations in 24 CFR Part 135 may result in sanctions, termination of this contract for default, and debarment or suspension from future HUD assisted contracts.
- g) With respect to work performed in connection with section 3 covered Indian housing assistance, section 7(b) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450e) also applies to the work to be performed under this contract. Section 7(b) requires that to the greatest extent feasible (i) preference and opportunities for training and employment shall be given to Indians, and (ii) preference in the award of contracts and subcontracts shall be given to Indian organizations and Indian-owned Economic Enterprises. Parties to this contract that are subject to the provisions of section 3 and section 7(b) agree to comply with section 3 to the maximum extent feasible, but not in derogation of compliance with section 7(b).

N. INTEREST OF MEMBERS OF THE GRANTEE

No member of the governing body of the GRANTEE and no other officer, employee, or agent of the GRANTEE who exercises any functions or responsibilities in connection with the planning and carrying out of the program, shall have any personal financial interest, direct or indirect, in this Contract; and the CONSULTANT shall take appropriate steps to assure compliance.

O. INTEREST OF OTHER LOCAL PUBLIC OFFICIALS

No member of the governing body of the locality and no other public official of such locality, who exercises any functions or responsibilities in connection with the planning and carrying out of the program, shall have any personal financial interest, direct or indirect, in this Contract; and the CONSULTANT shall take appropriate steps to assure compliance.

P. INTEREST OF CONSULTANT AND EMPLOYEES

The CONSULTANT covenants that he presently has no interest and shall not acquire interest, direct or indirect, in the project area or any parcels therein or any other interest which would conflict in any manner or degree with the performance of his services hereunder. The CONSULTANT further covenants that in the performance of this Contract, no person having any such interest shall be employed.

Q. ACCESS TO RECORDS

The MEDC grantor agency, the Department of Housing and Urban Development, the Comptroller General of the United States, or any of their duly authorized representatives, shall have access to any books, documents,

papers, and records of the CONSULTANT which are directly pertinent to this specific contract for the purpose of audits, examinations, and making excerpts and transcriptions.

All records connected with this contract will be maintained in a central location by the unit of local government and will be maintained for a period of 5 years from the official date of close out of the grant by the MEDC.

R. INSURANCE

- Insurance shall be placed with insurers with an A.M. Best's rating of no less than A-: VI.
- This rating requirement shall be waived for Worker's Compensation coverage only.
- CONSULTANT's Insurance: The CONSULTANT shall not commence work under this contract until he has obtained all insurance required herein. Certificates of Insurance, fully executed by officers of the Insurance Company written or countersigned by an authorized Michigan State agency. The CONSULTANT shall not allow any sub-contractor to commence work on his subcontract until all similar insurance required for the subcontractor has been obtained and approved. If so requested, the CONSULTANT shall also submit copies of insurance policies for inspection and approval of the GRANTEE before work is commenced. Said policies shall not hereafter be canceled, permitted to expire, or be changed without thirty (30) days' notice in advance to the GRANTEE and consented to by the GRANTEE in writing and the policies shall so provide.
- Compensation Insurance: Before any work is commenced, the CONSULTANT shall maintain during the life of the contract, Workers' Compensation Insurance for all of the CONSULTANT's employees employed at the site of the project. In case any work is sublet, the CONSULTANT shall require the subcontractor similarly to provide Workers' Compensation Insurance for all the latter's employees, unless such employees are covered by the protection afforded by the CONSULTANT. In case any class of employees engaged in work under the contract at the site of the project is not protected under the Workers' Compensation Statute, the CONSULTANT shall provide for any such employees, and shall further provide or cause any and all subcontractors to provide Employer's Liability Insurance for the protection of such employees not protected by the Workers' Compensation Statute.
- Commercial General Liability Insurance: The CONSULTANT shall maintain during the life of the contract such Commercial General Liability Insurance which shall protect him, the GRANTEE, and any subcontractor during the performance of work covered by the contract from claims or damages for personal injury, including accidental death, as well as for claims for property damages, which may arise from operations under the contract, whether such operations be by himself or by a subcontractor, or by anyone directly or indirectly employed by either of them, or in such a manner as to impose liability to the GRANTEE. Such insurance shall name the GRANTEE as additional insured for claims arising from or as the result of the operations of the CONSULTANT or his subcontractors. In the absence of specific regulations, the amount of coverage shall be as follows: Commercial General Liability Insurance, including bodily injury, property damage and contractual liability, with combined single limits of Two Million Dollars (\$2,000,000).
- Insurance Covering Special Hazards: Special hazards as determined by the GRANTEE shall be covered by rider or riders in the Commercial General Liability Insurance Policy or policies herein elsewhere required to be furnished by the CONSULTANT, or by separate policies of insurance in the amounts as defined in any Special Conditions of the contract included therewith.
- Licensed and Non-Licensed Motor Vehicles: The CONSULTANT shall maintain during the life of the contract, Automobile Liability Insurance in an amount not less than combined single limits of One Million Dollars (\$1,000,000) per occurrence for bodily injury/property damage. Such insurance shall cover the use of any non-licensed motor vehicles engaged in operations within the terms of the contract on the site of the work to be performed there under, unless such coverage is included in insurance elsewhere specified.

- Subcontractor's Insurance: The CONSULTANT shall require that any and all subcontractors, which are not protected under the CONSULTANT's own insurance policies, take and maintain insurance of the same nature and in the same amounts as required of the CONSULTANT.

#### S. APPLICABLE LAW

This contract shall be governed by and interpreted in accordance with the laws of the State of Michigan. Venue of any action brought with regard to this contract shall be in the 66<sup>th</sup> district court, county of Shiawassee, State of Michigan.

#### T. CODE OF ETHICS

The CONSULTANT acknowledges that the State of Michigan State Ethics Act applies to the Contracting Party in the performance of services called for in this contract. The CONSULTANT agrees to immediately notify the state if potential violations of the State of Michigan State Ethics Act arise at any time during the term of this contract.

#### U. SEVERABILITY

If any term or condition of this Contract or the application thereof is held invalid, such invalidity shall not affect other terms, conditions, or applications which can be given effect without the invalid term, condition, or application; to this end the terms and conditions of this Contract are declared severable.

#### V. COMPLETE CONTRACT

This is the complete Contract between the parties with respect to the subject matter and all prior discussions and negotiations are merged into this contract. This Contract is entered into with neither party relying on any statement or representation made by the other party not embodied in this Contract and there are no other agreements or understanding changing or modifying the terms. This Contract shall become effective upon final statutory approval.

#### W. ENTIRE AGREEMENT & ORDER OF PRECEDENCE

This contract together with the Request For Proposal and CONSULTANT's proposal which are incorporated herein; shall, to the extent possible, be construed to give effect to all of its provisions; however, where provisions are in conflict, first priority shall be given to the provisions of the contract, excluding the Request for Proposals, its amendments and the Proposal; second priority shall be given to the provisions of the Request for Proposals and its amendments; and third priority shall be given to the provisions of the CONSULTANT's Proposal.

### PART III – SCOPE OF SERVICES AND PAYMENT SCHEDULE

#### I. **General Tasks**

- Establish project files in the city of Owosso's economic development office. These files must demonstrate compliance with all applicable state, local, and federal regulations. The project files must be monitored throughout the program to ensure that they are complete and that all necessary documentation is being retained in the city of Owosso's files.
- With the assistance of the city of Owosso, help conduct public hearings. This includes, but is not limited to, such things as assisting with public notices, conducting hearings, etc.
- Prepare the Section 504 self-evaluation and transition plan, if applicable.
- Prepare one analysis of impediments to fair housing.
- Ensure all Citizen Participation Requirements are met.
- Assist city of Owosso in establishing and maintaining one Section 3 plan and appropriate reports.

- g. Prepare progress reports for the city of Owosso, including obtaining financial and employment data from the developer.
- h. Prepare and submit for approval Community Development Block Grant Amendments as necessary and conduct public hearings if required.

**Total estimated hours for General Tasks: 80**

## **II. Financial Management**

- a. Prepare the Requests for Payment to ensure consistency with the procedures established for the CDBG Program.
- b. Ensure that the GRANTEE has an acceptable financial management system as it pertains to finances of the CDBG Program. An acceptable system includes, but is not limited to, cash receipts and disbursements journal and accompanying ledgers, and should conform to generally accepted principles of municipal accounting.
- c. Make progress inspections and certify private investment.
- d. Provide assistance during annual audit of CDBG programs, as necessary.

**Total estimated hours for Financial Management: 120**

## **III. Environmental Review - per project**

- a. Assist GRANTEE with determining the required level of environmental review and prepare the required paperwork.
- b. Assist GRANTEE in providing documentation to ensure that project costs are not incurred until after the completion of the environmental review and authorization from the GRANTOR.
- c. Assist city of Owosso in providing documentation to ensure that project costs are not incurred until after the completion of the environmental review and authorization from the GRANTOR.

**Total estimated hours for Environmental Review: 60**

## **IV. Procurement**

- a. Establish and maintain Procurement Policies and files.
- b. Assist the GRANTEE in preparing all RFPs/RFQs for any additional necessary professional services such as appraisal, architectural/engineering, legal and other services needed for projects
- c. Review and analyze proposals for qualifications, cost, and other factors.
- d. Provide required procurement reports to and obtain approvals from MEDC as appropriate.
- e. Maintain procurement records including selection process, advertisements, reasons for selections, minutes of bid openings, etc.
- f. Maintain Section 3 file for each contract in excess of \$100,000.
- g. Provide annual Project DBE and other related procurement reports.

**Total estimated hours for Procurement: 60**

## **V. Construction and Labor Compliance**

- a. Assist the project engineer in the preparation of bid documents and supervise the bidding process consistent with state and federal regulations.
- b. Secure the Department of Labor's federal wage decision and include it in the bid documents.
- c. Prepare construction contracts which comply with state and federal regulations. Examples are Conflict of Interest, Access to Records, Copeland Anti-Kickback Act, Safety Standards, Architectural Barriers, Flood Insurance, Clean Air and Water Act (for contracts over \$100,000), HUD Handbook (6500.3), 24 CFR 85.36, Section 3, Section 109, Title VI, Civil Rights Act, EO 11246 (for contracts over \$10,000), Section 503, etc.
- d. Obtain contractor clearance(s).
- e. Check weekly payrolls and complete Payroll Review Worksheet to ensure compliance with federal wage decision(s). Conduct on-site interviews and compare the results with the appropriate payrolls.

- f. Monitor construction to ensure compliance with equal opportunity and labor standards provisions.
- g. Assist in a final inspection of the project and in the issuance of a final acceptance of work.
- h. Assist the project architect/engineer in obtaining any necessary permits.
- i. Monitor Section 3, DBE and other contractor and subcontractor reports.

**Total estimated hours for Construction and Labor Compliance: 120**

**VI. Monitoring and Close Out**

- a. Attend and assist the GRANTEE during the MEDC's monitoring visit(s). Prepare GRANTEE's response to all monitoring findings.
- b. Prepare close-out documents.
- c. Conduct and document Performance Public Hearings on an annual and/or project basis as required.

**Total estimated hours for Monitoring and Close Out: 60**

**TOTAL FOR ALL TASKS: 500**



## CITY OF OWOSSO BID TABULATION SHEET

SUBJECT: 2017 CDBG Admin Consultant Implementation Proposal - FacadesDATE 12/7/2017DEPT. Comm. Dev.

		Hager Consulting			Revitalize, LLC			Emily Pantera			Tuscola EDC		
ITEM #	DESCRIPTION	EST. HOURS	UNIT PRICE	TOTAL	Est. HOURS	UNIT PRICE	TOTAL	EST. HOURS	UNIT PRICE	TOTAL	EST. HOURS	UNIT PRICE	TOTAL
1	General Tasks	35	\$ 85.00	\$ 2,975.00	60	\$ 80.00	\$ 4,800.00	80	\$ 50.00	\$ 4,000.00	90	\$ 60.00	\$ 5,400.00
2	Financial Management	64	\$ 85.00	\$ 5,440.00	84	\$ 80.00	\$ 6,720.00	120	\$ 50.00	\$ 6,000.00	30	\$ 60.00	\$ 1,800.00
3	Environmental Review	35	\$ 85.00	\$ 2,975.00	40	\$ 80.00	\$ 3,200.00	60	\$ 50.00	\$ 3,000.00	40	\$ 60.00	\$ 2,400.00
4	Procurement	15	\$ 85.00	\$ 1,275.00	48	\$ 80.00	\$ 3,840.00	60	\$ 50.00	\$ 3,000.00	40	\$ 60.00	\$ 2,400.00
5	Construction/Labor Compliance	80	\$ 85.00	\$ 6,800.00	120	\$ 80.00	\$ 9,600.00	120	\$ 50.00	\$ 6,000.00	50	\$ 60.00	\$ 3,000.00
6	Monitoring and Close Out	6	\$ 85.00	\$ 510.00	20	\$ 80.00	\$ 1,600.00	60	\$ 50.00	\$ 3,000.00	30	\$ 60.00	\$ 1,800.00
	TOTALS	235			372			500			280		
TOTAL BID			\$ 19,975.00			\$ 29,760.00			\$ 25,000.00			\$ 16,800.00	

DEPT.  
HEAD: \_\_\_\_\_GENERAL LIABILITY INSURANCE  
EXPIRATION DATE: \_\_\_\_\_

AWARDED: \_\_\_\_\_

PURCH.  
AGENT: \_\_\_\_\_WORKERS COMPENSATION INSURANCE  
EXPIRATION DATE: \_\_\_\_\_COUNCIL  
APPROVED: \_\_\_\_\_STAFF  
REC.: \_\_\_\_\_SOLE PROPRIETORSHIP  
EXPIRATION DATE: \_\_\_\_\_

PO NUMBER: \_\_\_\_\_



	Tuscola EDC	Hagar Consulting	Emily Pantera	Revitalize, LLC
Price Consideration	60	50	40	34
Experience	30	38	40	40
Education	30	40	30	30
Business Age	40	40	30	30
<b>Totals Points</b>	<b>160</b>	<b>168</b>	<b>140</b>	<b>134</b>

Hrs.	General Tasks	90	35	80	60
Hrs.	Finanacial Mgt	30	64	120	84
Hrs.	Env. Review	40	35	60	40
Hrs.	Procurement	40	15	60	48
Hrs.	Construction/Labor Review	50	80	120	120
Hrs.	Monitoring/Close out	30	6	60	20
	<b>Total Hours</b>	<b>280</b>	<b>235</b>	<b>500</b>	<b>372</b>

**PART THREE: SELECTION CRITERIA**

All responses to the proposal will be evaluated according to the following criteria and corresponding point system. The proposals will be evaluated on the basis of written materials. Sufficient information must be included in the proposal to assure that the correct number of points is assigned. Incomplete or incorrect information may result in a lower score.

40

**Price Consideration** - The lowest proposal will receive the maximum points. Other, more expensive proposals will receive reduced points based on the following formula with rounding to the nearest tenth. The lowest proposal will receive the full 60 pts with each proposal thereafter receiving a proportionally reduced amount of points to the higher proposal.

Lowest Proposal x Total Possible Price Points = Points allocated to a more expensive proposal

*Example:*

60 points is the total possible points.

100% of total possible points are the price consideration.

Proposal 1 is for \$ 27,000

Proposal 2 is for \$ 20,000

Proposal 3 is for \$ 30,000

Tuscola EDC Bid = \$16,800  
Hagar Consulting = \$20,000  
**Emily Pantera = \$25,000**  
Revitalize, LLC = \$29,760

$$\frac{16800}{25000} \times 60 = 40.32$$

Step 1: Determine points allocated for price --  $60 \times 100\% = 60$  points

Step 2: Award 60 points to the lowest priced proposal (Proposal 2 is awarded **60 points**)

Step 3: Allocate a proportionally reduced amount of points to the higher proposals

$$\text{Proposal 1 } \frac{20,000}{27,000} \times 60 = \mathbf{44.4 \text{ points}}$$

$$\text{Proposal 3 } \frac{20,000}{30,000} \times 60 = \mathbf{40 \text{ points}}$$

40

**Experience** - Firm's experience in administering CDBG projects during the last four calendar years; name of locality under contract with the firm and type of project administered:

- Administered no CDBG projects: 0 pts.
- Administered 1-5 CDBG projects: 15 pts.
- Administered more than 5 CDBG projects: 30 pts
- Administered more than 5 CDBG projects, including national objective type blight elimination: 40 pts.

Has extensive experience at the MEDC and MSHDA side

30

**Education** - Educational background of project manager who will be assigned to project - the highest level attained will receive the assigned number of points shown for that level:

- High school diploma: 15 pts.
- College degree: 30 pts.
- Masters or PhD: 40 pts.

Emily has a Bachelor of Science degree

30

**Business Age** - Length of time the firm has been in business:

- Less than 5 years: 15 pts.
- 5 to 10 years: 30 pts.
- Over 10 years: 40 pts.

Emily is a new as a business consultant – however has six years of experience with MEDC/MSHDA

**Total points possible: 180 pts.**

Total points earned: \_\_\_\_\_

140

### PART THREE: SELECTION CRITERIA

All responses to the proposal will be evaluated according to the following criteria and corresponding point system. The proposals will be evaluated on the basis of written materials. Sufficient information must be included in the proposal to assure that the correct number of points is assigned. Incomplete or incorrect information may result in a lower score.

60

**Price Consideration** - The lowest proposal will receive the maximum points. Other, more expensive proposals will receive reduced points based on the following formula with rounding to the nearest tenth. The lowest proposal will receive the full 60 pts with each proposal thereafter receiving a proportionally reduced amount of points to the higher proposal.

Lowest Proposal x Total Possible Price Points = Points allocated to a more expensive proposal

*Example:*

60 points is the total possible points.

100% of total possible points are the price consideration.

Proposal 1 is for \$ 27,000

Proposal 2 is for \$ 20,000

Proposal 3 is for \$ 30,000

Tuscola EDC Bid = \$16,800

Hagar Consulting = \$20,000

Emily Pantera = \$25,000

Revitalize, LLC = \$29,760

Lowest Bid = 60

Step 1: Determine points allocated for price --  $60 \times 100\% = 60$  points

Step 2: Award 60 points to the lowest priced proposal (Proposal 2 is awarded **60 points**)

Step 3: Allocate a proportionally reduced amount of points to the higher proposals

Proposal 1  $\frac{20,000}{27,000} \times 60 = \mathbf{44.4 \text{ points}}$

Proposal 3  $\frac{20,000}{30,000} \times 60 = \mathbf{40 \text{ points}}$

30

**Experience** - Firm's experience in administering CDBG projects during the last four calendar years; name of locality under contract with the firm and type of project administered:

- Administered no CDBG projects: 0 pts.
- Administered 1-5 CDBG projects: 15 pts.
- Administered more than 5 CDBG projects: 30 pts
- Administered more than 5 CDBG projects, including national objective type blight elimination: 40 pts.

25+ CDBG projects administered

30

**Education** - Educational background of project manager who will be assigned to project - the highest level attained will receive the assigned number of points shown for that level:

- High school diploma: 15 pts.
- College degree: 30 pts.
- Masters or PhD: 40 pts.

Vicky Sherry has an associate degree

40

**Business Age** - Length of time the firm has been in business:

- Less than 5 years: 15 pts.
- 5 to 10 years: 30 pts.
- Over 10 years: 40 pts.

Has been in business since 1984

**Total points possible: 180 pts.**

Total points earned:

160

### PART THREE: SELECTION CRITERIA

All responses to the proposal will be evaluated according to the following criteria and corresponding point system. The proposals will be evaluated on the basis of written materials. Sufficient information must be included in the proposal to assure that the correct number of points is assigned. Incomplete or incorrect information may result in a lower score.

**50 Price Consideration** - The lowest proposal will receive the maximum points. Other, more expensive proposals will receive reduced points based on the following formula with rounding to the nearest tenth. The lowest proposal will receive the full 60 pts with each proposal thereafter receiving a proportionally reduced amount of points to the higher proposal.

Lowest Proposal x Total Possible Price Points = Points allocated to a more expensive proposal

*Example:*

60 points is the total possible points.

100% of total possible points are the price consideration.

Proposal 1 is for \$ 27,000

Proposal 2 is for \$ 20,000

Proposal 3 is for \$ 30,000

Tuscola EDC Bid = \$16,800

**Hager Consulting = \$20,000**

Emily Pantera = \$25,000

Revitalize, LLC = \$29,760

$$\frac{16800}{20000} \times 60 = 50.4$$

Step 1: Determine points allocated for price --  $60 \times 100\% = 60$  points

Step 2: Award 60 points to the lowest priced proposal (Proposal 2 is awarded **60 points**)

Step 3: Allocate a proportionally reduced amount of points to the higher proposals

Proposal 1  $\frac{20,000}{27,000} \times 60 = \mathbf{44.4 \text{ points}}$

Proposal 3  $\frac{20,000}{30,000} \times 60 = \mathbf{40 \text{ points}}$

**38 Experience** - Firm's experience in administering CDBG projects during the last four calendar years; name of locality under contract with the firm and type of project administered:

- Administered no CDBG projects: 0 pts.
- Administered 1-5 CDBG projects: 15 pts.
- Administered more than 5 CDBG projects: 30 pts
- Administered more than 5 CDBG projects, including national objective type blight elimination: 40 pts.

13 CDBG projects, 4 were blight elimination  
(2 pts each = 8 pts extra)

**40 Education** - Educational background of project manager who will be assigned to project - the highest level attained will receive the assigned number of points shown for that level:

- High school diploma: 15 pts.
- College degree: 30 pts.
- Masters or PhD: 40 pts.

Lindsay Hager has a Master of Urban Planning degree

**40 Business Age** - Length of time the firm has been in business:

- Less than 5 years: 15 pts.
- 5 to 10 years: 30 pts.
- Over 10 years: 40 pts.

Has been in business since 1991

**Total points possible: 180 pts.**

Total points earned: 168

**PART THREE: SELECTION CRITERIA**

All responses to the proposal will be evaluated according to the following criteria and corresponding point system. The proposals will be evaluated on the basis of written materials. Sufficient information must be included in the proposal to assure that the correct number of points is assigned. Incomplete or incorrect information may result in a lower score.

34

**Price Consideration** - The lowest proposal will receive the maximum points. Other, more expensive proposals will receive reduced points based on the following formula with rounding to the nearest tenth. The lowest proposal will receive the full 60 pts with each proposal thereafter receiving a proportionally reduced amount of points to the higher proposal.

Lowest Proposal x Total Possible Price Points = Points allocated to a more expensive proposal

*Example:*

60 points is the total possible points.

100% of total possible points are the price consideration.

Proposal 1 is for \$ 27,000

Proposal 2 is for \$ 20,000

Proposal 3 is for \$ 30,000

Tuscola EDC Bid = \$16,800  
Hagar Consulting = \$20,000  
Emily Pantera = \$25,000  
**Revitalize, LLC = \$29,760**

$$\frac{16800}{29760} \times 60 = 33.87$$

Step 1: Determine points allocated for price --  $60 \times 100\% = 60$  points

Step 2: Award 60 points to the lowest priced proposal (Proposal 2 is awarded **60 points**)

Step 3: Allocate a proportionally reduced amount of points to the higher proposals

$$\text{Proposal 1 } \frac{20,000}{27,000} \times 60 = \mathbf{44.4 \text{ points}}$$

$$\text{Proposal 3 } \frac{20,000}{30,000} \times 60 = \mathbf{40 \text{ points}}$$

40

**Experience** - Firm's experience in administering CDBG projects during the last four calendar years; name of locality under contract with the firm and type of project administered:

- Administered no CDBG projects: 0 pts.
- Administered 1-5 CDBG projects: 15 pts.
- Administered more than 5 CDBG projects: 30 pts
- Administered more than 5 CDBG projects, including national objective type blight elimination: 40 pts.

Extensive CDBG projects administered plus national objective blight elimination

30

**Education** - Educational background of project manager who will be assigned to project - the highest level attained will receive the assigned number of points shown for that level:

- High school diploma: 15 pts.
- College degree: 30 pts.
- Masters or PhD: 40 pts.

Shandra Johnston has an associate degree

30

**Business Age** - Length of time the firm has been in business:

- Less than 5 years: 15 pts.
- 5 to 10 years: 30 pts.
- Over 10 years: 40 pts.

Has been in business since 2010

**Total points possible: 180 pts.**

Total points earned: \_\_\_\_\_

134



## MEMORANDUM

---

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

---

**DATE:** December 14, 2017

**TO:** Mayor Eveleth and the Owosso City Council

**FROM:** City Manager

**SUBJECT:** Carpeting for city hall

### RECOMMENDATION:

Approve purchasing through the United States Government General Services Administration (GSA).

### BACKGROUND:

Two years ago we replaced the carpeting in the public safety building with the carpeting being purchased through the United States Government General Services Administration (GSA) and installed by Owosso Carpet Center, Inc. We have since planned to replace carpeting in portions of city hall, some of which is in very bad condition. We now plan on replacing all carpeting in the basement and first floor and portions on the second floor (the east side has newer carpeting which we believe only needs stretching in places).

The city can get the carpeting through the GSA at a cost lower than any vendor can get it. We have the material picked out and are unsure as to quantity and actual price. We believe that \$40,000 is on the high side but won't know for sure until the actual order is placed.

**RESOLUTION NO.**

**PURCHASE OF MILLIKEN CARPETING FOR CITY HALL THROUGH THE UNITED STATES  
GOVERNMENT GENERAL SERVICES ADMINISTRATION VENDOR**

WHEREAS, the city has determined it necessary to replace approximately 6,000 square feet of carpeting in city hall; and

WHEREAS, the city received an estimate of \$40,000 to purchase the materials necessary; and

WHEREAS, the proposed cost was budgeted in the 2016-17 budget but was not spent and carried over as a fund balance;

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 the Milliken carpeting through the United States Government General Services Administration.

SECOND: The purchase contract will be in the form of a city purchase order with the General Services Administration vendor.

THIRD: The above expense shall be paid from the General Fund.



## Warrant 553 December 13, 2017

Vendor	Description	Fund	Amount
Michigan Municipal Risk Management Authority	Building and property insurance-3rd installment	Various	\$128,601.50
William C. Brown, PC	Professional services-November 3, 2017 – December 11, 2017	General	\$11,043.76
Total			\$139,645.26



CHECK REGISTER FOR CITY OF OWOSSO  
CHECK DATE FROM 11/01/2017 - 11/30/2017

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
GENERAL FUND (POOLED CASH)						
11/03/2017	1	129099	03841	CONSUMERS ENERGY-LANSING SERVICE CT	ELECTRIC RELOCATE-214 CURWOOD CASTLE DR	\$ 1,293.00
11/03/2017	1	129100	100024	PAUL E GLENDON	CANCELLATION FEE	\$ 1,200.00
11/03/2017	1	129101	04154	NORTHSIDE ANIMAL HOSPITAL	VET FEES-PAID FOR BY DONATIONS	\$ 853.85
11/03/2017	1	129102	01597	RICOH USA	MAINT/SUPPLIES FOR COPIERS-7/21/17-10/20/17	\$ 940.56
11/03/2017	1	129103	47527	SHIAWASSEE COUNTY CLERK	ICP EXTERNAL WIRELESS MODEM (6)	\$ 1,770.00
11/03/2017	1	129104	50220	TRACTOR SUPPLY COMPANY	CAT VAX-PAID FOR BY DONATIONS	\$ 246.80
11/09/2017	1	129105	00239	THE ACCUMED GROUP	ANNUAL SUPPORT FEE-3 OF 5 YEAR CONTRACT	\$ 11,313.39
11/09/2017	1	129106	05200	CALEDONIA CHARTER TOWNSHIP	PAYMENT PER WATER DISTRICT AGREEMENT	\$ 28,403.58
11/09/2017	1	129107	06721	JUDY ELAINE CRAIG	COURIER SERVICE	\$ 189.00
11/09/2017	1	129108	28640	LAMPHERE'S	PLUMBING SERVICES	\$ 300.00
11/09/2017	1	129109	02660	MISDU	PAYROLL DEDUCTIONS	\$ 1,382.06
11/09/2017	1	129110	03411	PM ENVIRONMENTAL INC	QDOBA BROWNFIELD #16 OVERSIGHT AND MANAGEMENT	\$ 630.00
11/09/2017	1	129111	100025	SOUTHWIND RESTAURANTS LLC	REIMBURSEMENT	\$ 2,384.11
11/09/2017	1	129112	06674	CONSUMERS ENERGY	GAS/ELECTRIC USAGE	\$ 15,646.47
11/09/2017	1	2604(A)	03441	ACLARA TECHNOLOGIES LLC	AMR SYSTEM	\$ 74,555.04
11/09/2017	1	2605(A)	13000	ALS LABORATORY GROUP	WASTEWATER ANALYSES	\$ 871.50
11/09/2017	1	2606(A)	02841	MICHAEL LEVERE ASH	SCHOOL LIAISON OFFICER	\$ 1,253.55
11/09/2017	1	2607(A)	02227	LOREEN F BAILEY	REIMBURSEMENT	\$ 27.00
11/09/2017	1	2608(A)	32000	BELL EQUIPMENT COMPANY	FLEET-BROOMS FOR SWEEPER	\$ 598.00
11/09/2017	1	2609(A)	03454	BIOCARE INC	FIRE DEPARTMENT RESPIRATORY SURVEILLANCE	\$ 1,872.00
11/09/2017	1	2610(A)	31245	CARMEUSE LIME	BULK PEBBLE QUICKLIME-41.45/TONS	\$ 5,139.39
11/09/2017	1	2611(A)	06613	COLE-PARMER INSTRUMENT COMPANY	WTP-TUBING	\$ 64.19
11/09/2017	1	2612(A)	01780	D & G EQUIPMENT INC	PARTS/EQUIPMENT	\$ 3,063.21
11/09/2017	1	2613(A)	01640	D & K TRUCK COMPANY INC	PARTS	\$ 189.49
11/09/2017	1	2614(A)	02164	DBI BUSINESS INTERIORS	CHAIR FOR HR DEPT	\$ 132.00
11/09/2017	1	2615(A)	08268	DETROIT SALT COMPANY LLC	ROAD SALT-EARLY FILL-207.05/TONS	\$ 7,126.67
11/09/2017	1	2616(A)	22099	DORNBOS SIGN INC	SIGNS AND POSTS	\$ 1,282.98
11/09/2017	1	2617(A)	03641	ELECTION SOURCE	ELECTION SUPPLIES	\$ 52.78
11/09/2017	1	2618(A)	02365	EMPLOYEE BENEFIT CONCEPTS INC	NOV 2017-FSA ADMIN FEE	\$ 100.00
11/09/2017	1	2619(A)	12350	ETNA SUPPLY COMPANY	PARTS/INVENTORY	\$ 1,362.00
11/09/2017	1	2620(A)	100008	FILTCO FILTER MEDIA LLC	ANTHRACITE FILTER MEDIA	\$ 7,614.00
11/09/2017	1	2621(A)	15655	GALL'S INC.	UNIFORMS/SUPPLIES	\$ 99.00
11/09/2017	1	2622(A)	04747	GENERAL CODE LLC	UPDATES AND SUPPORT FOR LASERFICHE	\$ 3,851.00
11/09/2017	1	2623(A)	16300	GILBERT'S DO IT BEST HARDWARE & APP	SUPPLIES	\$ 413.49
11/09/2017	1	2624(A)	19620	HODGE GLASS SERVICE INC	REPAIR	\$ 20.00
11/09/2017	1	2625(A)	20695	HYDROTEX INC	HY TORQUE HYD LUBE	\$ 1,919.27
11/09/2017	1	2626(A)	44217	INTERSTATE BILLING SERVICE INC	PARTS	\$ 1,643.53
11/09/2017	1	2627(A)	05441	J & H OIL COMPANY	FUEL PE 10/31/17	\$ 5,923.02
11/09/2017	1	2628(A)	07888	JADE SCIENTIFIC INC	WTP-LAB SUPPLIES	\$ 998.41
11/09/2017	1	2629(A)	90024	LAKESED EQUIPMENT CORPORATION	WWTP-PARTS	\$ 179.00
11/09/2017	1	2630(A)	30620	LUDINGTON ELECTRIC, INC.	CURWOOD PARK PROJECT	\$ 70.00
11/09/2017	1	2631(A)	31430	MCMMASTER-CARR SUPPLY CO	WWTP-PARTS	\$ 56.78
11/09/2017	1	2632(A)	02945	MICHIGAN PAVING & MATERIALS CO	STREETS-AMSEAL SP-213.88/GALS	\$ 423.48
11/09/2017	1	2633(A)	100023	MODERN CRANE TECHNOLOGIES	WWTP-WIRE ROPE REPLACEMENT FOR 15 TON CRANE	\$ 2,300.00
11/09/2017	1	2634(A)	33260	MUNICIPAL SUPPLY CO.	BARRICADES/6 VOLT BATTERIES	\$ 267.60

11/09/2017	1	2635(A)	33790	1ST CHOICE AUTO PARTS INC	PARTS	\$	732.58	
11/09/2017	1	2636(A)	06997	O'REILLY AUTO PARTS	ADAPTER	\$	5.99	
11/09/2017	1	2637(A)	36710	OFFICE SOURCE	OFFICE SUPPLIES	\$	45.30	
11/09/2017	1	2638(A)	38627	OWOSSO CHARTER TOWNSHIP	PAYMENT PER 2011 WATER AGREEMENT	\$	12,167.66	
11/09/2017	1	2639(A)	40750	PRINTING SYSTEMS, INC.	ELECTION SUPPLIES	\$	1,326.48	
11/09/2017	1	2640(A)	39006	PVS NOLWOOD CHEMICALS INC	WWTP-SODIUM METABISULFITE	\$	1,572.68	
11/09/2017	1	2641(A)	39005	PVS TECHNOLOGIES, INC.	FERRIC CHLORIDE	\$	3,386.35	
11/09/2017	1	2642(A)	44610	REEVES WHEEL ALIGNMENT, INC	VEHICLE REPAIRS	\$	1,594.74	
11/09/2017	1	2643(A)	01768	REHMANN ROBSON	FINANCIAL AUDIT SERVICES-FINAL PAYMENT	\$	5,000.00	
11/09/2017	1	2644(A)	01768	REHMANN ROBSON	PUBLIC ACT 298 PERFORMANCE AUDIT	\$	2,650.00	
11/09/2017	1	2645(A)	44661	REPUBLIC SERVICES #237	REFUSE SERVICE	\$	329.91	
11/09/2017	1	2646(A)	47920	S L H METALS INC	WWTP-PARTS	\$	280.00	
11/09/2017	1	2647(A)	47522	THE SHERWIN-WILLIAMS CO.	WTP-PAINT	\$	129.64	
11/09/2017	1	2648(A)	53800	USA BLUE BOOK	PARTS	\$	682.73	
11/09/2017	1	2649(A)	55030	WASTE MANAGEMENT OF MICHIGAN INC	LANDFILL DISPOSAL CHARGES-10/16/17-10/31/17	\$	6,463.55	
11/09/2017	1	2650(A)	00122	MICHAEL GENE WHEELER	SCHOOL LIAISON OFFICER	\$	1,290.15	
11/14/2017	1	129113	AMBULANCE	BANKERS LIFE AND CASUALTY	REFUND	\$	48.09	
11/14/2017	1	129114	03791	ACT TRAFFIC SOLUTIONS	TRAFFIC COUNTER SUPPLIES	\$	60.20	
11/14/2017	1	129115	03791	ACT TRAFFIC SOLUTIONS	PEEK VISION SOFTWARE	\$	1,980.00	
11/14/2017	1	129116	03791	ACT TRAFFIC SOLUTIONS	PEEK SABRE COUNTER W/4RT INPUT (4)	\$	5,038.09	
11/14/2017	1	129117	00510	AFLAC	PAYROLL DEDUCTIONS	\$	531.68	
11/14/2017	1	129118	01253	AMERICAN SPEEDY PRINTING	INSPECTORS APPROVAL LABELS (1000)	\$	138.00	
11/14/2017	1	129119	01718	THE ARGUS PRESS	PRINTING OF LEGAL NOTICES ETC	\$	233.75	
11/14/2017	1	129120	100026	NANCY ARRIAGA	ELECTION WORK	\$	85.00	
11/14/2017	1	129121	05687	JOAN AUE	ELECTION WORK	\$	185.00	
11/14/2017	1	129122	06002	LORRAINE AUSTIN	ELECTION WORK	\$	107.50	
11/14/2017	1	129123	02604	B S & A SOFTWARE	TAX SYSTEM-ANNUAL SERVICE/SUPPORT 11/1/17-10/31/18	\$	1,389.00	
11/14/2017	1	129124	06951	NANCY BARNES	ELECTION WORK	\$	170.00	
11/14/2017	1	129125	04680	CATHERINE V BAUMGARDNER	ELECTION WORK	\$	152.50	
11/14/2017	1	129126	04646	CAROL BEMIS	ELECTION WORK	\$	95.00	
11/14/2017	1	129127	4	NANCY L BLAIR	ELECTION WORK	\$	177.50	
11/14/2017	1	129128	06859	BROOKE BREWBAKER	ELECTION WORK	\$	85.00	
11/14/2017	1	129129	03038	DIANA BROWN	ELECTION WORK	\$	25.00	
11/14/2017	1	129130	05939	CHEMCO SYSTEMS LP	WTP-FEEDER PARTS	\$	455.28	
11/14/2017	1	129131	01587	JEAN E CLINE	ELECTION WORK	\$	85.00	
11/14/2017	1	129132	06674	CONSUMERS ENERGY	GAS/ELECTRIC USAGE	\$	16,113.41	
11/14/2017	1	129133	06674	VOID		\$	-	V
				Void Reason: Created From Check Run Process				
11/14/2017	1	129134	06260	SHELLEY COOK	ELECTION WORK	\$	30.00	
11/14/2017	1	129135	06547	DONALD D CRAWFORD	CONFERENCE AND MISCELLANEOUS REIMBURSEMENTS	\$	1,426.98	
11/14/2017	1	129136	07808	D & D TRUCK & TRAILER PARTS	PARTS	\$	303.23	
11/14/2017	1	129137	06644	FREDERICK G DIBEAN	ELECTION WORK	\$	182.50	
11/14/2017	1	129138	06648	RUTH ANN DOEPKER	ELECTION WORK	\$	150.00	
11/14/2017	1	129139	04260	MICHAEL ECKMYRE	ELECTION WORK	\$	155.00	
11/14/2017	1	129140	06269	SUZANNE EDWARDS	ELECTION WORK	\$	152.50	
11/14/2017	1	129141	13415	FEDEX	WWTP-SHIPPING	\$	59.65	
11/14/2017	1	129142	13875	FISHER CHIPPEWA REDI-MIX, INC.	CONCRETE	\$	850.00	
11/14/2017	1	129143	04272	JOHN L. FORBES	ELECTION WORK	\$	155.00	
11/14/2017	1	129144	03016	LINDA GESSNER	ELECTION WORK	\$	80.00	
11/14/2017	1	129145	12351	H2O COMPLIANCE SERVICES INC	INSPECTION SERVICES FOR CROSS CONNECTION PROGRAM	\$	698.75	
11/14/2017	1	129146	19645	HOME DEPOT CREDIT SERVICES	PARTS/SUPPLIES	\$	823.43	

11/14/2017	1	129147	04678	BONNIE IRBY	ELECTION WORK	\$	5.00
11/14/2017	1	129148	01141	JAY'S SEPTIC TANK SERVICE	PORTABLE TOILETS-AMPHITHEATER	\$	95.00
11/14/2017	1	129149	04140	MEREDITH KEATING	ELECTION WORK	\$	175.00
11/14/2017	1	129150	100017	KMI ROAD MAINTENANCE LLC	HOT PATCHING	\$	4,854.50
11/14/2017	1	129151	06270	EDWARD KOHAGEN	ELECTION WORK	\$	25.00
11/14/2017	1	129152	06274	MICHAEL KOHAGEN	ELECTION WORK	\$	25.00
11/14/2017	1	129153	04787	PATRICIA ANNE KOHAGEN	ELECTION WORK	\$	30.00
11/14/2017	1	129154	28640	LAMPHERE'S	HARRISON STREET-DRILL CURB HOLE	\$	100.00
11/14/2017	1	129155	28600	LAW ENFORCEMENT OFFICERS REGIONAL	FALL 2017 MEMBERSHIP/TRAINING ASSESSMENT	\$	1,724.58
11/14/2017	1	129156	32073	LLOYD MILLER & SONS, INC	LAND PRIDE AFM 4214 MOWER-UNIT #522	\$	13,799.00
11/14/2017	1	129157	04276	GAIL L LOVE	ELECTION WORK	\$	85.00
11/14/2017	1	129158	05592	BILLY LUNDY	ELECTION WORK	\$	30.00
11/14/2017	1	129159	06003	KAREN MARUMOTO	ELECTION WORK	\$	115.00
11/14/2017	1	129160	02603	MEMORIAL MEDICAL ASSOCIATES	PHYSICAL-MATTHEW FRAY	\$	100.00
11/14/2017	1	129161	06305	MARY MORDEN	ELECTION WORK	\$	80.00
11/14/2017	1	129162	33801	WILLIAM B NASH	TREES (24)	\$	2,125.00
11/14/2017	1	129163	03001	GLORIA NEMETS	ELECTION WORK	\$	160.00
11/14/2017	1	129164	06272	CAROLYN LEE O'CONNELL	ELECTION WORK	\$	155.00
11/14/2017	1	129165	36718	OFFICE DEPOT	SUPPLIES	\$	236.26
11/14/2017	1	129166	036915	OFFICESUPPLY.COM	CHAIR FOR BUILDING DEPARTMENT	\$	111.98
11/14/2017	1	129167	05699	ALICE LYN PETERSON	ELECTION WORK	\$	165.00
11/14/2017	1	129168	05588	MARIELLEN PETO	ELECTION WORK	\$	175.00
11/14/2017	1	129169	06264	LINDA PINCIK	ELECTION WORK	\$	152.50
11/14/2017	1	129170	40405	POLICE OFFICERS LABOR COUNCIL	PAYROLL DEDUCTION-UNION DUES	\$	854.25
11/14/2017	1	129171	08174	PORTFOLIO RECOVERY ASSOCIATES LLC	PAYROLL DEDUCTION-GARNISHMENT	\$	192.58
11/14/2017	1	129172	44260	GERALDINE MARGARET RAMOS	ELECTION WORK	\$	80.00
11/14/2017	1	129173	03017	SHARON REUTHER	ELECTION WORK	\$	85.00
11/14/2017	1	129174	03645	SEIFERT CONCRETE	2017 SIDEWALK REPLACEMENT PROGRAM	\$	18,236.37
11/14/2017	1	129175	04651	JUDY SENK	ELECTION WORK	\$	155.00
11/14/2017	1	129176	06254	ELAINE SHEPARD	ELECTION WORK	\$	85.00
11/14/2017	1	129177	37534	SHIAWASSEE COUNTY TREASURER	TAX COLLECTION	\$	10,032.90
11/14/2017	1	129178	07548	SPARTAN STORES LLC	PARTY SUPPLIES-PAID FOR BY EMPLOYEE DONATIONS	\$	51.23
11/14/2017	1	129179	04268	MARGARET SPENCER	ELECTION WORK	\$	85.00
11/14/2017	1	129180	05710	STAPLES ADVANTAGE	SUPPLIES	\$	808.14
11/14/2017	1	129181	03201	STATE OF MICHIGAN	ASSESSOR CERTIFICATION-LARRY COOK	\$	175.00
11/14/2017	1	129182	32501	STATE OF MICHIGAN	COMMUNITY PUBLIC WATER SUPPLY ANNUAL FEE	\$	5,650.06
11/14/2017	1	129183	100003	STATE OF MICHIGAN-MDNRE	WTP-TESTING	\$	1,628.00
11/14/2017	1	129184	01095	C. STODDARD & SON, INC.	FLEET-RECYCLING OF USED OIL	\$	87.50
11/14/2017	1	129185	51116	TERRY W ATWELL	WTP-FENCE REPAIR	\$	990.00
11/14/2017	1	129186	160	RONALD J TOBEY	ELECTION WORK	\$	155.00
11/14/2017	1	129187	53377	UNITED PARCEL SERVICE	SHIPPING FEES	\$	7.10
11/14/2017	1	129188	54630	VALLEY LUMBER	SUPPLIES	\$	142.79
11/14/2017	1	129189	08240	VIC BOND SALES, INC. - OWOSSO	PARTS	\$	273.30
11/14/2017	1	129190	04683	ROANN M WARNER	ELECTION WORK	\$	175.00
11/14/2017	1	129191	04873	WEB ASCENDER	WEBSITE HOSTING-OCT/NOV/DEC 2017	\$	150.00
11/14/2017	1	129192	06253	GEORGE WELTE	ELECTION WORK	\$	167.50
11/14/2017	1	129193	05996	KRISTA KARHOFF WELTE	ELECTION WORK	\$	155.00
11/14/2017	1	129194	58065	WIN'S ELECTRICAL SUPPLY OF OWOSSO	PARTS	\$	519.22
11/17/2017	1	2651(A)	05815	STEVEN PAUL KOHAGEN	ELECTION WORK	\$	110.00
11/17/2017	1	2652(A)	31650	MEMORIAL HEALTHCARE CENTER	DRUG SCREEN	\$	50.00
11/17/2017	1	2653(A)	05411	NEOPOST USA INC	POSTAGE METER RENTAL/MAINTENANCE	\$	287.10

11/17/2017	1	2654(A)	100014	PARSONS INSULATION LLC	INSULATION BLANKETS FOR PRIMARY CLARIFIER	\$	12,480.00
11/17/2017	1	2655(A)	03271	REVITALIZE LLC	ADMIN-114 N WASHINGTON ST-FINAL PAYMENT	\$	3,744.00
11/17/2017	1	2656(A)	06374	BRYAN GLEN THOMAS	ELECTRICAL INSPECTIONS	\$	500.00
11/17/2017	1	2657(A)	04811	THOMPSON CUSTOM CONSTRUCTION LLC	114 N WASHINGTON ST-FINAL PAYMENT	\$	26,418.00
11/17/2017	1	2658(A)	53800	USA BLUE BOOK	WTP-LAB SUPPLIES	\$	772.59
11/22/2017	1	129195	00615	MARK D AGNEW	RELETTER DOOR AND FENDER ON MEDIC 3	\$	245.00
11/22/2017	1	129196	01108	ALFA LAVAL INC	WWTP-CENTRIFUGE FEED TUBE REPAIR	\$	992.82
11/22/2017	1	129197	07747	ALL ABOUT ANIMALS	SPAY/NEUTER EVENT OF 11/9/17-PAID FOR BY DONATIONS	\$	2,493.00
11/22/2017	1	129198	01115	H K ALLEN PAPER CO	SUPPLIES	\$	283.50
11/22/2017	1	129199	05617	ARBOR PROFESSIONAL SOLUTIONS	LEGAL FEES FOR COLLECTION SERVICES	\$	31.42
11/22/2017	1	129200	MISC	BARTZ EXCAVATING	BD Bond Refund	\$	100.00
11/22/2017	1	129201	REFUND UB	PORUBSKY STEPHEN	UB refund for account: 1125200002	\$	298.80
11/22/2017	1	129202	MISC	CENTRAL MICHIGAN INDUSTRIES	BD Bond Refund	\$	100.00
11/22/2017	1	129203	100028	RANDY CHESNEY	REIMBURSEMENT-HOTEL FOR WORKSHOP IN MACKINAW CITY	\$	90.00
11/22/2017	1	129204	06674	CONSUMERS ENERGY	GAS/ELECTRIC USAGE	\$	1,603.68
11/22/2017	1	129205	03649	DAYSTARR COMMUNICATIONS	DECEMBER 2017-PHONE AND BROADBAND INTERNET	\$	1,012.60
11/22/2017	1	129206	08233	DELTA DENTAL PLAN OF MICHIGAN	DECEMBER 2017-DENTAL INSURANCE PREMIUM	\$	3,826.26
11/22/2017	1	129207	13415	FEDEX	WWTP-SHIPPING	\$	33.26
11/22/2017	1	129208	13880	FISHER SCIENTIFIC CO.	WTP-LAB SUPPLIES	\$	876.54
11/22/2017	1	129209	MISC	GA HUNT	BD Bond Refund	\$	100.00
11/22/2017	1	129210	100027	GAS TANK RENU USA	FLEET-TANK REPAIR ON #27	\$	550.00
11/22/2017	1	129211	7	TIMOTHY J GUYSKY	REIMBURSEMENT	\$	105.99
11/22/2017	1	129212	18264	HANKERD SPORTSWEAR	OFD-40 T-SHIRTS	\$	379.00
11/22/2017	1	129213	01411	INTERNATIONAL SOCIETY OF ARBORICULTURE	MEMBERSHIP-BILL BROOKS	\$	214.00
11/22/2017	1	129214	06144	LIS ART CONSERVATION & RESTORATION	RESTORATION OF TWO PAINTINGS	\$	6,600.00
11/22/2017	1	129215	90059	MICHIGAN STATE UNIVERSITY	NEXT STEPS IN LOCAL REGULATION OF MEDICAL MARIJUANA	\$	15.00
11/22/2017	1	129216	03356	MIDSTATE TITLE AGENCY LLC	REIMBURSEMENT	\$	106.62
11/22/2017	1	129217	02660	MISDU	PAYROLL DEDUCTION	\$	1,382.06
11/22/2017	1	129218	02657	MARK A MITCHELL	REIMBURSEMENT-PHONE CASE	\$	33.91
11/22/2017	1	129219	04447	SUSAN K MONTENEGRO	REIMBURSEMENT-MEAL AND PARKING	\$	21.43
11/22/2017	1	129220	38620	OWOSSO BOLT & BRASS CO	PARTS	\$	316.29
11/22/2017	1	129221	03491	POLICE EXECUTIVE RESEARCH FORUM	2018 DUES-KEVIN LENKART	\$	200.00
11/22/2017	1	129222	08174	PORTFOLIO RECOVERY ASSOCIATES LLC	PAYROLL DEDUCTION-GARNISHMENT	\$	192.58
11/22/2017	1	129223	37534	SHIAWASSEE COUNTY TREASURER	TAX COLLECTION	\$	5,512.92
11/22/2017	1	129224	02460	SHIAWASSEE FAMILY YMCA	PAYROLL DEDUCTIONS-MEMBERSHIPS	\$	261.00
11/22/2017	1	129225	34350	SPRINT COMMUNICATIONS	OCT 7-NOV 6, 2017 CELL PHONE SERVICE AND EQUIPMENT	\$	1,279.34
11/22/2017	1	129226	48721	STANDARD INSURANCE COMPANY	LIFE INSURANCE PREMIUM	\$	4,473.41
11/22/2017	1	129227	48748	STATE OF MICHIGAN	STATE TAX WITHHOLDINGS	\$	19,920.18
11/22/2017	1	129228	48748	STATE OF MICHIGAN	STATE TAX WITHHOLDINGS	\$	19,331.15
11/22/2017	1	129229	13407	SUNBURST GARDENS, INC.	REPAIRS TO SPRINKLER SYSTEM	\$	756.00
11/22/2017	1	129230	55400	VERIZON WIRELESS	MODEM FEES-OCT 11, 2017 - NOV 10, 2017	\$	158.14
11/22/2017	1	129231	55029	WASTECORP PUMPS LLC	WWTP-SHIPPING MATERIALS FOR PUMPS	\$	658.96
11/24/2017	1	2659(A)	03441	ACLARA TECHNOLOGIES LLC	AMR SYSTEM	\$	54,835.00
11/24/2017	1	2660(A)	07971	AMAZON CAPITAL SERVICES	SUPPLIES	\$	620.14
11/24/2017	1	2661(A)	02841	MICHAEL LEVERE ASH	SCHOOL LIAISON OFFICER	\$	1,171.20
11/24/2017	1	2662(A)	02248	BODMAN LLP	EMPLOYEE RELATIONS-ARBITRATION PREP	\$	9,640.00
11/24/2017	1	2663(A)	100005	RICHARD BREWBAKER	REIMBURSEMENT-HOTEL/MEALS	\$	255.66
11/24/2017	1	2664(A)	04350	WILLIAM C BROWN, P C	PROFESSIONAL SERVICES	\$	10,517.52
11/24/2017	1	2665(A)	03300	CARRIER & GABLE, INC.	COUNTER SUPPLIES	\$	63.54
11/24/2017	1	2666(A)	07825	DALTON ELEVATOR LLC	CYLINDER RENT AND SUPPLIES	\$	675.67
11/24/2017	1	2667(A)	02365	EMPLOYEE BENEFIT CONCEPTS INC	2018 PLAN YEAR FSA RENEWAL FEE	\$	300.00

11/24/2017	1	2668(A)	12350	ETNA SUPPLY COMPANY	WATER INVENTORY	\$	3,095.00
11/24/2017	1	2669(A)	13409	FASTENAL COMPANY	PARTS	\$	435.56
11/24/2017	1	2670(A)	13802	FERGUSON ENTERPRISES INC	WATER-PVC PIPE	\$	105.00
11/24/2017	1	2671(A)	06687	FLEIS & VANDENBRINK ENGINEERING INC	ENGINEERING DESIGN & CONSTRUCTION SERVICES	\$	32,570.00
11/24/2017	1	2672(A)	15060	FUOSS GRAVEL COMPANY	CLASS II SAND-97.97\TONS	\$	488.87
11/24/2017	1	2673(A)	32665	GOYETTE MECHANICAL	MAINTENANCE CONTRACT FOR BOILER IN PUBLIC SAFETY BUILDING	\$	150.00
11/24/2017	1	2674(A)	07514	HANNA INSTRUMENTS USA INC	WTP-LAB SUPPLIES	\$	954.00
11/24/2017	1	2675(A)	05441	J & H OIL COMPANY	FUEL PE 11/15/17	\$	5,803.22
11/24/2017	1	2676(A)	24940	JCI JONES CHEMICALS INC	SODIUM HYPOCHLORITE	\$	2,748.57
11/24/2017	1	2677(A)	26456	KENNEDY INDUSTRIES, INC.	WWTP-FLYGT MODEL 3068.170 PUMP	\$	2,296.00
11/24/2017	1	2678(A)	28659	LANSING UNIFORM CO.	OPD-VEST/SHIRT/PANTS	\$	969.30
11/24/2017	1	2679(A)	03613	LOGICALIS INC	OCTOBER 2017 NETWORK ENGINEERING SERVICES	\$	7,796.00
11/24/2017	1	2680(A)	03977	MALLEY CONSTRUCTION INC	2017 STREET RESURFACING PROGRAM	\$	412,840.21
11/24/2017	1	2681(A)	100010	MICHIANA HEALTHCARE EDUCATION CENTER	CRITICAL CARE PARAMEDIC COURSE	\$	15,780.48
11/24/2017	1	2682(A)	44223	MICHIGAN BUSINESS & PROFESSIONAL AS	DECEMBER 2017-COBRA ADMIN FEE	\$	50.00
11/24/2017	1	2683(A)	32044	MICHIGAN MUNICIPAL LEAGUE WORKERS'	FY 16/17 CONTRIBUTIONS-AUDITED	\$	27,491.00
11/24/2017	1	2684(A)	32083	MISS DIG SYSTEM, INC.	2018 MEMBERSHIP	\$	1,011.13
11/24/2017	1	2685(A)	33200	MUNICIPAL CODE CORPORATION	CLERK-CODE OF ORDINANCES SUPPLEMENT PAGES	\$	2,801.60
11/24/2017	1	2686(A)	36710	OFFICE SOURCE	SUPPLIES	\$	83.96
11/24/2017	1	2687(A)	38232	ORCHARD HILTZ & MCCLIMENT INC	CONTRACTUAL SERVICES	\$	7,722.75
11/24/2017	1	2688(A)	39785	PHYSICIANS HEALTH PLAN OF MID-MICH	HEALTH INSURANCE PREMIUM	\$	72,887.65
11/24/2017	1	2689(A)	03637	PRIORITY ONE EMERGENCY INC	FLEET-AMBER BEACONS (6)	\$	846.48
11/24/2017	1	2690(A)	39005	PVS TECHNOLOGIES, INC.	FERRIC CHLORIDE	\$	3,392.70
11/24/2017	1	2691(A)	03972	KASIE ROBBINS	REIMBURSEMENT-MEAL DURING TRANSFER	\$	7.72
11/24/2017	1	2692(A)	05641	SAFEBUILT MICHIGAN LLC	OCTOBER 2017-BUILDING DEPARTMENT SERVICES	\$	9,806.67
11/24/2017	1	2693(A)	05973	SAFEWAY TRANSPORT INC	SANITARY SEWER PIPE CLEANING	\$	24,666.58
11/24/2017	1	2694(A)	47617	SIGNATURE AUTO GROUP-OWOSSO MOTORS	2017 FORD POLICE UTILITY VEHICLE-UNIT #9	\$	29,649.00
11/24/2017	1	2695(A)	46814	ST JOHNS ANSWERING SERVICE INC	DEC 2017-TELEPHONE ANSWERING SERVICE	\$	77.75
11/24/2017	1	2696(A)	06374	BRYAN GLEN THOMAS	ELECTRICAL PLAN REVIEW	\$	200.00
11/24/2017	1	2697(A)	55030	WASTE MANAGEMENT OF MICHIGAN INC	LANDFILL DISPOSAL CHARGES-11/1/17-11/15/17	\$	6,013.30
11/24/2017	1	2698(A)	00122	MICHAEL GENE WHEELER	SCHOOL LIAISON OFFICER	\$	1,152.90

1 TOTALS:

(1 Check Voided)

Total of 227 Disbursements:

\$ 1,196,254.44

Bank 10 OWOSSO HISTORICAL FUND

11/09/2017	10	5017	01253	AMERICAN SPEEDY PRINTING	PRINTING	\$	268.99
11/09/2017	10	5018	06674	CONSUMERS ENERGY	GAS/ELECTRIC SERVICE	\$	353.60
11/09/2017	10	5019	04575	DELUX TROPHIES & AWARDS	AWARDS	\$	230.00
11/09/2017	10	5020	01159	ROBERT V DORAN-BROCKWAY	REIMBURSEMENT-FALL DECORATIONS-CURWOOD CASTLE	\$	432.72
11/09/2017	10	5021	19025	HI QUALITY GLASS, INC	COMSTOCK CABIN-GLASS	\$	62.50
11/09/2017	10	5022	30620	LUDINGTON ELECTRIC, INC.	REPAIR AT GOULD HOUSE	\$	59.95
11/09/2017	10	5023	36718	OFFICE DEPOT	SUPPLIES	\$	17.52
11/09/2017	10	5024	36710	OFFICE SOURCE	ADDRESS STAMP	\$	36.00
11/09/2017	10	5025	47217	SECURITY ALARM CO INC	CURWOOD CASTLE ALARM-12/1/17-2/28/18	\$	60.00
11/09/2017	10	5026	02229	SPECIALTY SALVAGE LLC	TRASH SERVICE-GOULD HOUSE	\$	38.97
11/09/2017	10	5027	05710	STAPLES ADVANTAGE	SUPPLIES	\$	10.35
11/22/2017	10	5028	03649	DAYSTARR COMMUNICATIONS	DEC 2017-CURWOOD CASTLE PHONE/INTERNET	\$	128.85
11/22/2017	10	5029	04575	DELUX TROPHIES & AWARDS	RECOGNITION AWARD (2)	\$	15.00

11/22/2017	10	5030	01159	ROBERT V DORAN-BROCKWAY	RECOGNITION EVENT	\$	98.33
11/22/2017	10	5031	04981	LANCES BAKERY	DONOR & VOLUNTEER APPRECIATION EVENT	\$	64.00
11/22/2017	10	5032	47560	SHIAWASSEE ARTS COUNCIL	HOME TOUR EXPENSES	\$	136.25
							<u><u>          </u></u>

10 TOTALS:

Total of 16 Disbursements:	\$	2,013.03
----------------------------	----	----------

REPORT TOTALS:

(1 Check Voided)

Total of 243 Disbursements:	\$	1,198,267.47
-----------------------------	----	--------------



## MEMORANDUM

---

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

---

**DATE:** December 12, 2017

**TO:** Mayor Eveleth and the Owosso City Council

**FROM:** Brad Hissong, Building Official

**SUBJECT:** Lot Split Application – 330 N Water St. and Vacant Lot Parking

**RECOMMENDATION:**

I recommend approval of the application for lot split for 330 N. Water St. and Vacant Lot Parking

**BACKGROUND:**

**LEGAL DESCRIPTION:**

**SEE ATTACHED**

The attached lot split request, received on December 8, 2017 from Kari Selleck, has been reviewed by each department head within the City of Owosso. The proposed split will conform to present city ordinances.

Therefore, approval by the City Council for this lot split is recommended.

**FISCAL IMPACTS:**

N/A



#25.

CITY OF OWOSSO  
APPLICATION TO DIVIDE  
PLATTED CITY LOTS

PARCEL ID # 78-050-

470-013-003-00  
470-013-004-00  
470-013-005-00  
470-013-021-00

The State of Michigan Land Division Act and City of Owosso Subdivision Regulations prohibit the division of platted City lots without prior approval of the City Council. Attached to this application you should find a copy of Section 30-5 of the Owosso City Code describing the conditions that must be met to have division of platted lots permitted. If a copy of the Section 30-5 does not accompany this application, please request one from the office of the City Clerk or Building Department, phone 989-725-0540.

\*\*\*\*\*

INSTRUCTIONS

\$25 application fee must be paid when application is made.

PLEASE FILL OUT THIS APPLICATION COMPLETELY (EXCEPT FOR CITY STAFF PORTION AT BOTTOM) AND ATTACH ALL DOCUMENTATION REQUESTED ON THIS APPLICATION TO AVOID DELAY IN HAVING THE CITY COUNCIL REVIEW YOUR REQUEST.

ATTACH THE RESULTING DESCRIPTIONS OF ALL PROPERTIES AFFECTED BY THIS DIVISION.

ATTACH THE RESULTING PLOT PLAN OF ALL PROPERTIES AFFECTED BY THIS DIVISION. INCLUDE DIMENSIONS OF RESULTING LOTS, LOCATION OF ALL PUBLIC RIGHT-OF-WAYS, LOCATION OF ALL EASEMENTS, LOCATION OF ALL BUILDINGS ON THE PROPERTIES AND THE BUILDING DISTANCES FROM PROPERTY LINES. YOU MAY BE REQUIRED TO PROVIDE A PROFESSIONAL SURVEY OF THE RESULTING LOTS IF DEEMED NECESSARY BY THE ZONING ADMINISTRATOR.

ALL DELINQUENT TAXES MUST BE PAID ON ANY PARCEL BEFORE  
THE DESCRIPTION OF THE PARCEL CAN BE CHANGED.

\*\*\*\*\*

Address of lot to be split 330 N. Water / 1/4 parking Date 12/7/17

Name of applicant Kari Sellsch Phone (989) 277 6531

Address of applicant 215 W. Williams

Applicant's relationship to property: ☒ Buyer ☐ Seller ☐ Representing buyer or seller

☐ Other (explain) \_\_\_\_\_

I (We) hereby request that the Owosso City Council approve the division of the platted lot(s) as specified in the description(s) attached hereto. The division of this lot(s) is proposed for the following reasons:

Small addition to 215 W. Williams & landscape  
Neighbors splitting off strips of land to clear up  
encroachments and allow addition

Signed

Kari S. Sellsch

\*\*\*\*\*

CITY STAFF TO COMPLETE BELOW

ZONING REVIEW: ZONING \_\_\_\_\_ ☐ RECOMMEND APPROVAL ☐ RECOMMEND DENIAL

EXPLANATION OF RECOMMENDATION \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

DATE SET FOR CITY COUNCIL REVIEW 12/18/17 NOTICE SENT TO APPLICANT 12/12/17

CITY COUNCIL ACTION: ☐ APPROVED AS SUBMITTED ☐ DENIED ☐ APPROVED WITH ATTACHED CONDITIONS

RESULTS SENT TO APPLICANT \_\_\_\_\_



CITY OF OWOSSO  
DIVISION OF PLATTED CITY LOTS - DEPARTMENTAL REVIEW

PLEASE ROUTE THIS APPLICATION IN THE FOLLOWING SEQUENCE AND RETURN TO THE BUILDING DEPARTMENT AS SOON AS POSSIBLE.

\*\*\*BUILDING OFFICIAL:

COMMENTS: No Issues with Zoning H3C 12-12-2017

\*\*\*ASSESSING

RECOMMENDS APPROVAL: X

DENIAL: \_\_\_\_\_

WRITE NEW DESCRIPTIONS

COUNTY DRAIN OFFICE - SPECIAL ASSESSMENTS:

PAID \_\_\_\_\_ UNPAID \_\_\_\_\_

AT THE END OF YEAR, CHECK WITH COUNTY FOR DELINQUENT TAXES:

PAID: \_\_\_\_\_ UNPAID: \_\_\_\_\_

COMMENTS: Clears up encroachment for Carport access and allows small addition. new Descriptions attached.

\*\*\*TREASURER

TAXES:

PAID \_\_\_\_\_ UNPAID \_\_\_\_\_

SPECIAL ASSESSMENTS:

PAID \_\_\_\_\_ UNPAID \_\_\_\_\_

COMMENTS: 2017 Winter taxes owing on all 4 parcels, 2017 summer taxes are paid - Special Assessments are paid.

\*\*\*COMMUNITY DEVELOPMENT

RECOMMENDS APPROVAL: ✓

DENIAL: \_\_\_\_\_

COMMENTS: Montenegro

\*\*\*PUBLIC UTILITIES

RECOMMEND APPROVAL: CE

DENIAL: \_\_\_\_\_

COMMENTS: NO CONFLICT WITH WATER OR SEWER (SANITARY)

\*\*\*ENGINEERING

RECOMMENDS APPROVAL: CE

DENIAL: \_\_\_\_\_

COMMENTS: \_\_\_\_\_

1. PROCESS \$25 FEE
2. RETURN ALL MATERIAL TO BUILDING DEPARTMENT
3. SEND COPY OF APPLICATION TO APPLICANT WITH DATE OF COUNCIL MEETING
4. PREPARE MEMO AND SUBMIT WITH ORIGINAL APPLICATION TO CLERK'S OFFICE
5. AFTER COUNCIL APPROVAL OR DENIAL, NOTIFY APPLICANT WITH COPY OF COMPLETED APPLICATION
6. NOTIFY ASSESSOR OF APPROVAL OR DENIAL
7. SCAN TO BUILDING FILE IN BS&A/FILE ORIGINAL IN BUILDING FILE

## **Lot Split & Combination of Platted Lots**

Grasso, Pamela	Selleck, Kari	Grasso, Pamela	Ball St. Orthodontics
332 N. Water	215 W. Williams	330 N. Water (VL)	N. Water off alley
050-470-013-003-00	050-470-013-004-00	050-470-013-005-00	050-470-013-021-00

### **Current Description 332 N Water St. - 050-470-013-003-00 – (To Be Split)**

W 99' OF THE N 52.80' OF LOT 2 BLK 13 ORIGINAL PLAT EXCEPTING & RESERVING THE E 7' OF ABOVE DESCRIBED LANDS FOR A PUBLIC DRIVEWAY

### **Current Description 215 W. Williams St. - 050-470-013-004-00**

E 23' OF N 52.8' OF LOT 2 AND W 4' OF N 52' OF ALY BTWN LOTS 1 & 2 BLK 13 ORIGINAL PLAT

### **Current Description 330 N. Water St. (VL) - 050-470-013-005-00**

S 13.2 LOT 2 & N 36.3 LOT 3 BLK 13 (EXCEPT E 24') ORIGINAL PLAT

### **Current Description N. Water St. (VL-Parking) - 050-470-013-021-00**

E 24FT OF S 13.2FT OF LOT 2 BLK 13 AND E 24FT OF N 36.3FT OF LOT 3 BLK 13 ORIGINAL PLAT

### **New Description 332 N Water St. - 050-470-013-003-00 – (To Be Split)**

W 99' OF THE N 52.80' OF LOT 2 BLK 13 ORIGINAL PLAT EXCEPT THE E 6', ALSO EXCEPTING & RESERVING THE E 1' OF ABOVE DESCRIBED LANDS FOR A PUBLIC DRIVEWAY ✓

### **New Description 215 W. Williams St. - 050-470-013-004-00**

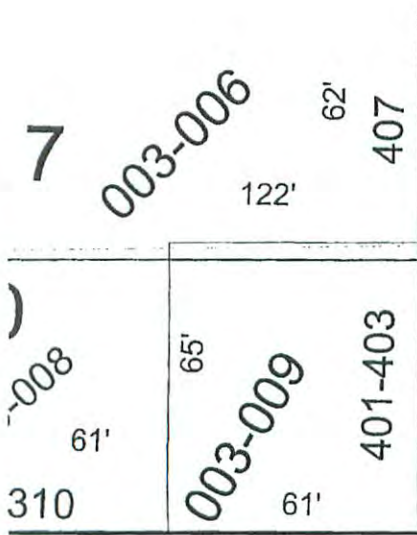
E 29' OF N 62.8' OF LOT 2 AND W 4' OF N 52' OF ALY BTWN LOTS 1 & 2 BLK 13 ORIGINAL PLAT ✓

### **New Description 330 N. Water St. (VL) - 050-470-013-005-00**

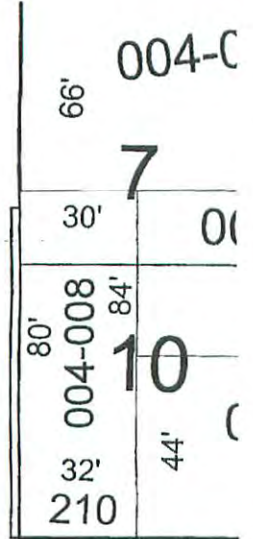
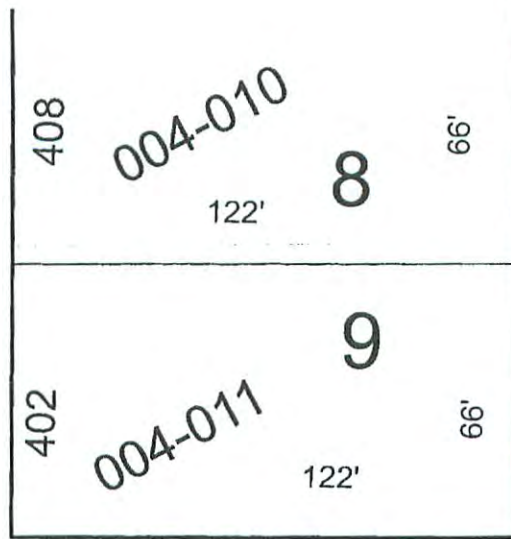
PART OF LOT 2 & 3, BLK 13 ORIGINAL PLAT, DESC AS BEG AT PT 52.8' S OF NW COR LOT 2, THE E 93', S 10', E 5', S 39.5', W 98' TO W LN LOT 3, & E LN OF WATER ST, TH N 49.5' TO POB.

### **New Description N. Water St. (VL-Parking) - 050-470-013-021-00**

E 24FT OF S 3.2FT OF LOT 2 BLK 13 AND E 24FT OF N 36.3FT OF LOT 3 BLK 13 ORIGINAL PLAT



N. WA 7







## MEMORANDUM

---

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

---

Date: December 11, 2017

To: City Council

From: Donald D. Crawford, City Manager

Re: Comprehensive Annual Financial Report

The city has received the completed and unqualified Independent Auditors's Report from Rehmann Robson, LLC for the fiscal year ended June 30, 2017.

The Independent Auditor's Report is a snapshot of what happened during the fiscal year ended June 30, 2017 and the balance sheets of that date. Nothing appears in the audit which we were not previously aware of, and no improprieties were uncovered.

One significant point to mention is that the General Fund ended the year with an increase to fund balance of \$1,566,212. However, of that increase \$1,224,498 is considered non-spendable. This portion of fund balance is non-spendable because the monies have already been designated as a long term advance to the Cargill brownfield project to cover the construction of Hathaway Drive. The advance will be paid back to the General Fund over the life of the brownfield with four percent interest.

With respect to internal controls, the auditors commented on review of journal entries and bank reconciliations. Auditors noted that there should be a formal review process which includes initialing and dating of the reviewer. Management has already implemented this review process for 2017-2018.

The audit serves as a part of the checking system by which the state makes sure that a city, which legally is a creature of the state, complies with all state financial regulations. The audit also serves as a council oversight tool of the administrative handling of the city's finances.

**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, 2017**

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 Robson 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, 2017*, attached hereto and made a part hereof as Exhibit A, 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, 2017* 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, 2017

Financial  
Statements

# CITY OF OWOSSO, MICHIGAN

## Table of Contents

	<u>Page</u>
Independent Auditors' Report	1
Management's Discussion and Analysis	4
<b>Basic Financial Statements</b>	
Government-wide Financial Statements:	
Statement of Net Position	12
Statement of Activities	13
Fund Financial Statements:	
Balance Sheet - Governmental Funds	16
Reconciliation of Fund Balances of Governmental Funds to Net Position of Governmental Activities	18
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	19
Reconciliation of Net Changes in Fund Balances of Governmental Funds to Change in Net Position of Governmental Activities	21
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
General Fund	22
Major Streets Fund	23
Local Streets Fund	24
Statement of Net Position - Proprietary Funds	25
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds	26
Statement of Cash Flows - Proprietary Funds	27
Statement of Fiduciary Net Position - Fiduciary Funds	29
Statement of Changes in Plan Net Position - Pension Trust Fund	30
Combining Statement of Net Position - Discretely Presented Component Units	31
Combining Statement of Activities - Discretely Presented Component Units	32
Notes to Financial Statements	34
<b>Required Supplementary Information</b>	
Employees' Retirement System Single Employer Pension Plan:	
Schedule of Changes in Net Pension Liability and Related Ratios	65
Schedule of the Net Pension Liability	66
Schedule of Contributions	67
Schedule of Investment Returns	68
MERS Agent Multiple-Employer Defined Benefit Pension Plan:	
Schedule of Changes in the City's Net Pension Liability and Related Ratios	69
Schedule of the City's Net Pension Liability	70
Schedule of Contributions	71
<b>Combining and Individual Fund Financial Statements</b>	
Combining Balance Sheet - Nonmajor Governmental Funds	73
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	74
Combining Balance Sheet - Nonmajor Special Revenue Funds	75
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds	76

## CITY OF OWOSSO, MICHIGAN

### Table of Contents

	<u>Page</u>
Combining Balance Sheet - Nonmajor Debt Service Funds	77
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds	79
Combining Balance Sheet - Nonmajor Capital Projects Funds	81
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds	82
Brownfield Redevelopment Authority Component Unit:	
Statement of Net Position and Governmental Fund Balance Sheet	83
Statement of Activities and Governmental Fund Statement of Revenues, Expenditures and Change in Fund Balance	84
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 <i>Governmental Auditing Standards</i>	85



# CITY OF OWOSSO, MICHIGAN

## ELECTED OFFICERS

For the Year Ended June 30, 2017

### ADMINISTRATION

CITY MANAGER

Donald Crawford

### CITY COUNCIL

Mayor	Christopher Eveleth
Mayor Pro-Tem	Susan J. Osika
Council Member	Loreen Bailey
Council Member	Daniel Law
Council Member	Burton Fox
Council Member	Elaine Greenway
Council Member	Robert Teich Jr

**INDEPENDENT AUDITORS' REPORT**

December 8, 2017

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, 2017, 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. The Downtown Development Authority component unit was not audited under Government Auditing Standards.

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, 2017, 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.

## *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the schedules for the pension plans 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 and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 combining and individual fund financial statements are 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 8, 2017, on our consideration of the City's internal control over financial reporting and 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.

*Rehmann Lohman LLC*

## MANAGEMENT'S DISCUSSION AND ANALYSIS

# CITY OF OWOSSO, MICHIGAN

## Management's Discussion and Analysis

The City of Owosso, Michigan's (the "City") annual report has been prepared in compliance with Governmental Accounting Standard Board's (GASB) Statement No. 34 and consists of the management's discussion and analysis, basic financial statements, required supplementary information, and combining and individual fund financial statements. 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 assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$58,010,355 (*net position*).
- The total net position for the City is \$58,010,355. Of this amount, \$5,228,630 is unrestricted and available for any City activity. The net position increased \$2,225,214 from the prior fiscal year.
- Combined program and general revenues for the primary government activities amounted to \$17,949,559. Expenses of \$15,724,345 were less than combined program and general revenues by \$2,225,214.
- The combined fund balance at year end for the City's governmental funds was \$12,979,877. This was an increase of \$5,585,541 over the prior fiscal year.
- General fund revenues exceeded expenditures and other financing uses by \$1,566,212, causing the general fund's fund balance to increase accordingly.

### 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, deferred outflows of resources, liabilities and deferred inflows of resources with the residual amount 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 and culture. The business-type activities of the City include water, sewer, wastewater and transportation.

## CITY OF OWOSSO, MICHIGAN

### Management's Discussion and Analysis

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 streets fund focus on the financing of these areas in the short-term and what remains for future spending.
- The water supply system, sewage disposal system and wastewater treatment system 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 required supplementary information includes such items as the City's progress in funding its pension obligations as well as the City contributions. In addition, the City has also provided other discretionary supplementary information about the City that should further enhance the understanding of its operations.

### Government-wide Financial Analysis

As mentioned earlier, net position provides useful benchmarks in determining overall financial position. The City of Owosso's combined net position is \$58,010,355. This compares to last year's reported total of \$55,785,141 which was an increase of \$2,225,214.

	Net Position					
	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
<b>Assets</b>						
Current and other assets	\$ 16,946,355	\$ 11,182,186	\$ 11,022,755	\$ 9,540,508	\$ 27,969,110	\$ 20,722,694
Capital assets, net	35,286,822	34,355,781	13,936,146	12,283,577	49,222,968	46,639,358
	<u>52,233,177</u>	<u>45,537,967</u>	<u>24,958,901</u>	<u>21,824,085</u>	<u>77,192,078</u>	<u>67,362,052</u>
<b>Deferred outflows of resources</b>						
	<u>2,753,051</u>	<u>2,592,094</u>	<u>1,116,981</u>	<u>1,009,433</u>	<u>3,870,032</u>	<u>3,601,527</u>
<b>Liabilities</b>						
Other liabilities	6,680,201	5,627,933	2,950,552	1,684,765	9,630,753	7,312,698
Long-term debt	7,808,329	3,295,844	4,921,307	3,578,131	12,729,636	6,873,975
	<u>14,488,530</u>	<u>8,923,777</u>	<u>7,871,859</u>	<u>5,262,896</u>	<u>22,360,389</u>	<u>14,186,673</u>
<b>Deferred inflows of resources</b>						
	<u>469,814</u>	<u>697,684</u>	<u>221,552</u>	<u>294,081</u>	<u>691,366</u>	<u>991,765</u>
<b>Net position</b>						
Net investment in capital assets	32,639,819	32,035,984	9,105,280	8,836,791	41,745,099	40,872,775
Restricted	7,076,140	2,266,987	3,960,486	3,025,454	11,036,626	5,292,441
Unrestricted	<u>311,925</u>	<u>4,205,629</u>	<u>4,916,705</u>	<u>5,414,296</u>	<u>5,228,630</u>	<u>9,619,925</u>
<b>Total net position</b>	<u>\$ 40,027,884</u>	<u>\$ 38,508,600</u>	<u>\$ 17,982,471</u>	<u>\$ 17,276,541</u>	<u>\$ 58,010,355</u>	<u>\$ 55,785,141</u>

## CITY OF OWOSSO, MICHIGAN

### Management's Discussion and Analysis

Further review of the net position indicates that they are divided into three parts. The largest part, 72%, is the net investment in capital assets (land, buildings, machinery and equipment) which cannot be readily liquidated or available for future spending. The second part is restricted net position, which are subject to external restrictions on how they may be used. Finally, the last part is unrestricted net position which can be used for ongoing obligations or new activities.

#### Governmental Activities

Governmental activities are described in detail below. The City of Owosso's current fiscal year experienced an increase in net position of \$1,519,284. This increase in net position is mainly the result of expanded road projects which in the governmental activities reduce capital expenditures and increase assets.

The City received gas and weight tax contributions of \$1,246,214 and operating grant funds for roads of \$706,037, which account for the majority of the \$2,053,211 in operating grants and contributions for the governmental activities. Capital grants and contributions for the governmental activities and business-type activities, in the amount of \$2,053,626, primarily consists of a transfer (contribution) of the Hathaway road for \$929,360 and \$589,687, respectively.

During the current year, governmental activities revenues increased by \$2,055,256 and expenses increased by \$167,362. Revenues were greater due to increases in road grants and the contribution of Hathaway drive from the brownfield fund to local streets fund. The general fund will be paid back over the life of the brownfield through tax capture at an interest rate of four percent. The decrease in expense was nominal and represents a netting of many increases and decreases.

During the current year, business-type activity revenues increased by \$898,251 and expenses increased \$801,612. This was mainly the result of SAW grant revenue and expense for an asset management plan for the sewer and wastewater treatment plants. The water fund saw an increase in revenue due to the Hathaway road water line asset that was contributed from the brownfield authority.

Change in Net Position						
Governmental Activities		Business-type Activities		Total		
2017	2016	2017	2016	2017	2016	
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 1,774,429	\$ 1,712,624	\$ 6,039,878	\$ 5,867,693	\$ 7,814,307	\$ 7,580,317
Operating grants and contributions	2,053,211	1,445,516	726,905	565,751	2,780,116	2,011,267
Capital grants and contributions	1,463,939	7,500	589,687	-	2,053,626	7,500
General revenues:						
Property taxes	3,463,620	3,453,738	72,401	71,221	3,536,021	3,524,959
Grants and contributions not restricted to specific programs	1,622,955	1,556,296	-	-	1,622,955	1,556,296
Other	140,052	287,276	2,482	28,437	142,534	315,713
<b>Total revenues</b>	<b>10,518,206</b>	<b>8,462,950</b>	<b>7,431,353</b>	<b>6,533,102</b>	<b>17,949,559</b>	<b>14,996,052</b>

continued...

## CITY OF OWOSSO, MICHIGAN

### Management's Discussion and Analysis

	Change in Net Position (concluded)					
	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
<b>Expenses</b>						
General government	\$ 920,802	\$ 1,365,288	\$ -	\$ -	\$ 920,802	\$ 1,365,288
Public safety	4,102,425	3,867,421	-	-	4,102,425	3,867,421
Public works	3,013,640	2,786,798	-	-	3,013,640	2,786,798
Community and economic development	497,662	360,525	-	-	497,662	360,525
Recreation and culture	354,614	338,375	-	-	354,614	338,375
Water	-	-	2,502,455	2,332,761	2,502,455	2,332,761
Sewer	-	-	2,191,282	1,818,710	2,191,282	1,818,710
Wastewater	-	-	1,967,496	1,701,076	1,967,496	1,701,076
Transportation	-	-	64,190	71,264	64,190	71,264
Interest on debt	109,779	113,153	-	-	109,779	113,153
<b>Total expenses</b>	<b>8,998,922</b>	<b>8,831,560</b>	<b>6,725,423</b>	<b>5,923,811</b>	<b>15,724,345</b>	<b>14,755,371</b>
 Change in net position	 1,519,284	 (368,610)	 705,930	 609,291	 2,225,214	 240,681
 <b>Net position</b>						
Beginning of year	38,508,600	38,877,210	17,276,541	16,667,250	55,785,141	55,544,460
 End of year	 \$ 40,027,884	 \$ 38,508,600	 \$ 17,982,471	 \$ 17,276,541	 \$ 58,010,355	 \$ 55,785,141

#### 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, unassigned 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 \$12,979,877 or 127% of annual operating expenditures. More detail on available, spendable balances can be found in the notes to these financial statements.

The general fund is the chief operating fund of the City. At the end of the current fiscal year, total fund balance was \$6,015,308 an increase of \$1,566,212. The continued positive results are due to several factors. Transfers in from the Capital Projects Fund increased revenue by \$850,000, which in turn was advanced to the Brownfield fund, but per auditing standards there is no offsetting expense associated with the advance going out. Secondly, State Revenue Sharing included seven payments in 2017 instead of six payment. In the past the June payment had been deferred as it is received late in August. However, going forward the June payment will be shown in the year in which it is budgeted. Therefore 2017 showed increased revenue sharing. Finally, both the 2016 and 2017 exempted personal property tax reimbursement payments of \$173,000 were received from the State of Michigan in the current year.

The major streets and local streets fund balance increased from \$162,564 to \$569,372 and \$6,671 to \$102,587, respectively. The increase is attributable to funds transferred from the capital improvement fund and collection of special assessment revenue. The fund balance will be drawn down in the subsequent year for street maintenance and improvement efforts.

The streets capital projects fund balance increased from \$440,199 to \$4,824,244 which is mainly due to the issuance of long-term debt in the amount of \$4,900,000 during the current fiscal year.



## CITY OF OWOSSO, MICHIGAN

### Management's Discussion and Analysis

The nonmajor funds include special revenue, debt service and capital project funds and have total fund balances of \$1,468,366. This was a decrease in fund balance from the previous year of \$867,440 for the transfer to the general fund to finance the Hathaway road brownfield project. The general fund will receive tax capture to pay back the principal as well as interest of four percent over the life of the brownfield.

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 are comprised of the water supply system, sewage disposal system, wastewater treatment system and transportation funds. The water supply system fund's net position increased by \$963,485 to \$9,743,677. The sewage disposal system fund's net position decreased \$174 to \$3,961,943. The wastewater treatment system fund's net position decreased \$265,592 to \$4,268,614. The water supply system fund's net position increased due to water lines for Hathaway road transferred from the brownfield authority and capital purchases that were greater than depreciation. The fund continues to benefit from a bond refinancing that lowered interest expense. The sewage disposal system fund's decrease was insignificant. The City operates under a consent order under its NPDES permit. The wastewater treatment system fund's net position decreased because restricted cash used for capital purchases affected increase in rates.

#### General Fund Budgetary Highlights

The general fund accounts for the public safety, public works, community and economic development, parks and 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 appropriately revise revenue and expenditure estimates. Differences between the original and final amended budgets for expenditures were primarily due to equipment and building improvement purchases that were not made by year end.

#### Capital Asset and Debt Administration

At the end of the current fiscal year, the City's investment in capital assets for the governmental and business-type activities amounted to \$41,745,099 (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 net investment (net of related debt) in capital assets increased \$872,324 due to more road projects in the current year. Please see the capital assets footnote for further detail.

#### Long-term Debt

At the end of the current fiscal year, the City had \$7,808,329 in bonds and other obligations outstanding and compensated absences for governmental activities and \$4,921,307 in bonds outstanding and compensated absences for business-type activities. Governmental activities long-term debt and obligations increased \$4,512,485 while business-type activities long-term debt increased \$1,343,176. The main reasons for these changes were a \$4.9 million voter approved bond issuance to finance city roads and a \$1.9 million installment purchase loan to finance the automatic meter reading program in the water fund.

Additional information regarding the City's long-term debt can be found in the notes to financial statements.

## CITY OF OWOSSO, MICHIGAN

### Management's Discussion and Analysis

#### Economic Factors and Next Year's Budget and Rates

Tax revenues have stabilized increasing less than 1.3%. Constitutional and statutory revenue sharing from sales tax are expected to be in line with inflation. Property taxes and revenue sharing comprise 66% of general fund revenues. Fiscal 2018 general fund budget is in balance and includes excess of revenues over expenditures adding to the fund balance. This additional fund balance will be carryforward and used toward the cost of a new fire pumper in 2019.

#### 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**

## GOVERNMENT-WIDE FINANCIAL STATEMENTS

# CITY OF OWOSSO, MICHIGAN

## Statement of Net Position

June 30, 2017

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>Assets</b>				
Cash and investments	\$ 13,473,523	\$ 4,997,240	\$ 18,470,763	\$ 947,628
Receivables, net	1,673,626	1,291,604	2,965,230	123,420
Advance to Component Unit	1,224,498	612,636	1,837,134	-
Inventories	103,441	160,789	264,230	65,700
Other assets	471,267	-	471,267	-
Restricted cash and investments	-	3,960,486	3,960,486	-
Capital assets not being depreciated	5,891,459	1,776,832	7,668,291	-
Capital assets being depreciated, net	29,395,363	12,159,314	41,554,677	-
<b>Total assets</b>	<b>52,233,177</b>	<b>24,958,901</b>	<b>77,192,078</b>	<b>1,136,748</b>
<b>Deferred outflows of resources</b>				
Deferred pension amounts	2,753,051	1,116,981	3,870,032	-
<b>Liabilities</b>				
Accounts payable	899,763	1,029,393	1,929,156	558,208
Accrued and other liabilities	236,962	223,297	460,259	-
Long-term liabilities:				
Due within one year	484,085	517,598	1,001,683	115,928
Due in more than one year	7,324,244	4,403,709	11,727,953	1,887,660
Net pension liability	5,543,476	1,697,862	7,241,338	-
<b>Total liabilities</b>	<b>14,488,530</b>	<b>7,871,859</b>	<b>22,360,389</b>	<b>2,561,796</b>
<b>Deferred inflows of resources</b>				
Deferred pension amounts	469,814	221,552	691,366	-
<b>Net position</b>				
Net investment in capital assets	32,639,819	9,105,280	41,745,099	-
Restricted for:				
Debt service	174,464	2,250,000	2,424,464	-
Revolving loan	1,266,420	-	1,266,420	-
Housing and redevelopment	4,515	-	4,515	-
Streets	5,496,203	-	5,496,203	-
Historical	73,755	-	73,755	-
Improvement and replacement	-	1,710,486	1,710,486	-
Skate park donations	21,409	-	21,409	-
Building code enforcement	39,374	-	39,374	-
Unrestricted (deficit)	311,925	4,916,705	5,228,630	(1,425,048)
<b>Total net position (deficit)</b>	<b>\$ 40,027,884</b>	<b>\$ 17,982,471</b>	<b>\$ 58,010,355</b>	<b>\$ (1,425,048)</b>

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

# CITY OF OWOSSO, MICHIGAN

## Statement of Activities

For the Year Ended June 30, 2017

Functions / Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Primary government</b>					
Governmental activities:					
General government	\$ 920,802	\$ 240,656	\$ 76,818	\$ -	\$ (603,328)
Public safety	4,102,425	1,153,123	-	-	(2,949,302)
Public works	3,013,640	39,789	1,952,251	1,300,522	278,922
Community and economic development	497,662	325,579	-	163,417	(8,666)
Recreation and culture	354,614	15,282	24,142	-	(315,190)
Interest on debt	109,779	-	-	-	(109,779)
<b>Total governmental activities</b>	<b>8,998,922</b>	<b>1,774,429</b>	<b>2,053,211</b>	<b>1,463,939</b>	<b>(3,707,343)</b>
Business-type activities:					
Water	2,502,455	2,799,681	120,450	540,206	957,882
Sewer	2,191,282	1,598,198	594,363	-	1,279
Wastewater	1,967,496	1,641,999	12,092	49,481	(263,924)
Transportation	64,190	-	-	-	(64,190)
<b>Total business-type activities</b>	<b>6,725,423</b>	<b>6,039,878</b>	<b>726,905</b>	<b>589,687</b>	<b>631,047</b>
<b>Total primary government</b>	<b>\$ 15,724,345</b>	<b>\$ 7,814,307</b>	<b>\$ 2,780,116</b>	<b>\$ 2,053,626</b>	<b>\$ (3,076,296)</b>
<b>Component units</b>					
Downtown Development Authority	\$ 219,827	\$ -	\$ -	\$ -	\$ (219,827)
Brownfield Redevelopment Authority	2,208,381	-	8,904	711,678	(1,487,799)
<b>Total component units</b>	<b>\$ 2,428,208</b>	<b>\$ -</b>	<b>\$ 8,904</b>	<b>\$ 711,678</b>	<b>\$ (1,707,626)</b>

continued...

# CITY OF OWOSSO, MICHIGAN

## Statement of Activities

For the Year Ended June 30, 2017

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Changes in net position				
Net (expense) revenues	\$ (3,707,343)	\$ 631,047	\$ (3,076,296)	\$ (1,707,626)
General revenues:				
Property taxes	3,463,620	72,401	3,536,021	276,971
Grants and contributions not restricted to specific programs	1,622,955	-	1,622,955	-
Unrestricted investment earnings	26,000	2,482	28,482	-
Miscellaneous revenue	114,052	-	114,052	28,159
Total general revenues	5,226,627	74,883	5,301,510	305,130
Change in net position	1,519,284	705,930	2,225,214	(1,402,496)
Net position (deficit), beginning of year	38,508,600	17,276,541	55,785,141	(22,552)
Net position (deficit), end of year	\$ 40,027,884	\$ 17,982,471	\$ 58,010,355	\$ (1,425,048)

concluded.

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

## FUND FINANCIAL STATEMENTS



# CITY OF OWOSSO, MICHIGAN

## Balance Sheet

Governmental Funds

June 30, 2017

	General Fund	Major Streets Fund	Local Streets Fund	Streets Capital Project Fund
<b>Assets</b>				
Cash and investments	\$ 4,795,645	\$ 472,247	\$ 10,871	\$ 4,850,732
Receivables, net:				
Accounts	532,082	-	-	-
Special assessments	-	-	-	-
Due from other governments	367,291	122,243	101,430	-
Advance to component units	1,224,498	-	-	-
Due from other funds	187,065	26,488	-	-
Inventories	103,441	-	-	-
Prepays	19,162	-	-	-
Land held for sale	-	-	-	-
<b>Total assets</b>	<b>\$ 7,229,184</b>	<b>\$ 620,978</b>	<b>\$ 112,301</b>	<b>\$ 4,850,732</b>
<b>Liabilities</b>				
Accounts payable	\$ 717,732	\$ 49,578	\$ 7,189	\$ -
Accrued liabilities	60,614	-	-	-
Accrued wages	140,338	2,028	2,525	-
Due to other funds	-	-	-	26,488
<b>Total liabilities</b>	<b>918,684</b>	<b>51,606</b>	<b>9,714</b>	<b>26,488</b>
<b>Deferred inflows of resources</b>				
Unavailable revenue - special assessments	-	-	-	-
Unavailable revenue - other	295,192	-	-	-
<b>Total deferred inflows of resources</b>	<b>295,192</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>				
Nonspendable	1,347,101	-	-	-
Restricted	60,783	569,372	102,587	4,824,244
Assigned	2,872,908	-	-	-
Unassigned	1,734,516	-	-	-
<b>Total fund balances</b>	<b>6,015,308</b>	<b>569,372</b>	<b>102,587</b>	<b>4,824,244</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 7,229,184</b>	<b>\$ 620,978</b>	<b>\$ 112,301</b>	<b>\$ 4,850,732</b>

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



Nonmajor Governmental Funds	Total Governmental Funds
\$ 1,121,446	\$ 11,250,941
358,052	890,134
191,612	191,612
-	590,964
-	1,224,498
-	213,553
-	103,441
-	19,162
238,000	238,000
<u>\$ 1,909,110</u>	<u>\$ 14,722,305</u>
\$ 49,818	\$ 824,317
10,341	70,955
1,908	146,799
187,065	213,553
<u>249,132</u>	<u>1,255,624</u>
191,612	191,612
-	295,192
<u>191,612</u>	<u>486,804</u>
-	1,347,101
1,345,107	6,902,093
123,259	2,996,167
-	1,734,516
<u>1,468,366</u>	<u>12,979,877</u>
<u>\$ 1,909,110</u>	<u>\$ 14,722,305</u>

## CITY OF OWOSSO, MICHIGAN

### Reconciliation

Fund Balances of Governmental Funds  
to Net Position of Governmental Activities  
June 30, 2017

Fund balances - total governmental funds \$ 12,979,877

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

Assets held on deposit with the MMRMA for self insurance are not current financial resources, and therefore are not reported in the fund statement. 214,105

Capital assets used in governmental activities are not financial resources, and therefore are not reported in the fund statement.

Capital assets not being depreciated 5,891,459  
Capital assets being depreciated, net 28,176,351

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.

Unavailable revenue - special assessments 191,612  
Unavailable revenue - other 295,192

Certain pension-related amounts, such as the net pension liability and deferred amounts are not due and payable in the current period or do not represent current financial resources and therefore are not reported in the funds.

Net pension liability (5,543,476)  
Pension related deferred outflows of resources 2,753,051  
Pension related deferred inflows of resources (469,814)

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 3,296,208

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 (17,565)  
Long-term bonds and notes payable (7,340,000)  
Self insurance liability (71,355)  
Compensated absences (327,761)

Net position of governmental activities \$ 40,027,884

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

# CITY OF OWOSSO, MICHIGAN

## Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended June 30, 2017

	General Fund	Major Streets Fund	Local Streets Fund
<b>Revenues</b>			
Property taxes	\$ 3,330,926	\$ -	\$ -
Licenses and permits	325,579	-	-
Intergovernmental	2,016,283	1,586,213	1,540,713
Charges for services	1,306,149	-	-
Sales	-	-	-
Special assessments	-	100,956	61,820
Interest	25,376	-	-
Miscellaneous	221,762	-	-
<b>Total revenues</b>	<b>7,226,075</b>	<b>1,687,169</b>	<b>1,602,533</b>
<b>Expenditures</b>			
Current:			
General government	983,558	-	-
Public safety	3,956,309	-	-
Public works	982,416	1,391,185	1,848,002
Community and economic development	318,023	-	-
Recreation and culture	205,005	-	-
Debt service:			
Principal	25,513	-	-
Interest and fiscal charges	744	-	-
<b>Total expenditures</b>	<b>6,471,568</b>	<b>1,391,185</b>	<b>1,848,002</b>
<b>Revenues over (under) expenditures</b>	<b>754,507</b>	<b>295,984</b>	<b>(245,469)</b>
<b>Other financing sources (uses)</b>			
Transfers in	858,628	339,330	341,385
Transfers out	(46,923)	(228,506)	-
Issuance of long-term debt	-	-	-
<b>Total other financing sources (uses)</b>	<b>811,705</b>	<b>110,824</b>	<b>341,385</b>
<b>Net change in fund balances</b>	<b>1,566,212</b>	<b>406,808</b>	<b>95,916</b>
<b>Fund balances, beginning of year</b>	<b>4,449,096</b>	<b>162,564</b>	<b>6,671</b>
<b>Fund balances, end of year</b>	<b>\$ 6,015,308</b>	<b>\$ 569,372</b>	<b>\$ 102,587</b>

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



Streets Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ 132,694	\$ 3,463,620
-	-	325,579
-	244,771	5,387,980
-	12,650	1,318,799
-	2,632	2,632
-	-	162,776
459	165	26,000
-	24,142	245,904
<u>459</u>	<u>417,054</u>	<u>10,933,290</u>
-	276,389	1,259,947
-	-	3,956,309
850	-	4,222,453
-	-	318,023
-	-	205,005
-	100,000	125,513
<u>49,355</u>	<u>110,400</u>	<u>160,499</u>
<u>50,205</u>	<u>486,789</u>	<u>10,247,749</u>
<u>(49,746)</u>	<u>(69,735)</u>	<u>685,541</u>
-	49,405	1,588,748
(466,209)	(847,110)	(1,588,748)
<u>4,900,000</u>	<u>-</u>	<u>4,900,000</u>
<u>4,433,791</u>	<u>(797,705)</u>	<u>4,900,000</u>
4,384,045	(867,440)	5,585,541
<u>440,199</u>	<u>2,335,806</u>	<u>7,394,336</u>
<u>\$ 4,824,244</u>	<u>\$ 1,468,366</u>	<u>\$ 12,979,877</u>

## CITY OF OWOSSO, MICHIGAN

### Reconciliation

Net Changes in Fund Balances of Governmental Funds  
to Change in Net Position of Governmental Activities  
For the Year Ended June 30, 2017

Net change in fund balances - total governmental funds \$ 5,585,541

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

Change in net position held with an agent for self-insurance. 107,888

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 assets purchased/constructed	1,501,478
Donated capital assets	929,360
Net book value of disposed capital assets	(96,259)
Depreciation expense	(1,372,047)

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 net change in long-term receivables (330,866)

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.

Issuance of long-term debt	(4,900,000)
Principal payments on long-term liabilities	125,513

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 net pension liability and related deferred amounts	(487,883)
Change in accrual for compensated absences	30,064
Change in landfill remediation liability	169,080
Change in accrued interest payable on long-term debt	490

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.

Change in net position of governmental activities internal service funds	256,925
--	---------

Change in net position of governmental activities	<u>\$ 1,519,284</u>
---	---------------------

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

# CITY OF OWOSSO, MICHIGAN

## Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund

For the Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
<b>Revenues</b>				
Property taxes	\$ 3,318,875	\$ 3,316,744	\$ 3,330,926	\$ 14,182
Licenses and permits	133,100	264,702	325,579	60,877
Intergovernmental	1,657,200	1,747,798	2,016,283	268,485
Charges for services	1,244,050	1,192,217	1,306,149	113,932
Interest revenue	35,000	10,546	25,376	14,830
Miscellaneous	22,000	176,027	221,762	45,735
<b>Total revenues</b>	<b>6,410,225</b>	<b>6,708,034</b>	<b>7,226,075</b>	<b>518,041</b>
<b>Expenditures</b>				
Current:				
General government	1,193,150	1,119,687	983,558	(136,129)
Public safety	4,244,625	4,111,625	3,956,309	(155,316)
Public works	980,550	1,006,550	982,416	(24,134)
Community and economic development	324,700	329,775	318,023	(11,752)
Recreation and culture	196,850	197,628	205,005	7,377
Debt service:				
Principal	25,513	25,513	25,513	-
Interest	987	987	744	(243)
<b>Total expenditures</b>	<b>6,966,375</b>	<b>6,791,765</b>	<b>6,471,568</b>	<b>(320,197)</b>
Revenue over (under) expenditures	(556,150)	(83,731)	754,507	838,238
<b>Other financing sources (uses)</b>				
Transfer in	-	-	858,628	858,628
Transfer out	(43,850)	(409,720)	(46,923)	(362,797)
<b>Total other financing sources (uses)</b>	<b>(43,850)</b>	<b>(409,720)</b>	<b>811,705</b>	<b>1,221,425</b>
<b>Net change in fund balance</b>	<b>(600,000)</b>	<b>(493,451)</b>	<b>1,566,212</b>	<b>2,059,663</b>
Fund balance, beginning of year	4,449,096	4,449,096	4,449,096	-
<b>Fund balance, end of year</b>	<b>\$ 3,849,096</b>	<b>\$ 3,955,645</b>	<b>\$ 6,015,308</b>	<b>\$ 2,059,663</b>

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

## CITY OF OWOSSO, MICHIGAN

### Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Major Streets Fund

For the Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
<b>Revenues</b>				
Intergovernmental	\$ 1,421,500	\$ 1,708,839	\$ 1,586,213	\$ (122,626)
Special assessments	74,325	74,325	100,956	26,631
<b>Total revenues</b>	<b>1,495,825</b>	<b>1,783,164</b>	<b>1,687,169</b>	<b>(95,995)</b>
<b>Expenditures</b>				
Public works	1,430,025	1,833,164	1,391,185	(441,979)
<b>Revenue over (under) expenditures</b>	<b>65,800</b>	<b>(50,000)</b>	<b>295,984</b>	<b>345,984</b>
<b>Other financing sources (uses)</b>				
Transfer in	-	325,991	339,330	13,339
Transfer out	(65,800)	(225,000)	(228,506)	3,506
<b>Total other financing sources (uses)</b>	<b>(65,800)</b>	<b>100,991</b>	<b>110,824</b>	<b>9,833</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>50,991</b>	<b>406,808</b>	<b>355,817</b>
Fund balance, beginning of year	162,564	162,564	162,564	-
<b>Fund balance, end of year</b>	<b>\$ 162,564</b>	<b>\$ 213,555</b>	<b>\$ 569,372</b>	<b>\$ 355,817</b>

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



## CITY OF OWOSSO, MICHIGAN

### Statement of Revenue, Expenditures and Changes in Fund Balances

Budget and Actual - Local Streets Fund

For the Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
<b>Revenue</b>				
Intergovernmental	\$ 361,800	\$ 600,208	\$ 1,540,713	\$ 940,505
Special assessments	46,050	46,000	61,820	15,820
<b>Total revenue</b>	407,850	646,208	1,602,533	956,325
<b>Expenditures</b>				
Public works	474,500	923,854	1,848,002	924,148
Revenue over (under) expenditures	(66,650)	(277,646)	(245,469)	32,177
<b>Other financing sources</b>				
Transfer in	65,800	337,879	341,385	3,506
<b>Net change in fund balance</b>	(850)	60,233	95,916	35,683
Fund balance, beginning of year	6,671	6,671	6,671	-
<b>Fund balance, end of year</b>	<u>\$ 5,821</u>	<u>\$ 66,904</u>	<u>\$ 102,587</u>	<u>\$ 35,683</u>

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

# CITY OF OWOSSO, MICHIGAN

## Statement of Net Position

Proprietary Funds

June 30, 2017

	Business-type Activities - Enterprise Funds					Governmental Activities
	Water Supply System	Sewage Disposal System	Wastewater Treatment System	Transportation Nonmajor Enterprise Fund	Total	Internal Service Fund
<b>Assets</b>						
Current assets:						
Cash and investments	\$ 1,843,281	\$ 2,375,848	\$ 769,874	\$ 8,237	\$ 4,997,240	\$ 2,222,582
Accounts receivable, net	810,934	480,670	-	-	1,291,604	916
Advance to component units	612,636	-	-	-	612,636	-
Inventories	160,789	-	-	-	160,789	-
Total current assets	3,427,640	2,856,518	769,874	8,237	7,062,269	2,223,498
Noncurrent assets:						
Restricted cash and investments	2,250,000	-	1,710,486	-	3,960,486	-
Capital assets not being depreciated	1,592,057	184,775	-	-	1,776,832	-
Capital assets being depreciated, net	8,334,665	1,595,834	2,228,815	-	12,159,314	1,219,012
Total noncurrent assets	12,176,722	1,780,609	3,939,301	-	17,896,632	1,219,012
<b>Total assets</b>	<b>15,604,362</b>	<b>4,637,127</b>	<b>4,709,175</b>	<b>8,237</b>	<b>24,958,901</b>	<b>3,442,510</b>
<b>Deferred outflows of resources</b>						
Deferred pension amounts	512,973	118,349	485,659	-	1,116,981	-
<b>Liabilities</b>						
Current liabilities:						
Accounts payable	932,661	71,172	25,560	-	1,029,393	4,091
Accrued liabilities	197,404	7,869	18,024	-	223,297	1,643
Current portion of long-term debt	470,629	36,777	10,192	-	517,598	64,815
Total current liabilities	1,600,694	115,818	53,776	-	1,770,288	70,549
Noncurrent liabilities:						
Long-term debt, net of current portion	3,892,001	481,132	30,576	-	4,403,709	75,753
Net pension liability	772,662	179,758	745,442	-	1,697,862	-
Total noncurrent liabilities	4,664,663	660,890	776,018	-	6,101,571	75,753
<b>Total liabilities</b>	<b>6,265,357</b>	<b>776,708</b>	<b>829,794</b>	<b>-</b>	<b>7,871,859</b>	<b>146,302</b>
<b>Deferred inflows of resources</b>						
Deferred pension amounts	108,301	16,825	96,426	-	221,552	-
<b>Net position</b>						
Net investment in capital assets	5,606,657	1,269,808	2,228,815	-	9,105,280	1,087,765
Restricted for:						
Improvement and replacement	-	-	1,710,486	-	1,710,486	-
Debt service	2,250,000	-	-	-	2,250,000	-
Unrestricted	1,887,020	2,692,135	329,313	8,237	4,916,705	2,208,443
<b>Total net position</b>	<b>\$ 9,743,677</b>	<b>\$ 3,961,943</b>	<b>\$ 4,268,614</b>	<b>\$ 8,237</b>	<b>\$ 17,982,471</b>	<b>\$ 3,296,208</b>

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

# CITY OF OWOSSO, MICHIGAN

## Statement of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds

For the Year Ended June 30, 2017

	Business-type Activities - Enterprise Funds					Governmental Activities
	Water Supply System	Sewage Disposal System	Wastewater Treatment System	Transportation Nonmajor Enterprise Fund	Total	Internal Service Fund
<b>Operating revenues</b>						
Charges for services	\$ 2,799,681	\$ 1,598,198	\$ 1,641,999	\$ -	\$ 6,039,878	\$ 708,109
<b>Operating expenses</b>						
Personnel services	955,933	152,087	800,004	-	1,908,024	125,325
Administrative and engineering services	234,100	100,800	204,350	-	539,250	31,000
Contractual and professional services	122,790	650,578	90,754	64,190	928,312	-
Supplies and chemicals	175,703	14,294	154,170	-	344,167	29,602
Utilities	138,676	2,679	235,520	-	376,875	-
Insurance	48,159	18,301	44,280	-	110,740	26,038
Maintenance	439,116	49,836	184,744	-	673,696	73,977
Plant charges	-	1,139,368	-	-	1,139,368	-
Depreciation	304,187	50,013	253,674	-	607,874	167,433
<b>Total operating expenses</b>	<b>2,418,664</b>	<b>2,177,956</b>	<b>1,967,496</b>	<b>64,190</b>	<b>6,628,306</b>	<b>453,375</b>
<b>Operating income (loss)</b>	<b>381,017</b>	<b>(579,758)</b>	<b>(325,497)</b>	<b>(64,190)</b>	<b>(588,428)</b>	<b>254,734</b>
<b>Nonoperating revenues (expenses)</b>						
Investment income (loss)	5,603	(1,453)	(1,668)	-	2,482	-
State grant	-	564,455	49,481	-	613,936	-
Reimbursement and miscellaneous	74,319	29,908	12,092	-	116,319	2,191
Permits	46,131	-	-	-	46,131	-
Property taxes	-	-	-	72,401	72,401	-
Interest expense	(83,791)	(13,326)	-	-	(97,117)	-
<b>Total nonoperating revenues (expenses)</b>	<b>42,262</b>	<b>579,584</b>	<b>59,905</b>	<b>72,401</b>	<b>754,152</b>	<b>2,191</b>
<b>Income (loss) before capital contributions</b>	<b>423,279</b>	<b>(174)</b>	<b>(265,592)</b>	<b>8,211</b>	<b>165,724</b>	<b>256,925</b>
Capital contributions	540,206	-	-	-	540,206	-
<b>Change in net position</b>	<b>963,485</b>	<b>(174)</b>	<b>(265,592)</b>	<b>8,211</b>	<b>705,930</b>	<b>256,925</b>
<b>Net position, beginning of year</b>	<b>8,780,192</b>	<b>3,962,117</b>	<b>4,534,206</b>	<b>26</b>	<b>17,276,541</b>	<b>3,039,283</b>
<b>Net position, end of year</b>	<b>\$ 9,743,677</b>	<b>\$ 3,961,943</b>	<b>\$ 4,268,614</b>	<b>\$ 8,237</b>	<b>\$ 17,982,471</b>	<b>\$ 3,296,208</b>

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

# CITY OF OWOSSO, MICHIGAN

## Statement of Cash Flows

Proprietary Funds

For the Year Ended June 30, 2017

	Business-type Activities - Enterprise Funds					Governmental Activities
	Water Supply System	Sewage Disposal System	Wastewater Treatment System	Transportation Nonmajor Enterprise Fund	Total	Internal Service Fund
<b>Cash flows from operating activities</b>						
Cash received from customers and users	\$ 3,187,750	\$ 1,964,740	\$ 1,803,016	\$ 26	\$ 6,955,532	\$ -
Cash receipts for internal services provided	-	-	-	-	-	2,727,619
Cash payments to suppliers for goods and services	(335,040)	(1,942,239)	(940,236)	(64,190)	(3,281,705)	(183,145)
Cash payments to employees for services	(874,604)	(138,369)	(716,211)	-	(1,729,184)	(124,905)
<b>Net cash provided by (used in) operating activities</b>	<b>1,978,106</b>	<b>(115,868)</b>	<b>146,569</b>	<b>(64,164)</b>	<b>1,944,643</b>	<b>2,419,569</b>
<b>Cash flows from noncapital financing activities</b>						
Other non-operating receipts	120,450	29,908	12,092	72,401	234,851	2,191
<b>Cash flows from capital and related financing activities</b>						
Purchase of capital assets	(1,154,514)	(15,442)	(550,281)	-	(1,720,237)	(142,170)
Proceeds from the sale of capital assets	-	-	-	-	-	6,228
Proceeds from issuance of long-term debt	1,900,000	-	-	-	1,900,000	-
State grant receipts	-	564,455	49,481	-	613,936	-
Principal paid on debt	(480,920)	(35,000)	-	-	(515,920)	(63,236)
Interest paid on debt	(85,301)	(13,544)	-	-	(98,845)	-
<b>Net cash provided by (used in) capital and related financing activities</b>	<b>179,265</b>	<b>500,469</b>	<b>(500,800)</b>	<b>-</b>	<b>178,934</b>	<b>(199,178)</b>
<b>Cash flows from investing activities</b>						
Advance to component unit	(612,636)	-	-	-	(612,636)	-
Interest received on investments	5,603	4,797	4,582	-	14,982	-
<b>Net cash provided by (used in) investing activities</b>	<b>(607,033)</b>	<b>4,797</b>	<b>4,582</b>	<b>-</b>	<b>(597,654)</b>	<b>-</b>
<b>Net change in cash and cash equivalents</b>	<b>1,670,788</b>	<b>419,306</b>	<b>(337,557)</b>	<b>8,237</b>	<b>1,760,774</b>	<b>2,222,582</b>
Cash and cash equivalents, beginning of year	2,422,493	1,956,542	2,817,917	-	7,196,952	-
<b>Cash and cash equivalents, end of year</b>	<b>\$ 4,093,281</b>	<b>\$ 2,375,848</b>	<b>\$ 2,480,360</b>	<b>\$ 8,237</b>	<b>\$ 8,957,726</b>	<b>\$ 2,222,582</b>
<b>Classified on the statement of net position as</b>						
Cash and investments	\$ 1,843,281	\$ 2,375,848	\$ 769,874	\$ 8,237	\$ 4,997,240	\$ 2,222,582
Restricted cash and investments	2,250,000	-	1,710,486	-	3,960,486	-
	<b>\$ 4,093,281</b>	<b>\$ 2,375,848</b>	<b>\$ 2,480,360</b>	<b>\$ 8,237</b>	<b>\$ 8,957,726</b>	<b>\$ 2,222,582</b>

continued...

# CITY OF OWOSSO, MICHIGAN

## Statement of Cash Flows

Proprietary Funds

For the Year Ended June 30, 2017

	Business-type Activities - Enterprise Funds					Governmental Activities
	Water Supply System	Sewage Disposal System	Wastewater Treatment System	Transportation Nonmajor Enterprise Fund	Total	Internal Service Fund
<b>Cash flows from operating activities</b>						
Operating income (loss)	\$ 381,017	\$ (579,758)	\$ (325,497)	\$ (64,190)	\$ (588,428)	\$ 254,734
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation	304,187	50,013	253,674	-	607,874	167,433
Change in operating assets and liabilities that provided (used) cash:						
Accounts receivable	(16,358)	6,064	-	26	(10,268)	(916)
Due from other funds	404,427	360,478	161,017	-	925,922	2,020,426
Inventories	(12,943)	-	-	-	(12,943)	-
Accounts payable	852,998	37,894	(23,198)	-	867,694	(22,528)
Accrued liabilities	17,536	802	3,098	-	21,436	43
Due to other funds	(16,551)	(4,277)	(3,220)	-	(24,048)	-
Accrued compensated absences	(21,014)	(8,681)	(11,209)	-	(40,904)	377
Pension related amounts	84,807	21,597	91,904	-	198,308	-
<b>Net cash provided by (used in) operating activities</b>	<u>\$ 1,978,106</u>	<u>\$ (115,868)</u>	<u>\$ 146,569</u>	<u>\$ (64,164)</u>	<u>\$ 1,944,643</u>	<u>\$ 2,419,569</u>
<b>Noncash capital and other financing activities:</b>						
Capital contributions	<u>\$ 540,206</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 540,206</u>	<u>\$ -</u>

concluded.

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

# CITY OF OWOSSO, MICHIGAN

## Statement of Fiduciary Net Position Fiduciary Funds

	December 31, 2016	June 30, 2017
	Pension Trust Fund	Agency Fund
<b>Assets</b>		
Cash and cash equivalents	\$ 68,973	\$ 23,097
Investments, at fair value:		
Money market accounts	601,726	-
Equities	22,793,449	-
Bonds	8,237,750	-
Accounts receivable	1,200	-
Interest receivable	31,509	-
<b>Total assets</b>	<u>31,734,607</u>	<u>\$ 23,097</u>
<b>Liabilities</b>		
Accounts payable	19,249	-
Due to other governments	-	23,097
<b>Total liabilities</b>	<u>19,249</u>	<u>\$ 23,097</u>
<b>Net position</b>		
Restricted for employees' pension benefits	<u>\$ 31,715,358</u>	

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

## CITY OF OWOSSO, MICHIGAN

### Statement of Changes in Plan Net Position

Pension Trust Fund

For the Year Ended December 31, 2016

#### Additions

Investment income:

Interest and dividends	\$ 570,721
Net appreciation in fair value of investments	1,211,971
Total investment earnings	<u>1,782,692</u>
Investment expenses	<u>(98,370)</u>

Net investment income	<u>1,684,322</u>
-----------------------	------------------

Contributions:

Employer	629,143
Plan members	<u>234,195</u>
Total contributions	<u>863,338</u>

Other - City reimbursed expenses, audit and education	<u>92,956</u>
---	---------------

Total additions	<u>2,640,616</u>
-----------------	------------------

#### Deductions

Benefit payments	2,604,576
Refunds of contributions	106,460
Administrative expenses	155,668
Other - Audit and education	<u>6,690</u>

Total deductions	<u>2,873,394</u>
------------------	------------------

Change in net position	(232,778)
------------------------	-----------

Net position, beginning of year	<u>31,948,136</u>
---------------------------------	-------------------

Net position, end of year	<u><u>\$ 31,715,358</u></u>
---------------------------	-----------------------------

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

## CITY OF OWOSSO, MICHIGAN

### Combining Statement of Net Position

Discretely Presented Component Units  
June 30, 2017

	Downtown Development Authority	Brownfield Redevelopment Authority	Totals
<b>Assets</b>			
Cash and investments	\$ 52,529	\$ 895,099	\$ 947,628
Accounts receivable	109,204	14,216	123,420
Inventories	-	65,700	65,700
<b>Total assets</b>	<b>161,733</b>	<b>975,015</b>	<b>1,136,748</b>
<b>Liabilities</b>			
Accounts payable	668	478,265	478,933
Due to other governments	-	79,275	79,275
Long-term liabilities:			
Due within one year	-	115,928	115,928
Due in more than one year	-	1,887,660	1,887,660
<b>Total liabilities</b>	<b>668</b>	<b>2,561,128</b>	<b>2,561,796</b>
<b>Net position</b>			
Unrestricted (deficit)	\$ 161,065	\$ (1,586,113)	\$ (1,425,048)

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



## CITY OF OWOSSO, MICHIGAN

### Combining Statement of Activities

Discretely Presented Component Units  
For the Year Ended June 30, 2017

	Downtown Development Authority	Brownfield Redevelopment Authority	Total
<b>Program expenses</b>			
Downtown Development Authority	\$ 219,827	\$ -	\$ 219,827
Brownfield Redevelopment Authority	-	2,208,381	2,208,381
<b>Total program expenses</b>	219,827	2,208,381	2,428,208
<b>Program revenues</b>			
Operating grants and contributions	-	8,904	8,904
<b>Net program revenue (expense)</b>	(219,827)	(2,199,477)	(2,419,304)
<b>General revenues</b>			
State grant	-	711,678	711,678
Property taxes	181,550	95,421	276,971
Other	28,159	-	28,159
<b>Total general revenues</b>	209,709	807,099	1,016,808
<b>Change in net position</b>	(10,118)	(1,392,378)	(1,402,496)
<b>Net position, beginning of year</b>	171,183	(193,735)	(22,552)
<b>Net position, end of year</b>	\$ 161,065	\$ (1,586,113)	\$ (1,425,048)

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

## NOTES TO FINANCIAL STATEMENTS

# CITY OF OWOSSO, MICHIGAN

## Notes to Financial Statements

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Owosso, Michigan (the "City") is a municipal corporation governed by an elected mayor and seven-member council and administered by an appointed City Manager.

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

As required by generally accepted accounting principles, these financial statements present the government and its component units, entities for which the City is financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and as such, data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the government.

#### *Discretely Presented Component Units*

The discretely presented component units are presented in a separate column in the government-wide financial statements to emphasize that they are legally separate from the City.

The governing bodies of the Brownfield Redevelopment Authority ("Brownfield") and Downtown Development Authorities (DDA) are all appointed by the City Council. 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 discretely presented component units use governmental fund type accounting. However, full accrual accounting is used for the government-wide financial statement presentation.

The Downtown Development Authority (DDA) was created to correct and prevent deterioration in the downtown district, encourage historical preservation, and to promote economic growth within the downtown district. The DDA's governing body, which consists of nine individuals, is selected by the City Council. In addition, the DDA's budget is subject to approval by the City Council. Separately issued financial statements can be obtained from the administrative offices of the DDA.

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 members, is selected by the City Council. In addition, the Brownfield budget is subject to approval by the City Council. Separate financial statements are not prepared.

### *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, intergovernmental revenue, 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, MICHIGAN

### 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 *streets capital project fund* is used to account for proceeds of revenue or financing activities earmarked for future major or local street improvements.

The City reports the following major proprietary funds:

The *water supply system and sewage disposal system funds* 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.

The *internal service fund* accounts for fleet maintenance services provided to other departments of the City on a cost reimbursement basis.

The *pension trust fund* accounts for the Employees' Retirement System (the "System"), a defined benefit pension plan. It is governed by 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.

# CITY OF OWOSSO, MICHIGAN

## Notes to Financial Statements

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. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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 supply system and sewage disposal system 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, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Equity

#### *Deposits and Investments*

The City'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."

# CITY OF OWOSSO, MICHIGAN

## Notes to Financial Statements

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.

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 would be reported as "unearned".

### *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.

### *Deferred Outflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to one or more future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports deferred outflows of resources for changes in expected and actual investment returns, assumptions, and benefits provided in its pension plans.

### *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 Prepaids*

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 the 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 estimated acquisition cost as of the donation date.

# CITY OF OWOSSO, MICHIGAN

## Notes to Financial Statements

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

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 furnishings	5-20
Road and sidewalks	50

The amount presented as capital assets not being depreciated includes land acquired by the City as well as construction in process. The land is deemed to have an indefinite useful life, and therefore are not being amortized.

The City reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset exceeds its fair value. If it is determined that an impairment loss has occurred, the asset is written down to its net realizable value and a current charge to income is recognized.

### *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 City's full accrual activities and funds report deferred inflows of resources for deferred pension amounts whereas the City's governmental funds report unavailable revenues, which arise only under a modified basis of accounting, from long-term amounts due from others for services rendered. 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.



# CITY OF OWOSSO, MICHIGAN

## Notes to Financial Statements

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 when incurred.

### *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 City'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 City'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.

The City Council has adopted a minimum fund balance policy in which the general fund will be equal to 15% to 20% of the previous year's amended total budgeted expenditures and transfers out, less all grant related expenditures. If the fund balance of the general fund falls below the minimum range, the City will replenish shortfall by reducing expenditures, increasing revenues or a combination of expenditure reductions and revenue enhancements as detailed in the policy. If the fund balance of the general fund exceeds 20%, the City shall consider using such surpluses for one-time non-recurring expenditures that will not require additional future expenses for maintenance, additional staffing or any other recurring expenditures, in accordance with the policy.

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

### *Pensions*

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plan and additions to/deductions from the plan fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

## 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.

## CITY OF OWOSSO, MICHIGAN

### Notes to Financial Statements

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 activity level inclusive of capital outlay for all other funds.

For the year ended June 30, 2017, the City incurred expenditures in excess of the amounts appropriated, as follows:

	Total Appropriations	Amount of Expenditures	Budget Variance
General fund:			
Recreation and culture			
Parks	\$ 197,628	\$ 205,005	\$ 7,377
Major streets fund:			
Transfers out	225,000	228,506	3,506
Local streets fund:			
Public works	923,854	1,848,002	924,148

### 3. DEFICIT FUND EQUITY

The Brownfield Redevelopment Authority had a deficit net position at year-end of \$1,586,113. The Brownfield Redevelopment Authority will capture property taxes in the future and use revenues from services to eliminate this deficit.

### 4. DEPOSITS AND INVESTMENTS

Following is a reconciliation of deposit and investment balances for the City (including both cash and investments as well as pension trust fund balances) as of June 30, 2017:

	Primary Government	Component Units	Totals
<b>Statement of Net Position</b>			
Cash and investments	\$ 18,470,763	\$ 947,628	\$ 19,418,391
Restricted cash and investments	3,960,486	-	3,960,486
<b>Statement of Fiduciary Net Position</b>			
Pension Trust Fund:			
Cash and cash equivalents	68,973	-	68,973
Investments	31,632,925	-	31,632,925
Agency fund -			
Cash and cash equivalents	23,097	-	23,097
<b>Total</b>	<u>\$ 54,156,244</u>	<u>\$ 947,628</u>	<u>\$ 55,103,872</u>
<b>Deposits and investments</b>			
Checking and savings accounts			\$ 18,149,720
Certificates of deposit			137,463
Investments			36,814,864
Cash on hand			1,825
<b>Total</b>			<u>\$ 55,103,872</u>

## CITY OF OWOSSO, MICHIGAN

### Notes to Financial Statements

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.

*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, 2017, the bank balance of deposits owned by the City was \$16,252,630. Approximately \$500,000 of the City's bank balance was covered by federal depository insurance. The remaining balance 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, 2017 for the primary government. The pension trust fund is as of December 31, 2016:

Investments:

Money market funds	\$ 3,254,344
Equities	24,117,863
Corporate bonds	3,067,028
Municipal obligations	1,357,836
Government securities	<u>5,017,793</u>

<b>Total</b>	<b><u>\$ 36,814,864</u></b>
--------------	-----------------------------

For investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City 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, 2017 (December 31, 2016 for the pension trust fund), 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, MICHIGAN

### 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.

	Primary Government	Pension Trust Fund	Total
Due < 1 year	\$ 350,168	\$ 1,432,538	\$ 1,782,706
Due in 1-5 years	854,740	2,743,136	3,597,876
Due in 6-10 years	-	2,174,089	2,174,089
Due in more than 10 years	-	1,887,986	1,887,986
No maturity	3,977,031	23,395,176	27,372,207
Total	<u>\$ 5,181,939</u>	<u>\$ 31,632,925</u>	<u>\$ 36,814,864</u>

#### Moody's Rating

Money market funds	Not rated
Equities	Not rated
Corporate bonds	AAA-C
Municipal obligations	AA2-A3
Government securities	AAA

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 December 31, 2016.

**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.

**Fair Value Measurements.** The City categorizes the fair value measurements of its investments within the fair value hierarchy established by generally accepted accounting principles. Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2 inputs - other than quoted prices - included within Level 1 that are observable for the asset or liability, either directly or indirectly. Finally, Level 3 inputs are unobservable and are based on estimates and assumptions. These levels are determined by the City's investment managers. These are determined at the fund level based on a review of the investment's class, structure, and what kind of securities are held in funds. The investment managers will request the information from the fund managers, if necessary.

## CITY OF OWOSSO, MICHIGAN

### Notes to Financial Statements

The City had the following recurring fair value measurements as of year end:

	Level 1	Level 2	Level 3	Total
Money market funds	\$ 3,254,344	\$ -	\$ -	\$ 3,254,344
Equities	24,117,863	-	-	24,117,863
Corporate bonds	-	3,067,028	-	3,067,028
Municipal obligations	-	1,357,836	-	1,357,836
Government securities	-	5,017,793	-	5,017,793
	<u>\$ 27,372,207</u>	<u>\$ 9,442,657</u>	<u>\$ -</u>	<u>\$ 36,814,864</u>

### 5. RECEIVABLES

Receivables are comprised of the following at year-end:

	Governmental Activities	Business-type Activities	Component Units
Accounts	\$ 894,550	\$ 1,294,604	\$ 123,420
Intergovernmental	590,964	-	-
Special assessments	191,612	-	-
Total receivables	1,677,126	1,294,604	123,420
Less: Allowance for uncollectibles	(3,500)	(3,000)	-
Receivables, net	<u>\$ 1,673,626</u>	<u>\$ 1,291,604</u>	<u>\$ 123,420</u>

Of the receivable balance, \$315,003 is not expected to be collected within one year.

During 2017, the general fund and the water fund advanced \$1,224,498 and \$612,636, respectively, to the Brownfield fund that will be repaid over 15 years at an interest rate of 4.00%. Of the balance, approximately \$1,731,234 is not expected to 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	\$ 828,408	\$ 1,029,393	\$ 478,933
Due to other governments	-	-	79,275
Self-insurance liability	71,355	-	-
	<u>\$ 899,763</u>	<u>\$ 1,029,393</u>	<u>\$ 558,208</u>

# CITY OF OWOSSO, MICHIGAN

## Notes to Financial Statements

### 7. INTERFUND RECEIVABLES AND PAYABLES AND TRANSFERS

The composition of interfund balances as of year-end was as follows:

	Due from Other Funds	Due to Other Funds
General fund	\$ 187,065	\$ -
Major streets fund	26,488	-
Streets capital project fund	-	26,488
Nonmajor governmental funds	-	187,065
	<u>\$ 213,553</u>	<u>\$ 213,553</u>

These balances resulted in the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

For the year ended June 30, 2017, interfund transfers consisted of the following:

Transfers In			
Transfers Out	General Fund	Major Streets Fund	Local Streets Fund
General fund	\$ -	\$ -	\$ -
Major streets fund	-	-	228,506
Local streets fund	-	-	-
Streets capital project fund	14,000	339,330	112,879
Nonmajor governmental funds	844,628	-	-
Total	<u>\$ 858,628</u>	<u>\$ 339,330</u>	<u>\$ 341,385</u>

Transfers In		
Transfers Out	Nonmajor Governmental Funds	Total
General fund	\$ 46,923	\$ 46,923
Major streets fund	-	228,506
Local streets fund	-	-
Streets capital project fund	-	466,209
Nonmajor governmental funds	2,482	847,110
Total	<u>\$ 49,405</u>	<u>\$ 1,588,748</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 one fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

# CITY OF OWOSSO, MICHIGAN

## Notes to Financial Statements

### 8. CAPITAL ASSETS

#### Primary government

Capital asset activity for the primary government for the year ended June 30, 2017, was as follows:

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
<b>Governmental Activities</b>					
Capital assets, not being depreciated:					
Land	\$ 4,639,373	\$ -	\$ (79,460)	\$ -	\$ 4,559,913
Construction in progress	174,562	1,244,917	-	(87,933)	1,331,546
	<u>4,813,935</u>	<u>1,244,917</u>	<u>(79,460)</u>	<u>(87,933)</u>	<u>5,891,459</u>
Capital assets, being depreciated:					
Roads and sidewalks	47,490,264	875,050	(16,800)	87,933	48,436,447
Land improvements	3,681,690	-	-	-	3,681,690
Buildings	2,799,608	11,499	-	-	2,811,107
Vehicles	3,934,931	365,462	(165,313)	-	4,135,080
Office furnishings	1,308,417	22,279	-	-	1,330,696
Machinery and equipment	2,298,861	53,801	-	-	2,352,662
	<u>61,513,771</u>	<u>1,328,091</u>	<u>(182,113)</u>	<u>87,933</u>	<u>62,747,682</u>
Less accumulated depreciation for:					
Roads and sidewalks	(22,319,206)	(996,843)	-	-	(23,316,049)
Land improvements	(2,138,836)	(126,280)	-	-	(2,265,116)
Buildings	(2,252,385)	(61,683)	-	-	(2,314,068)
Vehicles	(2,536,581)	(173,633)	159,086	-	(2,551,128)
Office furnishings	(1,196,333)	(36,044)	-	-	(1,232,377)
Machinery and equipment	(1,528,584)	(144,997)	-	-	(1,673,581)
	<u>(31,971,925)</u>	<u>(1,539,480)</u>	<u>159,086</u>	<u>-</u>	<u>(33,352,319)</u>
Total capital assets being depreciated, net	<u>29,541,846</u>	<u>(211,389)</u>	<u>(23,027)</u>	<u>87,933</u>	<u>29,395,363</u>
<b>Governmental activities capital assets, net</b>	<u>\$ 34,355,781</u>	<u>\$ 1,033,528</u>	<u>\$ (102,487)</u>	<u>\$ -</u>	<u>\$ 35,286,822</u>

# CITY OF OWOSSO, MICHIGAN

## Notes to Financial Statements

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
<b>Business-type Activities</b>					
Capital assets, not being depreciated:					
Land	\$ 467,304	\$ -	\$ -	\$ -	\$ 467,304
Construction in progress	251,725	1,057,803	-	-	1,309,528
	<u>719,029</u>	<u>1,057,803</u>	<u>-</u>	<u>-</u>	<u>1,776,832</u>
Capital assets, being depreciated:					
Buildings	13,239,936	5,269	-	-	13,245,205
Improvements, other than buildings	10,963,408	636,917	-	5,100	11,605,425
Vehicles	48,574	-	-	10,821	59,395
Machinery and equipment	10,324,624	560,454	-	(15,921)	10,869,157
	<u>34,576,542</u>	<u>1,202,640</u>	<u>-</u>	<u>-</u>	<u>35,779,182</u>
Less accumulated depreciation for:					
Buildings	(7,457,245)	(253,325)	-	-	(7,710,570)
Improvements, other than buildings	(5,348,513)	(220,122)	-	340	(5,568,295)
Vehicles	(16,111)	(1,978)	-	1,877	(16,212)
Machinery and equipment	(10,190,125)	(132,449)	-	(2,217)	(10,324,791)
	<u>(23,011,994)</u>	<u>(607,874)</u>	<u>-</u>	<u>-</u>	<u>(23,619,868)</u>
Total capital assets being depreciated, net	<u>11,564,548</u>	<u>594,766</u>	<u>-</u>	<u>-</u>	<u>12,159,314</u>
<b>Business-type activities capital assets, net</b>	<u>\$ 12,283,577</u>	<u>\$ 1,652,569</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,936,146</u>

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

### Depreciation of governmental activities by function:

General government	\$ 125,253
Public safety	155,691
Public works	1,001,944
Community and economic development	4,799
Recreation and culture	84,360
Internal service fund	167,433
	<u>\$ 1,539,480</u>



# CITY OF OWOSSO, MICHIGAN

## Notes to Financial Statements

### Depreciation of business-type activities by function:

Water supply system	\$	304,187
Sewage disposal system		50,013
Wastewater treatment system		253,674
	\$	<u>607,874</u>

## 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.

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

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<b>Governmental Activities</b>					
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	\$ 730,000	\$ -	\$ (40,000)	\$ 690,000	\$ 45,000
2010 General Obligation Unlimited 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	865,000	-	(30,000)	835,000	40,000
2013 General Obligation Street bonds, \$990,000, due in annual installments of \$20,000 to \$70,000 through November 1, 2033, interest at 0.70% to 4.95%, payable semi-annually	945,000	-	(30,000)	915,000	30,000
2015 capital lease payable, \$324,271, due in annual installments of \$68,096 through June 10, 2019 including interest at 2.40%	194,483	-	(63,236)	131,247	64,815

continued...

# CITY OF OWOSSO, MICHIGAN

## Notes to Financial Statements

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<b>Governmental Activities (concluded)</b>					
2017 General Obligation Unlimited					
Tax bonds, \$4,900,000, due in					
annual installments of \$220,000					
to \$280,000 through May 1,					
2037, interest at 1.00% to 3.55%,					
payable annually	\$ -	\$ 4,900,000	\$ -	\$ 4,900,000	\$ 220,000
 CISCO Phone System Installment					
Purchase, repaid during 2017	25,513	-	(25,513)	-	-
 Total	2,759,996	4,900,000	(188,749)	7,471,247	399,815
 Compensated absences	366,769	218,343	(248,030)	337,082	84,270
 Landfill remediation liability	169,080	-	(169,080)	-	-
 Total governmental activities	<u>\$ 3,295,845</u>	<u>\$ 5,118,343</u>	<u>\$ (605,859)</u>	<u>\$ 7,808,329</u>	<u>\$ 484,085</u>

# CITY OF OWOSSO, MICHIGAN

## Notes to Financial Statements

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<b>Business-type Activities</b>					
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	\$ 2,905,000	\$ -	\$ (330,000)	\$ 2,575,000	\$ 355,000
U.S. Bancorp Installment purchase, \$1,900,000 due in annual installments of \$150,919 through May 15, 2031, interest at 2.63%, payable annually	-	1,900,000	(150,920)	1,749,080	104,988
State Revolving Fund 2009 Sewer System, \$801,786, due in annual installments of \$30,000 to \$55,000 through April 1, 2028, interest at 2.50%, payable semi-annually	541,786	-	(35,000)	506,786	35,000
Total installment debt	3,446,786	1,900,000	(515,920)	4,830,866	494,988
Compensated absences	131,345	120,000	(160,904)	90,441	22,610
<b>Total business-type activities</b>	<u>\$ 3,578,131</u>	<u>\$ 2,020,000</u>	<u>\$ (676,824)</u>	<u>\$ 4,921,307</u>	<u>\$ 517,598</u>

# CITY OF OWOSSO, MICHIGAN

## Notes to Financial Statements

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<b>Discretely-Presented</b>					
<b>Component Units</b>					
Cass Street loan from primary government, \$211,137, due in annual installments of \$7,151 to \$51,265 through June 30, 2027, interest at 0.06%, payable annually	\$ 176,778	\$ -	\$ (14,324)	\$ 162,454	\$ 10,028
Cargrill Brownfield loan from primary government, \$2,120,497, due in annual installments of \$105,900 to \$176,049 through January 1, 2032, interest at 4.00%, payable annually	4,000	1,837,134	-	1,841,134	105,900
<b>Total discretely-presented component units</b>	<b>\$ 180,778</b>	<b>\$ 1,837,134</b>	<b>\$ (14,324)</b>	<b>\$ 2,003,588</b>	<b>\$ 115,928</b>

The capital lease payable is for a Vactor vehicle with a cost of \$404,771 and accumulated depreciation of \$101,193 as of June 30, 2017.

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

Year Ended June 30,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2018	\$ 399,815	\$ 212,988	\$ 494,988	\$ 130,011
2019	421,432	225,477	532,745	117,055
2020	370,000	216,427	560,575	101,300
2021	380,000	208,110	598,478	84,572
2022	385,000	198,903	636,458	66,792
2023-2027	2,055,000	823,965	1,389,802	158,845
2028-2032	1,980,000	461,196	617,820	38,936
2033-2037	1,480,000	149,073	-	-
	<b>\$ 7,471,247</b>	<b>\$ 2,496,139</b>	<b>\$ 4,830,866</b>	<b>\$ 697,511</b>

# CITY OF OWOSSO, MICHIGAN

## Notes to Financial Statements

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

Year Ended June 30,	Principal	Interest
2018	\$ 115,928	\$ 209,642
2019	120,766	93,714
2020	125,787	88,876
2021	131,065	83,853
2022	136,547	78,577
2023-2027	807,807	274,725
2028-2032	841,715	104,548
	<u>2,279,615</u>	<u>933,935</u>
Remaining available to draw	<u>(276,027)</u>	<u>-</u>
	<u><u>\$ 2,003,588</u></u>	<u><u>\$ 933,935</u></u>

Compensated absences of the governmental activities are generally liquidated by the general fund and the internal service fund.

### Advance Refunding

On August 8, 2012, the City issued revenue bond series 2012 refunding of \$3,800,000. The refunded bonds mature as scheduled on August 8, 2012, through November 1, 2022. The balance of the defeased debt outstanding at year end was \$2,280,000.

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 current year, net revenue of the system was \$807,241 compared to the annual debt requirements of approximately \$566,220.

## 10. RESTRICTED ASSETS

The balances of the restricted asset accounts are as follows:

	Governmental Activities	Business-type Activities
Revenue bond restrictions:		
Revenue bond reserve	\$ -	\$ 2,250,000
Improvement and replacement fund	<u>-</u>	<u>1,710,486</u>
	<u><u>\$ -</u></u>	<u><u>\$ 3,960,486</u></u>

# CITY OF OWOSSO, MICHIGAN

## Notes to Financial Statements

### 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 ("MMRMA") (the "Authority") risk pool program operates as a claims servicing pool for amounts up to member retention limits, and operates as a common risk sharing 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.

At June 30, 2017, the City has \$214,105 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:

	2017	2016
Unpaid claims - beginning of year	\$ 114,726	\$ 101,116
Incurred claims and adjustments (including claims incurred but not reported)	11,598	108,032
Claim payments	<u>(54,969)</u>	<u>(94,422)</u>
Unpaid claims - end of year	71,355	114,726
Assets held on deposit with Authority	<u>214,105</u>	<u>149,587</u>
Net position - end of year	<u>\$ 142,750</u>	<u>\$ 34,861</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.

# CITY OF OWOSSO, MICHIGAN

## Notes to Financial Statements

### 13. PENSION PLAN - SINGLE EMPLOYER PENSION TRUST FUND

#### *Employees' Retirement System*

*Plan Description.* The City sponsors and administers the City of Owosso Employees' Retirement Plan (the "Plan"), a single-employer defined benefit pension plan, which 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 Plan provides retirement, disability, and death benefits to plan members and their beneficiaries. The Plan is accounted for as a separate pension trust fund. Separate financial statements are not issued for the Plan.

*Plan Membership.* At December 31, 2016, the date of the most recent valuation, membership consisted of the following:

Retirees and beneficiaries currently receiving benefits	88
Inactive, nonretired members	5
Current active members	52
<b>Total membership</b>	<b>145</b>

*Benefits Provided.* Employees who retire with minimum age and years of service requirements are entitled to annual retirement benefits, payable in monthly installments for life, in an amount equal to a percentage of their final average compensation times years of credited service. Final average compensation is defined as the average of the highest annual compensation paid over 3 consecutive years of credited service within the last 10 years of credited service immediately preceding a member's termination of employment.

*Contributions.* The contributions requirements of Plan members are established and may be amended by the City Council in accordance with City's policies, union contracts, and Plan provisions. The City is required to contribute at an actuarially determined rate expressed as a percentage of covered payroll. The current rate ranges from 7.0% to 12.0% of annual covered payroll depending on the employee group. Plan members of the general, police non-union and fire contribute at rates of 6.0%, 6.0% and 7.0%, respectively, of their annual salary. The police union members contribute any amount over the City's maximum contribution of 11.0%.

*Rate of Return.* For the year ended December 31, 2016, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 14.44%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

*Actuarial Assumptions.* The City's net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date using the following actuarial assumptions, applied consistently to all periods included in the measurement:

Wage inflation	3.00%
Price inflation	2.50%
Salary increases	3.00% to 13.0% including inflation
Investment rate of return	7.25%, net of expenses
Retirement age	Age-based table of rates that are specific to the type of eligibility condition.

## CITY OF OWOSSO, MICHIGAN

### Notes to Financial Statements

Mortality rates were based on the RP-2000 Combined Healthy Mortality Tables projected to 2020 using Projection Scale AA.

The actuarial assumptions used in the December 31, 2016 valuation were based on the results of an actuarial experience study as of December 31, 2014.

*Investment Policy.* The Plan's policy in regard to the allocation of invested assets is established and may be amended by the Board of Trustees. The investment policy has been formulated based on consideration of a wide range of policies and describes the prudent investment process that the Board deems appropriate. The Plan's asset allocation policy is shown on the following pages.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2016, and the final investment return assumption, are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Expected Money-Weighted Rate of Return
Domestic equities	52.00%	7.10%	3.69%
International equities	15.00%	6.90%	1.04%
Domestic fixed income	22.50%	2.90%	0.65%
Global fixed income	7.50%	2.80%	0.21%
Cash and cash equivalents	3.00%	1.40%	0.04%
	<u>100.00%</u>		5.63%
Inflation			2.00%
Risk adjustments			<u>-0.38%</u>
Investment rate of return			<u>7.25%</u>

*Discount Rate.* The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.



## CITY OF OWOSSO, MICHIGAN

### Notes to Financial Statements

*Changes in the Net Pension Liability.* The components of the change in the net pension liability are summarized as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2015	\$ 36,071,503	\$ 31,948,136	\$ 4,123,367
Changes for the year:			
Service cost	432,001	-	432,001
Interest	2,532,569	-	2,532,569
Differences between expected and actual experience	915,114	-	915,114
Employer contributions	-	629,143	(629,143)
Employee contributions	-	234,195	(234,195)
Net investment income (loss)	-	1,684,322	(1,684,322)
Benefit payments, including refunds of employee contributions	(2,711,036)	(2,711,036)	-
Administrative expense	-	(155,668)	155,668
Other - City reimbursed expenses	-	92,956	(92,956)
Other - Audit and education	-	(6,690)	6,690
Net changes	1,168,648	(232,778)	1,401,426
Balances at December 31, 2016	\$ 37,240,151	\$ 31,715,358	\$ 5,524,793

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate.* The following presents the net pension liability of the City, calculated using the discount rate of 7.25%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
City's net pension liability	\$ 6,265,651	\$ 5,524,793	\$ 5,054,657

## CITY OF OWOSSO, MICHIGAN

### Notes to Financial Statements

#### *Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

For the year ended June 30, 2017, the City recognized pension expense of \$1,281,714. At June 30, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ 818,166	\$ 204,592	\$ 613,574
Changes in assumptions	-	445,783	(445,783)
Net difference between projected and actual earnings on pension plan investments	2,138,905	-	2,138,905
	<u>2,957,071</u>	<u>650,375</u>	<u>2,306,696</u>
Contributions subsequent to measurement date	620,833	-	620,833
	<u>620,833</u>	<u>-</u>	<u>620,833</u>
<b>Total</b>	<b>\$ 3,577,904</b>	<b>\$ 650,375</b>	<b>\$ 2,927,529</b>

The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended June 30,	Amount
2018	\$ 728,681
2019	681,520
2020	696,850
2021	<u>199,645</u>
<b>Total</b>	<b>\$ 2,306,696</b>

*Payable to the Pension Plan.* At June 30, 2017, the City did not have any outstanding contributions due to the pension plan required for the year ended June 30, 2017.

# CITY OF OWOSSO, MICHIGAN

## Notes to Financial Statements

### 14. PENSION PLAN - AGENT MULTIPLE-EMPLOYER PLAN

#### *General Information About the Plan*

*Plan Description.* The employer's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The employer participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine member Retirement Board. Public Act 427 of 1984, as amended, establishes and amends the benefit provisions of the participants in MERS. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at [www.mersofmich.com](http://www.mersofmich.com).

*Benefits Provided.* Pension benefits vary by division/bargaining unit and are calculated as final average compensation (based on a 3 year period) and multipliers ranging from 2.00% to 2.80%. Participants are considered to be fully vested in the plan after 10 years. Normal retirement age is 60 with early retirement at age 55 with 15 years of service or age 50 with 25 years of service. Members contribute 12.00% of their annual salary.

*Employees Covered by Benefit Terms.* At December 31, 2016, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	14
Inactive employees entitled to but not yet receiving benefits	1
Active employees	<u>6</u>
<b>Total membership</b>	<u><u>21</u></u>

*Contributions.* The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees. Employer contributions are 19.62% of annual payroll.

*Net Pension Liability.* The City's net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

*Actuarial Assumptions.* The total pension liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.75% in the long-term
Investment rate of return	7.75%, net of investment and administrative expense and including inflation

Although no specific price inflation assumptions are needed for the valuation, the 2.5% long-term wage inflation assumption would be consistent with a price inflation of 3%-4%.

## CITY OF OWOSSO, MICHIGAN

### Notes to Financial Statements

Mortality rates used were based on the RP-2014 Group Annuity Mortality Table of a 50% Male and 50% Female blend.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study of 2009-2013.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Expected Money-Weighted Rate of Return
Global equity	57.50%	5.02%	2.89%
Global fixed income	20.00%	2.18%	0.44%
Real assets	12.50%	4.23%	0.53%
Diversifying strategies	10.00%	6.54%	0.64%
	<u>100.00%</u>		
Inflation			3.25%
Administrative expenses netted above			<u>0.25%</u>
Investment rate of return			<u>8.00%</u>

*Discount Rate.* The discount rate used to measure the total pension liability is 8.00% (down from 8.25% in 2015). The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

# CITY OF OWOSSO, MICHIGAN

## Notes to Financial Statements

### *Changes in Net Pension Liability*

The components of the change in the net pension liability are summarized as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2015	\$ 4,799,978	\$ 2,937,099	\$ 1,862,879
Changes for the year:			
Service cost	58,476	-	58,476
Interest	370,415	-	370,415
Differences between expected and actual experience	(6,914)	-	(6,914)
Changes in benefits	5,931	-	5,931
Employer contributions	-	206,166	(206,166)
Employee contributions	-	45,641	(45,641)
Net investment income (loss)	-	328,921	(328,921)
Benefit payments	(398,083)	(398,083)	-
Administrative expense	-	(6,486)	6,486
Net changes	29,825	176,159	(146,334)
Balances at December 31, 2016	\$ 4,829,803	\$ 3,113,258	\$ 1,716,545

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate.* The following presents the net pension liability of the City, calculated using the discount rate of 8.00%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1% lower (7.00%) or 1% higher (9.00%) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
City's net pension liability	\$ 2,217,988	\$ 1,716,545	\$ 1,295,474

*Pension Plan Fiduciary Net Position.* Detailed information about the pension plan's fiduciary net position is available in the separately issued Plan financial statements.

## CITY OF OWOSSO, MICHIGAN

### Notes to Financial Statements

#### *Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

For the year ended June 30, 2017, the City recognized pension expense of \$242,680. The City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ -	\$ 40,991	\$ (40,991)
Changes in assumptions	67,773	-	67,773
Net difference between projected and actual earnings on pension plan investments	125,774	-	125,774
	<u>193,547</u>	<u>40,991</u>	<u>152,556</u>
Contributions subsequent to the measurement date	98,581	-	98,581
	<u>98,581</u>	<u>-</u>	<u>98,581</u>
<b>Total</b>	<b><u>\$ 292,128</u></b>	<b><u>\$ 40,991</u></b>	<b><u>\$ 251,137</u></b>

The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending June 30, 2018. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended June 30,	Amount
2017	\$ 81,593
2018	50,201
2019	40,776
2020	<u>(20,014)</u>
<b>Total</b>	<b><u>\$ 152,556</u></b>

*Payable to the Pension Plan.* At June 30, 2017, the City had \$9,719 in outstanding contributions due to the pension plan required for the year ended June 30, 2017.

### 15. DEFINED CONTRIBUTION RETIREMENT 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 \$65,200 during the current year and employees contributed \$67,527 during the year. At June 30, 2017, the City's had no outstanding amounts due to the Plan.

## CITY OF OWOSSO, MICHIGAN

### Notes to Financial Statements

#### 16. 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, 2016	\$ (45,126)
Current year building permit revenue	303,297
Related expenses - Direct costs	<u>(218,797)</u>
Cumulative excess at June 30, 2017	<u><u>\$ 39,374</u></u>

#### 17. NET INVESTMENT IN CAPITAL ASSETS

The composition of net investment in capital assets as of June 30, 2017, was as follows:

	Governmental Activities	Business-type Activities
Capital assets:		
Not being depreciated	\$ 5,891,459	\$ 1,776,832
Being depreciated, net	<u>29,395,363</u>	<u>12,159,314</u>
	35,286,822	13,936,146
Related debt:		
Bonds and notes payable	7,471,247	4,830,866
Less unspent bond proceeds	<u>(4,824,244)</u>	<u>-</u>
Net investment in capital assets	<u><u>\$ 32,639,819</u></u>	<u><u>\$ 9,105,280</u></u>

# CITY OF OWOSSO, MICHIGAN

## Notes to Financial Statements

### 18. FUND BALANCE CLASSIFICATIONS

	General Fund	Major Streets Fund	Local Streets Fund	Streets Capital Project Fund	Nonmajor Governmental Funds	Total
Nonspendable:						
Advance to component unit	\$ 1,224,498	\$ -	\$ -	\$ -	\$ -	\$ 1,224,498
Inventories	103,441	-	-	-	-	103,441
Prepays	19,162	-	-	-	-	19,162
Total nonspendable	<u>1,347,101</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,347,101</u>
Restricted for:						
Debt service	-	-	-	-	417	417
Housing	-	-	-	-	4,515	4,515
Historical	-	-	-	-	73,755	73,755
Street capital projects	-	-	-	4,824,244	-	4,824,244
Revolving loans	-	-	-	-	1,266,420	1,266,420
Skate park donations	21,409	-	-	-	-	21,409
Building code enforcement	39,374	-	-	-	-	39,374
Streets	-	569,372	102,587	-	-	671,959
Total restricted	<u>60,783</u>	<u>569,372</u>	<u>102,587</u>	<u>4,824,244</u>	<u>1,345,107</u>	<u>6,902,093</u>
Assigned for:						
Unfunded pension liability	1,592,689	-	-	-	-	1,592,689
Building Authority	-	-	-	-	35,964	35,964
DDA construction	-	-	-	-	35,652	35,652
Subdivision	-	-	-	-	51,643	51,643
Subdivision debt	186,357	-	-	-	-	186,357
Compensated absences	337,082	-	-	-	-	337,082
Special assessment	100,000	-	-	-	-	100,000
Economic development	500,000	-	-	-	-	500,000
Owosso drain	156,780	-	-	-	-	156,780
Total assigned	<u>2,872,908</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>123,259</u>	<u>2,996,167</u>
Unassigned	<u>1,734,516</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,734,516</u>
Total fund balances - governmental funds	<u>\$ 6,015,308</u>	<u>\$ 569,372</u>	<u>\$ 102,587</u>	<u>\$ 4,824,244</u>	<u>\$ 1,468,366</u>	<u>\$ 12,979,877</u>

### 20. SUBSEQUENT EVENTS

Subsequent to year end, the City entered into a contract for Phase I of the Hintz Road Well Field Rehabilitation project in the amount of approximately \$127,173 plus a contingency of \$38,000. The City also entered into a contract to purchase a Ford F550 Mini Pumper in the amount of approximately \$210,960 subsequent to year end.





## REQUIRED SUPPLEMENTARY INFORMATION

# CITY OF OWOSSO, MICHIGAN

## Required Supplementary Information

### Employees' Retirement System Single Employer Pension Plan

#### Schedule of Changes in Net Pension Liability and Related Ratios

	Fiscal Year Ended June 30,		
	2017	2016	2015
<b>Total pension liability</b>			
Service cost	\$ 432,001	\$ 442,936	\$ 476,628
Interest	2,532,569	2,586,834	2,525,333
Differences between expected and actual experience	915,114	(373,598)	345,843
Changes in assumptions	-	(814,031)	-
Benefit payments, including refunds of employee contributions	(2,711,036)	(2,510,549)	(2,454,795)
Other	-	25,639	-
<b>Net change in total pension liability</b>	<u>1,168,648</u>	<u>(642,769)</u>	<u>893,009</u>
Total pension liability, beginning of year	<u>36,071,503</u>	<u>36,714,272</u>	<u>35,821,263</u>
<b>Total pension liability, end of year</b>	<u>37,240,151</u>	<u>36,071,503</u>	<u>36,714,272</u>
<b>Plan fiduciary net position</b>			
Employer contributions	629,143	600,769	701,388
Employee contributions	234,195	238,860	221,638
Net investment income (loss)	1,684,322	(8,045)	1,858,842
Benefit payments, including refunds of employee contributions	(2,711,036)	(2,510,549)	(2,454,795)
Administrative expense	(155,668)	(56,618)	(36,025)
Other - city reimbursed expenses	92,956	-	-
Other - Audit and education	(6,690)	-	-
<b>Net change in plan fiduciary net position</b>	<u>(232,778)</u>	<u>(1,444,535)</u>	<u>291,048</u>
Plan fiduciary net position, beginning of year	<u>31,948,136</u>	<u>33,683,719</u>	<u>33,392,671</u>
<b>Plan fiduciary net position, end of year</b>	<u>31,715,358</u>	<u>31,948,136</u>	<u>33,683,719</u>
<b>City's net pension liability</b>	<u>\$ 5,524,793</u>	<u>\$ 4,123,367</u>	<u>\$ 3,030,553</u>
Plan fiduciary net position as a percentage of total pension liability	85.2%	88.6%	91.7%
Covered payroll	\$ 2,786,412	\$ 2,891,530	\$ 2,938,821
City's net pension liability as a percentage of covered payroll	198.3%	142.6%	103.1%

The amounts presented for each fiscal year were determined as of December 31 of the preceding year.

Note: GASB 68 was implemented in fiscal year 2015. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

## CITY OF OWOSSO, MICHIGAN

### Required Supplementary Information

#### Employees' Retirement System Single Employer Pension Plan

##### Schedule of the Net Pension Liability

Fiscal Year Ended June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as Percentage of Total Pension Liability	Covered Payroll	Net Pension Liability as Percentage of Covered Payroll
2015	\$ 36,714,272	\$ 33,683,719	\$ 3,030,553	91.7%	\$ 2,938,821	103.1%
2016	36,071,503	31,948,136	4,123,367	88.6%	2,891,530	142.6%
2017	37,240,151	31,715,358	5,524,793	85.2%	2,786,412	198.3%

The amounts presented for each fiscal year were determined as of December 31 of the preceding year.

Note: GASB 68 was implemented in fiscal year 2015. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

# CITY OF OWOSSO, MICHIGAN

## Required Supplementary Information

### Employees' Retirement System Single Employer Pension Plan

#### Schedule of Contributions

Fiscal Year Ending June 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Covered Payroll
2015	\$ 559,281	\$ 559,281	\$ -	\$ 3,028,775	18.5%
2016	600,769	600,769	-	2,761,338	21.8%
2017	629,143	629,143	-	2,124,150	29.6%

Note: GASB 68 was implemented in fiscal year 2015. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

#### Notes to Schedule of Contributions

Valuation Date Actuarially determined contribution rates are calculated as of December 31 each year, which is 6 months prior to the beginning of the City's fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal for open groups, aggregate for closed groups
Amortization method	Level percent of payroll for open groups, dollar level for closed groups
Remaining amortization period	14-year closed period
Asset valuation method	4-year smooth market
Wage inflation	3.00%
Price inflation	No explicit price inflation assumption was used
Salary increases	3.00% to 13.0% including inflation
Investment rate of return	7.25%
Retirement age	Age-based table of rates that are specific to the type of eligibility condition.
Mortality	RP-2000 Combined Healthy Mortality Table projected to 2020 using Projection Scale AA.

## CITY OF OWOSSO, MICHIGAN

### Required Supplementary Information

#### Employees' Retirement System Single Employer Pension Plan

##### Schedule of Investment Returns

Fiscal Year Ending December 31,	Annual Return <sup>(1)</sup>
2014	0.36%
2015	-1.28%
2016	14.44%

<sup>(1)</sup> Annual money-weighted rate of return, net of investment expenses

Note: GASB 67 was implemented in the pension trust fund's fiscal year 2014. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

# CITY OF OWOSSO, MICHIGAN

## Required Supplementary Information

### MERS Agent Multiple-Employer Defined Benefit Pension Plan

#### Schedule of Changes in the City's Net Pension Liability and Related Ratios

	Fiscal Year Ended June 30,		
	2017	2016	2015
<b>Total pension liability</b>			
Service cost	\$ 58,476	\$ 59,072	\$ 56,663
Interest	370,415	367,218	364,054
Differences between expected and actual experience	(6,914)	(109,144)	-
Changes in assumptions	-	203,319	-
Changes in benefits	5,931	50,916	-
Benefit payments, including refunds of employee contributions	(398,083)	(385,997)	(381,134)
<b>Net change in total pension liability</b>	<b>29,825</b>	<b>185,384</b>	<b>39,583</b>
<b>Total pension liability, beginning of year</b>	<b>4,799,978</b>	<b>4,614,594</b>	<b>4,575,011</b>
<b>Total pension liability, end of year</b>	<b>4,829,803</b>	<b>4,799,978</b>	<b>4,614,594</b>
<b>Plan fiduciary net position</b>			
Employer contributions	206,166	45,863	50,484
Employee contributions	45,641	59,586	59,724
Net investment income (loss)	328,921	(45,980)	205,685
Benefit payments, including refunds of employee contributions	(398,083)	(385,997)	(381,134)
Administrative expense	(6,486)	(6,899)	(7,495)
<b>Net change in plan fiduciary net position</b>	<b>176,159</b>	<b>(333,427)</b>	<b>(72,736)</b>
<b>Plan fiduciary net position, beginning of year</b>	<b>2,937,099</b>	<b>3,270,526</b>	<b>3,343,262</b>
<b>Plan fiduciary net position, end of year</b>	<b>3,113,258</b>	<b>2,937,099</b>	<b>3,270,526</b>
<b>City's net pension liability</b>	<b>\$ 1,716,545</b>	<b>\$ 1,862,879</b>	<b>\$ 1,344,068</b>
<b>Plan fiduciary net position as a percentage of total pension liability</b>	<b>64.5%</b>	<b>61.2%</b>	<b>70.9%</b>
<b>Covered payroll</b>	<b>\$ 413,925</b>	<b>\$ 313,381</b>	<b>\$ 339,241</b>
<b>City's net pension liability as a percentage of covered payroll</b>	<b>414.7%</b>	<b>594.4%</b>	<b>396.2%</b>

#### Notes:

The amounts presented for each fiscal year were determined as of December 31 of the preceding year.

GASB 68 was implemented in fiscal year 2015. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

## CITY OF OWOSSO, MICHIGAN

### Required Supplementary Information

#### MERS Agent Multiple-Employer Defined Benefit Pension Plan

##### Schedule of the City's Net Pension Liability

Fiscal Year Ended June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as Percentage of Total Pension Liability	Covered Payroll	Net Pension Liability as Percentage of Covered Payroll
2015	\$ 4,614,594	\$ 3,270,526	\$ 1,344,068	70.9%	\$ 339,241	396.2%
2016	4,799,978	2,937,099	1,862,879	61.2%	313,381	594.4%
2017	4,829,803	3,113,258	1,716,545	64.5%	413,925	414.7%

The amounts presented for each fiscal year were determined as of December 31 of the preceding year.

Note: GASB 68 was implemented in fiscal year 2015. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

## CITY OF OWOSSO, MICHIGAN

### Required Supplementary Information

#### MERS Agent Multiple-Employer Defined Benefit Pension Plan

##### Schedule of Contributions

Fiscal Year Ending June 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Covered Payroll
2015	\$ 46,402	\$ 46,402	\$ -	\$ 311,669	14.9%
2016	81,621	81,621	-	430,897	18.9%
2017	128,079	128,079	-	424,603	30.2%

Note: GASB 68 was implemented in fiscal year 2015. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

#### Notes to Schedule of Contributions

Valuation Date Actuarially determined contribution rates are calculated as of December 31 that is 18 months prior to the beginning of the fiscal year in which contributions are reported.

#### Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level percent of payroll
Remaining amortization period	24 years
Asset valuation method	Open; 10-year smooth market
Inflation	3.0% to 4.0%
Salary increases	4.75% in the long-term (2.0% and 3.0% for calendar years 2015 and 2016, respectively)
Investment rate of return	8.00%, net of investment and administrative expenses including inflation
Retirement age	Age-based table of rates that are specific to the type of eligibility condition. The Normal Retirement rates were first used for the December 31, 2009 actuarial valuations. The Early Retirement rates were first used for the December 31, 2011 actuarial valuations.
Mortality	1994 Group Annuity Mortality Table of a 50% Male and 50% Female blend. For disabled retirees, the regular mortality table is used with a 10-year set forward in ages to reflect the higher expected mortality rates of disabled members.



## COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS

# CITY OF OWOSSO, MICHIGAN

## Combining Balance Sheet Nonmajor Governmental Funds June 30, 2017

	Special Revenue	Debt Service	Capital Projects	Total
<b>Assets</b>				
Cash and investments	\$ 1,049,413	\$ 417	\$ 71,616	\$ 1,121,446
Receivables, net:				
Accounts	358,052	-	-	358,052
Special assessments	-	191,612	-	191,612
Land held for sale	-	-	238,000	238,000
<b>Total assets</b>	<u>\$ 1,407,465</u>	<u>\$ 192,029</u>	<u>\$ 309,616</u>	<u>\$ 1,909,110</u>
<b>Liabilities</b>				
Accounts payable	\$ 49,818	\$ -	\$ -	\$ 49,818
Accrued liabilities	10,341	-	-	10,341
Accrued wages	1,908	-	-	1,908
Due to other funds	708	-	186,357	187,065
<b>Total liabilities</b>	<u>62,775</u>	<u>-</u>	<u>186,357</u>	<u>249,132</u>
<b>Deferred inflows of resources</b>				
Unavailable revenue - special assessments	-	191,612	-	191,612
<b>Fund balances</b>				
Restricted	1,344,690	417	-	1,345,107
Assigned	-	-	123,259	123,259
<b>Total fund balances</b>	<u>1,344,690</u>	<u>417</u>	<u>123,259</u>	<u>1,468,366</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 1,407,465</u>	<u>\$ 192,029</u>	<u>\$ 309,616</u>	<u>\$ 1,909,110</u>

# CITY OF OWOSSO, MICHIGAN

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended June 30, 2017

	Special Revenue	Debt Service	Capital Projects	Total
<b>Revenues</b>				
Property taxes	\$ -	\$ 132,694	\$ -	\$ 132,694
Intergovernmental	167,953	76,818	-	244,771
Charges for services	12,650	-	-	12,650
Sales	2,632	-	-	2,632
Interest	128	-	37	165
Miscellaneous	24,142	-	-	24,142
<b>Total revenues</b>	<b>207,505</b>	<b>209,512</b>	<b>37</b>	<b>417,054</b>
<b>Expenditures</b>				
Current:				
General government:				
General and administrative	262,311	-	-	262,311
Preservation and maintenance	6,793	-	-	6,793
Other	950	-	6,335	7,285
Debt service:				
Principal	-	100,000	-	100,000
Interest	-	110,400	-	110,400
<b>Total expenditures</b>	<b>270,054</b>	<b>210,400</b>	<b>6,335</b>	<b>486,789</b>
Revenues over (under) expenditures	(62,549)	(888)	(6,298)	(69,735)
<b>Other financing sources (uses)</b>				
Transfers in	49,405	-	-	49,405
Transfers out	(2,482)	-	(844,628)	(847,110)
<b>Total other financing sources (uses)</b>	<b>46,923</b>	<b>-</b>	<b>(844,628)</b>	<b>(797,705)</b>
<b>Net change in fund balances</b>	<b>(15,626)</b>	<b>(888)</b>	<b>(850,926)</b>	<b>(867,440)</b>
Fund balances, beginning of year	1,360,316	1,305	974,185	2,335,806
<b>Fund balances, end of year</b>	<b>\$ 1,344,690</b>	<b>\$ 417</b>	<b>\$ 123,259</b>	<b>\$ 1,468,366</b>

# CITY OF OWOSSO, MICHIGAN

## Combining Balance Sheet

Nonmajor Special Revenue Funds

June 30, 2017

	Revolving Loan	Housing and Redevelopment	Historical	Total
<b>Assets</b>				
Cash and investments	\$ 948,995	\$ 17,107	\$ 83,311	\$ 1,049,413
Accounts receivable, net	317,425	40,627	-	358,052
<b>Total assets</b>	<b>\$ 1,266,420</b>	<b>\$ 57,734</b>	<b>\$ 83,311</b>	<b>\$ 1,407,465</b>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 43,078	\$ 6,740	\$ 49,818
Accrued liabilities	-	10,141	200	10,341
Accrued wages	-	-	1,908	1,908
Due to other funds	-	-	708	708
<b>Total liabilities</b>	<b>-</b>	<b>53,219</b>	<b>9,556</b>	<b>62,775</b>
<b>Fund balances</b>				
Restricted	1,266,420	4,515	73,755	1,344,690
<b>Total liabilities and fund balances</b>	<b>\$ 1,266,420</b>	<b>\$ 57,734</b>	<b>\$ 83,311</b>	<b>\$ 1,407,465</b>

# CITY OF OWOSSO, MICHIGAN

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended June 30, 2017

	Revolving Loan	Housing and Redevelopment	Historical	Total
<b>Revenues</b>				
Intergovernmental	\$ 4,536	\$ 163,417	\$ -	\$ 167,953
Charges for services	-	-	12,650	12,650
Sales	-	-	2,632	2,632
Interest	34	-	94	128
Miscellaneous	-	-	24,142	24,142
<b>Total revenues</b>	<b>4,570</b>	<b>163,417</b>	<b>39,518</b>	<b>207,505</b>
<b>Expenditures</b>				
Current:				
General government:				
General and administrative	-	161,399	100,912	262,311
Preservation and maintenance	-	-	6,793	6,793
Other	950	-	-	950
<b>Total expenditures</b>	<b>950</b>	<b>161,399</b>	<b>107,705</b>	<b>270,054</b>
<b>Revenues over (under) expenditures</b>	<b>3,620</b>	<b>2,018</b>	<b>(68,187)</b>	<b>(62,549)</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	2,482	46,923	49,405
Transfers out	(2,482)	-	-	(2,482)
<b>Total other financing sources (uses)</b>	<b>(2,482)</b>	<b>2,482</b>	<b>46,923</b>	<b>46,923</b>
<b>Net change in fund balances</b>	<b>1,138</b>	<b>4,500</b>	<b>(21,264)</b>	<b>(15,626)</b>
<b>Fund balances, beginning of year</b>	<b>1,265,282</b>	<b>15</b>	<b>95,019</b>	<b>1,360,316</b>
<b>Fund balances, end of year</b>	<b>\$ 1,266,420</b>	<b>\$ 4,515</b>	<b>\$ 73,755</b>	<b>\$ 1,344,690</b>

# CITY OF OWOSSO, MICHIGAN

## Combining Balance Sheet

Nonmajor Debt Service Funds

June 30, 2017

	2013 General Obligation Bonds	2010 General Obligation Bonds	2009 Limited Tax General Obligation Bonds	2014 Special Assessment Limited Tax Bonds	2013 Special Assessment Limited Tax Bonds
<b>Assets</b>					
Cash and investments	\$ 395	\$ 13	\$ -	\$ -	\$ -
Special assessments	-	-	-	13,385	20,957
<b>Total assets</b>	<b>\$ 395</b>	<b>\$ 13</b>	<b>\$ -</b>	<b>\$ 13,385</b>	<b>\$ 20,957</b>
<b>Deferred inflows of resources</b>					
Unavailable revenue					
special assessments	\$ -	\$ -	\$ -	\$ 13,385	\$ 20,957
<b>Fund balances</b>					
Restricted	395	13	-	-	-
<b>Total deferred inflows of resources and fund balances</b>	<b>\$ 395</b>	<b>\$ 13</b>	<b>\$ -</b>	<b>\$ 13,385</b>	<b>\$ 20,957</b>



2012 Special Assessment Limited Tax Bonds	2011 Special Assessment Limited Tax Bonds	2010 Special Assessment Limited Tax Bonds	2009 Special Assessment Limited Tax Bonds	2008 Special Assessment Limited Tax Bonds	2016 Special Assessment Limited Tax Bonds	Total
\$ - 64,203	\$ - 32,196	\$ - 5,663	\$ 9 4,045	\$ - 1,744	\$ - 49,419	\$ 417 191,612
<u>\$ 64,203</u>	<u>\$ 32,196</u>	<u>\$ 5,663</u>	<u>\$ 4,054</u>	<u>\$ 1,744</u>	<u>\$ 49,419</u>	<u>\$ 192,029</u>
\$ 64,203	\$ 32,196	\$ 5,663	\$ 4,045	\$ 1,744	\$ 49,419	\$ 191,612
-	-	-	9	-	-	417
<u>\$ 64,203</u>	<u>\$ 32,196</u>	<u>\$ 5,663</u>	<u>\$ 4,054</u>	<u>\$ 1,744</u>	<u>\$ 49,419</u>	<u>\$ 192,029</u>

## CITY OF OWOSSO, MICHIGAN

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended June 30, 2017

	2013 General Obligation Bonds	2010 General Obligation Bonds	2009 Limited Tax General Obligation Bonds	2014 Special Assessment Limited Tax Bonds	2013 Special Assessment Limited Tax Bonds
<b>Revenues</b>					
Property taxes	\$ 66,746	\$ 65,948	\$ -	\$ -	\$ -
Intergovernmental	-	-	76,818	-	-
<b>Total revenues</b>	<u>66,746</u>	<u>65,948</u>	<u>76,818</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>					
Debt service:					
Principal	30,000	30,000	40,000	-	-
Interest	37,018	35,948	36,818	615	-
<b>Total expenditures</b>	<u>67,018</u>	<u>65,948</u>	<u>76,818</u>	<u>615</u>	<u>-</u>
<b>Net change in fund balances</b>	(272)	-	-	(615)	-
Fund balances, beginning of year	<u>667</u>	<u>13</u>	<u>-</u>	<u>615</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 395</u>	<u>\$ 13</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>





2012 Special Assessment Limited Tax Bonds	2011 Special Assessment Limited Tax Bonds	2010 Special Assessment Limited Tax Bonds	2009 Special Assessment Limited Tax Bonds	2008 Special Assessment Limited Tax Bonds	2016 Special Assessment Limited Tax Bonds	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,694
-	-	-	-	-	-	76,818
-	-	-	-	-	-	209,512
-	-	-	-	-	-	100,000
-	-	-	1	-	-	110,400
-	-	-	1	-	-	210,400
-	-	-	(1)	-	-	(888)
-	-	-	10	-	-	1,305
\$ -	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ 417

## CITY OF OWOSSO, MICHIGAN

### Combining Balance Sheet

Nonmajor Capital Projects Funds

June 30, 2017

	Capital Projects	Building Authority	DDA Construction Fund	Subdivision	Total
<b>Assets</b>					
Cash and investments	\$ -	\$ 35,964	\$ 35,652	\$ -	\$ 71,616
Land held for sale	-	-	-	238,000	238,000
<b>Total assets</b>	<u>\$ -</u>	<u>\$ 35,964</u>	<u>\$ 35,652</u>	<u>\$ 238,000</u>	<u>\$ 309,616</u>
<b>Liabilities</b>					
Due to other funds	\$ -	\$ -	\$ -	\$ 186,357	\$ 186,357
<b>Fund balances</b>					
Assigned	-	35,964	35,652	51,643	123,259
<b>Total liabilities and fund balances</b>	<u>\$ -</u>	<u>\$ 35,964</u>	<u>\$ 35,652</u>	<u>\$ 238,000</u>	<u>\$ 309,616</u>

## CITY OF OWOSSO, MICHIGAN

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended June 30, 2017

	Capital Projects	Building Authority	DDA Construction Fund	Subdivision	Total
<b>Revenues</b>					
Interest	\$ -	\$ -	\$ 37	\$ -	\$ 37
<b>Expenditures</b>					
Current:					
General government:					
Other	-	-	-	6,335	6,335
Revenues over (under) expenditures	-	-	37	(6,335)	(6,298)
<b>Other financing uses</b>					
Transfers out	(844,628)	-	-	-	(844,628)
<b>Net change in fund balances</b>	(844,628)	-	37	(6,335)	(850,926)
Fund balances, beginning of year	844,628	35,964	35,615	57,978	974,185
<b>Fund balances, end of year</b>	<u>\$ -</u>	<u>\$ 35,964</u>	<u>\$ 35,652</u>	<u>\$ 51,643</u>	<u>\$ 123,259</u>

## CITY OF OWOSSO, MICHIGAN

### Statement of Net Position and Governmental Fund Balance Sheet

Brownfield Redevelopment Authority Component Unit

June 30, 2017

	Balance Sheet	Adjustments	Statement of Net Position
<b>Assets</b>			
Cash and cash equivalents	\$ 895,099	\$ -	\$ 895,099
Accounts receivable	14,216	-	14,216
Inventories	65,700	-	65,700
<b>Total assets</b>	<b>\$ 975,015</b>	<b>-</b>	<b>975,015</b>
<b>Liabilities</b>			
Accounts payable	\$ 478,265	-	478,265
Due to other governments	65,700	13,575	79,275
Long-term debt:			
Due within one year	-	115,928	115,928
Due in more than one year	-	1,887,660	1,887,660
<b>Total liabilities</b>	<b>543,965</b>	<b>2,017,163</b>	<b>2,561,128</b>
<b>Deferred inflows of resources</b>			
Unavailable revenue - other	14,216	(14,216)	-
<b>Fund balances</b>			
Nonspendable	65,700	(65,700)	-
Unassigned	351,134	(351,134)	-
<b>Total fund balances</b>	<b>416,834</b>	<b>(416,834)</b>	<b>-</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 975,015</b>		
<b>Net position</b>			
Unrestricted (deficit)		\$ (1,666,029)	\$ (1,586,113)

## CITY OF OWOSSO, MICHIGAN

### Statement of Activities and Governmental Fund Statement of Revenues, Expenditures and Change in Fund Balance Brownfield Redevelopment Authority Component Unit For the Year Ended June 30, 2017

	Statement of Revenues, Expenditures and Changes in Fund Balance	Adjustments	Statement of Activities
<b>Revenues</b>			
Intergovernmental	\$ 8,904	\$ -	\$ 8,904
State grant	697,462	14,216	711,678
Taxes	95,421	-	95,421
<b>Total revenues</b>	<b>801,787</b>	<b>14,216</b>	<b>816,003</b>
<b>Expenditures/expenses</b>			
Current			
Capital contributions	2,112,914	-	2,112,914
Administration	16,228	-	16,228
Other	79,239	-	79,239
Debt service - Principal	14,324	(14,324)	-
<b>Total expenditures</b>	<b>2,222,705</b>	<b>(14,324)</b>	<b>2,208,381</b>
<b>Revenues over (under) expenditures/expenses</b>	<b>(1,420,918)</b>	<b>28,540</b>	<b>(1,392,378)</b>
<b>Other financing sources</b>			
Issuance of debt	1,837,134	(1,837,134)	-
<b>Net change in fund balance/net position</b>	<b>416,216</b>	<b>(1,808,594)</b>	<b>(1,392,378)</b>
<b>Fund balance/net position (deficit), beginning of year</b>	<b>618</b>	<b>(194,353)</b>	<b>(193,735)</b>
<b>Fund balance/net position (deficit), end of year</b>	<b>\$ 416,834</b>	<b>\$ (2,002,947)</b>	<b>\$ (1,586,113)</b>

**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 8, 2017

To the City Council  
City of Owosso  
Owosso, MI

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, Michigan* (the "City"), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 8, 2017. The Downtown Development Authority component unit was not audited in accordance with *Government Auditing Standards*.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City'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 the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 the City'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 City'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 "Rehmann Lobson LLC". The signature is written in a cursive, flowing style.



## MEMORANDUM

---

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

---

**DATE:** December 14, 2017

**TO:** Mayor Eveleth and the Owosso City Council

**FROM:** Donald Crawford, city manager

**SUBJECT:** Request of Shiawassee County drain commissioner to establish Gute Drainage District

### BACKGROUND:

There is a drainage basin which empties into the Shiawassee River that drains land within the city of Owosso with a western boundary of South Shiawassee Street southerly to South Street, thence easterly to Palmer Street, thence southerly to the south city limits; with an eastern boundary of Broadway Avenue that if extended would reach the south city limits; there would be a southern drainage basin boundary somewhere outside the city limits in Owosso and Caledonia townships.

The exact boundaries of the requested drainage district can only be determined following a preliminary layout of the drainage district boundary. The drain commissioner will employ Lockwood, Andrews & Newnam, Inc. to determine the district boundary and prepare the map.

The goal of establishing the drainage district is to address the flooding problems along South Park and South Saginaw Streets and areas to the south and west.

### FISCAL IMPACTS:

The city of Owosso must pay the Shiawassee Drainage office \$4,000.00 to cover the initial cost of laying out the district. Eventually, the city of Owosso will be assessed the fair share cost of the assessment for the district and the improvements that will be made.



**RESOLUTION NO.**

**RESOLUTION PETITIONING THE SHIAWASSEE COUNTY DRAIN COMMISSIONER  
TO LAY OUT AND ESTABLISH A DRAINAGE DISTRICT**

WHEREAS, the city of Owosso hereby petitions the Shiawassee County Drain Commissioner to lay out and establish a drainage district in the city of Owosso under the provisions of Act No. 40 of the Public Acts of 1956, as amended. The location of the drain to be substantially as noted herein, and, as may be finally determined by you; and

WHEREAS, the city of Owosso hereby petitions the Shiawassee County Drain Commissioner to lay out and establish a drainage district, which will properly drain the lands in the district, under the provision of Act No. 40 of the Public Acts of 1956, as amended, including the drainage basin that flows through what is commonly known as the Gute Drain running from an area south of the city of Owosso eventually discharging into the Shiawassee River; and

WHEREAS, the city of Owosso acknowledges that it will be liable for a percentage of the total amount to be levied for the proposed work; and

WHEREAS, it has been determined necessary to proceed as soon as possible to accomplish the aforesaid improvements.

NOW THEREFORE BE IT RESOLVED, that the city of Owosso hereby petitions to the Shiawassee County Drain Commissioner to lay out and establish a drainage district, which will properly drain the lands in the district, under the provision of Act No. 40 of the Public Acts of 1956, as amended, including the drainage basin that flows through what is commonly known as the Gute Drain running from an area south of the city of Owosso eventually discharging into the Shiawassee River.

BE IT FURTHER RESOLVED, that a certified copy of this resolution be attached to the petition.

BE IT FURTHER RESOLVED, that the mayor and city clerk be authorized to execute the petition on behalf of the city of Owosso.

ROLL CALL VOTE:

AYES:

NAYES:

ABSENT:

ABSTAIN:

RESOLUTION DECLARED ADOPTED.

\_\_\_\_\_  
City Clerk

Dated: \_\_\_\_\_



301 W. MAIN • OWOSSO, MICHIGAN 48867-2958 • (989) 725-0570 • FAX (989) 723-8854

---

# ***MEMORANDUM***

---

DATE: December 11, 2017

TO: Owosso City Council

FROM: Karen K. Ruddy, Finance Director

SUBJECT: Revenue and Expense Financial Reports for November 2017

---

Please find attached the November revenue and expense financial reports.

## **General Fund**

### **Revenue**

Year to date revenues were \$4,232,082 as of the end of November. The City has earned 57% of its budget, and completed 42% of the fiscal year. The majority of tax revenue is collected by the end of August. Therefore, the City will have actual revenue much greater than budgeted early in the year. Also, the city received its annual reimbursement from MMRMA, our general liability insurance carrier in December. This reimbursement was \$36,000 higher than budgeted.

### **Expenditures**

Year to date expenses were \$2,911,246 as of the end of November. The City has spent 39% of its budget, and completed 42% of the fiscal year. Most departments are spending below or at budget. When making a comparison between budget and actual, the budget is spread evenly over 12 months, whereas actual spending is not as consistent. The cause of departments that are spending higher than budget is most likely attributable to the following:

- Dues and memberships are paid early in the fiscal year

- School election expenses were not budgeted, but will be reimbursed by the school system
- Cost for the restoration of painting is being expensed directly from the General Fund; since the paintings are assets of the City not the Historical Commission.

### **Major and Local Streets**

Year to date revenues will be lower than budgeted throughout the year for these funds. The state pays gas and weight tax (the major revenue source for these funds) two month in arrears.

The expense for maintenance and improvement to roads are in these funds. These types of expenses are seasonal so expense will vary from budget throughout the year.

Originally the road construction projects were budgeted in the Capital Improvement Streets Fund. A budget amendment will be made at some point in the year to transfer the budget to major and local streets where the expenses are recorded.

### **Historical Commission**

The City contributes \$33,000 to this fund to cover part of wages and any maintenance expenses for the castle. All other expense will be covered by either rental income for the Gould House or from donations. The City has pledged to pay for the cost to restore several paintings. In the past the restoration costs were paid as they were incurred as a transfer from the General Fund. However, going forward these expenses will be paid directly from the General Fund; as they are assets of the City not the Historical Commission. There is no effect on the Historical Commission due to this change, as the restoration was not budgeted.

At year end, a review of the General Fund transfer compared to the approved wages, and maintenance expense is performed and the General Fund transfer is either increased or decreased.

### **Sewer/Water/Wastewater Funds**

#### **Revenues**

Year to date revenues will almost always be lower than budgeted throughout the year, as billing is done quarterly and always billed in arrears.

## **Sewer/Water/Wastewater Funds- Continued**

### **Expenditures**

Sewer and Waste Water Funds are spending below budget. The Water Fund is spending higher than budget because the automatic meter reading equipment is being expensed between last fiscal year and the current fiscal year. However, the funding of the project was received last year. Therefore, previous year's fund balance will be used to offset the cost in the current fiscal year.

### **Fleet Fund**

The Fleet Fund is spending below budget because only a small amount of capital purchases have been made.

Thank you.

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017 (ABNORMAL)	MONTH 11/30/2017 INCREASE (DECREASE)	BALANCE (ABNORMAL)	
Fund 101 - GENERAL FUND						
Revenues						
Dept 000						
101-000-401.403	GENERAL PROPERTY TAX	3,320,000.00	2,992,795.40	15,817.31	327,204.60	90.14
101-000-401.424	TRAILER PARK TAXES	800.00	1,379.50	417.00	(579.50)	172.44
101-000-401.430	INDUSTRIAL/COMMERCIAL FACILITIES TAX	21,651.00	0.00	0.00	21,651.00	0.00
101-000-401.431	OBSOLETE PROPERTY REHAB TAXES (OPRA)	1,950.00	0.00	0.00	1,950.00	0.00
101-000-401.443	ADMINISTRATION FEES	68,900.00	25,766.51	150.26	43,133.49	37.40
101-000-401.445	COLLECTION & INTEREST ON TAXES	18,500.00	4,014.58	592.66	14,485.42	21.70
101-000-450.452	PERMITS-BUILDING	107,748.00	81,941.40	4,170.40	25,806.60	76.05
101-000-450.453	LIQUOR LICENSES	9,700.00	10,060.00	0.00	(360.00)	103.71
101-000-450.454	PERMITS-ELECTRICAL	18,000.00	24,900.00	1,160.00	(6,900.00)	138.33
101-000-450.455	PERMITS-PLUMBING & MECHANICAL	38,000.00	23,063.00	3,890.00	14,937.00	60.69
101-000-450.460	MISCELLANEOUS LICENSES	2,000.00	8,530.00	1,380.00	(6,530.00)	426.50
101-000-450.477	PERMITS-HANDGUNS	500.00	110.00	10.00	390.00	22.00
101-000-450.478	DOG LICENSES	30.00	0.00	0.00	30.00	0.00
101-000-539.573	LOCAL COMMUNITY STABILIZATION SHARE	63,783.00	51,559.97	51,559.97	12,223.03	80.84
101-000-539.575	REVENUE SHARING-CONSTITUTIONAL	1,587,671.00	292,062.00	0.00	1,295,609.00	18.40
101-000-600.625	VACANT PROPERTY REGISTRATION/INSPECTION	11,000.00	1,100.00	300.00	9,900.00	10.00
101-000-600.626	CHARGE FOR SERVICES RENDERED	62,000.00	4,226.14	379.59	57,773.86	6.82
101-000-600.627	DUPLICATING SERVICES	2,000.00	249.57	69.99	1,750.43	12.48
101-000-600.628	RENTAL REGISTRATION	1,100.00	250.00	25.00	850.00	22.73
101-000-600.629	AMBULANCE CHARGES	255,400.00	65,558.67	0.00	189,841.33	25.67
101-000-600.630	AMBULANCE MILEAGE CHARGES	340,873.00	77,649.40	0.00	263,223.60	22.78
101-000-600.631	AMBULANCE/ ADVANCED LIFE SUPPORT CHARGES	475,000.00	147,611.55	0.00	327,388.45	31.08
101-000-600.633	FIRE SERVICES	3,000.00	(500.00)	0.00	3,500.00	(16.67)
101-000-600.642	CHARGE FOR SERVICES - SALES	5,000.00	1,605.00	55.00	3,395.00	32.10
101-000-600.647	CABLE TELEVISION FRANCHISE FEES	114,000.00	27,548.65	27,548.65	86,451.35	24.17
101-000-600.651	RECREATION	500.00	0.00	0.00	500.00	0.00
101-000-655.655	PARKING VIOLATIONS	6,500.00	2,108.00	438.00	4,392.00	32.43
101-000-655.659	PARKING LEASE INCOME	15,000.00	960.00	0.00	14,040.00	6.40
101-000-655.660	ORDINANCE FINES & COSTS	26,000.00	6,174.67	1,234.48	19,825.33	23.75
101-000-664.664	INTEREST INCOME	49,000.00	4,519.69	0.00	44,480.31	9.22
101-000-664.668	RENTAL INCOME	1,500.00	330.00	30.00	1,170.00	22.00
101-000-671.673	SALE OF FIXED ASSETS	5,000.00	0.00	0.00	5,000.00	0.00
101-000-671.675	DONATIONS-PRIVATE	2,700.00	440.06	68.42	2,259.94	16.30
101-000-671.687	INSURANCE REFUNDS	75,000.00	111,070.00	0.00	(36,070.00)	148.09
101-000-671.692	RECOVERY OF BAD DEBTS	4,500.00	0.00	0.00	4,500.00	0.00
101-000-671.694	MISCELLANEOUS	2,500.00	15,339.70	14,829.70	(12,839.70)	613.59
101-000-695.676	WASTEWATER UTIL. ADMIN REIMB	211,450.00	58,845.96	0.00	152,604.04	27.83
101-000-695.677	CITY UTILITIES ADMIN REIMB	365,900.00	152,455.00	30,491.00	213,445.00	41.67
101-000-695.678	DDA/OBRA REIMBURSEMENT	4,475.00	0.00	0.00	4,475.00	0.00
101-000-695.695	ACT 51 ADMIN REIMBURSEMENT	110,900.00	38,357.92	12,445.36	72,542.08	34.59
Total Dept 000		7,409,531.00	4,232,082.34	167,062.79	3,177,448.66	57.12
TOTAL REVENUES		7,409,531.00	4,232,082.34	167,062.79	3,177,448.66	57.12
Expenditures						
Dept 101-CITY COUNCIL						
101-101-704.000	BOARDS & COMMISSIONS	2,600.00	50.00	0.00	2,550.00	1.92
101-101-728.000	OPERATING SUPPLIES	1,200.00	56.20	0.00	1,143.80	4.68
101-101-860.000	EDUCATION & TRAINING	500.00	476.74	0.00	23.26	95.35

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017 NORMAL (ABNORMAL)	MONTH 11/30/2017 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 101-CITY COUNCIL		4,300.00	582.94	0.00	3,717.06	13.56
Dept 171-CITY MANAGER						
101-171-702.100	SALARIES	98,775.00	44,602.81	7,568.72	54,172.19	45.16
101-171-702.800	ACCRUED SICK LEAVE	3,217.00	0.00	0.00	3,217.00	0.00
101-171-715.000	SOCIAL SECURITY (FICA)	8,051.00	3,407.97	578.25	4,643.03	42.33
101-171-716.100	HEALTH INSURANCE	3,250.00	0.00	0.00	3,250.00	0.00
101-171-716.200	DENTAL INSURANCE	485.00	202.20	40.44	282.80	41.69
101-171-716.400	LIFE INSURANCE	300.00	123.75	24.75	176.25	41.25
101-171-716.500	DISABILITY INSURANCE	1,102.00	450.00	90.00	652.00	40.83
101-171-717.000	UNEMPLOYMENT INSURANCE	18.00	0.00	0.00	18.00	0.00
101-171-718.200	DEFINED CONTRIBUTION	15,785.00	6,690.38	1,135.30	9,094.62	42.38
101-171-719.000	WORKERS' COMPENSATION	300.00	118.00	59.00	182.00	39.33
101-171-728.000	OPERATING SUPPLIES	400.00	1,658.99	0.00	(1,258.99)	414.75
101-171-818.000	CONTRACTUAL SERVICES	28,000.00	0.00	0.00	28,000.00	0.00
101-171-858.000	MEMBERSHIPS & DUES	1,000.00	0.00	0.00	1,000.00	0.00
101-171-860.000	EDUCATION & TRAINING	3,700.00	1,426.98	1,426.98	2,273.02	38.57
Total Dept 171-CITY MANAGER		164,383.00	58,681.08	10,923.44	105,701.92	35.70
Dept 201-FINANCE						
101-201-702.100	SALARIES	172,713.00	65,340.65	12,062.50	107,372.35	37.83
101-201-715.000	SOCIAL SECURITY (FICA)	13,461.00	4,914.45	907.24	8,546.55	36.51
101-201-716.100	HEALTH INSURANCE	30,244.00	8,681.85	1,803.77	21,562.15	28.71
101-201-716.200	DENTAL INSURANCE	1,456.00	523.71	107.17	932.29	35.97
101-201-716.300	OPTICAL INSURANCE	181.00	65.16	13.33	115.84	36.00
101-201-716.400	LIFE INSURANCE	1,097.00	420.09	85.86	676.91	38.29
101-201-716.500	DISABILITY INSURANCE	2,018.00	729.89	164.10	1,288.11	36.17
101-201-717.000	UNEMPLOYMENT INSURANCE	53.00	0.00	0.00	53.00	0.00
101-201-718.000	RETIREMENT	12,547.00	7,162.81	1,304.64	5,384.19	57.09
101-201-718.200	DEFINED CONTRIBUTION	2,064.00	612.57	118.46	1,451.43	29.68
101-201-719.000	WORKERS' COMPENSATION	450.00	196.00	98.00	254.00	43.56
101-201-728.000	OPERATING SUPPLIES	3,500.00	529.68	314.96	2,970.32	15.13
101-201-818.000	CONTRACTUAL SERVICES	2,314.00	2,267.40	0.00	46.60	97.99
101-201-858.000	MEMBERSHIPS & DUES	550.00	545.00	0.00	5.00	99.09
101-201-860.000	EDUCATION & TRAINING	3,000.00	1,011.93	0.00	1,988.07	33.73
Total Dept 201-FINANCE		245,648.00	93,001.19	16,980.03	152,646.81	37.86
Dept 209-ASSESSING						
101-209-702.100	SALARIES	70,104.00	29,059.57	5,292.99	41,044.43	41.45
101-209-704.000	BOARDS & COMMISSIONS	1,250.00	100.00	0.00	1,150.00	8.00
101-209-715.000	SOCIAL SECURITY (FICA)	5,612.00	2,245.46	409.02	3,366.54	40.01
101-209-716.100	HEALTH INSURANCE	3,250.00	0.00	0.00	3,250.00	0.00
101-209-716.200	DENTAL INSURANCE	485.00	202.20	40.44	282.80	41.69
101-209-716.300	OPTICAL INSURANCE	112.00	46.55	9.31	65.45	41.56
101-209-716.400	LIFE INSURANCE	519.00	225.39	45.54	293.61	43.43
101-209-716.500	DISABILITY INSURANCE	844.00	358.18	72.33	485.82	42.44
101-209-717.000	UNEMPLOYMENT INSURANCE	18.00	0.00	0.00	18.00	0.00
101-209-718.000	RETIREMENT	23,169.00	12,864.70	2,343.21	10,304.30	55.53
101-209-719.000	WORKERS' COMPENSATION	413.00	168.00	84.00	245.00	40.68

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017 (ABNORMAL)	MONTH 11/30/2017 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
101-209-728.000	OPERATING SUPPLIES	6,500.00	45.30	45.30	6,454.70	0.70
101-209-802.000	ADVERTISING	500.00	26.25	0.00	473.75	5.25
101-209-818.000	CONTRACTUAL SERVICES	5,000.00	3,627.00	0.00	1,373.00	72.54
101-209-833.000	EQUIPMENT MAINTENANCE	250.00	0.00	0.00	250.00	0.00
101-209-858.000	MEMBERSHIPS & DUES	300.00	175.00	175.00	125.00	58.33
101-209-860.000	EDUCATION & TRAINING	1,250.00	747.11	0.00	502.89	59.77
Total Dept 209-ASSESSING		119,576.00	49,890.71	8,517.14	69,685.29	41.72
Dept 210-CITY ATTORNEY						
101-210-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	60,000.00	23,390.56	4,928.76	36,609.44	38.98
101-210-801.100	PROFESSIONAL SERVICES:POLICE/COURT	60,000.00	24,188.06	5,588.76	35,811.94	40.31
Total Dept 210-CITY ATTORNEY		120,000.00	47,578.62	10,517.52	72,421.38	39.65
Dept 215-CLERK						
101-215-702.100	SALARIES	105,946.00	45,304.73	8,429.11	60,641.27	42.76
101-215-706.000	ELECTIONS	0.00	11,712.02	6,518.34	(11,712.02)	100.00
101-215-715.000	SOCIAL SECURITY (FICA)	8,105.00	3,359.55	645.57	4,745.45	41.45
101-215-716.100	HEALTH INSURANCE	19,071.00	7,935.83	1,589.03	11,135.17	41.61
101-215-716.200	DENTAL INSURANCE	744.00	309.57	61.87	434.43	41.61
101-215-716.300	OPTICAL INSURANCE	91.00	37.70	7.53	53.30	41.43
101-215-716.400	LIFE INSURANCE	642.00	281.59	57.02	360.41	43.86
101-215-716.500	DISABILITY INSURANCE	1,239.00	535.66	108.57	703.34	43.23
101-215-717.000	UNEMPLOYMENT INSURANCE	36.00	0.00	0.00	36.00	0.00
101-215-718.000	RETIREMENT	33,171.00	20,200.17	3,875.32	12,970.83	60.90
101-215-719.000	WORKERS' COMPENSATION	264.00	116.00	58.00	148.00	43.94
101-215-728.000	OPERATING SUPPLIES	8,550.00	2,310.02	24.99	6,239.98	27.02
101-215-802.000	ADVERTISING	3,600.00	1,119.38	233.75	2,480.62	31.09
101-215-818.000	CONTRACTUAL SERVICES	7,310.00	2,801.60	2,801.60	4,508.40	38.33
101-215-833.000	EQUIPMENT MAINTENANCE	100.00	3,851.00	3,851.00	(3,751.00)	3,851.00
101-215-858.000	MEMBERSHIPS & DUES	420.00	260.00	0.00	160.00	61.90
101-215-860.000	EDUCATION & TRAINING	600.00	0.00	0.00	600.00	0.00
101-215-978.000	EQUIPMENT	8,000.00	1,770.00	1,770.00	6,230.00	22.13
Total Dept 215-CLERK		197,889.00	101,904.82	30,031.70	95,984.18	51.50
Dept 226-HUMAN RESOURCES						
101-226-702.100	SALARIES	133,570.00	54,643.28	9,500.15	78,926.72	40.91
101-226-715.000	SOCIAL SECURITY (FICA)	10,867.00	4,099.83	712.14	6,767.17	37.73
101-226-716.100	HEALTH INSURANCE	8,476.00	0.00	0.00	8,476.00	0.00
101-226-716.200	DENTAL INSURANCE	1,558.00	649.20	129.84	908.80	41.67
101-226-716.300	OPTICAL INSURANCE	223.00	93.10	18.62	129.90	41.75
101-226-716.400	LIFE INSURANCE	748.00	317.73	63.34	430.27	42.48
101-226-716.500	DISABILITY INSURANCE	1,514.00	642.86	129.82	871.14	42.46
101-226-717.000	UNEMPLOYMENT INSURANCE	36.00	0.00	0.00	36.00	0.00
101-226-718.000	RETIREMENT	24,632.00	10,420.44	1,697.58	14,211.56	42.30
101-226-718.200	DEFINED CONTRIBUTION	3,150.00	0.00	0.00	3,150.00	0.00
101-226-719.000	WORKERS' COMPENSATION	335.00	194.00	97.00	141.00	57.91
101-226-728.000	OPERATING SUPPLIES	4,000.00	1,854.14	230.23	2,145.86	46.35

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017 (ABNORMAL)	MONTH 11/30/2017 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
101-226-802.000	ADVERTISING	1,000.00	711.20	0.00	288.80	71.12
101-226-818.000	CONTRACTUAL SERVICES	21,000.00	4,412.60	1,650.00	16,587.40	21.01
101-226-833.000	EQUIPMENT MAINTENANCE	1,500.00	0.00	0.00	1,500.00	0.00
101-226-856.000	MISCELLANEOUS	500.00	0.00	0.00	500.00	0.00
101-226-858.000	MEMBERSHIPS & DUES	500.00	259.00	0.00	241.00	51.80
101-226-860.000	EDUCATION & TRAINING	3,000.00	793.98	0.00	2,206.02	26.47
Total Dept 226-HUMAN RESOURCES		216,609.00	79,091.36	14,228.72	137,517.64	36.51
Dept 253-TREASURY						
101-253-702.100	SALARIES	65,003.00	29,141.20	4,758.41	35,861.80	44.83
101-253-715.000	SOCIAL SECURITY (FICA)	4,973.00	2,205.41	359.30	2,767.59	44.35
101-253-716.100	HEALTH INSURANCE	9,100.00	5,273.50	1,239.11	3,826.50	57.95
101-253-716.200	DENTAL INSURANCE	375.00	200.15	46.90	174.85	53.37
101-253-716.300	OPTICAL INSURANCE	74.00	24.98	5.78	49.02	33.76
101-253-716.400	LIFE INSURANCE	450.00	141.48	31.37	308.52	31.44
101-253-716.500	DISABILITY INSURANCE	816.00	275.00	65.02	541.00	33.70
101-253-717.000	UNEMPLOYMENT INSURANCE	25.00	0.00	0.00	25.00	0.00
101-253-718.200	DEFINED CONTRIBUTION	546.00	953.85	190.34	(407.85)	174.70
101-253-719.000	WORKERS' COMPENSATION	200.00	88.00	44.00	112.00	44.00
101-253-728.000	OPERATING SUPPLIES	1,400.00	1,031.35	165.00	368.65	73.67
101-253-818.000	CONTRACTUAL SERVICES	12,700.00	4,177.40	1,389.00	8,522.60	32.89
101-253-833.000	EQUIPMENT MAINTENANCE	750.00	0.00	0.00	750.00	0.00
101-253-858.000	MEMBERSHIPS & DUES	300.00	50.00	0.00	250.00	16.67
101-253-860.000	EDUCATION & TRAINING	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 253-TREASURY		98,712.00	43,562.32	8,294.23	55,149.68	44.13
Dept 258-INFORMATION & TECHNOLOGY						
101-258-728.000	OPERATING SUPPLIES	5,000.00	2,306.50	0.00	2,693.50	46.13
101-258-818.000	CONTRACTUAL SERVICES	99,295.00	29,839.00	17,586.00	69,456.00	30.05
101-258-833.000	EQUIPMENT MAINTENANCE	500.00	351.00	0.00	149.00	70.20
101-258-978.000	EQUIPMENT	23,200.00	0.00	0.00	23,200.00	0.00
Total Dept 258-INFORMATION & TECHNOLOGY		127,995.00	32,496.50	17,586.00	95,498.50	25.39
Dept 265-BUILDING & GROUNDS						
101-265-702.200	WAGES	29,875.00	15,435.74	2,509.65	14,439.26	51.67
101-265-702.800	ACCRUED SICK LEAVE	1,668.00	0.00	0.00	1,668.00	0.00
101-265-703.000	OTHER COMPENSATION	700.00	3,508.00	210.60	(2,808.00)	501.14
101-265-715.000	SOCIAL SECURITY (FICA)	2,467.00	1,307.20	205.97	1,159.80	52.99
101-265-716.000	FRINGES	0.00	1,318.65	0.00	(1,318.65)	100.00
101-265-716.100	HEALTH INSURANCE	6,169.00	2,549.25	510.77	3,619.75	41.32
101-265-716.200	DENTAL INSURANCE	485.00	202.20	40.44	282.80	41.69
101-265-716.300	OPTICAL INSURANCE	60.00	25.15	5.03	34.85	41.92
101-265-716.400	LIFE INSURANCE	79.00	33.00	6.60	46.00	41.77
101-265-717.000	UNEMPLOYMENT INSURANCE	18.00	0.00	0.00	18.00	0.00
101-265-718.000	RETIREMENT	13,214.00	7,638.36	1,204.25	5,575.64	57.81
101-265-719.000	WORKERS' COMPENSATION	944.00	424.00	212.00	520.00	44.92
101-265-728.000	OPERATING SUPPLIES	2,500.00	1,075.13	232.98	1,424.87	43.01



REVENUE AND EXPENDITURE REPORT FOR CITY OF OWOSSO

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017 (ABNORMAL)	MONTH 11/30/2017 INCREASE (DECREASE)	BALANCE (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
101-265-820.100	ELECTRICITY	20,000.00	6,175.44	1,253.85	13,824.56	30.88
101-265-820.200	GAS	4,000.00	356.83	199.95	3,643.17	8.92
101-265-820.300	TELEPHONE	290.00	135.00	22.50	155.00	46.55
101-265-820.400	WATER & SEWER	3,000.00	864.40	0.00	2,135.60	28.81
101-265-831.000	BUILDING MAINTENANCE	12,000.00	4,594.37	34.61	7,405.63	38.29
101-265-843.000	EQUIPMENT RENTAL	3,000.00	3,098.54	0.00	(98.54)	103.28
Total Dept 265-BUILDING & GROUNDS		100,469.00	48,741.26	6,649.20	51,727.74	48.51
Dept 299-GENERAL ADMIN						
101-299-719.000	WORKERS' COMPENSATION	200.00	55.00	55.00	145.00	27.50
101-299-728.000	OPERATING SUPPLIES	22,000.00	6,662.97	1,180.68	15,337.03	30.29
101-299-810.000	INSURANCE & BONDS	132,662.00	66,276.04	0.00	66,385.96	49.96
101-299-818.000	CONTRACTUAL SERVICES	10,030.00	31,198.60	11,789.00	(21,168.60)	311.05
101-299-820.300	TELEPHONE	5,814.00	2,841.24	523.50	2,972.76	48.87
101-299-833.000	EQUIPMENT MAINTENANCE	500.00	168.00	84.00	332.00	33.60
101-299-850.000	BAD DEBT EXPENSE	90,000.00	39,091.18	0.00	50,908.82	43.43
101-299-856.000	MISCELLANEOUS	2,500.00	4,706.79	680.99	(2,206.79)	188.27
101-299-858.000	MEMBERSHIPS & DUES	38,415.00	38,038.00	0.00	377.00	99.02
101-299-971.000	LAND	2,500.00	0.00	0.00	2,500.00	0.00
Total Dept 299-GENERAL ADMIN		304,621.00	189,037.82	14,313.17	115,583.18	62.06
Dept 300-POLICE						
101-300-702.100	SALARIES	1,140,433.00	473,059.51	80,509.31	667,373.49	41.48
101-300-702.120	SALARIES-MAGNET	69,047.00	28,713.48	4,708.20	40,333.52	41.59
101-300-702.200	WAGES	21,600.00	5,092.94	1,080.18	16,507.06	23.58
101-300-702.300	OVERTIME	45,000.00	17,308.20	4,131.52	27,691.80	38.46
101-300-702.400	WAGES - TEMPORARY	0.00	453.90	17.80	(453.90)	100.00
101-300-702.600	UNIFORMS	1,450.00	725.00	0.00	725.00	50.00
101-300-702.800	ACCRUED SICK LEAVE	6,600.00	5,361.30	0.00	1,238.70	81.23
101-300-703.000	CROSSING GUARDS	42,000.00	16,350.55	5,161.50	25,649.45	38.93
101-300-715.000	SOCIAL SECURITY (FICA)	28,300.00	11,490.15	2,168.26	16,809.85	40.60
101-300-716.100	HEALTH INSURANCE	229,915.00	91,584.09	18,317.64	138,330.91	39.83
101-300-716.200	DENTAL INSURANCE	11,000.00	4,517.14	940.58	6,482.86	41.06
101-300-716.300	OPTICAL INSURANCE	1,300.00	490.74	97.90	809.26	37.75
101-300-716.400	LIFE INSURANCE	3,900.00	1,603.28	320.28	2,296.72	41.11
101-300-716.500	DISABILITY INSURANCE	5,050.00	2,342.06	467.53	2,707.94	46.38
101-300-716.600	PHYSICALS	500.00	150.00	150.00	350.00	30.00
101-300-717.000	UNEMPLOYMENT INSURANCE	520.00	23.11	0.00	496.89	4.44
101-300-718.000	RETIREMENT	75,000.00	40,377.02	6,937.24	34,622.98	53.84
101-300-718.100	MUNICIPAL EMPLOYEES RETIREMENT PROGRAM	120,500.00	57,643.94	9,903.48	62,856.06	47.84
101-300-718.200	DEFINED CONTRIBUTION	2,142.00	978.30	174.85	1,163.70	45.67
101-300-719.000	WORKERS' COMPENSATION	18,600.00	11,410.00	6,857.00	7,190.00	61.34
101-300-728.000	OPERATING SUPPLIES	14,000.00	5,332.37	321.11	8,667.63	38.09
101-300-741.000	UNIFORMS & CLEANING	9,000.00	653.85	38.30	8,346.15	7.27
101-300-751.000	GAS & OIL	25,000.00	10,311.13	2,454.81	14,688.87	41.24
101-300-804.000	WITNESS JURY FEES	200.00	0.00	0.00	200.00	0.00
101-300-813.000	WRECKER SERVICE	300.00	0.00	0.00	300.00	0.00
101-300-818.000	CONTRACTUAL SERVICES	80,000.00	20,111.78	4,867.80	59,888.22	25.14
101-300-820.100	ELECTRICITY	9,600.00	3,040.17	613.74	6,559.83	31.67

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017 (ABNORMAL)	MONTH 11/30/2017 INCREASE (DECREASE)	BALANCE (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
101-300-820.200	GAS	5,800.00	350.49	170.06	5,449.51	6.04
101-300-820.300	TELEPHONE	5,500.00	2,575.09	377.17	2,924.91	46.82
101-300-820.400	WATER & SEWER	2,734.00	803.90	0.00	1,930.10	29.40
101-300-820.500	REFUSE	500.00	157.50	31.50	342.50	31.50
101-300-831.000	BUILDING MAINTENANCE	6,000.00	257.50	75.00	5,742.50	4.29
101-300-833.000	EQUIPMENT MAINTENANCE	1,000.00	260.00	0.00	740.00	26.00
101-300-833.400	EQUIP MAINT - MOBILE	20,000.00	3,391.90	794.92	16,608.10	16.96
101-300-856.000	MISCELLANEOUS	300.00	68.77	9.52	231.23	22.92
101-300-858.000	MEMBERSHIPS & DUES	2,400.00	200.00	200.00	2,200.00	8.33
101-300-860.000	EDUCATION & TRAINING	5,000.00	1,111.54	1,724.58	3,888.46	22.23
101-300-976.000	BUILDING ADD & IMPROVEMENTS	0.00	8,594.31	0.00	(8,594.31)	100.00
101-300-978.000	EQUIPMENT	56,500.00	32,924.00	29,649.00	23,576.00	58.27
Total Dept 300-POLICE		2,066,691.00	859,819.01	183,270.78	1,206,871.99	41.60
Dept 335-FIRE						
101-335-702.100	SALARIES	1,010,280.00	433,277.65	72,100.06	577,002.35	42.89
101-335-702.300	OVERTIME	121,000.00	50,481.84	7,483.20	70,518.16	41.72
101-335-702.400	WAGES - TEMPORARY	50.00	0.00	0.00	50.00	0.00
101-335-702.500	MEAL ALLOWANCE	13,500.00	13,500.00	0.00	0.00	100.00
101-335-702.600	UNIFORMS	1,800.00	0.00	0.00	1,800.00	0.00
101-335-702.800	ACCRUED SICK LEAVE	8,100.00	4,377.66	0.00	3,722.34	54.05
101-335-715.000	SOCIAL SECURITY (FICA)	21,150.00	8,700.27	1,408.19	12,449.73	41.14
101-335-716.100	HEALTH INSURANCE	262,000.00	92,988.21	18,526.46	169,011.79	35.49
101-335-716.200	DENTAL INSURANCE	7,850.00	2,929.23	597.38	4,920.77	37.32
101-335-716.300	OPTICAL INSURANCE	1,250.00	449.64	89.38	800.36	35.97
101-335-716.400	LIFE INSURANCE	4,740.00	1,859.45	378.84	2,880.55	39.23
101-335-716.500	DISABILITY INSURANCE	9,600.00	3,216.15	618.00	6,383.85	33.50
101-335-716.600	PHYSICALS	2,500.00	0.00	0.00	2,500.00	0.00
101-335-717.000	UNEMPLOYMENT INSURANCE	378.00	19.09	0.00	358.91	5.05
101-335-718.000	RETIREMENT	143,800.00	76,955.31	12,176.95	66,844.69	53.52
101-335-718.200	DEFINED CONTRIBUTION	2,072.00	978.06	174.79	1,093.94	47.20
101-335-719.000	WORKERS' COMPENSATION	24,000.00	14,096.00	8,360.00	9,904.00	58.73
101-335-728.000	OPERATING SUPPLIES	15,000.00	3,203.62	346.79	11,796.38	21.36
101-335-728.100	SUPPLIES	30,000.00	6,718.02	361.95	23,281.98	22.39
101-335-741.000	UNIFORMS & CLEANING	14,500.00	5,248.52	379.00	9,251.48	36.20
101-335-751.000	GAS & OIL	20,000.00	11,219.16	2,844.60	8,780.84	56.10
101-335-818.000	CONTRACTUAL SERVICES	70,000.00	39,830.72	13,216.81	30,169.28	56.90
101-335-820.100	ELECTRICITY	11,000.00	3,608.09	755.98	7,391.91	32.80
101-335-820.200	GAS	4,500.00	257.37	170.06	4,242.63	5.72
101-335-820.300	TELEPHONE	2,000.00	960.59	87.56	1,039.41	48.03
101-335-820.400	WATER & SEWER	2,000.00	803.90	0.00	1,196.10	40.20
101-335-820.500	REFUSE	500.00	157.50	31.50	342.50	31.50
101-335-831.000	BUILDING MAINTENANCE	9,000.00	2,333.40	170.01	6,666.60	25.93
101-335-833.000	EQUIPMENT MAINTENANCE	5,000.00	379.75	0.00	4,620.25	7.60
101-335-833.400	EQUIP MAINT - MOBILE	35,000.00	7,004.09	885.32	27,995.91	20.01
101-335-860.000	EDUCATION & TRAINING	23,000.00	19,590.56	16,031.91	3,409.44	85.18
101-335-976.000	BUILDING ADD & IMPROVEMENTS	0.00	8,594.30	0.00	(8,594.30)	100.00
101-335-978.000	EQUIPMENT	25,000.00	11,649.00	0.00	13,351.00	46.60
Total Dept 335-FIRE		1,900,570.00	825,387.15	157,194.74	1,075,182.85	43.43

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017 (ABNORMAL)	MONTH 11/30/2017 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
Dept 370-BUILDING AND SAFETY						
101-370-702.100	SALARIES	57,539.00	14,684.26	2,663.40	42,854.74	25.52
101-370-702.200	WAGES	0.00	10,580.00	2,000.00	(10,580.00)	100.00
101-370-715.000	SOCIAL SECURITY (FICA)	4,402.00	1,930.97	356.31	2,471.03	43.87
101-370-716.100	HEALTH INSURANCE	17,530.00	6,998.44	1,457.97	10,531.56	39.92
101-370-716.200	DENTAL INSURANCE	785.00	316.35	65.30	468.65	40.30
101-370-716.300	OPTICAL INSURANCE	110.00	44.60	9.17	65.40	40.55
101-370-716.400	LIFE INSURANCE	140.00	58.02	11.61	81.98	41.44
101-370-716.500	DISABILITY INSURANCE	439.00	105.41	33.19	333.59	24.01
101-370-717.000	UNEMPLOYMENT INSURANCE	38.00	0.00	0.00	38.00	0.00
101-370-718.200	DEFINED CONTRIBUTION	1,413.00	490.92	82.46	922.08	34.74
101-370-719.000	WORKERS' COMPENSATION	355.00	376.00	188.00	(21.00)	105.92
101-370-728.000	OPERATING SUPPLIES	4,000.00	519.94	249.98	3,480.06	13.00
101-370-818.000	CONTRACTUAL SERVICES	146,000.00	42,426.68	10,506.67	103,573.32	29.06
101-370-820.300	TELEPHONE	500.00	90.96	22.80	409.04	18.19
101-370-833.000	EQUIPMENT MAINTENANCE	100.00	0.00	0.00	100.00	0.00
101-370-856.000	MISCELLANEOUS	100.00	0.00	0.00	100.00	0.00
101-370-858.000	MEMBERSHIPS & DUES	500.00	0.00	0.00	500.00	0.00
101-370-860.000	EDUCATION & TRAINING	500.00	0.00	0.00	500.00	0.00
101-370-978.000	EQUIPMENT	1,500.00	0.00	0.00	1,500.00	0.00
Total Dept 370-BUILDING AND SAFETY		235,951.00	78,622.55	17,646.86	157,328.45	33.32
Dept 441-PUBLIC WORKS						
101-441-702.100	SALARIES	61,345.00	24,643.14	4,712.64	36,701.86	40.17
101-441-702.200	WAGES	97,000.00	31,885.06	24,667.95	65,114.94	32.87
101-441-702.400	WAGES - TEMPORARY	5,000.00	18,196.90	0.00	(13,196.90)	363.94
101-441-703.000	OTHER COMPENSATION	0.00	32,690.93	3,879.22	(32,690.93)	100.00
101-441-715.000	SOCIAL SECURITY (FICA)	12,496.00	14,812.69	2,527.87	(2,316.69)	118.54
101-441-716.000	FRINGES	0.00	(89,021.69)	0.00	89,021.69	100.00
101-441-716.100	HEALTH INSURANCE	28,700.00	40,417.47	8,209.61	(11,717.47)	140.83
101-441-716.200	DENTAL INSURANCE	2,000.00	2,120.58	428.16	(120.58)	106.03
101-441-716.300	OPTICAL INSURANCE	260.00	240.31	48.56	19.69	92.43
101-441-716.400	LIFE INSURANCE	700.00	462.26	93.19	237.74	66.04
101-441-716.500	DISABILITY INSURANCE	1,600.00	1,569.39	300.14	30.61	98.09
101-441-717.000	UNEMPLOYMENT INSURANCE	68.00	17.94	0.00	50.06	26.38
101-441-718.000	RETIREMENT	21,740.00	31,840.44	5,307.21	(10,100.44)	146.46
101-441-718.100	MUNICIPAL EMPLOYEES RETIREMENT PROGRAM	0.00	4,689.00	781.50	(4,689.00)	100.00
101-441-718.200	DEFINED CONTRIBUTION	4,498.00	4,556.76	802.69	(58.76)	101.31
101-441-719.000	WORKERS' COMPENSATION	4,500.00	7,481.00	3,934.00	(2,981.00)	166.24
101-441-728.000	OPERATING SUPPLIES	4,000.00	2,367.62	216.35	1,632.38	59.19
101-441-751.000	GAS & OIL	3,000.00	1,755.69	130.06	1,244.31	58.52
101-441-818.000	CONTRACTUAL SERVICES	6,000.00	12,135.92	0.00	(6,135.92)	202.27
101-441-820.100	ELECTRICITY	18,000.00	1,962.71	651.58	16,037.29	10.90
101-441-820.200	GAS	7,000.00	278.70	113.14	6,721.30	3.98
101-441-820.300	TELEPHONE	5,500.00	1,807.90	408.79	3,692.10	32.87
101-441-820.400	WATER & SEWER	1,200.00	259.00	0.00	941.00	21.58
101-441-820.500	REFUSE	2,000.00	460.85	92.17	1,539.15	23.04
101-441-821.000	STREET LIGHTING	200,000.00	50,983.28	1,291.34	149,016.72	25.49
101-441-822.000	DISPOSAL AREA (LANDFILL)	20,000.00	4,536.74	0.00	15,463.26	22.68
101-441-831.000	BUILDING MAINTENANCE	7,000.00	1,465.90	(50.00)	5,534.10	20.94
101-441-831.100	STORM SEWER MAINTENANCE	26,000.00	0.00	0.00	26,000.00	0.00

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017 NORMAL (ABNORMAL)	MONTH 11/30/2017 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
101-441-836.200	TREES & GARDEN	2,500.00	0.00	0.00	2,500.00	0.00
101-441-838.000	MISCELLANEOUS OPERATIONS	4,000.00	(129.69)	0.00	4,129.69	(3.24)
101-441-843.000	EQUIPMENT RENTAL	35,000.00	10,693.40	0.00	24,306.60	30.55
101-441-860.000	EDUCATION & TRAINING	6,000.00	689.00	304.00	5,311.00	11.48
101-441-860.100	SAFETY TRAINING	1,500.00	0.00	0.00	1,500.00	0.00
Total Dept 441-PUBLIC WORKS		588,607.00	215,869.20	58,850.17	372,737.80	36.67
Dept 528-LEAF AND BRUSH COLLECTION						
101-528-702.200	WAGES	47,000.00	8,892.92	0.00	38,107.08	18.92
101-528-702.400	WAGES - TEMPORARY	0.00	1,985.00	1,985.00	(1,985.00)	100.00
101-528-715.000	SOCIAL SECURITY (FICA)	0.00	151.85	151.85	(151.85)	100.00
101-528-716.000	FRINGES	30,000.00	6,940.04	0.00	23,059.96	23.13
101-528-728.000	OPERATING SUPPLIES	2,000.00	220.06	206.09	1,779.94	11.00
101-528-818.000	CONTRACTUAL SERVICES	20,000.00	942.57	0.00	19,057.43	4.71
101-528-843.000	EQUIPMENT RENTAL	130,000.00	17,069.95	0.00	112,930.05	13.13
Total Dept 528-LEAF AND BRUSH COLLECTION		229,000.00	36,202.39	2,342.94	192,797.61	15.81
Dept 585-PARKING						
101-585-702.200	WAGES	12,000.00	1,240.69	0.00	10,759.31	10.34
101-585-703.000	OTHER COMPENSATION	2,700.00	0.00	0.00	2,700.00	0.00
101-585-716.000	FRINGES	9,300.00	968.24	0.00	8,331.76	10.41
101-585-728.000	OPERATING SUPPLIES	4,500.00	330.00	0.00	4,170.00	7.33
101-585-818.000	CONTRACTUAL SERVICES	2,000.00	0.00	0.00	2,000.00	0.00
101-585-834.000	MAINTENANCE	2,000.00	0.00	0.00	2,000.00	0.00
101-585-843.000	EQUIPMENT RENTAL	16,500.00	655.43	0.00	15,844.57	3.97
Total Dept 585-PARKING		49,000.00	3,194.36	0.00	45,805.64	6.52
Dept 728-COMMUNITY DEVELOPMENT						
101-728-702.100	SALARIES	75,323.00	31,393.84	5,506.97	43,929.16	41.68
101-728-702.400	WAGES - TEMPORARY	0.00	51.74	9.34	(51.74)	100.00
101-728-702.800	ACCRUED SICK LEAVE	0.00	385.94	270.69	(385.94)	100.00
101-728-715.000	SOCIAL SECURITY (FICA)	6,103.00	2,358.80	428.85	3,744.20	38.65
101-728-716.100	HEALTH INSURANCE	6,985.00	1,053.13	212.03	5,931.87	15.08
101-728-716.200	DENTAL INSURANCE	120.00	49.12	9.86	70.88	40.93
101-728-716.300	OPTICAL INSURANCE	20.00	7.03	1.42	12.97	35.15
101-728-716.400	LIFE INSURANCE	525.00	236.17	48.19	288.83	44.98
101-728-716.500	DISABILITY INSURANCE	877.00	376.61	79.13	500.39	42.94
101-728-717.000	UNEMPLOYMENT INSURANCE	20.00	0.00	0.00	20.00	0.00
101-728-718.000	RETIREMENT	0.00	22.90	4.13	(22.90)	100.00
101-728-718.200	DEFINED CONTRIBUTION	3,060.00	1,271.18	231.11	1,788.82	41.54
101-728-719.000	WORKERS' COMPENSATION	230.00	82.00	41.00	148.00	35.65
101-728-728.000	OPERATING SUPPLIES	1,500.00	93.01	0.00	1,406.99	6.20
101-728-818.000	CONTRACTUAL SERVICES	34,580.00	5,196.66	0.00	29,383.34	15.03
101-728-858.000	MEMBERSHIPS & DUES	1,000.00	120.00	0.00	880.00	12.00
101-728-860.000	EDUCATION & TRAINING	4,000.00	2,822.30	36.43	1,177.70	70.56
Total Dept 728-COMMUNITY DEVELOPMENT		134,343.00	45,520.43	6,879.15	88,822.57	33.88

REVENUE AND EXPENDITURE REPORT FOR CITY OF OWOSSO

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 11/30/2017 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
Dept 756-PARKS						
101-756-702.200	WAGES	60,000.00	21,556.05	0.00	38,443.95	35.93
101-756-703.000	OTHER COMPENSATION	1,350.00	0.00	0.00	1,350.00	0.00
101-756-716.000	FRINGES	47,000.00	16,822.35	0.00	30,177.65	35.79
101-756-728.000	OPERATING SUPPLIES	3,000.00	938.16	0.00	2,061.84	31.27
101-756-818.000	CONTRACTUAL SERVICES	10,000.00	0.00	(1,950.00)	10,000.00	0.00
101-756-820.100	ELECTRICITY	11,000.00	3,807.60	610.05	7,192.40	34.61
101-756-820.200	GAS	50.00	0.00	0.00	50.00	0.00
101-756-820.400	WATER & SEWER	7,000.00	4,762.05	0.00	2,237.95	68.03
101-756-820.500	REFUSE	1,000.00	327.60	0.00	672.40	32.76
101-756-831.000	BUILDING MAINTENANCE	16,000.00	4,106.12	436.77	11,893.88	25.66
101-756-831.200	BLDG MAINTENANCE-BALLFIELDS	2,000.00	807.26	59.88	1,192.74	40.36
101-756-836.200	TREES & GARDEN	2,500.00	538.05	538.05	1,961.95	21.52
101-756-843.000	EQUIPMENT RENTAL	60,000.00	30,360.95	0.00	29,639.05	50.60
101-756-974.000	LAND IMPROVEMENTS	0.00	4,286.34	4,286.34	(4,286.34)	100.00
Total Dept 756-PARKS		220,900.00	88,312.53	3,981.09	132,587.47	39.98
Dept 965-OTHER FINANCING SOURCES (USES)						
101-965-995.000	OTHER FINANCING SOURCES (USES)	117,717.00	0.00	0.00	117,717.00	0.00
Total Dept 965-OTHER FINANCING SOURCES (USES)		117,717.00	0.00	0.00	117,717.00	0.00
Dept 966-TRANSFERS OUT						
101-966-999.297	TRANSFER TO HISTORICAL COMMISSION	33,000.00	13,750.00	2,750.00	19,250.00	41.67
101-966-999.700	TRANSFER TO AIRPORT	7,000.00	0.00	0.00	7,000.00	0.00
101-966-999.731	TRANSFER-RETIREMENT	126,550.00	0.00	0.00	126,550.00	0.00
Total Dept 966-TRANSFERS OUT		166,550.00	13,750.00	2,750.00	152,800.00	8.26
TOTAL EXPENDITURES		7,409,531.00	2,911,246.24	570,956.88	4,498,284.76	39.29
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		7,409,531.00	4,232,082.34	167,062.79	3,177,448.66	57.12
TOTAL EXPENDITURES		7,409,531.00	2,911,246.24	570,956.88	4,498,284.76	39.29
NET OF REVENUES & EXPENDITURES		0.00	1,320,836.10	(403,894.09)	(1,320,836.10)	100.00

User: KKRuddy

DB: Owosso

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

		YTD BALANCE		ACTIVITY FOR		AVAILABLE		
		2017-18	11/30/2017	MONTH	11/30/2017	BALANCE		% BDGT
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	INCREASE	(DECREASE)	NORMAL	(ABNORMAL)	USED
Fund 202 - MAJOR STREET FUND								
Revenues								
Dept 000								
202-000-501.506	GRANT-FEDERAL	375,000.00	0.00		0.00	375,000.00		0.00
202-000-539.529	STATE SOURCES	29,600.00	0.00		0.00	29,600.00		0.00
202-000-539.546	TRUNKLINE MAINTENANCE	39,378.00	6,596.81		0.00	32,781.19		16.75
202-000-539.569	GAS & WEIGHT TAX	815,000.00	281,027.24		91,180.28	533,972.76		34.48
202-000-695.672	SPECIAL ASSESSMENT	26,300.00	0.00		0.00	26,300.00		0.00
Total Dept 000		1,285,278.00	287,624.05		91,180.28	997,653.95		22.38
TOTAL REVENUES		1,285,278.00	287,624.05		91,180.28	997,653.95		22.38
Expenditures								
Dept 451-CONSTRUCTION								
202-451-728.000	OPERATING SUPPLIES	0.00	3.00		0.00	(3.00)		100.00
202-451-818.000	CONTRACTUAL SERVICES	0.00	729,168.67		224,176.31	(729,168.67)		100.00
202-451-999.411	TRANSFER TO CIF-STREETS	375,000.00	0.00		0.00	375,000.00		0.00
Total Dept 451-CONSTRUCTION		375,000.00	729,171.67		224,176.31	(354,171.67)		194.45
Dept 463-STREET MAINTENANCE								
202-463-702.200	WAGES	31,000.00	14,075.57		0.00	16,924.43		45.41
202-463-716.000	FRINGES	29,000.00	13,542.10		0.00	15,457.90		46.70
202-463-728.000	OPERATING SUPPLIES	20,000.00	9,339.98		4,198.04	10,660.02		46.70
202-463-818.000	CONTRACTUAL SERVICES	80,000.00	21,545.42		6,650.02	58,454.58		26.93
202-463-843.000	EQUIPMENT RENTAL	55,000.00	18,330.66		0.00	36,669.34		33.33
Total Dept 463-STREET MAINTENANCE		215,000.00	76,833.73		10,848.06	138,166.27		35.74
Dept 473-BRIDGE MAINTENANCE								
202-473-702.200	WAGES	500.00	54.50		0.00	445.50		10.90
202-473-716.000	FRINGES	500.00	52.43		0.00	447.57		10.49
202-473-728.000	OPERATING SUPPLIES	100.00	0.00		0.00	100.00		0.00
202-473-818.000	CONTRACTUAL SERVICES	700.00	0.00		0.00	700.00		0.00
202-473-843.000	EQUIPMENT RENTAL	500.00	8.52		0.00	491.48		1.70
Total Dept 473-BRIDGE MAINTENANCE		2,300.00	115.45		0.00	2,184.55		5.02
Dept 474-TRAFFIC SERVICES-MAINTENANCE								
202-474-702.200	WAGES	2,000.00	806.53		0.00	1,193.47		40.33
202-474-716.000	FRINGES	2,000.00	775.96		0.00	1,224.04		38.80
202-474-728.000	OPERATING SUPPLIES	3,500.00	280.25		0.00	3,219.75		8.01
202-474-818.000	CONTRACTUAL SERVICES	15,000.00	66.59		0.00	14,933.41		0.44
202-474-820.000	UTILITIES	3,500.00	20.10		10.54	3,479.90		0.57
202-474-843.000	EQUIPMENT RENTAL	1,500.00	741.81		0.00	758.19		49.45
Total Dept 474-TRAFFIC SERVICES-MAINTENANCE		27,500.00	2,691.24		10.54	24,808.76		9.79
Dept 478-SNOW & ICE CONTROL								

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR		AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017	MONTH	11/30/2017	BALANCE	
			NORMAL (ABNORMAL)	INCREASE	(DECREASE)	NORMAL (ABNORMAL)	
Fund 202 - MAJOR STREET FUND							
Expenditures							
202-478-702.200	WAGES	20,000.00	0.00	0.00		20,000.00	0.00
202-478-716.000	FRINGES	20,000.00	0.00	0.00		20,000.00	0.00
202-478-728.000	OPERATING SUPPLIES	50,000.00	0.00	0.00		50,000.00	0.00
202-478-843.000	EQUIPMENT RENTAL	35,000.00	0.00	0.00		35,000.00	0.00
Total Dept 478-SNOW & ICE CONTROL		125,000.00	0.00	0.00		125,000.00	0.00
Dept 480-TREE TRIMMING							
202-480-702.200	WAGES	8,000.00	7,019.59	0.00		980.41	87.74
202-480-716.000	FRINGES	8,000.00	6,753.54	0.00		1,246.46	84.42
202-480-728.000	OPERATING SUPPLIES	1,000.00	825.04	825.04		174.96	82.50
202-480-818.000	CONTRACTUAL SERVICES	5,000.00	0.00	0.00		5,000.00	0.00
202-480-843.000	EQUIPMENT RENTAL	8,500.00	13,032.07	0.00		(4,532.07)	153.32
Total Dept 480-TREE TRIMMING		30,500.00	27,630.24	825.04		2,869.76	90.59
Dept 482-ADMINISTRATION & ENGINEERING							
202-482-702.100	SALARIES	65,500.00	18,620.00	3,320.58		46,880.00	28.43
202-482-715.000	SOCIAL SECURITY (FICA)	5,625.00	1,422.20	254.05		4,202.80	25.28
202-482-716.100	HEALTH INSURANCE	5,300.00	1,486.72	0.00		3,813.28	28.05
202-482-716.200	DENTAL INSURANCE	525.00	68.75	13.75		456.25	13.10
202-482-716.300	OPTICAL INSURANCE	50.00	8.57	1.72		41.43	17.14
202-482-716.400	LIFE INSURANCE	175.00	21.64	4.37		153.36	12.37
202-482-716.500	DISABILITY INSURANCE	400.00	67.80	13.69		332.20	16.95
202-482-718.000	RETIREMENT	11,600.00	2,508.26	448.33		9,091.74	21.62
202-482-719.000	WORKERS' COMPENSATION	500.00	104.00	52.00		396.00	20.80
202-482-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	200.00	1,325.00	1,325.00		(1,125.00)	662.50
202-482-999.101	CONTRIBUTION-GF ADMIN	81,500.00	28,102.73	9,118.03		53,397.27	34.48
Total Dept 482-ADMINISTRATION & ENGINEERING		171,375.00	53,735.67	14,551.52		117,639.33	31.36
Dept 484-TRUNKLINE SUPERVISOR							
202-484-702.100	SALARIES	4,500.00	0.00	0.00		4,500.00	0.00
Total Dept 484-TRUNKLINE SUPERVISOR		4,500.00	0.00	0.00		4,500.00	0.00
Dept 485-LOCAL STREET TRANSFER							
202-485-999.203	TRANSFER TO LOCAL STREET	252,650.00	75,727.63	28,265.89		176,922.37	29.97
Total Dept 485-LOCAL STREET TRANSFER		252,650.00	75,727.63	28,265.89		176,922.37	29.97
Dept 486-TRUNKLINE SURFACE MAINTENANCE							
202-486-702.200	WAGES	900.00	0.00	0.00		900.00	0.00
202-486-716.000	FRINGES	900.00	0.00	0.00		900.00	0.00
202-486-728.000	OPERATING SUPPLIES	800.00	418.65	0.00		381.35	52.33
202-486-843.000	EQUIPMENT RENTAL	600.00	0.00	0.00		600.00	0.00
Total Dept 486-TRUNKLINE SURFACE MAINTENANCE		3,200.00	418.65	0.00		2,781.35	13.08

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017 NORMAL (ABNORMAL)	MONTH 11/30/2017 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 202 - MAJOR STREET FUND						
Expenditures						
Dept 488-TRUNKLINE SWEEPING & FLUSHING						
202-488-702.200	WAGES	700.00	0.00	0.00	700.00	0.00
202-488-716.000	FRINGES	700.00	0.00	0.00	700.00	0.00
202-488-843.000	EQUIPMENT RENTAL	1,600.00	0.00	0.00	1,600.00	0.00
Total Dept 488-TRUNKLINE SWEEPING & FLUSHING		3,000.00	0.00	0.00	3,000.00	0.00
Dept 490-TRUNKLINE TREE TRIIM & REMOVAL						
202-490-702.200	WAGES	150.00	108.91	0.00	41.09	72.61
202-490-716.000	FRINGES	150.00	104.78	0.00	45.22	69.85
202-490-843.000	EQUIPMENT RENTAL	200.00	162.10	0.00	37.90	81.05
Total Dept 490-TRUNKLINE TREE TRIIM & REMOVAL		500.00	375.79	0.00	124.21	75.16
Dept 491-TRUNKLINE STORM DRAIN, CURBS						
202-491-702.200	WAGES	500.00	1,187.36	0.00	(687.36)	237.47
202-491-716.000	FRINGES	500.00	1,142.36	0.00	(642.36)	228.47
202-491-728.000	OPERATING SUPPLIES	3,000.00	0.00	0.00	3,000.00	0.00
202-491-843.000	EQUIPMENT RENTAL	500.00	1,416.39	0.00	(916.39)	283.28
Total Dept 491-TRUNKLINE STORM DRAIN, CURBS		4,500.00	3,746.11	0.00	753.89	83.25
Dept 492-TRUNKLINE ROADSIDE CLEANUP						
202-492-702.200	WAGES	50.00	36.70	0.00	13.30	73.40
202-492-716.000	FRINGES	50.00	35.31	0.00	14.69	70.62
202-492-843.000	EQUIPMENT RENTAL	100.00	19.80	0.00	80.20	19.80
Total Dept 492-TRUNKLINE ROADSIDE CLEANUP		200.00	91.81	0.00	108.19	45.91
Dept 494-TRUNKLINE TRAFFIC SIGNS						
202-494-702.200	WAGES	200.00	0.00	0.00	200.00	0.00
202-494-716.000	FRINGES	200.00	0.00	0.00	200.00	0.00
202-494-728.000	OPERATING SUPPLIES	400.00	102.00	0.00	298.00	25.50
202-494-843.000	EQUIPMENT RENTAL	200.00	0.00	0.00	200.00	0.00
Total Dept 494-TRUNKLINE TRAFFIC SIGNS		1,000.00	102.00	0.00	898.00	10.20
Dept 496-TRUNKLINE TRAFFIC SIGNALS						
202-496-702.200	WAGES	50.00	0.00	0.00	50.00	0.00
202-496-716.000	FRINGES	50.00	0.00	0.00	50.00	0.00
202-496-820.100	ELECTRICITY	1,300.00	0.00	0.00	1,300.00	0.00
202-496-843.000	EQUIPMENT RENTAL	100.00	0.00	0.00	100.00	0.00
Total Dept 496-TRUNKLINE TRAFFIC SIGNALS		1,500.00	0.00	0.00	1,500.00	0.00
Dept 497-TRUNKLINE SNOW & ICE CONTROL						
202-497-702.200	WAGES	2,065.00	0.00	0.00	2,065.00	0.00



PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18 AMENDED BUDGET	YTD BALANCE 11/30/2017 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 11/30/2017 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 202 - MAJOR STREET FUND						
Expenditures						
202-497-716.000	FRINGES	1,652.00	0.00	0.00	1,652.00	0.00
202-497-728.000	OPERATING SUPPLIES	10,000.00	0.00	0.00	10,000.00	0.00
202-497-843.000	EQUIPMENT RENTAL	3,600.00	0.00	0.00	3,600.00	0.00
Total Dept 497-TRUNKLINE SNOW & ICE CONTROL		17,317.00	0.00	0.00	17,317.00	0.00
Dept 502-TRUNKLINE LEAVE & INS BENEFITS						
202-502-702.200	WAGES	6,423.00	0.00	0.00	6,423.00	0.00
Total Dept 502-TRUNKLINE LEAVE & INS BENEFITS		6,423.00	0.00	0.00	6,423.00	0.00
Dept 965-OTHER FINANCING SOURCES (USES)						
202-965-995.000	OTHER FINANCING SOURCES (USES)	43,813.00	0.00	0.00	43,813.00	0.00
Total Dept 965-OTHER FINANCING SOURCES (USES)		43,813.00	0.00	0.00	43,813.00	0.00
TOTAL EXPENDITURES		1,285,278.00	970,639.99	278,677.36	314,638.01	75.52
Fund 202 - MAJOR STREET FUND:						
TOTAL REVENUES		1,285,278.00	287,624.05	91,180.28	997,653.95	22.38
TOTAL EXPENDITURES		1,285,278.00	970,639.99	278,677.36	314,638.01	75.52
NET OF REVENUES & EXPENDITURES		0.00	(683,015.94)	(187,497.08)	683,015.94	100.00

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017 (NORMAL (ABNORMAL))	MONTH 11/30/2017 (INCREASE (DECREASE))	BALANCE (NORMAL (ABNORMAL))	
Fund 203 - LOCAL STREET FUND						
Revenues						
Dept 000						
203-000-501.506	FEDERAL GRANTS	0.00	1,999.25	1,999.25	(1,999.25)	100.00
203-000-539.529	STATE SOURCES	10,400.00	0.00	0.00	10,400.00	0.00
203-000-539.569	GAS & WEIGHT TAX	299,000.00	102,551.88	33,273.32	196,448.12	34.30
203-000-671.694	MISCELLANEOUS	42,000.00	0.00	0.00	42,000.00	0.00
203-000-695.202	MAJOR STREET TRANSFER	252,650.00	75,727.63	28,265.89	176,922.37	29.97
203-000-695.672	SPECIAL ASSESSMENT	46,050.00	0.00	0.00	46,050.00	0.00
Total Dept 000		650,100.00	180,278.76	63,538.46	469,821.24	27.73
TOTAL REVENUES		650,100.00	180,278.76	63,538.46	469,821.24	27.73
Expenditures						
Dept 451-CONSTRUCTION						
203-451-818.000	CONTRACTUAL SERVICES	100,000.00	0.00	0.00	100,000.00	0.00
Total Dept 451-CONSTRUCTION		100,000.00	0.00	0.00	100,000.00	0.00
Dept 463-STREET MAINTENANCE						
203-463-702.200	WAGES	38,000.00	23,391.26	0.00	14,608.74	61.56
203-463-716.000	FRINGES	38,000.00	22,504.73	0.00	15,495.27	59.22
203-463-728.000	OPERATING SUPPLIES	20,000.00	8,434.84	4,046.79	11,565.16	42.17
203-463-818.000	CONTRACTUAL SERVICES	100,000.00	49,113.15	11,298.11	50,886.85	49.11
203-463-843.000	EQUIPMENT RENTAL	73,500.00	40,875.86	0.00	32,624.14	55.61
Total Dept 463-STREET MAINTENANCE		269,500.00	144,319.84	15,344.90	125,180.16	53.55
Dept 474-TRAFFIC SERVICES-MAINTENANCE						
203-474-702.200	WAGES	1,000.00	253.79	0.00	746.21	25.38
203-474-716.000	FRINGES	1,000.00	244.17	0.00	755.83	24.42
203-474-728.000	OPERATING SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
203-474-843.000	EQUIPMENT RENTAL	800.00	105.95	0.00	694.05	13.24
Total Dept 474-TRAFFIC SERVICES-MAINTENANCE		3,800.00	603.91	0.00	3,196.09	15.89
Dept 478-SNOW & ICE CONTROL						
203-478-702.200	WAGES	7,500.00	0.00	0.00	7,500.00	0.00
203-478-716.000	FRINGES	7,500.00	0.00	0.00	7,500.00	0.00
203-478-728.000	OPERATING SUPPLIES	23,500.00	0.00	0.00	23,500.00	0.00
203-478-843.000	EQUIPMENT RENTAL	22,000.00	0.00	0.00	22,000.00	0.00
Total Dept 478-SNOW & ICE CONTROL		60,500.00	0.00	0.00	60,500.00	0.00
Dept 480-TREE TRIMMING						
203-480-702.200	WAGES	20,000.00	7,283.45	0.00	12,716.55	36.42
203-480-716.000	FRINGES	20,000.00	7,007.40	0.00	12,992.60	35.04
203-480-728.000	OPERATING SUPPLIES	4,000.00	888.90	788.90	3,111.10	22.22
203-480-818.000	CONTRACTUAL SERVICES	0.00	3,900.00	0.00	(3,900.00)	100.00

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017 (NORMAL (ABNORMAL))	MONTH 11/30/2017 (INCREASE (DECREASE))	BALANCE (NORMAL (ABNORMAL))	
Fund 203 - LOCAL STREET FUND						
Expenditures						
203-480-843.000	EQUIPMENT RENTAL	20,000.00	13,996.18	0.00	6,003.82	69.98
Total Dept 480-TREE TRIMMING		64,000.00	33,075.93	788.90	30,924.07	51.68
Dept 482-ADMINISTRATION & ENGINEERING						
203-482-702.100	SALARIES	72,800.00	23,952.04	4,273.68	48,847.96	32.90
203-482-715.000	SOCIAL SECURITY (FICA)	5,700.00	1,827.89	326.91	3,872.11	32.07
203-482-716.100	HEALTH INSURANCE	9,000.00	2,885.98	0.00	6,114.02	32.07
203-482-716.200	DENTAL INSURANCE	900.00	133.45	26.69	766.55	14.83
203-482-716.300	OPTICAL INSURANCE	100.00	16.58	3.31	83.42	16.58
203-482-716.400	LIFE INSURANCE	250.00	42.05	8.50	207.95	16.82
203-482-716.500	DISABILITY INSURANCE	500.00	131.63	26.58	368.37	26.33
203-482-718.000	RETIREMENT	12,000.00	4,868.89	870.29	7,131.11	40.57
203-482-719.000	WORKERS' COMPENSATION	700.00	94.00	47.00	606.00	13.43
203-482-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	200.00	1,325.00	1,325.00	(1,125.00)	662.50
203-482-999.101	CONTRIBUTION-GF ADMIN	29,900.00	10,255.19	3,327.33	19,644.81	34.30
Total Dept 482-ADMINISTRATION & ENGINEERING		132,050.00	45,532.70	10,235.29	86,517.30	34.48
Dept 965-OTHER FINANCING SOURCES (USES)						
203-965-995.000	OTHER FINANCING SOURCES (USES)	20,250.00	0.00	0.00	20,250.00	0.00
Total Dept 965-OTHER FINANCING SOURCES (USES)		20,250.00	0.00	0.00	20,250.00	0.00
TOTAL EXPENDITURES		650,100.00	223,532.38	26,369.09	426,567.62	34.38
Fund 203 - LOCAL STREET FUND:						
TOTAL REVENUES		650,100.00	180,278.76	63,538.46	469,821.24	27.73
TOTAL EXPENDITURES		650,100.00	223,532.38	26,369.09	426,567.62	34.38
NET OF REVENUES & EXPENDITURES		0.00	(43,253.62)	37,169.37	43,253.62	100.00

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18 AMENDED BUDGET	YTD BALANCE 11/30/2017 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 11/30/2017 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 248 - DOWNTOWN FACADE PROGRAM						
Revenues						
Dept 000						
248-000-501.506	GRANT-FEDERAL	520,000.00	0.00	0.00	520,000.00	0.00
248-000-671.675	DONATIONS-PRIVATE	520,000.00	0.00	0.00	520,000.00	0.00
Total Dept 000		1,040,000.00	0.00	0.00	1,040,000.00	0.00
TOTAL REVENUES		1,040,000.00	0.00	0.00	1,040,000.00	0.00
Expenditures						
Dept 901-CAPITAL OUTLAY						
248-901-965.540	CAPITAL CONTRIBUTIONS-FACADE	1,040,000.00	0.00	0.00	1,040,000.00	0.00
Total Dept 901-CAPITAL OUTLAY		1,040,000.00	0.00	0.00	1,040,000.00	0.00
TOTAL EXPENDITURES		1,040,000.00	0.00	0.00	1,040,000.00	0.00
Fund 248 - DOWNTOWN FACADE PROGRAM:						
TOTAL REVENUES		1,040,000.00	0.00	0.00	1,040,000.00	0.00
TOTAL EXPENDITURES		1,040,000.00	0.00	0.00	1,040,000.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

12/12/2017 11:35 AM  
User: KKRuddy  
DB: Owosso

REVENUE AND EXPENDITURE REPORT FOR CITY OF OWOSSO

Page 17/33

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18 AMENDED BUDGET	YTD BALANCE 11/30/2017 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 11/30/2017 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 273 - CDBG REVOLVING LOAN FUND						
Revenues						
Dept 000						
273-000-671.675	LOAN REPAYMENTS	4,700.00	8,334.10	0.00	(3,634.10)	177.32
Total Dept 000		4,700.00	8,334.10	0.00	(3,634.10)	177.32
TOTAL REVENUES		4,700.00	8,334.10	0.00	(3,634.10)	177.32
Expenditures						
Dept 200-GEN SERVICES						
273-200-801.100	PROFESSIONAL SERVICES:AUDIT COSTS	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 200-GEN SERVICES		1,000.00	0.00	0.00	1,000.00	0.00
Dept 965-OTHER FINANCING SOURCES (USES)						
273-965-995.000	OTHER FINANCING SOURCES (USES)	3,700.00	0.00	0.00	3,700.00	0.00
Total Dept 965-OTHER FINANCING SOURCES (USES)		3,700.00	0.00	0.00	3,700.00	0.00
TOTAL EXPENDITURES		4,700.00	0.00	0.00	4,700.00	0.00
Fund 273 - CDBG REVOLVING LOAN FUND:						
TOTAL REVENUES		4,700.00	8,334.10	0.00	(3,634.10)	177.32
TOTAL EXPENDITURES		4,700.00	0.00	0.00	4,700.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	8,334.10	0.00	(8,334.10)	100.00

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18 AMENDED BUDGET	YTD BALANCE 11/30/2017 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 11/30/2017 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 275 - HOUSING & REDEVELOPMENT						
Revenues						
Dept 000						
275-000-501.521	GRANT-MSHDA:RR	240,000.00	20,383.00	20,383.00	219,617.00	8.49
275-000-600.634	CHARGES FOR ADMIN SERVICES	43,200.00	0.00	0.00	43,200.00	0.00
Total Dept 000		283,200.00	20,383.00	20,383.00	262,817.00	7.20
TOTAL REVENUES		283,200.00	20,383.00	20,383.00	262,817.00	7.20
Expenditures						
Dept 690-GENERAL SERVICES						
275-690-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	43,200.00	0.00	0.00	43,200.00	0.00
275-690-818.000	HOUSING REHABILITATION	0.00	25,063.00	20,563.00	(25,063.00)	100.00
275-690-818.200	RENTAL REHABILITATION	240,000.00	0.00	0.00	240,000.00	0.00
Total Dept 690-GENERAL SERVICES		283,200.00	25,063.00	20,563.00	258,137.00	8.85
TOTAL EXPENDITURES		283,200.00	25,063.00	20,563.00	258,137.00	8.85
Fund 275 - HOUSING & REDEVELOPMENT:						
TOTAL REVENUES		283,200.00	20,383.00	20,383.00	262,817.00	7.20
TOTAL EXPENDITURES		283,200.00	25,063.00	20,563.00	258,137.00	8.85
NET OF REVENUES & EXPENDITURES		0.00	(4,680.00)	(180.00)	4,680.00	100.00

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 11/30/2017 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 297 - HISTORICAL FUND						
Revenues						
Dept 000						
297-000-600.600	SALES	5,000.00	2,543.00	323.00	2,457.00	50.86
297-000-664.664	INTEREST INCOME	50.00	27.65	0.00	22.35	55.30
297-000-664.667	RENTS & DEPOSITS	2,000.00	400.00	0.00	1,600.00	20.00
297-000-664.668	RENTAL INCOME	13,200.00	5,500.00	1,100.00	7,700.00	41.67
297-000-671.675	DONATIONS-PRIVATE	20,000.00	7,980.68	731.00	12,019.32	39.90
297-000-671.678	FUNDRAISER/MEMBERSHIPS	10,000.00	0.00	0.00	10,000.00	0.00
297-000-671.679	DONATIONS:HOME TOUR	5,000.00	4,613.70	0.00	386.30	92.27
297-000-695.101	GENERAL FUND TRANSFER	33,000.00	13,750.00	2,750.00	19,250.00	41.67
297-000-695.699	APPROPRIATION OF FUND BALANCE	10,000.00	0.00	0.00	10,000.00	0.00
Total Dept 000		98,250.00	34,815.03	4,904.00	63,434.97	35.44
TOTAL REVENUES		98,250.00	34,815.03	4,904.00	63,434.97	35.44
Expenditures						
Dept 797-HISTORICAL COMMISSION						
297-797-728.000	OPERATING SUPPLIES	0.00	315.55	293.87	(315.55)	100.00
297-797-728.200	SUPPLIES-HISTORIC COLLECTION	1,000.00	0.00	0.00	1,000.00	0.00
297-797-728.300	HOME TOUR PROMOTION	0.00	149.99	136.25	(149.99)	100.00
297-797-810.000	INSURANCE & BONDS	1,250.00	0.00	0.00	1,250.00	0.00
297-797-831.000	BUILDING MAINTENANCE	2,000.00	62.50	62.50	1,937.50	3.13
297-797-856.000	MISCELLANEOUS	6,000.00	715.99	162.33	5,284.01	11.93
297-797-869.000	PROMOTION	5,000.00	1,200.94	268.99	3,799.06	24.02
297-797-870.000	EXHIBITIONS	0.00	410.00	15.00	(410.00)	100.00
Total Dept 797-HISTORICAL COMMISSION		15,250.00	2,854.97	938.94	12,395.03	18.72
Dept 798-CASTLE						
297-798-702.200	WAGES	40,000.00	14,514.00	2,643.64	25,486.00	36.29
297-798-702.400	WAGES - SEASONAL-DOCENTS	12,000.00	5,280.93	985.18	6,719.07	44.01
297-798-715.000	SOCIAL SECURITY (FICA)	3,978.00	1,514.31	277.60	2,463.69	38.07
297-798-717.000	UNEMPLOYMENT INSURANCE	42.00	0.00	0.00	42.00	0.00
297-798-719.000	WORKERS' COMPENSATION	80.00	0.00	0.00	80.00	0.00
297-798-728.000	OPERATING SUPPLIES	1,500.00	230.99	0.00	1,269.01	15.40
297-798-810.000	INSURANCE & BONDS	700.00	0.00	0.00	700.00	0.00
297-798-820.000	UTILITIES	4,000.00	1,246.61	341.19	2,753.39	31.17
297-798-831.000	BUILDING MAINTENANCE	7,000.00	820.38	0.00	6,179.62	11.72
297-798-856.000	MISCELLANEOUS	1,000.00	432.72	432.72	567.28	43.27
Total Dept 798-CASTLE		70,300.00	24,039.94	4,680.33	46,260.06	34.20
Dept 799-GOULD HOUSE						
297-799-810.000	INSURANCE & BONDS	700.00	0.00	0.00	700.00	0.00
297-799-820.000	UTILITIES	4,000.00	1,016.70	240.23	2,983.30	25.42
297-799-831.000	BUILDING MAINTENANCE	5,000.00	278.87	59.95	4,721.13	5.58
297-799-831.200	BLDG MAINTENANCE-RENTAL	1,000.00	0.00	0.00	1,000.00	0.00
297-799-856.000	MISCELLANEOUS	2,000.00	562.74	0.00	1,437.26	28.14

12/12/2017 11:35 AM  
User: KKRuddy  
DB: Owosso

REVENUE AND EXPENDITURE REPORT FOR CITY OF OWOSSO  
PERIOD ENDING 11/30/2017  
% Fiscal Year Completed: 41.92

Page 20/33

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18 AMENDED BUDGET	YTD BALANCE 11/30/2017 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 11/30/2017 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 297 - HISTORICAL FUND						
Expenditures						
Total Dept 799-GOULD HOUSE		12,700.00	1,858.31	300.18	10,841.69	14.63
TOTAL EXPENDITURES		98,250.00	28,753.22	5,919.45	69,496.78	29.27
Fund 297 - HISTORICAL FUND:						
TOTAL REVENUES		98,250.00	34,815.03	4,904.00	63,434.97	35.44
TOTAL EXPENDITURES		98,250.00	28,753.22	5,919.45	69,496.78	29.27
NET OF REVENUES & EXPENDITURES		0.00	6,061.81	(1,015.45)	(6,061.81)	100.00



PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18 AMENDED BUDGET	YTD BALANCE 11/30/2017 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 11/30/2017 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 325 - DEBT SERVICE-2010 GO BONDS						
Revenues						
Dept 000						
325-000-401.403	GENERAL PROPERTY TAX	74,134.00	0.00	0.00	74,134.00	0.00
325-000-401.430	INDUSTRIAL/COMMERCIAL FACILITIES TAX	535.00	0.00	0.00	535.00	0.00
325-000-401.431	OBSOLETE PROPERTY REHAB TAXES (OPRA)	204.00	0.00	0.00	204.00	0.00
Total Dept 000		74,873.00	0.00	0.00	74,873.00	0.00
TOTAL REVENUES		74,873.00	0.00	0.00	74,873.00	0.00
Expenditures						
Dept 905-DEBT SERVICE						
325-905-980.991	PRINCIPAL	40,000.00	40,000.00	0.00	0.00	100.00
325-905-980.995	INTEREST	34,873.00	17,756.25	0.00	17,116.75	50.92
Total Dept 905-DEBT SERVICE		74,873.00	57,756.25	0.00	17,116.75	77.14
TOTAL EXPENDITURES		74,873.00	57,756.25	0.00	17,116.75	77.14
Fund 325 - DEBT SERVICE-2010 GO BONDS:						
TOTAL REVENUES		74,873.00	0.00	0.00	74,873.00	0.00
TOTAL EXPENDITURES		74,873.00	57,756.25	0.00	17,116.75	77.14
NET OF REVENUES & EXPENDITURES		0.00	(57,756.25)	0.00	57,756.25	100.00

12/12/2017 11:35 AM  
User: KKRuddy  
DB: Owosso

REVENUE AND EXPENDITURE REPORT FOR CITY OF OWOSSO

Page 22/33

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18 AMENDED BUDGET	YTD BALANCE 11/30/2017 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 11/30/2017 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 327 - DEBT SERVICE						
Revenues						
Dept 000						
327-000-401.403	GENERAL PROPERTY TAX	487,363.00	428,291.34	2,156.69	59,071.66	87.88
327-000-401.430	INDUSTRIAL/COMMERCIAL FACILITIES TAX	3,587.00	0.00	0.00	3,587.00	0.00
327-000-401.431	OBSOLETE PROPERTY REHAB TAXES (OPRA)	1,368.00	0.00	0.00	1,368.00	0.00
Total Dept 000		492,318.00	428,291.34	2,156.69	64,026.66	86.99
TOTAL REVENUES		492,318.00	428,291.34	2,156.69	64,026.66	86.99
Expenditures						
Dept 905-DEBT SERVICE						
327-905-980.991	PRINCIPAL	242,500.00	30,000.00	0.00	212,500.00	12.37
327-905-980.995	INTEREST	248,818.00	60,153.92	0.00	188,664.08	24.18
327-905-980.998	DEBT SERVICE	1,000.00	750.00	0.00	250.00	75.00
Total Dept 905-DEBT SERVICE		492,318.00	90,903.92	0.00	401,414.08	18.46
TOTAL EXPENDITURES		492,318.00	90,903.92	0.00	401,414.08	18.46
Fund 327 - DEBT SERVICE:						
TOTAL REVENUES		492,318.00	428,291.34	2,156.69	64,026.66	86.99
TOTAL EXPENDITURES		492,318.00	90,903.92	0.00	401,414.08	18.46
NET OF REVENUES & EXPENDITURES		0.00	337,387.42	2,156.69	(337,387.42)	100.00

12/12/2017 11:35 AM  
User: KKRuddy  
DB: Owosso

REVENUE AND EXPENDITURE REPORT FOR CITY OF OWOSSO

Page 23/33

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18 AMENDED BUDGET	YTD BALANCE 11/30/2017 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 11/30/2017 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 397 - 2009 LTGO DEBT						
Revenues						
Dept 000						
397-000-671.674	DDA CONTRIBUTION	80,118.00	17,183.75	0.00	62,934.25	21.45
Total Dept 000		80,118.00	17,183.75	0.00	62,934.25	21.45
TOTAL REVENUES		80,118.00	17,183.75	0.00	62,934.25	21.45
Expenditures						
Dept 905-DEBT SERVICE						
397-905-980.991	PRINCIPAL	45,000.00	0.00	0.00	45,000.00	0.00
397-905-980.995	INTEREST	34,368.00	17,183.75	0.00	17,184.25	50.00
397-905-980.998	DEBT SERVICE	750.00	0.00	0.00	750.00	0.00
Total Dept 905-DEBT SERVICE		80,118.00	17,183.75	0.00	62,934.25	21.45
TOTAL EXPENDITURES		80,118.00	17,183.75	0.00	62,934.25	21.45
Fund 397 - 2009 LTGO DEBT:						
TOTAL REVENUES		80,118.00	17,183.75	0.00	62,934.25	21.45
TOTAL EXPENDITURES		80,118.00	17,183.75	0.00	62,934.25	21.45
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017 NORMAL (ABNORMAL)	MONTH 11/30/2017 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 588 - TRANSPORTATION FUND						
Revenues						
Dept 000						
588-000-401.403	GENERAL PROPERTY TAX	34,960.00	71,426.86	375.30	(36,466.86)	204.31
588-000-695.699	APPROPRIATION OF FUND BALANCE	10,158.00	0.00	0.00	10,158.00	0.00
Total Dept 000		45,118.00	71,426.86	375.30	(26,308.86)	158.31
TOTAL REVENUES		45,118.00	71,426.86	375.30	(26,308.86)	158.31
Expenditures						
Dept 200-GEN SERVICES						
588-200-818.000	CONTRACTUAL SERVICES	45,118.00	33,406.38	0.00	11,711.62	74.04
Total Dept 200-GEN SERVICES		45,118.00	33,406.38	0.00	11,711.62	74.04
TOTAL EXPENDITURES		45,118.00	33,406.38	0.00	11,711.62	74.04
Fund 588 - TRANSPORTATION FUND:						
TOTAL REVENUES		45,118.00	71,426.86	375.30	(26,308.86)	158.31
TOTAL EXPENDITURES		45,118.00	33,406.38	0.00	11,711.62	74.04
NET OF REVENUES & EXPENDITURES		0.00	38,020.48	375.30	(38,020.48)	100.00

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017 (NORMAL (ABNORMAL))	MONTH 11/30/2017 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 590 - SEWER FUND						
Revenues						
Dept 000						
590-000-401.446	PENALTIES - LATE CHARGES	30,000.00	15,295.07	7,723.41	14,704.93	50.98
590-000-450.477	SWR:PERMITS/INSPECTION FEE	1,000.00	190.00	20.00	810.00	19.00
590-000-539.529	STATE SOURCES	239,310.00	0.00	0.00	239,310.00	0.00
590-000-600.601	METERED SALES	1,621,950.00	391,565.74	1,486.17	1,230,384.26	24.14
590-000-664.664	INTEREST INCOME	1,700.00	6,348.16	0.00	(4,648.16)	373.42
590-000-671.694	MISCELLANEOUS	0.00	4,082.87	1,000.00	(4,082.87)	100.00
590-000-695.699	APPROPRIATION OF FUND BALANCE	492,082.00	0.00	0.00	492,082.00	0.00
Total Dept 000		2,386,042.00	417,481.84	10,229.58	1,968,560.16	17.50
TOTAL REVENUES		2,386,042.00	417,481.84	10,229.58	1,968,560.16	17.50
Expenditures						
Dept 200-GEN SERVICES						
590-200-702.100	SALARIES	34,000.00	16,356.62	3,380.50	17,643.38	48.11
590-200-715.000	SOCIAL SECURITY (FICA)	2,601.00	1,256.03	259.38	1,344.97	48.29
590-200-716.100	HEALTH INSURANCE	2,200.00	1,213.03	291.21	986.97	55.14
590-200-716.200	DENTAL INSURANCE	100.00	50.21	11.46	49.79	50.21
590-200-716.300	OPTICAL INSURANCE	12.00	6.05	1.39	5.95	50.42
590-200-716.400	LIFE INSURANCE	249.00	94.24	19.51	154.76	37.85
590-200-716.500	DISABILITY INSURANCE	400.00	189.04	39.92	210.96	47.26
590-200-717.000	UNEMPLOYMENT INSURANCE	36.00	0.00	0.00	36.00	0.00
590-200-718.200	DEFINED CONTRIBUTION	1,200.00	654.29	135.23	545.71	54.52
590-200-719.000	WORKERS' COMPENSATION	150.00	98.00	49.00	52.00	65.33
590-200-728.000	OPERATING SUPPLIES	1,500.00	446.30	0.00	1,053.70	29.75
590-200-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	2,900.00	0.00	0.00	2,900.00	0.00
590-200-810.000	INSURANCE & BONDS	10,000.00	4,996.17	0.00	5,003.83	49.96
590-200-818.000	CONTRACTUAL SERVICES	12,000.00	4,919.78	0.00	7,080.22	41.00
590-200-850.000	BAD DEBT EXPENSE	150.00	(188.08)	0.00	338.08	(125.39)
590-200-856.000	MISCELLANEOUS	1,000.00	0.00	0.00	1,000.00	0.00
590-200-890.200	OPERATION & MAINTENANCE	965,000.00	440,362.26	86,843.97	524,637.74	45.63
590-200-890.300	REPLACEMENT	145,000.00	35,703.79	0.00	109,296.21	24.62
590-200-899.101	GF CONTRIBUTION	100,800.00	42,000.00	8,400.00	58,800.00	41.67
Total Dept 200-GEN SERVICES		1,279,298.00	548,157.73	99,431.57	731,140.27	42.85
Dept 549-SEWER OPERATIONS						
590-549-702.200	WAGES	84,000.00	13,629.99	4,963.84	70,370.01	16.23
590-549-702.300	OVERTIME	5,800.00	585.65	101.07	5,214.35	10.10
590-549-703.000	OTHER COMPENSATION	21,000.00	6,766.43	530.56	14,233.57	32.22
590-549-715.000	SOCIAL SECURITY (FICA)	8,476.00	2,616.63	428.05	5,859.37	30.87
590-549-716.000	FRINGES	0.00	(10,158.53)	0.00	10,158.53	100.00
590-549-716.100	HEALTH INSURANCE	25,500.00	10,672.19	2,136.36	14,827.81	41.85
590-549-716.200	DENTAL INSURANCE	1,100.00	404.40	80.88	695.60	36.76
590-549-716.300	OPTICAL INSURANCE	140.00	50.30	10.06	89.70	35.93
590-549-716.400	LIFE INSURANCE	200.00	66.00	13.20	134.00	33.00
590-549-716.500	DISABILITY INSURANCE	0.00	34.42	34.42	(34.42)	100.00
590-549-717.000	UNEMPLOYMENT INSURANCE	41.00	5.00	0.00	36.00	12.20
590-549-718.000	RETIREMENT	30,000.00	8,619.07	1,333.89	21,380.93	28.73
590-549-718.200	DEFINED CONTRIBUTION	400.00	589.42	103.30	(189.42)	147.36

REVENUE AND EXPENDITURE REPORT FOR CITY OF OWOSSO

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017 NORMAL (ABNORMAL)	MONTH 11/30/2017 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 590 - SEWER FUND						
Expenditures						
590-549-719.000	WORKERS' COMPENSATION	1,107.00	490.00	245.00	617.00	44.26
590-549-728.000	OPERATING SUPPLIES	5,000.00	108.57	0.00	4,891.43	2.17
590-549-751.000	GAS & OIL	6,000.00	1,383.57	318.44	4,616.43	23.06
590-549-818.000	CONTRACTUAL SERVICES	90,000.00	118,043.72	19,327.00	(28,043.72)	131.16
590-549-833.000	EQUIPMENT MAINTENANCE	1,000.00	24.46	0.00	975.54	2.45
590-549-833.200	SEWER REPAIR	10,500.00	(105.74)	(105.74)	10,605.74	(1.01)
590-549-833.300	SERVICE LINE REPAIR SEPARATION-SSO	16,000.00	0.00	0.00	16,000.00	0.00
590-549-836.000	LIFT STATION MAINTENANCE	15,000.00	0.00	0.00	15,000.00	0.00
590-549-836.100	LIFT STATION UTILITIES	3,000.00	883.91	227.57	2,116.09	29.46
590-549-843.000	EQUIPMENT RENTAL	40,000.00	6,003.73	0.00	33,996.27	15.01
590-549-860.000	EDUCATION & TRAINING	1,500.00	0.00	0.00	1,500.00	0.00
Total Dept 549-SEWER OPERATIONS		365,764.00	160,713.19	29,747.90	205,050.81	43.94
Dept 901-CAPITAL OUTLAY						
590-901-973.000	CAPITAL OUTLAY - SEWERS	639,310.00	30,448.28	13,852.03	608,861.72	4.76
590-901-977.000	COL - EQUIPMENT	55,000.00	0.00	0.00	55,000.00	0.00
Total Dept 901-CAPITAL OUTLAY		694,310.00	30,448.28	13,852.03	663,861.72	4.39
Dept 905-DEBT SERVICE						
590-905-980.991	PRINCIPAL	35,000.00	0.00	0.00	35,000.00	0.00
590-905-980.995	INTEREST	11,670.00	6,334.83	0.00	5,335.17	54.28
Total Dept 905-DEBT SERVICE		46,670.00	6,334.83	0.00	40,335.17	13.57
TOTAL EXPENDITURES		2,386,042.00	745,654.03	143,031.50	1,640,387.97	31.25
Fund 590 - SEWER FUND:						
TOTAL REVENUES		2,386,042.00	417,481.84	10,229.58	1,968,560.16	17.50
TOTAL EXPENDITURES		2,386,042.00	745,654.03	143,031.50	1,640,387.97	31.25
NET OF REVENUES & EXPENDITURES		0.00	(328,172.19)	(132,801.92)	328,172.19	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF OWOSSO

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017 NORMAL (ABNORMAL)	MONTH 11/30/2017 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 591 - WATER FUND						
Revenues						
Dept 000						
591-000-401.446	PENALTIES - LATE CHARGES	43,000.00	22,736.14	11,641.83	20,263.86	52.87
591-000-450.477	WTR:PERMITS/INSPECTION FEE	20,000.00	7,354.04	1,010.00	12,645.96	36.77
591-000-600.601	METERED SALES	2,180,000.00	540,019.43	(33,756.21)	1,639,980.57	24.77
591-000-600.602	METERED SALES-WHOLESALE-USAGE	220,000.00	91,761.26	23,120.18	128,238.74	41.71
591-000-600.604	WATER MAIN REPLACEMENT CHARGE	320,000.00	102,991.85	417.74	217,008.15	32.18
591-000-600.640	MATERIAL & SERVICE	10,000.00	8,373.55	40.00	1,626.45	83.74
591-000-664.664	INTEREST INCOME	6,000.00	1,629.86	0.00	4,370.14	27.16
591-000-671.673	SALE OF FIXED ASSETS	0.00	1,775.20	0.00	(1,775.20)	100.00
591-000-671.694	MISCELLANEOUS	5,000.00	3,565.68	110.00	1,434.32	71.31
591-000-671.695	MISCELLANEOUS WATER CHARGES	10,000.00	3,019.32	82.50	6,980.68	30.19
591-000-695.699	APPROPRIATION OF FUND BALANCE	1,824,078.00	0.00	0.00	1,824,078.00	0.00
Total Dept 000		4,638,078.00	783,226.33	2,666.04	3,854,851.67	16.89
TOTAL REVENUES		4,638,078.00	783,226.33	2,666.04	3,854,851.67	16.89
Expenditures						
Dept 200-GEN SERVICES						
591-200-702.100	SALARIES	50,900.00	22,810.25	4,616.28	28,089.75	44.81
591-200-715.000	SOCIAL SECURITY (FICA)	3,978.00	1,746.88	353.32	2,231.12	43.91
591-200-716.100	HEALTH INSURANCE	8,600.00	3,048.58	723.31	5,551.42	35.45
591-200-716.200	DENTAL INSURANCE	296.00	122.32	27.90	173.68	41.32
591-200-716.300	OPTICAL INSURANCE	36.00	14.83	3.40	21.17	41.19
591-200-716.400	LIFE INSURANCE	276.00	121.14	24.97	154.86	43.89
591-200-716.500	DISABILITY INSURANCE	580.00	260.76	53.83	319.24	44.96
591-200-717.000	UNEMPLOYMENT INSURANCE	22.00	0.00	0.00	22.00	0.00
591-200-718.200	DEFINED CONTRIBUTION	2,200.00	815.90	160.57	1,384.10	37.09
591-200-719.000	WORKERS' COMPENSATION	137.00	355.00	306.00	(218.00)	259.12
591-200-728.000	OPERATING SUPPLIES	2,000.00	214.11	0.00	1,785.89	10.71
591-200-810.000	INSURANCE & BONDS	43,000.00	21,482.89	0.00	21,517.11	49.96
591-200-818.000	CONTRACTUAL SERVICES	21,000.00	7,698.53	79.83	13,301.47	36.66
591-200-845.000	LEASE	850.00	0.00	0.00	850.00	0.00
591-200-850.000	BAD DEBT EXPENSE	400.00	(451.75)	0.00	851.75	(112.94)
591-200-856.000	MISCELLANEOUS	500.00	0.00	0.00	500.00	0.00
591-200-860.000	EDUCATION & TRAINING	0.00	279.00	0.00	(279.00)	100.00
591-200-899.101	GF CONTRIBUTION	234,100.00	97,540.00	19,508.00	136,560.00	41.67
Total Dept 200-GEN SERVICES		368,875.00	156,058.44	25,857.41	212,816.56	42.31
Dept 552-WATER UNDERGROUND						
591-552-702.100	SALARIES	40,000.00	9,944.67	1,823.72	30,055.33	24.86
591-552-702.200	WAGES	227,000.00	95,394.44	34,767.49	131,605.56	42.02
591-552-703.000	OTHER COMPENSATION	55,000.00	22,400.90	2,142.72	32,599.10	40.73
591-552-715.000	SOCIAL SECURITY (FICA)	24,633.00	9,838.11	2,962.59	14,794.89	39.94
591-552-716.000	FRINGES	0.00	(706.30)	0.00	706.30	100.00
591-552-716.100	HEALTH INSURANCE	26,664.00	21,785.56	4,364.97	4,878.44	81.70
591-552-716.200	DENTAL INSURANCE	2,936.00	1,040.10	208.02	1,895.90	35.43
591-552-716.300	OPTICAL INSURANCE	500.00	140.90	28.18	359.10	28.18
591-552-716.400	LIFE INSURANCE	750.00	241.44	48.71	508.56	32.19
591-552-716.500	DISABILITY INSURANCE	1,800.00	909.27	178.50	890.73	50.52

REVENUE AND EXPENDITURE REPORT FOR CITY OF OWOSSO

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017 (ABNORMAL)	MONTH 11/30/2017 INCREASE (DECREASE)	BALANCE (ABNORMAL)	
Fund 591 - WATER FUND						
Expenditures						
591-552-717.000	UNEMPLOYMENT INSURANCE	100.00	0.00	0.00	100.00	0.00
591-552-718.000	RETIREMENT	47,000.00	15,914.79	2,490.84	31,085.21	33.86
591-552-718.200	DEFINED CONTRIBUTION	6,000.00	2,876.72	493.19	3,123.28	47.95
591-552-719.000	WORKERS' COMPENSATION	5,000.00	4,953.00	3,745.00	47.00	99.06
591-552-728.000	OPERATING SUPPLIES	7,000.00	1,810.45	1,416.32	5,189.55	25.86
591-552-751.000	GAS & OIL	17,000.00	4,927.17	1,447.17	12,072.83	28.98
591-552-818.000	CONTRACTUAL SERVICES	17,000.00	5,999.41	3,841.90	11,000.59	35.29
591-552-820.100	ELECTRICITY	3,600.00	16,739.23	187.03	(13,139.23)	464.98
591-552-820.200	GAS	4,400.00	216.81	81.34	4,183.19	4.93
591-552-820.300	TELEPHONE	2,500.00	1,123.73	290.01	1,376.27	44.95
591-552-833.000	EQUIPMENT MAINTENANCE	4,000.00	425.45	106.33	3,574.55	10.64
591-552-833.200	EQUIPMENT MAINT-HYDRANTS & MAINS	195,000.00	18,369.33	102.19	176,630.67	9.42
591-552-833.300	EQUIP MAINT. METER & SERV	170,000.00	39,774.49	5,587.82	130,225.51	23.40
591-552-843.000	EQUIPMENT RENTAL	2,200.00	501.27	0.00	1,698.73	22.79
591-552-860.000	EDUCATION & TRAINING	4,000.00	1,285.00	0.00	2,715.00	32.13
Total Dept 552-WATER UNDERGROUND		864,083.00	275,905.94	66,314.04	588,177.06	31.93
Dept 553-WATER FILTRATION						
591-553-702.100	SALARIES	72,000.00	29,283.72	5,333.82	42,716.28	40.67
591-553-702.200	WAGES	240,000.00	101,038.62	17,858.48	138,961.38	42.10
591-553-702.300	OVERTIME	23,000.00	9,721.28	997.43	13,278.72	42.27
591-553-702.400	WAGES - TEMPORARY	10,000.00	6,067.13	0.00	3,932.87	60.67
591-553-702.600	UNIFORMS	0.00	4,200.00	0.00	(4,200.00)	100.00
591-553-702.800	ACCRUED SICK LEAVE	1,400.00	566.88	266.08	833.12	40.49
591-553-715.000	SOCIAL SECURITY (FICA)	26,500.00	11,162.51	1,854.44	15,337.49	42.12
591-553-716.000	FRINGES	0.00	2,991.32	0.00	(2,991.32)	100.00
591-553-716.100	HEALTH INSURANCE	58,000.00	26,723.17	5,682.48	31,276.83	46.07
591-553-716.200	DENTAL INSURANCE	3,000.00	1,405.49	294.28	1,594.51	46.85
591-553-716.300	OPTICAL INSURANCE	400.00	185.82	38.75	214.18	46.46
591-553-716.400	LIFE INSURANCE	1,000.00	424.22	85.47	575.78	42.42
591-553-716.500	DISABILITY INSURANCE	0.00	1,021.65	229.75	(1,021.65)	100.00
591-553-717.000	UNEMPLOYMENT INSURANCE	150.00	26.40	0.00	123.60	17.60
591-553-718.000	RETIREMENT	15,000.00	8,617.69	1,566.81	6,382.31	57.45
591-553-718.200	DEFINED CONTRIBUTION	11,000.00	4,799.81	812.76	6,200.19	43.63
591-553-719.000	WORKERS' COMPENSATION	5,000.00	2,664.00	1,382.00	2,336.00	53.28
591-553-728.000	OPERATING SUPPLIES	3,600.00	1,448.93	137.95	2,151.07	40.25
591-553-728.100	LAB SUPPLIES	16,500.00	8,426.30	5,294.54	8,073.70	51.07
591-553-743.000	CHEMICALS	135,000.00	42,819.29	5,497.67	92,180.71	31.72
591-553-751.000	GAS & OIL	1,500.00	1,009.52	102.79	490.48	67.30
591-553-818.000	CONTRACTUAL SERVICES	48,800.00	13,361.06	5,650.06	35,438.94	27.38
591-553-820.100	ELECTRICITY	139,000.00	29,469.17	10,995.56	109,530.83	21.20
591-553-820.200	GAS	5,150.00	383.76	212.90	4,766.24	7.45
591-553-820.300	TELEPHONE	4,120.00	1,942.94	382.86	2,177.06	47.16
591-553-820.500	REFUSE	1,000.00	157.50	31.50	842.50	15.75
591-553-831.000	BUILDING MAINTENANCE	8,100.00	4,749.53	1,028.93	3,350.47	58.64
591-553-832.000	STATIONARY EQUIPMENT	0.00	19.39	19.39	(19.39)	100.00
591-553-833.000	EQUIPMENT MAINTENANCE	35,000.00	7,575.01	1,302.11	27,424.99	21.64
591-553-833.100	EQUIP MAINT - WELLS	34,400.00	3,622.17	0.00	30,777.83	10.53
591-553-860.000	EDUCATION & TRAINING	3,500.00	270.00	0.00	3,230.00	7.71
Total Dept 553-WATER FILTRATION		902,120.00	326,154.28	67,058.81	575,965.72	36.15



12/12/2017 11:35 AM  
User: KKRuddy  
DB: Owosso

REVENUE AND EXPENDITURE REPORT FOR CITY OF OWOSSO  
PERIOD ENDING 11/30/2017  
% Fiscal Year Completed: 41.92

Page 29/33

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18 AMENDED BUDGET	YTD BALANCE 11/30/2017 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 11/30/2017 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 591 - WATER FUND						
Expenditures						
Dept 901-CAPITAL OUTLAY						
591-901-972.000	MAINS & HYDRANTS	2,068,000.00	699,530.15	221,233.90	1,368,469.85	33.83
591-901-977.000	COL - EQUIPMENT	0.00	520,482.92	129,390.04	(520,482.92)	100.00
Total Dept 901-CAPITAL OUTLAY		2,068,000.00	1,220,013.07	350,623.94	847,986.93	58.99
Dept 905-DEBT SERVICE						
591-905-980.991	PRINCIPAL	355,000.00	355,000.00	0.00	0.00	100.00
591-905-980.995	INTEREST	80,000.00	37,481.25	0.00	42,518.75	46.85
Total Dept 905-DEBT SERVICE		435,000.00	392,481.25	0.00	42,518.75	90.23
TOTAL EXPENDITURES		4,638,078.00	2,370,612.98	509,854.20	2,267,465.02	51.11
Fund 591 - WATER FUND:						
TOTAL REVENUES		4,638,078.00	783,226.33	2,666.04	3,854,851.67	16.89
TOTAL EXPENDITURES		4,638,078.00	2,370,612.98	509,854.20	2,267,465.02	51.11
NET OF REVENUES & EXPENDITURES		0.00	(1,587,386.65)	(507,188.16)	1,587,386.65	100.00

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017 (ABNORMAL)	MONTH 11/30/2017 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 599 - WASTEWATER FUND						
Revenues						
Dept 000						
599-000-539.529	STATE SOURCES	58,000.00	142,106.06	0.00	(84,106.06)	245.01
599-000-602.100	OP & MAINT CHRG - OWOSSO	989,700.00	440,362.26	86,843.97	549,337.74	44.49
599-000-602.200	OP & MAINT CHRG - OWOSSO TWP	135,000.00	61,086.59	12,732.32	73,913.41	45.25
599-000-602.300	OP & MAINT CHRG - CALEDONIA TWSP	111,000.00	45,989.33	9,982.33	65,010.67	41.43
599-000-602.400	OP & MAINT CHRG - CORUNNA	171,500.00	78,035.04	15,914.60	93,464.96	45.50
599-000-603.100	REPLACEMENT CHRG - OWOSSO	141,500.00	35,703.79	0.00	105,796.21	25.23
599-000-603.200	REPLACEMENT CHRG - OWOSSO TWP	33,350.00	8,391.20	0.00	24,958.80	25.16
599-000-603.300	REPLACEMENT CHRG - CALEDONIA TWSP	26,000.00	6,312.72	0.00	19,687.28	24.28
599-000-603.400	REPLACEMENT CHRG - CORUNNA	25,000.00	6,092.29	0.00	18,907.71	24.37
599-000-664.664	INTEREST INCOME	6,000.00	8,029.11	0.00	(2,029.11)	133.82
599-000-671.694	MISCELLANEOUS	3,000.00	1,059.31	0.00	1,940.69	35.31
599-000-695.699	APPROPRIATION OF FUND BALANCE	907,386.00	0.00	0.00	907,386.00	0.00
Total Dept 000		2,607,436.00	833,167.70	125,473.22	1,774,268.30	31.95
TOTAL REVENUES		2,607,436.00	833,167.70	125,473.22	1,774,268.30	31.95
Expenditures						
Dept 548-WASTEWATER OPERATIONS						
599-548-702.100	SALARIES	95,529.00	40,240.49	7,652.77	55,288.51	42.12
599-548-702.200	WAGES	309,985.00	131,519.59	20,437.95	178,465.41	42.43
599-548-702.300	OVERTIME	21,500.00	12,994.57	2,788.98	8,505.43	60.44
599-548-702.400	WAGES - TEMPORARY	7,000.00	11,997.76	667.49	(4,997.76)	171.40
599-548-702.600	UNIFORMS	4,900.00	4,900.00	0.00	0.00	100.00
599-548-702.800	ACCRUED SICK LEAVE	2,000.00	1,353.60	0.00	646.40	67.68
599-548-715.000	SOCIAL SECURITY (FICA)	33,730.00	14,716.44	2,398.08	19,013.56	43.63
599-548-716.000	FRINGES	0.00	7,451.98	0.00	(7,451.98)	100.00
599-548-716.100	HEALTH INSURANCE	96,432.00	32,747.36	6,351.27	63,684.64	33.96
599-548-716.200	DENTAL INSURANCE	5,100.00	1,949.11	381.00	3,150.89	38.22
599-548-716.300	OPTICAL INSURANCE	830.00	268.67	52.33	561.33	32.37
599-548-716.400	LIFE INSURANCE	1,200.00	514.92	100.31	685.08	42.91
599-548-716.500	DISABILITY INSURANCE	3,350.00	1,331.18	262.69	2,018.82	39.74
599-548-716.600	PHYSICALS	500.00	255.94	0.00	244.06	51.19
599-548-717.000	UNEMPLOYMENT INSURANCE	200.00	45.82	0.00	154.18	22.91
599-548-718.000	RETIREMENT	57,200.00	33,961.59	6,149.95	23,238.41	59.37
599-548-718.100	MUNICIPAL EMPLOYEES RETIREMENT PROGRAM	0.00	4,689.00	781.50	(4,689.00)	100.00
599-548-718.200	DEFINED CONTRIBUTION	9,500.00	4,060.27	679.50	5,439.73	42.74
599-548-719.000	WORKERS' COMPENSATION	5,000.00	2,564.00	1,332.00	2,436.00	51.28
599-548-728.000	OPERATING SUPPLIES	13,230.00	3,461.99	842.22	9,768.01	26.17
599-548-728.100	SUPPLIES	15,100.00	8,688.21	0.00	6,411.79	57.54
599-548-743.100	CHEMICALS - IRON	40,000.00	17,012.04	6,779.05	22,987.96	42.53
599-548-743.200	CHEMICALS - POLYMER	17,500.00	4,352.50	0.00	13,147.50	24.87
599-548-743.300	CHEMICALS - CHLORINE	38,500.00	9,460.68	3,962.97	29,039.32	24.57
599-548-751.000	GAS & OIL	5,500.00	1,610.16	522.73	3,889.84	29.28
599-548-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	78,000.00	1,944.99	964.41	76,055.01	2.49
599-548-801.100-WAMP000000	PROFESSIONAL SERVICES-WAMP	0.00	56,890.94	0.00	(56,890.94)	100.00
599-548-810.000	INSURANCE & BONDS	43,000.00	21,482.89	0.00	21,517.11	49.96
599-548-820.100	ELECTRICITY	220,000.00	67,195.42	15,646.47	152,804.58	30.54
599-548-820.200	GAS	15,500.00	513.27	172.40	14,986.73	3.31
599-548-820.300	TELEPHONE	4,000.00	1,495.39	290.74	2,504.61	37.38
599-548-820.400	WATER & SEWER	3,000.00	969.00	0.00	2,031.00	32.30

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017 NORMAL (ABNORMAL)	MONTH 11/30/2017 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 599 - WASTEWATER FUND						
Expenditures						
599-548-820.500	REFUSE	1,100.00	409.05	81.81	690.95	37.19
599-548-831.000	BUILDING MAINTENANCE	31,000.00	5,831.77	299.99	25,168.23	18.81
599-548-832.000	STATIONARY EQUIPMENT	6,500.00	0.00	0.00	6,500.00	0.00
599-548-833.000	EQUIPMENT MAINTENANCE	80,000.00	18,307.85	5,073.48	61,692.15	22.88
599-548-834.000	MAINTENANCE	110,000.00	36,033.75	10,019.35	73,966.25	32.76
599-548-834.100	HHW PROGRAM	9,600.00	4,600.00	0.00	5,000.00	47.92
599-548-845.000	LEASE	24,000.00	0.00	0.00	24,000.00	0.00
599-548-856.000	MISCELLANEOUS	10,000.00	0.00	0.00	10,000.00	0.00
599-548-858.000	MEMBERSHIPS & DUES	1,000.00	345.00	0.00	655.00	34.50
599-548-860.000	EDUCATION & TRAINING	3,000.00	330.00	0.00	2,670.00	11.00
599-548-860.100	SAFETY TRAINING	500.00	0.00	0.00	500.00	0.00
599-548-899.101	GF CONTRIBUTION	211,450.00	58,845.96	0.00	152,604.04	27.83
Total Dept 548-WASTEWATER OPERATIONS		1,635,436.00	627,343.15	94,691.44	1,008,092.85	38.36
Dept 901-CAPITAL OUTLAY						
599-901-975.000	COL - BUILDING IMPROVEMENTS	56,500.00	0.00	0.00	56,500.00	0.00
599-901-977.000	COL - EQUIPMENT	915,500.00	432,074.60	22,390.00	483,425.40	47.20
Total Dept 901-CAPITAL OUTLAY		972,000.00	432,074.60	22,390.00	539,925.40	44.45
TOTAL EXPENDITURES		2,607,436.00	1,059,417.75	117,081.44	1,548,018.25	40.63
Fund 599 - WASTEWATER FUND:						
TOTAL REVENUES		2,607,436.00	833,167.70	125,473.22	1,774,268.30	31.95
TOTAL EXPENDITURES		2,607,436.00	1,059,417.75	117,081.44	1,548,018.25	40.63
NET OF REVENUES & EXPENDITURES		0.00	(226,250.05)	8,391.78	226,250.05	100.00

PERIOD ENDING 11/30/2017

% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017 (NORMAL (ABNORMAL))	MONTH 11/30/2017 (INCREASE (DECREASE))	BALANCE (NORMAL (ABNORMAL))	
Fund 661 - FLEET MAINTENANCE FUND						
Revenues						
Dept 000						
661-000-664.669	EQUIPMENT RENTAL	700,000.00	219,628.03	91.29	480,371.97	31.38
661-000-671.673	SALE OF FIXED ASSETS	0.00	1,068.75	0.00	(1,068.75)	100.00
661-000-695.699	APPROPRIATION OF FUND BALANCE	106,550.00	0.00	0.00	106,550.00	0.00
Total Dept 000		806,550.00	220,696.78	91.29	585,853.22	27.36
TOTAL REVENUES		806,550.00	220,696.78	91.29	585,853.22	27.36
Expenditures						
Dept 891-FLEET MAINTENANCE						
661-891-702.200	WAGES	113,698.00	22,553.07	3,002.58	91,144.93	19.84
661-891-703.000	OTHER COMPENSATION	0.00	7,336.34	228.84	(7,336.34)	100.00
661-891-715.000	SOCIAL SECURITY (FICA)	8,698.00	1,726.22	241.32	6,971.78	19.85
661-891-716.000	FRINGES	0.00	5,385.82	0.00	(5,385.82)	100.00
661-891-716.100	HEALTH INSURANCE	37,750.00	6,952.51	1,393.01	30,797.49	18.42
661-891-716.200	DENTAL INSURANCE	1,760.00	202.20	40.44	1,557.80	11.49
661-891-716.300	OPTICAL INSURANCE	250.00	25.15	5.03	224.85	10.06
661-891-716.400	LIFE INSURANCE	200.00	33.00	6.60	167.00	16.50
661-891-716.500	DISABILITY INSURANCE	53.00	0.00	0.00	53.00	0.00
661-891-717.000	UNEMPLOYMENT INSURANCE	50.00	0.00	0.00	50.00	0.00
661-891-718.000	RETIREMENT	22,000.00	10,176.81	1,430.55	11,823.19	46.26
661-891-718.200	DEFINED CONTRIBUTION	1,951.00	0.00	0.00	1,951.00	0.00
661-891-719.000	WORKERS' COMPENSATION	1,500.00	420.00	210.00	1,080.00	28.00
661-891-728.000	OPERATING SUPPLIES	2,000.00	2,431.70	244.48	(431.70)	121.59
661-891-751.000	GAS & OIL	35,000.00	9,745.76	3,841.03	25,254.24	27.85
661-891-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	1,500.00	0.00	0.00	1,500.00	0.00
661-891-810.000	INSURANCE & BONDS	26,100.00	13,038.91	0.00	13,061.09	49.96
661-891-833.000	EQUIPMENT MAINTENANCE	70,000.00	28,380.27	7,987.54	41,619.73	40.54
661-891-860.000	EDUCATION & TRAINING	500.00	0.00	0.00	500.00	0.00
661-891-899.101	GF CONTRIBUTION	31,000.00	12,915.00	2,583.00	18,085.00	41.66
Total Dept 891-FLEET MAINTENANCE		354,010.00	121,322.76	21,214.42	232,687.24	34.27
Dept 901-CAPITAL OUTLAY						
661-901-979.000	COL-EQUIPMENT	452,540.00	19,622.88	15,437.88	432,917.12	4.34
Total Dept 901-CAPITAL OUTLAY		452,540.00	19,622.88	15,437.88	432,917.12	4.34
TOTAL EXPENDITURES		806,550.00	140,945.64	36,652.30	665,604.36	17.48
Fund 661 - FLEET MAINTENANCE FUND:						
TOTAL REVENUES		806,550.00	220,696.78	91.29	585,853.22	27.36
TOTAL EXPENDITURES		806,550.00	140,945.64	36,652.30	665,604.36	17.48
NET OF REVENUES & EXPENDITURES		0.00	79,751.14	(36,561.01)	(79,751.14)	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF OWOSSO  
PERIOD ENDING 11/30/2017  
% Fiscal Year Completed: 41.92

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017-18	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2017 NORMAL (ABNORMAL)	MONTH 11/30/2017 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
TOTAL REVENUES - ALL FUNDS		21,901,592.00	7,534,991.88	488,060.65	14,366,600.12	34.40
TOTAL EXPENDITURES - ALL FUNDS		21,901,592.00	8,675,115.53	1,709,105.22	13,226,476.47	39.61
NET OF REVENUES & EXPENDITURES		0.00	(1,140,123.65)	(1,221,044.57)	1,140,123.65	100.00

To: Owosso City Council  
 From: Brad Hissong, Building Official  
 Date: 11/30/2017

Building Department Report NOVEMBER 2017

Category	Estimated Cost	Permit Fee	Number of Permits
Electrical	\$0	\$1,160	12
Fence - Residential	\$3,800	\$160	2
Garage, detached	\$3,800	\$210	1
Mechanical	\$0	\$3,010	23
Plumbing	\$0	\$880	6
PORCH	\$1,000	\$220	2
RAMP	\$3,000	\$239	1
Res. Add/Alter/Repair	\$7,500	\$350	3
Res. Single Family	\$150,000	\$2,667	1
ROOF	\$36,856	\$950	8
ROW-ENG	\$0	\$60	3
ROW-SIDEWALK OCCUPA	\$0	\$20	2
ROW-UTILITY	\$0	\$160	8
SIDING	\$8,600	\$160	2
Sign	\$4,915	\$190	2
VACANT PROPERTY REGI	\$0	\$300	3
WINDOWS	\$3,915	\$224	2
<b>Totals</b>	<b>\$223,386</b>	<b>\$10,960</b>	<b>81</b>

**2016 COMPARISON TOTALS**

		BUILDING PERMITS ONLY	-	45
NOVEMBER 2016 Totals	\$214,611	\$18,705		110

**Enforcements By Category****11/30/17**

1 / 4

NOVEMBER 2017

**ACCESSORY STRUCTURES**

Enforcement Number	Address	Previous Status	Status	Filed	Next Action Date	Closed	Rental
ENF 17-0797	820 E MAIN ST	COMPLAINT LOGGED	LETTER SENT	11/20/17	12/05/2017		Y
<b>Total Entries:</b>				<b>1</b>			

**AUTO REP/JUNK VEH**

Enforcement Number	Address	Previous Status	Status	Filed	Next Action Date	Closed	Rental
ENF 17-0774	511 KEYTE ST	COMPLAINT LOGGED	Resolved	11/06/17		11/13/17	Y
ENF 17-0786	1016 LINGLE AV	COMPLAINT LOGGED	LETTER SENT	11/13/17	12/13/2017		N
ENF 17-0788	817 S CHESTNUT ST	COMPLAINT LOGGED	Resolved	11/13/17		11/21/17	N
ENF 17-0799	404 N BALL ST	COMPLAINT LOGGED	LETTER SENT	11/21/17	12/11/2017		Y
ENF 17-0805	630 N PARK ST	COMPLAINT LOGGED	LETTER SENT	11/27/17	12/05/2017		N
<b>Total Entries:</b>				<b>5</b>			

**BUILDING VIOL**

Enforcement Number	Address	Previous Status	Status	Filed	Next Action Date	Closed	Rental
ENF 17-0766	317 N OAK ST	COMPLAINT LOGGED	LETTER SENT	11/01/17	06/01/2018		Y
ENF 17-0769	1119 GEORGE ST	OBTAINED PERMIT	Resolved	11/01/17		11/01/17	N
ENF 17-0770	329 GILBERT ST	COMPLAINT LOGGED	LETTER SENT	11/01/17	06/01/2018		Y
ENF 17-0779	420 S CEDAR ST	COMPLAINT LOGGED	LETTER SENT	11/06/17	01/06/2018		Y
<b>Total Entries:</b>				<b>4</b>			

**DOG FECES**

Enforcement Number	Address	Previous Status	Status	Filed	Next Action Date	Closed	Rental
ENF 17-0793	307 E WILLIAMS ST	CONTACT WITH OCCUPANT	Resolved	11/16/17		11/28/17	Y
<b>Total Entries:</b>				<b>1</b>			

**Enforcements By Category****11/30/17**

2 / 4

NOVEMBER 2017

**FENCE VIOLATION**

Enforcement Number	Address	Previous Status	Status	Filed	Next Action Date	Closed	Rental
ENF 17-0777	518 KEYTE ST	COMPLAINT LOGGED	LETTER SENT	11/06/17	01/15/2018		N
ENF 17-0790	1316 HENRY ST	COMPLAINT LOGGED	LETTER SENT	11/14/17	12/13/2017		N
ENF 17-0803	620 WOODLAWN AV	COMPLAINT LOGGED	LETTER SENT	11/27/17	12/11/2017		Y
<b>Total Entries:</b>				<b>3</b>			

**FRONT YARD PARKING**

Enforcement Number	Address	Previous Status	Status	Filed	Next Action Date	Closed	Rental
ENF 17-0768	609 BROADWAY AV	LETTER SENT	Resolved	11/01/17		11/08/17	Y
<b>Total Entries:</b>				<b>1</b>			

**FURNITURE OUTSIDE**

Enforcement Number	Address	Previous Status	Status	Filed	Next Action Date	Closed	Rental
ENF 17-0795	120 N WASHINGTON ST	COMPLAINT LOGGED	CONTACT WITH BUSINESS	11/20/17	12/04/2017		Y
ENF 17-0806	813 BRADLEY ST	COMPLAINT LOGGED	LETTER SENT	11/28/17	12/04/2017		N
ENF 17-0807	732 BRADLEY	COMPLAINT LOGGED	LETTER SENT	11/28/17	12/04/2017		Y
ENF 17-0811	726 CLINTON ST	COMPLAINT LOGGED	LETTER SENT	11/29/17	12/04/2017		N
<b>Total Entries:</b>				<b>4</b>			

**GARBAGE & DEBRIS**

Enforcement Number	Address	Previous Status	Status	Filed	Next Action Date	Closed	Rental
ENF 17-0776	1013 W STEWART ST	CONTACT WITH OCCUPANT	Resolved	11/06/17		11/08/17	Y
ENF 17-0778	406 GILBERT ST	COMPLAINT LOGGED	LETTER SENT	11/06/17	12/04/2017		VAC
ENF 17-0780	515 PINE ST	LETTER SENT	Resolved	11/06/17		11/15/17	Y
ENF 17-0783	214 S CEDAR ST	RE-OPENED	LETTER SENT	11/09/17	12/07/2017		Y



**Enforcements By Category****11/30/17**

3 / 4

## NOVEMBER 2017

ENF 17-0784	209 S LANSING ST	COMPLAINT LOGGED	Resolved	11/09/17		11/28/17	N
ENF 17-0785	925 S BALL ST	COMPLAINT LOGGED	Resolved	11/13/17	12/04/2017	11/30/17	N
ENF 17-0789	827 KENWOOD DR	COMPLAINT LOGGED	LETTER SENT	11/14/17	01/15/2018		N
ENF 17-0791	616 OAKWOOD AV	REF TO CODE OFFICER	LETTER SENT	11/15/17	12/14/2017		N
ENF 17-0794	901 N SHIAWASSEE ST	CONTACT WITH OCCUPANT	Resolved	11/17/17		11/27/17	Y
ENF 17-0809	309 W STEWART ST	COMPLAINT LOGGED	LETTER SENT	11/28/17	12/14/2017		N
ENF 17-0810	702 S WASHINGTON ST	COMPLAINT LOGGED	INSPECTION PENDING	11/28/17	12/06/2017		Y

**Total Entries: 11****MULTIPLE VIOLATIONS**

Enforcement Number	Address	Previous Status	Status	Filed	Next Action Date	Closed	Rental
ENF 17-0775	514 KEYTE ST	LETTER SENT	INSPECTION PENDING	11/06/17	12/05/2017		N
ENF 17-0792	401 MAPLE AV	LETTER SENT	INSPECTION PENDING	11/16/17	12/13/2017		N
ENF 17-0798	818 E MAIN ST	COMPLAINT LOGGED	LETTER SENT	11/20/17	12/05/2017		N

**Total Entries: 3****NO BUILDING PERMIT**

Enforcement Number	Address	Previous Status	Status	Filed	Next Action Date	Closed	Rental
ENF 17-0767	625 AMENT ST	CONTACT WITH HOMEOWNER	Resolved	11/01/17		11/01/17	Y
ENF 17-0771	616 E MASON ST	OBTAINED PERMIT	Resolved	11/01/17		11/02/17	Y
ENF 17-0772	612 GRACE ST	OBTAINED BUILDING PERMIT	Resolved	11/01/17		11/06/17	VAC
ENF 17-0781	1308 HENRY ST	OBTAINED BUILDING PERMIT	Resolved	11/07/17		11/09/17	N
ENF 17-0782	1800 CANDLEWICK CT	NO VIOLATION	Resolved	11/08/17		11/08/17	N
ENF 17-0801	804 S PARK ST	COMPLAINT LOGGED	LETTER SENT	11/22/17	12/21/2017		N
ENF 17-0804	655 PINE ST	NO VIOLATION	Resolved	11/27/17		11/30/17	N
ENF 17-0808	924 S PARK ST	COMPLAINT LOGGED	LETTER SENT	11/28/17	12/05/2017		VAC

## Enforcements By Category

11/30/17

4 / 4

NOVEMBER 2017

---

**Total Entries:** 8

### RENTAL UNIT VIOL

Enforcement Number	Address	Previous Status	Status	Filed	Next Action Date	Closed	Rental
ENF 17-0800	320 CASS ST	COMPLAINT LOGGED	LETTER SENT	11/21/17	12/05/2017		Y

---

**Total Entries:** 1

### RV/CAMPER VIOLATIONS

Enforcement Number	Address	Previous Status	Status	Filed	Next Action Date	Closed	Rental
ENF 17-0802	344 W MAIN ST	EMAIL COMMUNICATIONS	TICKET ISSUED	11/01/17			VAC
ENF 17-0773	706 CAMPBELL DR	COMPLAINT LOGGED	Resolved	11/06/17		11/15/17	N

---

**Total Entries:** 2

---

**Total Records: 44**

Total Pages: 4

#### 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 Occupied

\*These are on-going complaints and will be resolved with compliance or possible court action.



# OWOSSO PUBLIC SAFETY

---

202 S. WATER ST. • OWOSSO, MICHIGAN 48867-2958 • (989) 725-0580 • FAX (989) 725-0528

---

---

## *MEMORANDUM*

---

DATE: 13 December 2017

TO: Owosso City Council

FROM: Eric E. Cherry  
Police Department Lieutenant

RE: November 2017 Police Reports

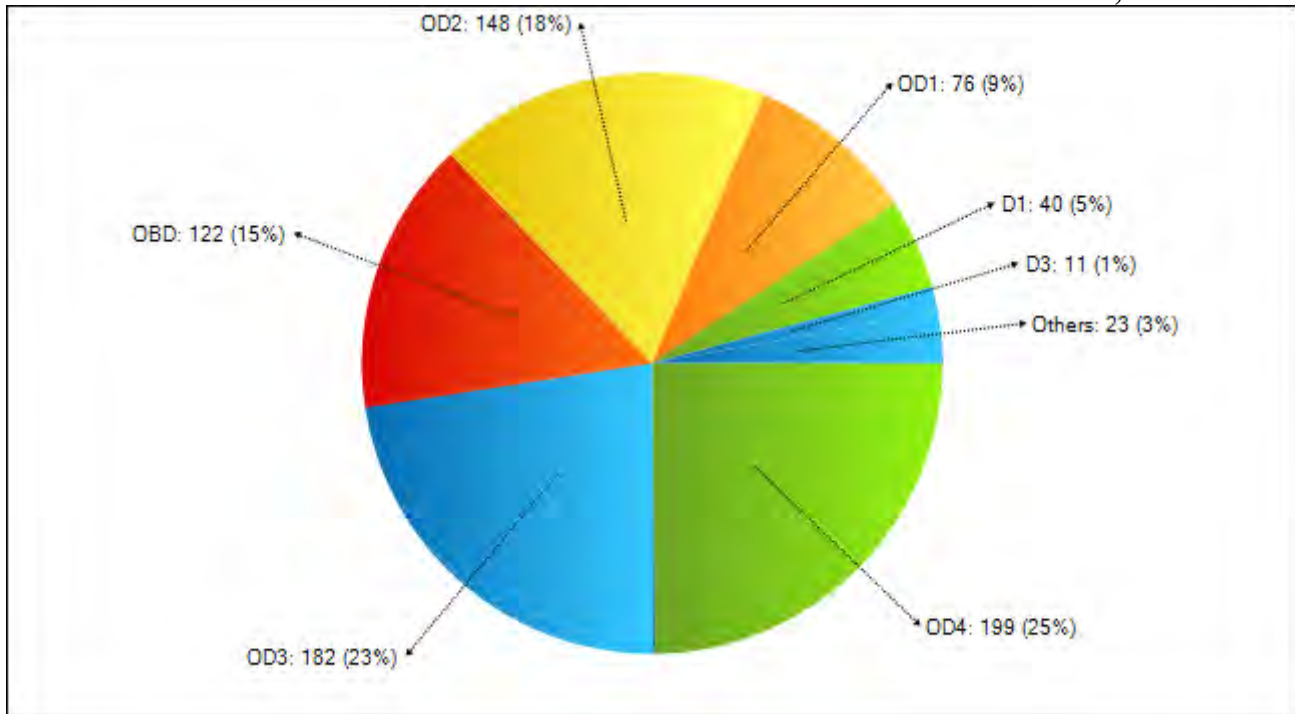
---

Attached are the statistics for the Police Department for November 2017. One report includes case clearance activity for the month of November and year-to-date statistics. Also, attached is a list of field contacts for November, which are incidents that the police area dispatched to and requires no further follow-up other than the officer's initial response.

Additionally, there were no citations issued for burning violations during November. There were three (3) field contacts for burning investigations in November.

For November 2017 the Police handled eight hundred one (801) events, one hundred six (106) were traffic stops, about thirteen (13) percent of their work activity.

**BELOW IS A BREAKDOWN OF INCIDENTS HANDLED BY OWOSSO POLICE, BY DISTRICT.**



OD1: Owosso City District 1 (northwest, north of M-21 and west of M-52)

OD2: Owosso City District 2 (northeast, north of M-21 and east of M-52)

OD3: Owosso City District 3 (southwest, south of M-21 and west of M-52)

OD4: Owosso City District 4 (southeast, south of M-21 and east of M-52, excluding business district and police office is in this district)

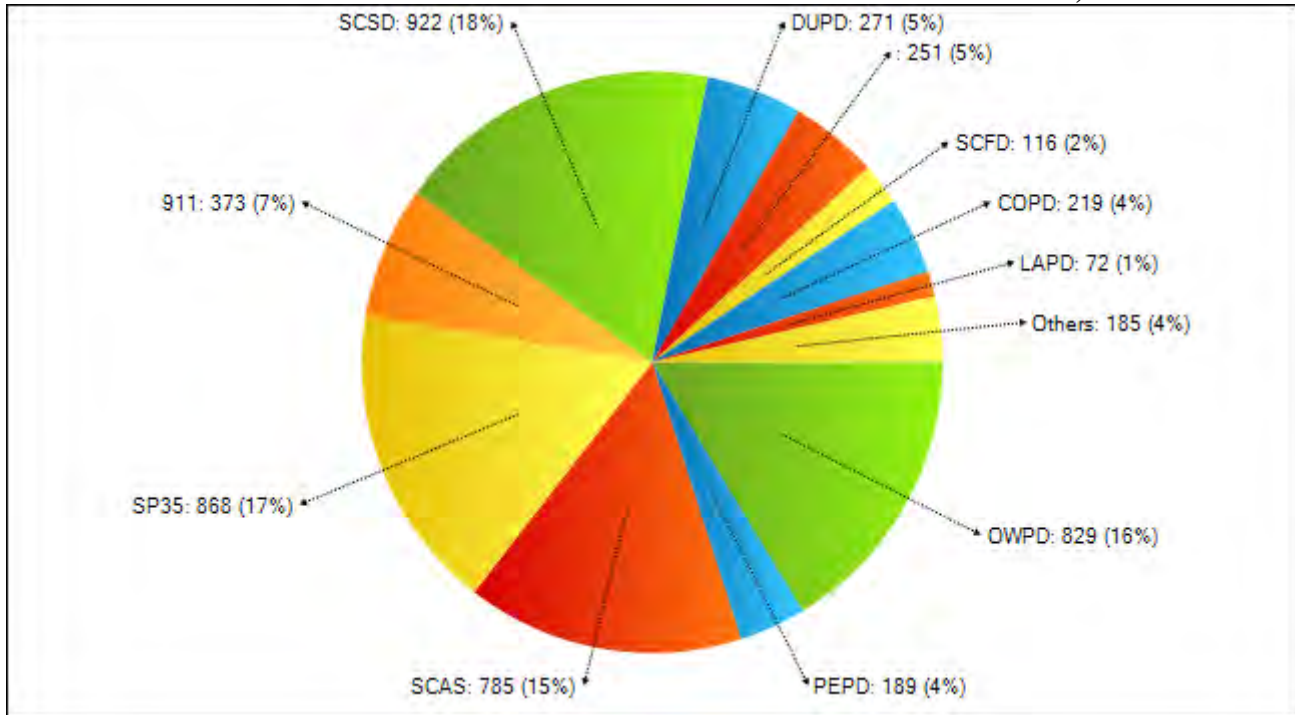
ODB: Owosso City Downtown Business District

D1: Shiawassee County northwest district (west of M-52 and north of Hibbard Road)

D3: Shiawassee County northeast district (east of M-52 and north of Hibbard Road)

Others: Included City of Corunna's 3 districts and any other area officer's responded.

**BELOW IS A BREAKDOWN OF INCIDENTS HANDLED IN NOVEMBER, BY AGENCY.**



SCSD: Shiawassee County Sheriff's Office

PEPD: Perry City Police

Others: All Other Departments

SCAS: Shiawassee County Ambulance Services

DUPD: Durand City Police

LAPD: Laingsburg City Police

SP35: Michigan State Police Post #35

COPD: Corunna City Police

SCFD: Shiawassee County Fire Departments

SCAC: Shiawassee County Animal Control

OWPD: Owosso City Police

911: Shiawassee County 911 Center



## Case Assignment/Clearance Report For November, 2017

Month, Year: 11,2017

Offenses	Current Month		Year-To-Date		Percent Cleared
	Assigned	Cleared	Assigned	Cleared	
PART I OFFENSES					
ROBBERY	0	0	8	11	137 %
AGGRAVATED ASSAULT	3	5	32	46	143 %
BURGLARY	5	8	51	59	115 %
LARCENY	20	21	177	207	116 %
MOTOR VEHICLE THEFT	2	3	6	10	166 %
SIMPLE ASSAULT	19	28	220	243	110 %
ARSON	0	0	4	7	175 %
FORGERY & UTTERING	0	0	4	6	150 %
COUNTERFEITING	0	0	1	1	100 %
FRAUD	4	4	49	56	114 %
EMBEZZLEMENT	0	0	1	3	300 %
WEAPON CRIMES- CARRY, POSS,	1	1	9	16	177 %
PROSTITUTION	0	0	0	0	0 %
SEX OFFENSES 1/ UNDER AGE -	1	3	8	13	162 %
NARCOTICS VOLIATIONS	7	7	49	155	316 %
GAMBLING VIOLATIONS	0	0	0	0	0 %
VANDALISM-DAMAGE-	0	0	0	1	0 %
HOMICIDE 1	0	0	0	0	0 %
HOMICIDE	0	0	0	0	0 %
RAPE / NON - FAMILY	0	0	0	1	0 %
SEX OFFENSES 2	6	11	41	47	114 %
PARENTAL KIDDNAP	1	1	1	1	100 %
KIDNAPPING	0	0	1	1	100 %
BURGLARY RESIDENTIAL	0	2	9	13	144 %
BURGLARY COMMERCIAL	0	0	2	2	100 %
RESISTING/OBSTRUCTING	1	1	14	20	142 %
PART I OFFENSES	70	95	687	919	133 %
PART II OFFENSES					
PAROLE/PROBATION VIOLATION	0	0	23	24	104 %
NATURAL DEATH	0	0	0	0	0 %
RETAIL FRAUD	1	1	7	9	128 %
RUNAWAY	1	1	22	23	104 %
VIOLATION PPO/ COURT ORDER	0	0	27	28	103 %

Offenses	Current Month		Year-To-Date		Percent Cleared
	Assigned	Cleared	Assigned	Cleared	
FAMILY NONSUPPORT	0	0	0	0	0 %
SUSPICIOUS DEATH	0	0	3	9	300 %
TRAFFIC OFFENSES OTHER	7	7	83	85	102 %
CRIMINAL CASE OTHER	0	0	0	0	0 %
WARRANT ARREST	12	12	133	141	106 %
SUSPICIOUS CIRCUMSTANCES	0	1	11	18	163 %
WARRANT ADVISED	0	0	0	0	0 %
MENTAL ORDER-ECO / TDO	4	4	54	57	105 %
DOMESTIC ASSAULT/SITUATION	8	6	17	19	111 %
ILLEGAL DUMPING	0	0	0	0	0 %
FOUND PROPERTY	14	13	105	155	147 %
RECOVERED PROPERTY	0	0	1	1	100 %
ANNOYING PHONE CALLS	0	0	0	0	0 %
TRESPASSING	0	0	10	9	90 %
DOA	1	1	22	25	113 %
ANIMAL COMPLAINTS	2	1	11	11	100 %
MISSING PERSON	1	1	4	5	125 %
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	1	1	3	5	166 %
TRAFFIC - HIT & RUN	6	6	49	60	122 %
FIRES - NOT ARSON	4	4	12	12	100 %
LOST PROPERTY	0	0	0	0	0 %
NON-CRIMINAL CASE	10	10	103	121	117 %
CRIMES AGAINST FAMILY &	3	4	14	16	114 %
DRIVING WHILE IMPAIRED	2	3	30	42	140 %
LIQUOR LAW VIOLATIONS	1	1	8	11	137 %
DISORDERLY CONDUCT	1	1	44	48	109 %
OTHER CRIMES	18	22	133	142	106 %
IMPOUND / TOW FOLLOW-UP	0	0	0	0	0 %
FALSE ALARM	0	0	0	0	0 %
MOTOR VEHICLE CRASH	30	30	293	296	101 %
THREATS	0	0	1	1	100 %
PROPERTY CRIMES, POSS, SALE,	0	0	0	0	0 %
DAMAGE TO PROPERTY	5	6	90	107	118 %
<i>PART II OFFENSES</i>	<i>132</i>	<i>136</i>	<i>1,313</i>	<i>1,480</i>	<i>112 %</i>
<b>Grand Totals:</b>	<b>202</b>	<b>231</b>	<b>2,000</b>	<b>2,399</b>	<b>119 %</b>

**FIELD CONTACTS FOR BURNING**

November 2017

CASE_ID	FCDATE	STREET
201706761	11/08/2017 13:58:00	S GOULD ST/ALLENDAL E AVE
201707100	11/24/2017 15:48:00	E EXCHANGE ST
201707138	11/26/2017 15:46:00	S LINGLE AVE



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

---

# *MEMORANDUM*

---

DATE: December 11, 2017

TO: Owosso City Council

FROM: Kevin Lenkart  
Director of Public Safety

RE: November 2017 Fire & Ambulance Report

---

During the month of November 2017:

Fire Department responded to 230 Ambulance calls

Fire Department responded to **19** Fire calls –

- 2 – Accidents (no injuries)
- 2 – False Alarms
- 5 – Service Calls (Wire Down, Smell of Gas etc.)
- 1 – Building Fires (Mutual Aid)
- 5 – Building Fires
- 0 - Assist Ambulance
- 1– Illegal Burn
- 2 – Car Fire



**MINUTES**  
**REGULAR MEETING OF THE OWOSSO ZONING BOARD OF APPEALS**  
**CITY OF OWOSSO**  
**November 21, 2017 AT 9:30 A.M.**  
**CITY COUNCIL CHAMBERS**

**CALL TO ORDER:** The meeting was called to order by Secretary Daniel Jozwiak at 9:35 a.m.

**ROLL CALL:** Was taken by Tanya Buckelew.

**MEMBERS PRESENT:** Chairman Randy Horton (arrived at 9:40 a.m.), Secretary Daniel Jozwiak, Board Member Thomas Taylor, Kent Telesz, and Alternate John Horvath

**MEMBERS ABSENT:** Vice-Chairman Christopher Eveleth and Alternate Matthew Grubb.

**OTHERS PRESENT:** Ms. Susan Montenegro, Assistant City Manager and Trevor Langdon, Owner of 1203 W Main Street, Owosso.

**AGENDA: IT WAS MOVED BY ALTERNATE HORVATH AND SUPPORTED BY BOARD MEMBER TELESZ TO APPROVE THE AGENDA FOR THE NOVEMBER 21, 2017 REGULAR MEETING AS PRESENTED.**

**YEAS: ALL. MOTION CARRIED.**

**MINUTES: IT WAS MOVED BY ALTERNATE HORVATH AND SUPPORTED BY BOARD MEMBER TELESZ TO APPROVE THE MINUTES OF JUNE 20, 2017 AS PRESENTED.**

**YEAS: ALL. MOTION CARRIED.**

**COMMUNICATIONS:**

1. Staff memorandum
2. ZBA minutes from June 20, 2017
3. Class A Designation request application – 1203 W Main
4. Public notice – 1203 W Main

**COMMISSIONER/PUBLIC COMMENTS:** None.

**PUBLIC HEARINGS:**

**1. 1203 W MAIN - CLASS A DESIGNATION – (RESOLUTION)**

The applicant has submitted a Class A Designation request for this parcel to allow light mechanical repairs to be performed on automobiles, such as alignments, oil changes, shocks and struts. Current zoning of parcel is B-4 General Business District, which does not allow these uses.

Ms. Montenegro stated no comments, letters of concern, phone calls, or emails were received regarding the request at 1203 W Main.

Trevor Langdon, Owner of 1203 W Main explained his need for a Class A Nonconforming Use designation. He is currently approved for car sales but would like to add light auto repair for additional revenue. His future intentions are to remodel the building.

**MOTION BY BOARD MEMBER TELESZ, SECONDED BY BOARD MEMBER TAYLOR, TO APPROVE THE REQUEST FOR A CLASS A NONCONFORMING USE DESIGNATION AT 1203 W MAIN TO ALLOW LIGHT AUTO REPAIR IN A B-4 GENERAL BUSINESS DISTRICT AS THE FOLLOWING FINDINGS, CONCLUSIONS, DECISION AND CONDITIONS WERE MET:**

- **SECTION 38-378 B (4). THE CONTINUANCE OF THE USE WOULD NOT BE CONTRARY TO THE PUBLIC HEALTH, SAFETY OR WELFARE OR THE SPIRIT OF THIS CHAPTER.**
- **SECTION 38-378 B (5). THE USE OF STRUCTURE DOES NOT AND IS NOT LIKELY TO SIGNIFICANTLY DECREASE THE VALUE OF NEARBY PROPERTIES.**

- **SECTION 38-378 b (6). THE USE OR STRUCTURE WAS LAWFUL AT THE TIME OF ITS INCEPTION AND THAT NO USEFUL PURPOSE WOULD BE SERVED BY STRICT APPLICATION OF THE PROVISIONS OR REQUIREMENTS OF THIS CHAPTER WITH WHICH THE USE OR STRUCTURE DOES NOT CONFORM.**

**ROLL CALL VOTE WAS TAKEN:**

**AYES:** ALTERNATE HORVATH, SECRETARY JOZWIAK, BOARD MEMBER TAYLOR, TELESZ AND CHAIRMAN HORTON.  
**NAYS:** NONE.  
**ABSENT:** VICE-CHAIRMAN EVELETH, ALTERNATE GRUBB

**BUSINESS ITEMS:** None

**COMMISSIONER/PUBLIC COMMENTS:** None.

There will be a webinar on Thursday November 30, 2017, at City Hall, for Planning Commission, Council and Zoning Board of Appeals members. This webinar is presented by MSU and covers the new Medical Marihuana Facilities Licensing Act.

**ADJOURNMENT:**

**MOTION BY BOARD MEMBER TELESZ AND SUPPORTED BY BOARD MEMBER HORTON TO ADJOURN AT 10:15 A.M. UNTIL THE NEXT REGULARLY SCHEDULED MEETING ON TUESDAY, DECEMBER 19, 2017, IF ANY REQUESTS ARE RECEIVED.  
YEAS: ALL. MOTION CARRIED.**

---

Dan Jozwiak, Secretary

**MINUTES  
REGULAR MEETING OF THE OWOSSO PLANNING COMMISSION  
COUNCIL CHAMBERS, CITY HALL  
MONDAY, NOVEMBER 27, 2017 – 6:30 P.M.**

**CALL TO ORDER:** Chairman Wascher called the meeting to order at 6:30 p.m.

**PLEDGE OF ALLEGIANCE:** Recited.

**ROLL CALL:** Tanya Buckelew, Recording Secretary.

**MEMBERS PRESENT:** Chairman Wascher, Vice-Chair Livingston, Secretary Janae Fear, Commissioners Michelle Collison, Tom Cook, Jake Adams, Dan Law and Tom Taylor.

**MEMBERS ABSENT:** None

**OTHERS PRESENT:** Assistant City Manager Susan Montenegro, Building Official Brad Hissong, Code Enforcement Officer Walt McIlmurray.

**APPROVAL OF AGENDA:**  
**MOTION BY COMMISSIONER LIVINGSTON, SUPPORTED BY COMMISSIONER TAYLOR TO APPROVE THE AGENDA FOR NOVEMBER 27, 2017.**

**YEAS ALL. MOTION CARRIED.**

**APPROVAL OF MINUTES:**  
**MOTION BY COMMISSIONER COOK SUPPORTED BY COMMISSIONER LIVINGSTON TO APPROVE THE MINUTES FOR THE OCTOBER 23, 2017 MEETING.**

**YEAS ALL. MOTION CARRIED.**

**COMMUNICATIONS:**

1. Staff memorandum.
2. PC minutes from October 23, 2017.
3. Draft ordinance for Medical Marihuana
4. Medical Marihuana Facilities Opt In/Opt Out – Michigan Municipal League

**COMMISSIONER/PUBLIC COMMENTS**  
None

**PUBLIC HEARING:**  
None

**SITE PLAN REVIEW:**  
None

**BUSINESS ITEMS:**  
None

## **ITEMS OF DISCUSSION:**

1. Draft ordinance language for Medical Marihuana Facilities Licensing. Look at proposed ordinance language and discuss.
  - The Planning Commission Members need to decide on the following: Number of licenses, Types of licenses going to be allowed in the City, Put a cap (or not) on the number of types of licenses allowed and if there will be any distance restrictions on where the facilities can be located.
  - The draft ordinance is standard language, with the addition of the highlighted areas, which other cities have added to their specific ordinance language and has been included for planning commission to consider.
  - MSU has provided the language for the basis of the draft ordinance, some items are from the Act, and other items are from other communities.
  - Planning Commission Members are asked to look further into what areas (Zoning) they would want these locations. Measure distances. Would B-4 Zoning be appropriate? Overlay districts or not?
  - Suggestions to be made to the draft ordinance:
    - Remove Special Land Use Permits on page 9 and page 13
    - Applications would be handled at the Staff level
    - Start the ordinance with Definitions
    - Use the word Acts not MMMA to be consistent
    - Provisioning centers – suggest allow 4
    - Page 21 – remove Section 4.D (E) 4.
    - Look at other communities to see what they are doing as far as setting the hours that the provisioning centers can be opened
    - Liquor License language – possibly use that language for the annual renewal of the Medical Marihuana license

At the next meeting on December 11, 2017, the Planning Commission will go over the draft ordinance – page – by – page – to determine if the ordinance will be ready for presentation in January 2018.

2. CIP. Meeting date has been set for December 7, 2017 at 6:00 p.m. to begin the task of choosing forms to use in the CIP. Planning Commission Members, Assistant City Manager, Finance Director, and the Utilities Director to be present. A report will be presented at the December meeting.

## **COMMISSIONER/PUBLIC COMMENT:**

- Mark Hanna, Attorney, discussed current zoning and that overlay districts would bring risks. Take the path of least resistance. Suggested not to extend the distances out too far from residential as it would prohibit an industrial area from having growers.
- Allen Vandever spoke about distances from industrial areas and is asking to keep it at a minimum or it will be really limited on where these facilities can be located. Keep in the spirit of competition.
- Chuck Sanotor, Lansing and is licensed in Oregon for growing and processing. Wants to purchase building near Cargill. Has the resources and funds to qualify for all licenses. Would have the ability to obtain rehab grants for the building to be remodeled. Old buildings are good locations for grow facilities, with the ability to rehabilitate the old buildings. He would be able to employ 50 – 100 and would use local contractors for work to be done.

**ADJOURNMENT:**

**MOTION BY VICE-CHAIR LIVINGSTON, SUPPORTED BY COMMISSIONER TAYLOR TO ADJOURN AT 7:50 P.M. UNTIL THE NEXT MEETING ON DECEMBER 11, 2017.**

**YEAS ALL, MOTION CARRIED.**

---

Janae L. Fear, Secretary

**PARKS AND RECREATION COMMISSION  
REGULAR MEETING  
WEDNESDAY, NOVEMBER 29, 2017 – 7:30 p.m.  
(Postponed from Tuesday, November 28, 2017)  
City Hall Conference Room  
301 W. Main St. Owosso, MI 48867**

**CALL TO ORDER:** Chairman Espich called the meeting to order at 7:35 p.m.

**PLEDGE OF ALLEGIANCE:** Was recited.

**ROLL CALL:** Was taken by Deputy City Clerk Roxane Cramer.

**MEMBERS PRESENT:** Chairman Mike Espich, Commissioners Nell Anne Hebekeuser, Jerry Hebekeuser, Rick Morris, and Nick Seabasty

**MEMBERS ABSENT:** Vice-Chair Selbig and Commissioner Randy Woodworth

**OTHERS PRESENT:** City Manager, Donald Crawford.

**APPROVAL OF AGENDA:** **COMMISSIONER JERRY HEBEKEUSER MADE A MOTION TO APPROVE THE AGENDA FOR NOVEMBER 29, 2017 WITH THE FOLLOWING CHANGES: ADD #9 YEAR END ARGUS PRESS STORY AND ITEM #10 UPDATE ON THE RAIL TRAIL.**

**MOTION SUPPORTED BY COMMISSIONER MORRIS  
AYES ALL, MOTION CARRIED.**

**APPROVAL OF MINUTES:** **COMMISSIONER MORRIS MADE A MOTION TO APPROVE THE MINUTES FROM OCTOBER 25, 2017.**

**MOTION SUPPORTED BY COMMISSIONER SEABASTY.  
AYES ALL, MOTION CARRIED.**

**PUBLIC COMMENTS/COMMISSIONER COMMENTS:**

Chairman Espich reported that he, Commissioners Nell Anne and Jerry Hebekeuser attended the Eagle Scout Field dedication. He also reported that it was well attended.

**BUSINESS:**

**Parks and recreation plan**

City Manager Crawford reported that the city council did approve the new Parks and Recreation Plan. He also explained Council did receive one letter of concern from Mike Erfourth with regards to the soccer fields in the Parks and Recreation Plan.

**Skate park application**

The City Manager reported that the list for grant applications from the DNR was released, noting that the grant application for the skate park ended up in the middle, he then went on to detail the reasons for the loss of points.

**Patronicity Program**

Commissioners discussed the Patronicity Program and decided to move it to next month.

**Disc Golf Update**

Chairman Espich reported that the Disc Golf Course is done with the exception of the cement pads needing to be poured in the spring.

**PickleBall Court**

Due to the absence of the Vice-Chair Selbig discussion was moved to next month.

**Concrete children's play**

City Manager Crawford reported that the best concrete pipes are being saved for them.

**Date and time and meetings next year**

Commissioners discussed meeting times and date for next year and decided they would like to set those up from month to month.

**Date and time of December 2017 Meeting**

**COMMISSIONER MORRIS MADE A MOTION TO MEET ON WEDNESDAY DECEMBER 27, 2017 AT 7:30 PM.**

**MOTION SUPPORTED BY COMMISSIONER SEABASTY.**

**AYES ALL, MOTION CARRIED.**

**End of Year Article for Argus Press**

Chairman Espich shared that he is writing an end of year article for the Argus Press about the Parks and Recreation and the progress that has been made. He asked the city manager about some input from the city. City Manager Crawford stated he would get him some information for him.

**Update on Rail Trail**

Commissioner Morris reported that they meet with State Representative Frederick and his assistant, Henry. State Rep Frederick is still trying to get permission from the railroad (from Delaney out to M-21) for the trail to cross their property. Commissioner Morris also reported that there are some problems with the limestone on the trail and they are working to rectify that situation.

**PUBLIC COMMENTS / COMMISSION COMMENTS**

Mayor Christopher Eveleth invited everyone to the Stream Railroading Institute December 5, from 5:30 – 7:30 p.m. to a Meet and Greet for the four city manager candidates. He also reported that the interviews would be conducted on December 6<sup>th</sup> at 6:30 p.m. in the council chambers and reminded everyone they are open to the public.

**COMMISSIONER MORRIS MADE A MOTION TO ADJOURN AT 8:27 P.M.**

**MOTION SUPPORTED BY COMMISSIONER SEABASTY**

**ALL AYES, MOTION CARRIED.**