

**CITY OF OWOSSO  
REGULAR MEETING OF THE CITY COUNCIL  
MONDAY, DECEMBER 16, 2019  
7:30 P.M.**

**Meeting to be held at City Hall  
301 West Main Street**

**AGENDA**

**OPENING PRAYER:**

**PLEDGE OF ALLEGIANCE:**

**ROLL CALL:**

**APPROVAL OF THE AGENDA:**

**APPROVAL OF THE MINUTES OF REGULAR MEETING OF DECEMBER 2, 2019:**

**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. Parks Volunteer Recognition – E. Little. Mayor will present Everett Little with a certificate of appreciation for his efforts to improve the City's parks.
2. Audit Presentation. Presentation of the annual audit by Joe Verlin, CPA with Gabridge & Company, PLC.

**PUBLIC HEARINGS**

1. Obsolete Property Rehabilitation Certificate – 114-116 W. Main Street. (This item has been removed from the agenda due to significant changes in the application.)

**CITIZEN COMMENTS AND QUESTIONS**

**CONSENT AGENDA**

1. Purchase Authorization – Hydrovac Truck. Waive bidding requirements, approve purchase of one RAMVAC HX-9 Truck Mounted Hydro Excavator in the amount of \$386,389.61 from Fredrickson Supply via National Joint Powers Alliance Contract No. 122017-SCA, and authorize payment to the vendor upon satisfactory receipt of the vehicle and training.

2. Schedule Discussion on Recreational Marijuana Facilities. Consider scheduling an item of discussion for the meeting on January 6, 2020 to discuss recreational marijuana facilities.
3. OMS/DDA RLF Loan Funding Approval – 122 N. Washington Street. Approve the application from Insight Vision Center, LLC requesting a loan from the OMS/DDA Revolving Loan Fund in the amount of \$50,000.00 for interior and exterior renovations for their location at 122 N. Washington Street, and future home of Insight Vision Center.
4. OMS/DDA RLF Loan Funding Approval – 804 W. Main Street. Approve the application from Shook Westown Development, LLC requesting a loan from the OMS/DDA Revolving Loan Fund in the amount of \$50,000.00 for interior and exterior renovations for their location at 804 W. Main Street.
5. Warrant No. 578. Authorize Warrant No. 578 as follows:

Vendor	Description	Fund	Amount
Michigan Municipal Risk Authority	Building and property insurance- 3 of 3 installments for FY 19/20	Various	\$62,482.50

6. Check Register – November 2019. Affirm check disbursements totaling \$962,465.75 for November 2019.

### **ITEMS OF BUSINESS**

1. Audit Acceptance. Consider resolution accepting and placing on file the City of Owosso Financial Report for the Fiscal Year Ended June 30, 2019.
2. Special Assessment Amendment – Hazards & Nuisances. Consider amending the roll for Special Assessment District 2019-01 – Hazards & Nuisances to include charges as they relate to the unpaid costs incurred in the altering, repairing, tearing down, abating or removing of hazards and nuisances at 1417 Frederick Street.
3. Tax-Foreclosed Property Consideration. Consider rejection of listed tax-foreclosed properties that did not sell at the State tax sale in September 2019.
4. MERS Transfer. Consider authorization of the transfer of all remaining members and retirees from the City of Owosso Employees' Retirement System to the Michigan Municipal Employees' Retirement System, effective June 1, 2020.
5. 2020 Street Bond Options. Discuss available options for the sale of bonds to finance further improvements to the City's street system and consider placing a street bond question on the March 10, 2020 ballot.

### **COMMUNICATIONS**

1. Cheryl A. Grice, Finance Director. Revenue & Expenditure Report – November 2019.
2. N. Bradley Hissong, Building Official. November 2019 Building Department Report.
3. N. Bradley Hissong Building Official. November 2019 Code Violations Report.
4. N. Bradley Hissong Building Official. November 2019 Inspection Report.
5. N. Bradley Hissong Building Official. November 2019 Certificates Issued Report.
6. Kevin D. Lenkart, Public Safety Director. November 2019 Police Report.
7. Kevin D. Lenkart, Public Safety Director. November 2019 Fire Report.
8. Downtown Historic District Commission. Minutes of October 16, 2019.
9. Parks & Recreation Commission. Minutes of October 23, 2019.
10. Downtown Historic District Commission. Minutes of October 30, 2019.

## **CITIZEN COMMENTS AND QUESTIONS**

### **NEXT MEETING**

Monday, January 06, 2020

### **BOARDS AND COMMISSIONS OPENINGS**

Brownfield Redevelopment Authority – County Representative – term expires 06-30-2020  
Building Board of Appeals – Alternate - term expires June 30, 2022  
Building Board of Appeals – Alternate - term expires June 30, 2021  
Brownfield Redevelopment Authority – term expires June 30, 2022  
Downtown Loan Committee – Bank Representative - term expires June 30, 2021  
Historical Commission – term expires December 31, 2022  
Historical Commission – 2 terms expire December 31, 2020  
Planning Commission – term expires June 30, 2020  
Planning Commission – term expires June 30, 2022

### **ADJOURNMENT**

The City of Owosso will provide necessary reasonable auxiliary aids and services, such as signers for the hearing impaired and audio recordings 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 2, 2019  
7:30 P.M.**

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

**OPENING PRAYER:** PASTOR DEB GRAZIER  
FIRST CONGREGATIONAL CHURCH

**PLEDGE OF ALLEGIANCE:** CITY MANAGER NATHAN R. HENNE

**PRESENT:** Mayor Christopher T. Eveleth, Mayor Pro-Tem Susan J. Osika,  
Councilmembers Loreen F. Bailey, Janae L. Fear, Jerome C. Haber,  
Daniel A. Law, and Nicholas L. Pidek.

**ABSENT:** None.

**APPROVE AGENDA**

Motion by Councilmember Bailey to approve the agenda as presented.

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

**APPROVAL OF THE MINUTES OF SPECIAL MEETING OF NOVEMBER 12, 2019**

Motion by Mayor Pro-Tem Osika to approve the Minutes of the Special Meeting of November 12, 2019 as presented.

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

**APPROVAL OF THE MINUTES OF REGULAR MEETING OF NOVEMBER 18, 2019**

Motion by Councilmember Bailey to approve the Minutes of the Regular Meeting of November 18, 2019 as presented.

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

**PROCLAMATIONS / SPECIAL PRESENTATIONS**

**Giving Tuesday Proclamation**

Numerous representatives of the organizations participating in Giving Tuesday/Raise Up Shiawassee Day joined Mayor Eveleth at the podium as he read aloud the following Proclamation of the Mayor's Office declaring Tuesday, December 3, 2019 as Giving Tuesday in the City of Owosso:

**A PROCLAMATION  
OF THE MAYOR'S OFFICE OF THE CITY OF OWOSSO, MICHIGAN  
PROCLAIMING TUESDAY, DECEMBER 3, 2019 AS  
"GIVING TUESDAY/RAISE UP SHIAWASSEE" DAY IN THE CITY OF OWOSSO**

- WHEREAS, Giving Tuesday was established as an international day of giving on the Tuesday following Thanksgiving; and
- WHEREAS, Giving Tuesday is a celebration of philanthropy and volunteerism where people give whatever they are able to give; and
- WHEREAS, Giving Tuesday is a day where citizens work together to share commitments, rally for favorite causes, build stronger communities, and think about other people; and
- WHEREAS, locally Giving Tuesday has been given the name “Raise Up Shiawassee” to encompass all community efforts in Shiawassee County, including the participation of 17 nonprofit organizations; and
- WHEREAS, the 19 local nonprofit organizations include: The Arc Mid-Michigan, Child Advocacy Center, DeVries Nature Conservancy, Durand Union Station, Friends of the Shiawassee River, Girls on the Run, Great Start Shiawassee, The Laingsburg Clothesline, Lebowsky Center for Performing Arts, Memorial Healthcare Foundation, Pregnancy Resource Center Shiawassee, Respite Volunteers of Shiawassee, SafeCenter, Shiawassee Arts Center, Shiawassee Community Foundation, Shiawassee Family YMCA, Shiawassee Hope, Shiawassee Humane Society, and Shiawassee Hunger Network; and
- WHEREAS, it is fitting and proper on Giving Tuesday/Raise Up Shiawassee Day, and on every day, to recognize the tremendous impact of philanthropy, volunteerism, and community service in the City of Owosso and the greater Shiawassee County area; and
- WHEREAS, Giving Tuesday is an opportunity to encourage citizens to “Raise Up Shiawassee” by serving others throughout this holiday season and throughout the year.

NOW, THEREFORE, I, Christopher T. Eveleth, Mayor of the City of Owosso, do hereby proclaim December 3, 2019 as Giving Tuesday/Raise Up Shiawassee Day in the City of Owosso, and encourage all citizens to join together to give back to the community in any way that is personally meaningful.

Proclaimed this 2<sup>nd</sup> day of December, 2019.

## **PUBLIC HEARINGS**

### **OPRA District – 114-116 W. Main Street, 2<sup>nd</sup> & 3<sup>rd</sup> Floors**

City Manager Nathan R. Henne explained that the request before Council this evening is to receive public comment and consider establishing an obsolete property rehabilitation district for the 2<sup>nd</sup> and 3<sup>rd</sup> floors of the building at 114-116 West Main Street. The district will encompass only the two noted floors of the building.

A public hearing was conducted to receive citizen comment regarding the application from Ruesswood REI Group, LLC to establish an Obsolete Property Rehabilitation District for the 2<sup>nd</sup> and 3<sup>rd</sup> floors of the property located at 114-116 W. Main Street.

There were no citizen comments received prior to, or during the meeting regarding the proposed tax exemption district.

Councilmember Pidek inquired if it was common for a tax abatement district to include only select floors of a building. City Manager Henne indicated it is not common, but is addressed in the OPRA Act.

Councilmember Fear asked whether establishment of the district entitled the property owners to any other tax exemptions. It was noted it would not.

Whereas, the Council, after due and legal notice, has met and there being no one to be heard, motion by Councilmember Bailey that the following resolution be adopted:

**RESOLUTION NO. 175-2019**

**ESTABLISHING AN  
OBSOLETE PROPERTY REHABILITATION DISTRICT  
FOR THE PROPERTY COMMONLY KNOWN AS  
FLOORS 2 & 3 OF  
114-116 W. MAIN STREET**

WHEREAS, request was received October 29, 2019, from Randy Woodworth of Ruesswood REI Group, LLC Development to establish an obsolete rehabilitation district commonly known as the 2<sup>nd</sup> and 3<sup>rd</sup> floors of 114-116 W. Main Street and described as:

FLOORS 2 & 3 OF LOT 8 & W 2/3 OF LOT 7 BLK 22 OF ORIGINAL PLAT,

WHEREAS, the Obsolete Rehabilitation Act, Act 146 of 2000 is available to the city of Owosso; and

WHEREAS, the act permits the city of Owosso to establish an obsolete property rehabilitation district; and

WHEREAS, a public hearing was held for the purpose of hearing comments from those within the proposed district, and any other resident or taxpayer, of the city of Owosso; and

WHEREAS, the city clerk has given notification as required by law and this act, and

WHEREAS, the city council has determined that the qualifications of the act are satisfied.

NOW, THEREFORE, BE IT RESOLVED by the city council of the city of Owosso, Shiawassee County, Michigan that on this date, December 2, 2019, in accordance with the Obsolete Rehabilitation Act, Act 146 of 2000, the said district detailed above is hereby approved.

Motion supported by Councilmember Pidek.

Roll Call Vote.

AYES: Councilmembers Fear, Bailey, Law, Mayor Pro-Tem Osika, Councilmembers Haber, Pidek, and Mayor Eveleth.

NAYS: None.

**CITIZEN COMMENTS AND QUESTIONS**

Tom Manke, 2910 W. M-21, asked that people think of giving to one of the many small local charitable organizations on Giving Tuesday. He also asked when recreational marijuana will be for sale in Owosso.

Yvette Collard, non-profit volunteer, pointed out that of the 19 non-profit organizations mentioned in the proclamation not all of them have paid staff.

Eddie Urban, 601 Glenwood Avenue, said he paid his sister's taxes recently and he asked for a list of the organizations that are involved in Giving Tuesday. Lastly, he asked for clarification as to why the sheds on his property are no longer grandfathered in and have to be taken down.

Davina Inman, owner of property at 1417 Frederick Street, protested the continued inclusion of her property on the Hazards & Nuisances Special Assessment Roll. She said the new water meter should have been billed to the bank that owned the property before she purchased it.

Mayor Eveleth announced the Historical Commission Holiday Party to be held this Thursday from 5:30pm to 8:30 pm at Curwood Castle. He also thanked everyone involved in Glow Owosso saying it was bigger and better than ever before.

Mayor Eveleth then asked the City Manager for an update on recreational marijuana. City Manager Henne indicated that he is planning on bringing the topic up in January.

Responding to Mr. Urban's inquiry for clarification, Mayor Eveleth noted that he can't comment on pending legal matters.

Lastly, Mayor Eveleth responded to Ms. Inman's protest noting that Council will be talking about her issue specifically later in the meeting.

Councilmember Bailey said the town looks great all decked out for Christmas.

Councilmember Law said now that the State has allowed medical marijuana provisioning centers to sell recreational marijuana he would like Council to consider such sales as soon as possible.

### **CITY MANAGER REPORT**

City Manager Nathan R. Henne distributed a DPW Project Status Report to Council.

### **CONSENT AGENDA**

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

**Set Public Hearing - Obsolete Property Rehabilitation Exemption Certificate – 114-116 W. Main Street.** Set a public hearing for Monday, December 16, 2019 to receive citizen comment regarding the application from Ruesswood REI Group, LLC for an Obsolete Property Rehabilitation Exemption Certificate for their property at 114-116 W. Main Street as follows:

#### **RESOLUTION NO. 176-2019**

#### **SETTING A PUBLIC HEARING TO CONSIDER APPLICATION FOR AN OBSOLETE PROPERTY REHABILITATION EXEMPTION CERTIFICATE FOR THE 2<sup>ND</sup> & 3<sup>RD</sup> FLOORS OF THE BUILDING AT 114-116 W. MAIN STREET**

WHEREAS, the City of Owosso received application for an Obsolete Property Rehabilitation Exemption Certificate on October 21, 2019 from Randy Woodworth of Ruesswood REI Group LLC; and

WHEREAS, the City of Owosso approved a request to establish an Obsolete Property Rehabilitation District on December 2, 2019 for the property described as:

*FLOORS 2 & 3 OF LOT 8 & W 2/3 OF LOT 7 BLK 22 OF ORIGINAL PLAT; and*

WHEREAS, it must be determined that approval of the Obsolete Property Rehabilitation Certificate would be beneficial to the City of Owosso, as well as local and regional economy.

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

FIRST: the Owosso City Council sets a public hearing for December 16, 2019 on or about 7:30 p.m. in the council chambers for the purpose of hearing comments for those within the district, and any other resident or taxpayer, of the City of Owosso.

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

THIRD: the city staff is directed to investigate and determine if the qualifications of the act are satisfied and report findings at the hearing.

**2020 Schedule of Meetings.** Adopt the 2020 Boards and Commissions Meeting Schedule as detailed below:

**CITY OF OWOSSO  
SCHEDULE OF REGULAR MEETINGS  
FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2020**

**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, 2020. 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 06	MAR 02	MAY 04	JUL 06	SEP 08*	NOV 02
JAN 21*	MAR 16	MAY 18	JUL 20	SEP 21	NOV 16
FEB 03	MAR 30	JUN 01	AUG 03	OCT 05	NOV 30
FEB 18*	APR 06	JUN 15	AUG 17	OCT 19	DEC 07
	APR 20		AUG 31		DEC 21
<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, Conference Room		
JAN 02*	MAY 06	SEP 02	JAN 15	MAY 20	SEP 16
FEB 05	JUN 03	OCT 07	FEB 19	JUN 17	OCT 21
MAR 04	JUL 01	NOV 04	MAR 18	JUL 15	NOV 18
APR 01	AUG 05	DEC 02	APR 15	AUG 19	DEC 16
<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 – 6:00 p.m., local prevailing time		
Owosso City Hall, Council Chambers			Curwood Castle, 226 Curwood Castle Drive		
FEB 26	JUN 24	OCT 28	JAN 13	MAY 11	SEP 14
APR 22	AUG 26	DEC 9*	FEB 10	JUN 08	OCT 13*
			MAR 09	JUL 13	NOV 09
			APR 13	AUG 10	DEC 14
<b>PARKS &amp; RECREATION COMMISSION</b>			<b>PLANNING COMMISSION</b>		
The 4 <sup>th</sup> 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 22	MAY 27	SEP 23	JAN 27	MAY 26*	SEP 28
FEB 26	JUN 24	OCT 28	FEB 24	JUN 22	OCT 26
MAR 25	JUL 22	NOV 25	MAR 23	JUL 27	NOV 23
APR 22	AUG 26	DEC 09*	APR 27	AUG 24	DEC 14*
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 21	MAY 19	SEP 15			
FEB 18	JUN 16	OCT 20			
MAR 17	JUL 21	NOV 17			
APR 21	AUG 18	DEC 15			

**New Year's Eve Block Party Permission.** Approve request from Owosso Main Street for the closure of Main Street Plaza (Lot #13) on Tuesday, December 31, 2019 at 8:00 p.m. until Tuesday, January 1, 2020 at 1:30 a.m. as well as the closure of South Washington Street from Main Street to Jerome Avenue on Tuesday, December 31, 2019 at 10:00 p.m. until Tuesday, January 1, 2020 at 1:30 a.m. for the New Year's Eve Block Party, waive the insurance requirement, and approve Traffic Control Order No. 1431 formalizing the request.

**Christmas on Main Permission.** Approve request from Owosso Main Street for the closure of Main Street Plaza (Lot #13) on Saturday, December 14, 2019 from 8:00 a.m. until 5:00 p.m. for the Christmas on Main event, waive the insurance requirement, and approve Traffic Control Order No. 1432 formalizing the request.

**Contract Amendment – South Washington Street Reconstruction Project - Engineering Services Contract.** Approve Amendment No. 3 to the contract with Eng., Inc. for additional engineering services for the South Washington Street Reconstruction Project, due to unforeseen underground issues and some weather related impacts requiring additional time for construction oversight and MDOT compliance, in the amount of \$3,930.00 as follows:

#### **RESOLUTION NO. 177-2019**

#### **AUTHORIZING AMENDMENT NO. 3 TO THE 2019 SOUTH WASHINGTON STREET RECONSTRUCTION PROJECT ENGINEERING SERVICES CONTRACT WITH ENG., INC. FOR ADDITIONAL ENGINEERING SERVICES**

WHEREAS, the City of Owosso, Shiawassee County, Michigan, approved a Contract with Eng., Inc. on March 5, 2018 for Engineering Survey and Design Services for the South Washington Street Reconstruction Project; and

WHEREAS, the city requests additional services of the consultant to provide engineering design and construction oversight services for pavement reconstruction along Washington Street, from Gute Street to M-21 (Corunna Avenue) that is beyond the original contractual scope of services.

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 amend the contract with Eng., Inc. for a cost to the city of Owosso in the

amount of \$3,930.00 for additional construction engineering oversight services, as outlined within the attached proposal.

SECOND: The mayor and city clerk are requested and authorized to sign Contract Amendment No. 3 to the Contract between the City of Owosso, Michigan and Eng., Inc.

THIRD: The Accounts Payable department is authorized to make payment up to the amended contract amount of \$132,925.00 to Eng., Inc. upon successful completion of stated work.

FOURTH: The above expenses shall be paid from the Major Street Construction Account No. 202-451-818.000-SWASHWATRO.

Motion supported by Councilmember Law.

Roll Call Vote.

AYES: Councilmembers Bailey, Pidek, Law, Haber, Fear, Mayor Pro-Tem Osika, and Mayor Eveleth.

NAYS: None.

### **ITEMS OF BUSINESS**

#### **Proposed Special Assessment District No. 2019-01 - Hazards and Nuisances**

City Manager Henne indicated that this item had been postponed at the last meeting to allow time to investigate the issue the owner of 1417 Frederick Street has raised as to who should be responsible for charges for a new water meter.

There was a lengthy discussion among the Council, City staff, and the property owner as to who is responsible for the cost of a new water meter. There was debate whether the charges should be assessed to the property owner or the bank that owned the property before she purchased it. Utilities Director Glenn M. Chinavare offered to put together a timeline to determine what happened in this situation.

Motion by Choose an item. to approve the Special Assessment District No. 2019-01, Hazards and Nuisances roll, as it relates to unpaid costs incurred in the altering, repairing, tearing down, abating or removing of hazards and nuisances as follows, without the charges for 1417 Frederick Street, and direct City staff collect documentation of the situation for consideration at the December 16, 2019 meeting:

#### **RESOLUTION NO. 178-2019**

#### **AUTHORIZING THE ROLL FOR SPECIAL ASSESSMENT DISTRICT NO. 2019-01, HAZARDS & NUISANCES**

WHEREAS, the Council, after due and legal notice, has met and having heard all interested parties at the November 18, 2019 meeting, Mayor Pro-Tem Osika to adopt Special Assessment Resolution No. 2 for the annual hazards & nuisances roll, as follows:

Parcel #	Address	Type of Nuisance	Balance
050-621-002-006-00	321 STATE ST	CLEAN UP	\$765.00
050-390-004-012-00	1260 ADAMS ST	MOWING	\$150.00
050-010-024-003-00	1210 CORUNNA AVE	CLEAN UP	\$170.67
050-010-024-003-00	1210 CORUNNA AVE	CLEAN UP	\$256.74

050-602-006-009-00	823 TRACY ST	CLEAN UP	\$495.33
050-470-017-005-00	220 N PARK ST	METER REPLACEMENT	\$297.72
050-310-002-003-00	900 ADA ST	CLEAN UP	\$2,106.24
050-010-017-030-00	614 ALGER AVE	MOWING	\$150.00
050-240-003-020-00	652 N PARK ST	MOWING	\$170.00
050-390-004-012-00	1260 ADAMS ST	MOWING	\$150.00
050-010-018-007-00	740 WOODLAWN	MOWING	\$150.00
050-420-009-006-00	831 GRAND AVE	MOWING	\$170.00
050-660-011-011-00	216 N LANSING ST	MOWING	\$150.00
050-010-022-003-00	980 CORUNNA AVE	ORDINANCE VIOLATION	\$50.00
050-240-003-020-00	652 N PARK ST	MOWING	\$170.00
050-420-011-015-00	755 BROADWAY AVE	MOWING	\$170.00
050-390-004-012-00	1260 ADAMS ST	MOWING	\$150.00
050-390-004-012-00	1260 ADAMS ST	MOWING	\$150.00
050-420-011-015-00	755 BROADWAY AVE	MOWING	\$170.00
050-010-016-006-00	629 ALGER AVE	MOWING	\$170.00
050-710-001-012-00	915 CORUNNA AVE	MOWING	\$210.00
050-390-004-012-00	1260 ADAMS ST	MOWING	\$150.00
050-651-006-007-00	320 CASS ST	CLEAN UP	\$293.22
050-420-011-011-00	719 BROADWAY	CLEAN UP	\$502.96

\$7,367.88

and

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

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Said Special Assessment Roll-Hazards and Nuisances as prepared by the City Assessor in the amount of \$7,367.88 is hereby confirmed and shall be known as Special Assessment Roll-Hazards and Nuisances No. 2019-01.
2. Said Special Assessment Roll-Hazards and Nuisances No. 2019-01 shall be placed on file in the office of the City Clerk who shall attach his warrant to a certified copy thereof within ten (10) days commanding the Assessor to spread the various sums shown thereon as directed by the City Council.

Motion supported by Councilmember Law.

Roll Call Vote.

AYES: Councilmembers Fear, Law, Bailey, Mayor Pro-Tem Osika, Councilmembers Haber, Pidek, and Mayor Eveleth.

NAYS: None.

## **Water & Sewer Rate Proposal**

City Manager Henne detailed the changes being proposed in a PowerPoint presentation. He said they were asking for a 4% increase and showed how the rates are determined. Average usage is twenty-four units per quarter and he predicted in-City residents with average usage would see a bill of about \$207.20 per quarter if the rate increases are adopted. He went on to say that the overall trend in rates will continue to rise as the City takes on the future projects that are required. On the bright side he said the MEDC recently established a grant program for the type of projects the City will be undertaking.

There was discussion among Council. The point was made that we are letting money leak into the ground if we do nothing to fix any of the issues facing our utility systems. City Manager Henne said he would like to see overall water loss reduced to 4% over time.

Motion by Councilmember Pidek to approve the following resolution adopting water and sewer rates beginning January 1, 2020:

### **RESOLUTION NO. 179-2019**

#### **WATER AND SEWER RATE SCHEDULE FOR THE CITY BEGINNING FIRST QUARTER JANUARY 2020**

"Pursuant to Sections 34-248. Water Rates, and 34-249. Sewer Rates, of Article V, of Chapter 34, of the Owosso City Code, the City Council does hereby resolve that the rate schedule for water and sewer service shall be in effect for the City beginning December 18, 2019 and continuing thereafter until modified or replaced by further Council action. Bills issued with a nominal ending bill date of December 17, 2019 shall be billed under the previous rate schedule. All previous resolutions or parts thereof, insofar as the same may be in conflict herewith, are hereby repealed following the effective date of this schedule."

#### **I. QUARTERLY WATER AND SEWER RATES**

In-town quarterly water service charges consist of: a demand charge based on water meter size (see table below), a capital charge dedicated for water main replacement, and a metered usage charge. One meter unit is equal to 100 cubic feet of water or about 750 gallons. Rates for retail out-of-town water service are double the in-town rate, except that the capital charge does not apply to out-of-town customers where the respective Township separately finances water main replacement. Twenty five percent of the out-of-town revenue is collected for and transferred to the respective Township for use in replacing and improving their water distribution system.

Quarterly sewer charges consist of a demand charge based on the water meter size (see table below) and a sewer usage charge based on metered water consumption. The City has no retail out-of-town sewer service.

Bills are issued on a quarterly basis and, if not paid by the due date as shown on the billing, a late payment charge of ten percent (10%) of the current amount due may be added for failure to make prompt payment.

#### **QUARTERLY WATER SERVICE CHARGE:**

In-town: In-town Water Usage Charge of \$2.26 per meter unit plus In-town Water Demand Charge plus Capital Charge from Table below.

Out-of-town: Out-of-town Water Usage Charge of \$4.52 per meter unit plus Out-of-town Water Demand Charge from Table below.

#### **QUARTERLY SEWER SERVICE CHARGE:**

Sewer Usage Charge of \$2.80 per unit plus Sewer Demand Charge from Table below.

For residential customers without metered water service, the quarterly sewer charge shall be \$99.20 per residential unit.

#### QUARTERLY DEMAND CHARGE TABLES

##### A. Potable Water & Sewer Service

Water Meter Size	Water Demand	Water Capital	Sewer Demand	Combined In-Town	Water Only (Out-of-town)
5/8"	\$38.00	\$ 24.00	\$ 32.00	\$ 94.00	\$ 76.00
3/4"	57.00	37.00	48.00	142.00	114.00
1"	95.00	61.00	80.00	236.00	190.00
1.5"	190.00	122.00	159.00	471.00	380.00
2"	304.00	195.00	255.00	754.00	608.00
3"	570.00	336.00	478.00	1,384.00	1,140.00
4"	950.00	611.00	797.00	2,358.00	1,900.00
6"	1,900.00	1,222.00	1,594.00	4,716.00	3,800.00

For a residential user with a second 5/8" meter on a single service line for water only irrigation service, the user shall be charged a single water demand and capital charge for a 5/8" meter as a separate/additional metered service on a year round basis.

The demand charge for multiple residential units served by a single water meter shall be based on actual meter size provided the meter meets the minimum size requirement per the following table:

<u>Number of Apartments</u>	<u>Minimum Meter Size</u>
1 - 3	5/8"
4 - 7	3/4"
8 - 11	1"
12 - 15	1&1/2"
16 - 24	2"
24 - 48	3"
Over 48	4"

##### B. Fire Protection Service

<u>Sprinkler Service</u>	<u>Quarterly Water Charge</u>		
<u>Riser Size</u>	<u>In-Town</u>		<u>Out-of-Town</u>
	<u>Demand</u>	<u>Capital</u>	<u>Demand</u>
3 inch	\$ 38.00	\$ 24.00	\$ 76.00
4 inch	\$ 57.00	\$ 37.00	\$ 114.00
6 inch	\$ 95.00	\$ 61.00	\$ 190.00
8 inch	\$ 190.00	\$ 122.00	\$ 380.00
10 inch	\$ 304.00	\$ 195.00	\$ 608.00

## II. HYDRANT RENTAL CHARGES

Hydrants located outside the City of Owosso and private hydrants maintained by the City of Owosso shall be subject to an annual hydrant rental charge of \$165.00.

### III. BULK WATER CHARGES

For users with an active city water service connection, bulk water delivered by the city from hydrants or other approved outlets for such purposes as pool filling, shall be charged at the standard metered usage rate given in Section I. above along with actual labor and equipment costs with a minimum charge of \$50.00.

Other bulk water sales, such as filling tank trucks, shall be charged at the rate of \$10.00 per thousand gallons with a \$50.00 minimum charge, which includes up to 5,000 gallons, if during the normal workday at an established city delivery point. After hours bulk water sales and/or sales at other than established city delivery points, shall be charged at the rate of \$10.00 per thousand gallons plus actual labor and equipment costs.

For customers who do not prepay a \$10 service charge shall apply for invoicing.

(Note: These charges do not apply to water supplied for firefighting).

### IV. INCREMENTAL WATER AND SEWER USAGE CHARGES FOR BILLING ADJUSTMENTS RELATED TO PLUMBING LEAKS

The incremental water and sewer usage charges shall be 50% of the normal usage charge. These incremental usage rates are for the purpose of making adjustments to significantly high bills attributable to plumbing leaks and may be applied in accordance with Guidelines separately approved by the Owosso City Council.

### V. EXTRA STRENGTH WASTEWATER SURCHARGES

Extra strength wastewater surcharges shall apply to those users of the City wastewater treatment system approved for the discharge of extra strength wastewater in accordance with Section 34-170. of the Owosso City Code. The surcharge rate shall be applied to loadings in excess of the base or normal strength loading.

#### EXTRA STRENGTH WASTEWATER SURCHARGE SCHEDULE

<u>PARAMETER</u>	<u>BASE</u>	<u>SURCHARGE</u>
BOD-5	220 MG/L	\$0.11/pound in excess of base
TSS	300 MG/L	\$0.17/pound in excess of base
TP	10 MG/L	\$1.50/pound in excess of base
NH3-N	20 MG/L	\$0.80/pound in excess of base

(Note: BOD-5 = Biochemical Oxygen Demand; TSS = Total Suspended Solids; TP = Total Phosphorous; NH3-N = Ammonia Nitrogen; MG/L = Milligrams per Liter)."

Motion supported by Mayor Pro-Tem Osika.

Roll Call Vote.

AYES: Mayor Pro-Tem Osika, Councilmembers Law, Fear, Haber, Pidek, Bailey, and Mayor Eveleth.

NAYS: None.

## **Notice of Intent to Issue Revenue Bonds and Right to Referendum**

City Manager Henne indicated the Notice of Intent is required for the DWRF loan and marks the next step in the DWRF process. He reminded Council that the City is not obligated to borrow the maximum amount listed in the notice, they can always choose to spend less.

Motion by Councilmember Pidek to adopt the following resolution of Notice of Intent to Issue Revenue Bonds and Right to Referendum thereof for the proposed issuance of bonds to finance the 2020 DWRF projects.

### **RESOLUTION NO. 180-2019**

#### **CITY OF OWOSSO COUNTY OF SHIAWASSEE, STATE OF MICHIGAN**

#### **RESOLUTION AUTHORIZING NOTICE OF INTENT TO ISSUE REVENUE BONDS**

WHEREAS, the City of Owosso, County of Shiawassee, State of Michigan (the "City") determines it to be necessary for the public health, safety and welfare of the City and its residents to acquire and construct improvements to the City's Water Supply System including, but not limited to, replacement of water mains and acquisition and construction of improvements and repairs to the water treatment plant, together with any appurtenances and attachments and any related site improvements (collectively, the "Project"); and

WHEREAS, the City anticipates it will obtain funding for the Project from the Michigan Drinking Water Revolving Fund (DWRF), a low interest loan financing program administered by the State of Michigan Department of Treasury and the Michigan Finance Authority; and

WHEREAS, in order to obtain loans from the DWRF Program, the City must issue bonds, and the Revenue Bond Act, Act 94, Public Acts of Michigan, 1933, as amended ("Act 94"), provides a means for financing the acquisition, construction, and improvement of public improvements such as the Project through the issuance of bonds payable from revenues of the City's Water Supply System (the "System"); and

WHEREAS, the issuance of bonds under Act 94 payable from revenues of the System in one or more series in an aggregate amount not-to-exceed Three Million Four Hundred Ninety-Five Thousand Dollars (\$3,495,000) (the "Revenue Bonds") for the purpose of financing the Project represents the most practical means to that end, and Section 33 of Act 94 requires the City to publish a notice of intent before the City can issue the Revenue Bonds.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The City Clerk is hereby authorized and directed to publish, or cause to be published, a notice of intent to issue the Revenue Bonds in the *Argus-Press*, a newspaper of general circulation in the City. The notice of intent shall be published as a one-quarter (1/4) page display advertisement in substantially the following form:

**NOTICE TO ELECTORS OF THE CITY OF OWOSSO  
AND TO USERS OF THE CITY'S WATER SUPPLY SYSTEM  
OF INTENT TO ISSUE REVENUE BONDS  
AND THE RIGHT OF REFERENDUM THEREON**

*PLEASE TAKE NOTICE that the City Council of the City of Owosso, County of Shiawassee, State of Michigan, intends to issue and sell revenue bonds pursuant to Act 94, Public Acts of Michigan, 1933, as amended, in an amount not to exceed Three Million Four Hundred Ninety-Five Thousand Dollars (\$3,495,000) for the purpose of paying costs to acquire and construct improvements to the City's Water Supply System including, but not limited to, replacement of water mains and acquisition and construction of improvements and repairs to the water treatment plant, together with any appurtenances and attachments and any related site improvements.*

*The Revenue Bonds may be issued in one or more series and may be combined with bonds issued for other purposes as shall be determined by the City Council. Each series of the Revenue Bonds will mature in annual installments not to exceed the maximum permitted by law, with interest on the unpaid balance from time to time remaining outstanding on said bonds to be payable at rates to be determined at sale of the Revenue Bonds but in no event to exceed such rates as may be permitted by law.*

**SOURCE OF PAYMENT OF REVENUE BONDS**

*THE PRINCIPAL OF AND INTEREST ON THE REVENUE BONDS SHALL BE PAYABLE solely from the revenues received by the City from the operations of the water supply system, except as provided below if the revenue bonds are sold to the Michigan Finance Authority. The revenues will consist of rates and charges billed to the users of the System, a schedule of which is available at [www.ci.owosso.mi.us/utilities](http://www.ci.owosso.mi.us/utilities). The rates and charges may from time to time be revised to provide sufficient revenues to provide for the expenses of operating and maintaining the System, to pay the principal of and interest on the revenue bonds and other obligations of the System, and to provide reserves for these purposes.*

**ADDITIONAL POTENTIAL SOURCES OF PAYMENTS**

*The City anticipates that it will sell the revenue bonds to the Michigan Finance Authority. The Michigan Finance Authority may require the City to pledge for the payment of the revenue bonds money received or to be received by the City derived from imposition of taxes by the State and returned to the City as provided by law, except for money the use of which is prohibited for such purposes by the State Constitution. The City may enter into an agreement providing for the payment to the Michigan Finance Authority or a trustee of taxes collected by the State and returned to the City, and such funds may be pledged for the payment of the revenue bonds.*

**RIGHT OF REFERENDUM**

*THE REVENUE BONDS WILL BE ISSUED WITHOUT A VOTE OF THE ELECTORS UNLESS A VALID PETITION REQUESTING SUCH A VOTE SIGNED BY NOT LESS THAN 10% OF THE REGISTERED ELECTORS RESIDING WITHIN THE BOUNDARIES OF THE CITY IS FILED WITH THE CITY CLERK WITHIN FORTY-FIVE (45) DAYS AFTER PUBLICATION OF THIS NOTICE. IF SUCH PETITION IS FILED, THE REVENUE BONDS MAY NOT BE ISSUED WITHOUT AN APPROVING VOTE OF A MAJORITY OF THE QUALIFIED ELECTORS RESIDING WITHIN THE BOUNDARIES OF THE CITY VOTING THEREON. If such petition is filed and the electors of the City voting thereon approve the issuance of the revenue bonds, then the bonds may be payable from revenues or from ad valorem taxes that may be levied on all taxable property in the City without limitation as to rate or amount.*

*THIS NOTICE is given pursuant to the requirements of Section 33, Act 94, Public Acts of Michigan, 1933, as amended.*



*Amy K. Kirkland, City Clerk  
City of Owosso*

2. The City Council does hereby determine that the foregoing form of notice of intent to issue the Revenue Bonds, and the manner of publication directed, is adequate notice to the electors of the City and the users of the System, and is the method best calculated to give them notice of the City's intent to issue the Revenue Bonds, the purpose of the Revenue Bonds, the source of payment of the Revenue Bonds, the security for the Revenue Bonds and the electors' right of referendum, and that the provision of forty-five (45) days within which to file a referendum petition is adequate to insure that the City's electors may exercise their legal rights of referendum, and the newspaper named for publication is hereby determined to reach the largest number of persons to whom the notice is directed.

3. The City may incur expenditures for the Project prior to receipt of proceeds of the Revenue Bonds, and may advance moneys for that purpose from the funds of the water supply system to be reimbursed from proceeds of the Revenue Bonds when available.

4. The City hereby makes the following declaration of intent for the purpose of complying with the reimbursement rules of Treas. Reg. § 1.150-2 pursuant to the Internal Revenue Code of 1986, as amended:

- (a) As of the date hereof, the City reasonably expects to reimburse itself with the proceeds of debt to be incurred by the City for costs of the Project that were or will be paid subsequent to sixty (60) days prior to the date hereof.
- (b) The maximum principal amount of debt expected to be issued for the Project is \$3,495,000.
- (c) The expenditures described above are "capital expenditures" as defined in Treasury Regulation § 1.150-1(b), which are any costs of a type which are properly chargeable to a capital account (or would be so chargeable with a proper election or with the application of the definition of placed in service under Treas. Reg. § 1.150-2(c)) under general Federal income tax principles (as determined at the time the expenditure is paid).

5. The City requests Robert W. Baird & Co., Incorporated to serve as Loan Facilitation Agent to assist the City in preparation and planning for the sale of the Revenue Bonds.

6. The City requests Miller, Canfield, Paddock and Stone, P.L.C. ("Miller, Canfield") to continue as bond counsel to the City for the Revenue Bonds. The City recognizes that Miller, Canfield has represented from time to time, and currently represents, the Michigan Finance Authority and various underwriters, financial institutions and other potential participants in the financing process for unrelated projects, any of which might offer to purchase the Revenue Bonds. The City requests Miller, Canfield to continue as bond counsel, notwithstanding the potential concurrent representation of any such potential participant regarding any unrelated matter.

7. The Finance Director is authorized to apply to a rating agency for a credit assessment if necessary to comply with requirements to participate in the Michigan Drinking Water Revolving Fund program.

8. The officers, administrators, agents and attorneys of the City are authorized and directed to take all other actions necessary and convenient to facilitate preparation of the Revenue Bonds for sale. The Revenue Bonds will be sold only after the City Council approves a resolution or ordinance authorizing issuance and sale of the Revenue Bonds.

9. All resolutions and parts of resolutions, insofar as they conflict with the provisions of this resolution, are hereby rescinded.

Motion supported by Councilmember Law.

Roll Call Vote.

AYES: Councilmembers Pidek, Bailey, Mayor Pro-Tem Osika, Councilmembers Fear, Law, Haber, and Mayor Eveleth.

NAYS: None.

### **COMMUNICATIONS**

Downtown Development Authority/Main Street. Minutes of November 6, 2019.

### **CITIZEN COMMENTS AND QUESTIONS**

Marlene Webster, Shiawassee Hope Director and County Commissioner for District 1, indicated that Shiawassee Hope is starting its 8<sup>th</sup> year working with the Pleasant Valley Trailer Park and the organization is hosting an open house tomorrow, all are invited to attend. Changing hats, Ms. Webster indicated that County Commission meetings will be held next week with discussions on the budget being included.

Eddie Urban, 601 Glenwood Avenue, says he cannot hear the sound of running water so sometimes he ends up with a high water bill because he doesn't realize he's left a faucet on.

Tom Manke, 2910 W. M-21, said he feels it is the Water Department's job to bill the right party and the City should eat the cost of the water meter for not billing the correct people.

Councilmember Fear, volunteer for the Memorial Healthcare Foundation, encouraged everyone to eat out at a local restaurant on Giving Tuesday and contribute to the Foundation. She went on to say that she also works for the YMCA and Girls on the Run will be holding a fund raising event there tomorrow. She said there were many great organizations that people could donate to. She also thanked everyone involved in Glow Owosso saying she had family in from out of town and the event was a great time.

Mayor Eveleth noted that he and Councilmembers Haber and Law were judges for the Glow Owosso parade.

Mayor Pro-Tem Osika commented that she has been involved in Glow Owosso for a number of years now and this year the parade was bigger than ever and the crowd was great.

Mayor Eveleth noted the homemade candies his mom made and distributed to Council.

Councilmember Fear said the Christmas on Main event was great last year and she anticipated this year would be as well. She encouraged everyone to support the downtown.

### **NEXT MEETING**

Monday, December 16, 2019

### **BOARDS AND COMMISSIONS OPENINGS**

Brownfield Redevelopment Authority – County Representative – term expires 06-30-2020  
Building Board of Appeals – Alternate - term expires June 30, 2022  
Building Board of Appeals – Alternate - term expires June 30, 2021

Brownfield Redevelopment Authority – term expires June 30, 2022  
Downtown Loan Committee – Bank Representative - term expires June 30, 2021  
Historical Commission – term expires December 31, 2022  
Historical Commission – 2 terms expire December 31, 2020  
Planning Commission – term expires June 30, 2020  
Planning Commission – term expires June 30, 2022

**ADJOURNMENT**

Motion by Councilmember Fear for adjournment at 8:53 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**

**SHIAWASSEE COUNTY, MICHIGAN**

**FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2019**

# TABLE OF CONTENTS

	Page
<b>Independent Auditor's Report</b>	1
<b>Management's Discussion and Analysis</b>	5
 <b>BASIC FINANCIAL STATEMENTS</b>	
<b>Government-wide Financial Statements</b>	
Statement of Net Position	14
Statement of Activities	15
 <b>Fund Financial Statements</b>	
<b>Governmental Funds</b>	
Balance Sheet	16
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position	17
Statement of Revenues, Expenditures, and Changes in Fund Balances	18
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances with the Statement of Activities	19
 <b>Proprietary Funds</b>	
Statement of Net Position	20
Statement of Revenues, Expenses, and Changes in Net Position	21
Statement of Cash Flows	22
 <b>Fiduciary Funds</b>	
Statement of Fiduciary Net Position	24
Statement of Changes in Plan Net Position - Pension Trust Fund	25
 <b>Component Units</b>	
Combining Statement of Net Position	26
Combining Statement of Activities	27
<b>Notes to the Financial Statements</b>	29
 <b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	61
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Major Streets	62
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Local Streets	63
Employee's Retirement System Single Employer Pension Plan:	
Schedule of Changes in Net Pension Liability and Related Ratios	64
Schedule of Contributions	65
MERS Agent Multiple-Employer Defined Benefit Pension Plan:	
Schedule of Changes in Net Pension Liability and Related Ratios	66
Schedule of Contributions	67
 <b>COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS</b>	
<b>Governmental Funds</b>	
Combining Balance Sheet – Nonmajor Governmental Funds	69
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds	72
 <b>Component Units</b>	
Brownfield Redevelopment Authority Component Unit:	
Statement of Net Position and Governmental Fund Balance Sheet	75
Statement of Activities and Governmental Fund Statement of Revenues, Expenditures, and Change in Fund Balance	76

## INDEPENDENT AUDITOR'S REPORT

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, 2019, 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.

### ***Auditor's 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 from material misstatement. The Downtown Development Authority 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 auditor's 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 above 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, as of June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules for pension plans, and budgetary comparison schedules, as listed in the table of contents, 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 nonmajor 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 and schedules 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 and schedules 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 November 26, 2019, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's 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.

A handwritten signature in dark ink that reads "Gabridge & Company". The script is cursive and fluid, with the ampersand being a simple loop.

Gabridge & Company, PLC  
Grand Rapids, Michigan  
November 26, 2019



## **Management's Discussion and Analysis**

**City of Owosso**  
**Management's Discussion and Analysis**  
**June 30, 2019**

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 \$63,659,787 (net position).
- The total net position for the City is \$63,659,787. Of this amount, \$5,310,373, or 8.3%, is unrestricted and available for any City activity. The net position increased \$3,044,244 from the prior fiscal year.
- Combined program and general revenues for the primary government activities amounted to \$20,229,571. Expenses of \$17,185,327 were less than combined program and general revenues by \$3,044,244.
- The combined fund balance at year end for the City's governmental funds was \$15,258,004. This was an increase of \$3,648,056 from the prior fiscal year.
- General fund revenues exceeded expenditures and other financing uses by \$439,331, 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 financial information on all of the City's assets, deferred outflows, liabilities, and deferred inflows, with the residual 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 City'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 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.

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 \$63,659,787.

### City of Owosso's Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
<b>ASSETS</b>						
<i>Current Assets</i>						
Cash and Investments	\$ 15,409,944	\$ 13,010,657	\$ 3,050,168	\$ 3,231,275	\$ 18,460,112	\$ 16,241,932
Receivables, net	1,490,055	1,113,618	1,557,327	1,395,759	3,047,382	2,509,377
Due from Other Governments	1,267,158	616,313	206,711	-	1,473,869	616,313
Inventories and Prepaid Expenses	72,761	239,072	74,081	179,136	146,842	418,208
Land Held for Sale	206,000	236,000	-	-	206,000	236,000
Other Assets	261,038	150,923	-	-	261,038	150,923
<b>Total Current Assets</b>	<b>18,706,956</b>	<b>15,366,583</b>	<b>4,888,287</b>	<b>4,806,170</b>	<b>23,595,243</b>	<b>20,172,753</b>
<i>Noncurrent Assets</i>						
Restricted Cash	-	-	1,472,629	2,460,527	1,472,629	2,460,527
Advance to Component Units	1,133,812	1,155,365	682,971	695,958	1,816,783	1,851,323
Capital Assets, Net	40,483,953	37,613,097	18,450,204	17,292,067	58,934,157	54,905,164
<b>Total Assets</b>	<b>60,324,721</b>	<b>54,135,045</b>	<b>25,494,091</b>	<b>25,254,722</b>	<b>85,818,812</b>	<b>79,389,767</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Pension-related Deferrals	3,681,247	1,362,671	1,007,750	400,858	4,688,997	1,763,529
<b>LIABILITIES</b>						
<i>Current Liabilities</i>						
Accounts Payable	868,322	1,674,619	557,440	1,024,018	1,425,762	2,698,637
Accrued Wages and Liabilities	338,610	223,455	228,354	221,855	566,964	445,310
Current Portion of Compensated Absences	90,494	84,363	24,932	25,187	115,426	109,550
Current Portion of Long-term Debt	510,000	421,435	560,575	532,745	1,070,575	954,180
Internal Balances	112,187	-	(112,187)	-	-	-
<b>Total Current Liabilities</b>	<b>1,919,613</b>	<b>2,403,872</b>	<b>1,259,114</b>	<b>1,803,805</b>	<b>3,178,727</b>	<b>4,207,677</b>
<i>Noncurrent Liabilities</i>						
Compensated Absences	271,483	253,090	74,795	75,562	346,278	328,652
Long-term Debt	11,240,000	6,650,000	3,242,559	3,803,134	14,482,559	10,453,134
Net Pension Liability	6,990,852	3,210,875	1,736,485	500,598	8,727,337	3,711,473
<b>Total Liabilities</b>	<b>20,421,948</b>	<b>12,517,837</b>	<b>6,312,953</b>	<b>6,183,099</b>	<b>26,734,901</b>	<b>18,700,936</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Pension-related Deferrals	83,329	1,391,788	29,792	445,029	113,121	1,836,817
<b>NET POSITION</b>						
Net Investment in Capital Assets	33,833,953	30,541,662	14,647,070	12,956,188	48,481,023	43,497,850
Restricted	8,220,257	5,070,542	1,648,134	2,286,399	9,868,391	7,356,941
Unrestricted	1,446,481	5,975,887	3,863,892	3,784,865	5,310,373	9,760,752
<b>Total Net Position</b>	<b>\$ 43,500,691</b>	<b>\$ 41,588,091</b>	<b>\$ 20,159,096</b>	<b>\$ 19,027,452</b>	<b>\$ 63,659,787</b>	<b>\$ 60,615,543</b>

Further review of the net position indicates that they are divided into three parts. The largest part, \$48,481,023 or 76.2%, 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

Cash and investments increased by \$2,399,287 as it was similar to the overall increase in fund balance. Receivables increased by \$376,437 largely a result of \$404,133 in industrial park special

assessment issued during the year. Due from other governments increased by \$650,845 with \$347,062 due from Michigan Department of Transportation for grant reimbursement related to East Oliver Street reconstruction and another \$128,883 for Washington Street reconstruction. Inventories and prepaid expenses decreased by \$166,311 largely in part due to \$281,250 of deposits for MDOT being used during the year for street projects. Other assets increased by \$110,115 from an increase in the member retention fund balance of the City's self-insurance plan. Capital assets increased by \$2,870,856, consisting of \$4,947,659 in additions, depreciation expense of \$2,072,535, and net disposal of \$4,268.

Accounts payable decreased by \$806,927 with the majority relating to having less year-end construction billings payable compared to the prior year. Accrued interest increased by \$115,155 due to interest related to a new bond.

### **Business-type Activities**

Due from other governments increased to \$206,711, being the receivable for PILOT drinking water grant. Significant expenses incurred by the Owosso Mid-Shiawassee County Wastewater Treatment Plant reduced the amount of restricted care by \$987,898. Capital assets increased by \$1,158,137, comprising of capital additions of \$1,906,992 and depreciation expense of \$748,855. Accounts payable decreased by \$466,578 due to less year-end construction billings payable compared to the prior year.

Net pension liability and related deferrals for both governmental activities and business-type activities increased as a result of poor market performance causing significant investment losses that will be deferred during the next five years.

### **Governmental Activities**

Charges for services increased by \$629,062 with key increases from medical marijuana licensing fees received for lottery drawing and special assessments. Operating grants and contributions increased by \$807,525, primarily comprising of \$187,320 of PA 2017 operating grant received from MDOT, \$158,709 received for paving, and \$458,876 received for Façade improvements made during the year. Investment income increased by \$199,366 as the City actively invested available funds in the current year achieving better returns. Changes within expenses were primarily a result of the significant changes in pension.

### **Business-type Activities**

Charges for services increased by \$893,787 as a result of a 13.5% increase in utility rates passed during the year. Capital grants and contributions increased by \$303,179, largely as a result of \$465,467 PILOT drinking water grant received during the year. Investment income increased by \$91,213 as the City actively invested available funds in the current year achieving better returns. Water supply expenses increased by \$560,893 with roughly \$120,000 of additional costs incurred for water main breaks compared to the prior year and another \$200,000 of additional expense recognized for pension expense. Depreciation expense increased due to new equipment being placed into service.

## City of Owosso's Changes in Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
<b>Revenue</b>						
<b>Program Revenues</b>						
Charges for Services	\$ 2,404,989	\$ 1,775,927	\$ 7,473,662	\$ 6,579,875	\$ 9,878,651	\$ 8,355,802
Operating Grants and Contributions	3,045,654	2,238,129	-	362,147	3,045,654	2,600,276
Capital Grants and Contributions	601,793	470,963	465,467	162,288	1,067,260	633,251
<b>Total Program Revenues</b>	6,052,436	4,485,019	7,939,129	7,104,310	13,991,565	11,589,329
<b>General Revenues</b>						
Property Taxes	3,997,059	3,836,858	80,748	78,062	4,077,807	3,914,920
Intergovernmental	1,807,463	1,749,160	-	-	1,807,463	1,749,160
Miscellaneous	-	254,350	-	-	-	254,350
Investment Income	233,859	34,493	118,877	27,664	352,736	62,157
<b>Total General Revenues and Transfers</b>	6,038,381	5,874,861	199,625	105,726	6,238,006	5,980,587
<b>Total Revenues</b>	12,090,817	10,359,880	8,138,754	7,210,036	20,229,571	17,569,916
<b>Expenses</b>						
General Government	1,466,985	1,305,226	-	-	1,466,985	1,305,226
Public Safety	4,131,626	4,261,514	-	-	4,131,626	4,261,514
Public Works	3,441,225	2,486,437	-	-	3,441,225	2,486,437
Community and Economic Development	422,043	183,440	-	-	422,043	183,440
Recreation and Culture	375,685	352,473	-	-	375,685	352,473
Interest on Long-term Debt	340,653	210,583	-	-	340,653	210,583
Water Supply	-	-	3,071,684	2,510,791	3,071,684	2,510,791
Sewage Disposal	-	-	1,899,024	1,820,158	1,899,024	1,820,158
Wastewater Treatment	-	-	1,961,087	1,800,700	1,961,087	1,800,700
Transportation	-	-	75,315	33,406	75,315	33,406
<b>Total Expenses</b>	10,178,217	8,799,673	7,007,110	6,165,055	17,185,327	14,964,728
<b>Change in Net Position</b>	1,912,600	1,560,207	1,131,644	1,044,981	3,044,244	2,605,188
<i>Net Position at the Beginning of Period</i>	41,588,091	40,027,884	19,027,452	17,982,471	60,615,543	58,010,355
<b>Net Position at the End of Period</b>	\$ 43,500,691	\$ 41,588,091	\$ 20,159,096	\$ 19,027,452	\$ 63,659,787	\$ 60,615,543

## 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 \$15,258,004. 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 \$6,825,847, an increase of \$439,331. Unassigned fund balance of \$2,730,191 was 39.2% of expenditures and transfers out while total fund balance of \$6,825,847 was 97.9% of expenditures and transfers out. The reasons for the changes in comparison to the prior year is explained in an earlier section of this report.

The major streets fund balance decreased by \$305,197 to \$1,158,858. The decrease is a result of increased road maintenance and improvement expenditures during the year.

The local streets fund balance increased by \$169,846 to \$457,779. The increase is a result of \$1,137,385 in transfers received from other funds.

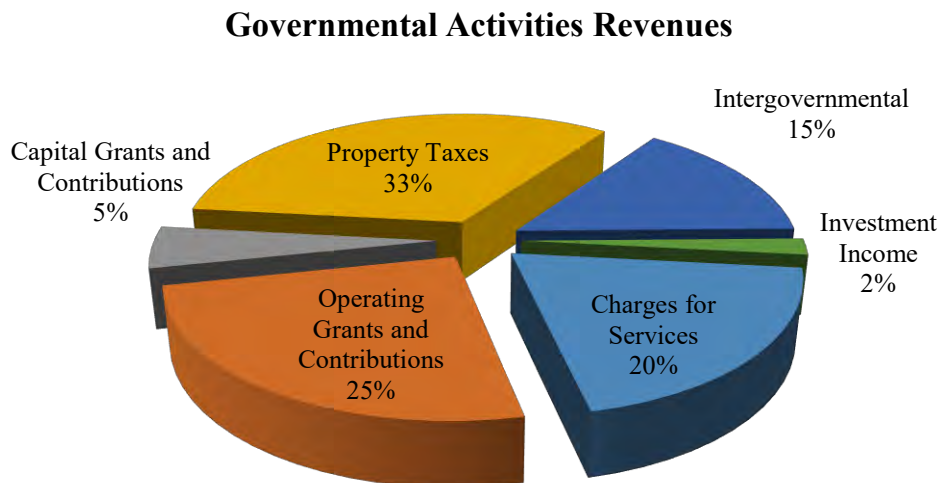
The streets capital projects fund balance increased by \$3,069,211 to \$5,086,870 as a result of a new bond issuance in the amount of \$5,100,000.

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

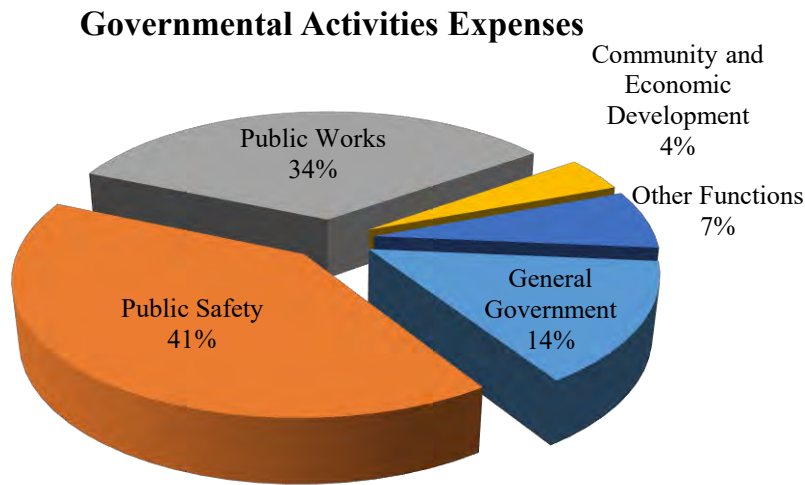
The proprietary funds of the City are comprised of the water supply system, sewage disposal system, wastewater treatment system and transportation funds. The water supply system fund's net position increased by \$1,544,107 to \$12,032,125. The sewage disposal system fund's net position decreased \$367,248 to \$3,785,247. The wastewater treatment system fund's net position decreased \$50,924 to \$4,283,105. The descriptions for the changes were described in an earlier section of this report.

### Governmental Activities

The following chart summarizes the revenue sources for the governmental activities of the City for the most recent fiscal year end.



The following chart summarizes the expenses for the governmental activities of the City for the most recent fiscal year end.



### General Fund Budgetary Highlights

*Original budget compared to final budget.* During the year the budget amendments were relatively minor.

*Final budget compared to actual results.* The City had the following expenditures in excess of the amounts appropriated during the year:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>General Fund</b>			
Clerk	\$ 186,503	\$ 193,705	\$ (7,202)
Human Resources	142,790	147,316	(4,526)
Building and Code Enforcement	228,120	229,480	(1,360)
Public Works	548,288	577,786	(29,498)
Leaf and Brush Collection	221,143	222,622	(1,479)

### Capital Asset and Debt Administration

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2019, amounts to \$58,934,157 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery, and equipment, vehicles, and water and sewer infrastructure. The following summarizes the City's capital assets:



	Governmental Activities	Business-type Activities	Total Primary Government
Land	\$ 4,559,913	\$ 467,304	\$ 5,027,217
Construction in Progress	790,314	371,865	1,162,179
Roads and Sidewalks	56,570,536	-	56,570,536
Land Improvements	3,655,103	-	3,655,103
Buildings and Improvements	2,860,343	13,245,205	16,105,548
Vehicles	4,673,377	1,540,646	6,214,023
Office Furnishings	1,367,139	-	1,367,139
Machinery and Equipment	2,535,514	12,353,816	14,889,330
Improvements, other than Buildings	-	15,461,068	15,461,068
<i>Total Capital Assets</i>	<u>77,012,239</u>	<u>43,439,904</u>	<u>120,452,143</u>
Less: Accumulated Depreciation	<u>36,528,286</u>	<u>24,989,700</u>	<u>61,517,986</u>
<b>Capital Assets, Net</b>	<b><u>\$ 40,483,953</u></b>	<b><u>\$ 18,450,204</u></b>	<b><u>\$ 58,934,157</u></b>

### Long-term Debt

At the end of the current fiscal year, the City had \$11,750,000 in bonds outstanding, exclusive of compensated absences, for governmental activities and \$3,803,134 in bonds outstanding, exclusive of compensated absences, for business-type activities. Governmental activities long-term debt decreased \$421,435 while business-type activities long-term debt decreased \$532,745.

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

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

The 2019-2020 budget for the general fund projects stable revenues for the year, \$7,059,682 in total with matching total expenditures and transfers out. For comparison, the City's 2019 general fund actual results were as follows: total revenues of \$7,411,362, total expenditures of \$6,580,191 and transfers out of \$391,840.

The 2019-2020 budget leaves the City with no decrease in the general fund balance. The City of Owosso will continue to monitor closely its capital needs, debt service requirements, and upcoming projects as they relate to the budget and projected revenue streams.

### 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**

**City of Owosso**  
**Statement of Net Position**  
**June 30, 2019**

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
<b>ASSETS</b>				
<i>Current Assets</i>				
Cash and Investments	\$ 15,409,944	\$ 3,050,168	\$ 18,460,112	\$ 139,859
Accounts Receivable	573,739	1,557,327	2,131,066	48,605
Special Assessments Receivable	916,316	--	916,316	--
Due from Other Governments	1,267,158	206,711	1,473,869	68,101
Inventories	63,211	74,081	137,292	65,700
Prepays	9,550	--	9,550	--
Land Held for Sale	206,000	--	206,000	--
Other Assets	261,038	--	261,038	--
<b>Total Current Assets</b>	<b>18,706,956</b>	<b>4,888,287</b>	<b>23,595,243</b>	<b>322,265</b>
<i>Noncurrent Assets</i>				
Restricted Cash and Investments	--	1,472,629	1,472,629	--
Capital Assets not Being Depreciated	5,350,227	839,169	6,189,396	--
Capital Assets Being Depreciated, Net	35,133,726	17,611,035	52,744,761	--
Advance to Component Unit	1,133,812	682,971	1,816,783	--
<b>Total Assets</b>	<b>60,324,721</b>	<b>25,494,091</b>	<b>85,818,812</b>	<b>322,265</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension Related Deferrals	3,681,247	1,007,750	4,688,997	--
<b>Total Deferred Outflows of Resources</b>	<b>3,681,247</b>	<b>1,007,750</b>	<b>4,688,997</b>	<b>--</b>
<b>LIABILITIES</b>				
<i>Current Liabilities</i>				
Accounts Payable	868,322	557,440	1,425,762	13,672
Accrued Liabilities	132,597	175,967	308,564	--
Due to Other Governments	--	--	--	65,700
Accrued Wages	206,013	52,387	258,400	--
Current Portion of Compensated Absences	90,494	24,932	115,426	--
Current Portion of Long-term Debt	510,000	560,575	1,070,575	124,759
Internal Balances	112,187	(112,187)	--	--
<b>Total Current Liabilities</b>	<b>1,919,613</b>	<b>1,259,114</b>	<b>3,178,727</b>	<b>204,131</b>
<i>Noncurrent Liabilities</i>				
Compensated Absences	271,483	74,795	346,278	--
Long-term Debt	11,240,000	3,242,559	14,482,559	1,821,765
Net Pension Liabilities	6,990,852	1,736,485	8,727,337	--
<b>Total Liabilities</b>	<b>20,421,948</b>	<b>6,312,953</b>	<b>26,734,901</b>	<b>2,025,896</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension Related Deferrals	83,329	29,792	113,121	--
<b>Total Deferred Inflows of Resources</b>	<b>83,329</b>	<b>29,792</b>	<b>113,121</b>	<b>--</b>
<b>NET POSITION</b>				
Net Investment in Capital Assets	33,833,953	14,647,070	48,481,023	--
<i>Restricted for:</i>				
Debt Service	807	612,565	613,372	--
Revolving Loan	1,273,670	--	1,273,670	--
Housing and Redevelopment	59	--	59	--
Streets	6,703,507	--	6,703,507	--
Historical	55,266	--	55,266	--
Improvement and Replacement	--	1,035,569	1,035,569	--
Downtown Facade	185,298	--	185,298	--
Recreation	1,650	--	1,650	--
<i>Unrestricted</i>	1,446,481	3,863,892	5,310,373	(1,703,631)
<b>Total Net Position</b>	<b>\$ 43,500,691</b>	<b>\$ 20,159,096</b>	<b>\$ 63,659,787</b>	<b>\$ (1,703,631)</b>

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Owosso  
Statement of Activities  
For the year Ended June 30, 2019**

		Program Revenues			Net (Expense) Revenue			
			Operating	Capital Grants	Primary Government			
Functions/Programs	Expenses	Charges for	Grants and	and	Governmental	Business-type	Total	Component
		Services	Contributions	Contributions	Activities	Activities		Units
Primary Government								
Governmental Activities:								
General Government	\$ 1,466,985	\$ 435,354	\$ 78,285	\$ --	\$ (953,346)	\$ --	\$ (953,346)	\$ --
Public Safety	4,131,626	1,239,694	2,766	--	(2,889,166)	--	(2,889,166)	--
Public Works	3,441,225	700,677	2,443,447	556,793	259,692	--	259,692	--
Community and Economic Development	422,043	16,668	484,417	--	79,042	--	79,042	--
Recreation and Culture	375,685	12,596	36,739	45,000	(281,350)	--	(281,350)	--
Interest on Long-term Debt	340,653	--	--	--	(340,653)	--	(340,653)	--
Total Governmental Activities	10,178,217	2,404,989	3,045,654	601,793	(4,125,781)	--	(4,125,781)	--
Business-type Activities:								
Transportation Fund	75,315	--	--	--	--	(75,315)	(75,315)	--
Sewage Disposal System	1,899,024	1,877,147	--	--	--	(21,877)	(21,877)	--
Water Supply System	3,071,684	3,721,928	--	465,467	--	1,115,711	1,115,711	--
Wastewater Treatment System	1,961,087	1,874,587	--	--	--	(86,500)	(86,500)	--
Total Business-type Activities	7,007,110	7,473,662	--	465,467	--	932,019	932,019	--
Total Primary Government	\$ 17,185,327	\$ 9,878,651	\$ 3,045,654	\$ 1,067,260	\$ (4,125,781)	\$ 932,019	\$ (3,193,762)	--
Component Units								
Brownfield Redevelopment Authority	\$ 209,707	\$ --	\$ 5,172	\$ --	--	--	--	(204,535)
Downtown Development Authority	307,043	--	19,890	--	--	--	--	(287,153)
Total Component Units	\$ 516,750	\$ --	\$ 25,062	\$ --	--	--	--	(491,688)
General Purpose Revenues and Transfers:								
Revenues								
					233,859	118,877	352,736	18
					1,807,463	--	1,807,463	22,532
					--	--	--	50,088
					3,997,059	80,748	4,077,807	500,122
Transfers								
					--	--	--	--
Total General Revenues and Transfers					6,038,381	199,625	6,238,006	572,760
Change in Net Position					1,912,600	1,131,644	3,044,244	81,072
Net Position at Beginning of Period					41,588,091	19,027,452	60,615,543	(1,784,703)
Net Position at End of Period					\$ 43,500,691	\$ 20,159,096	\$ 63,659,787	\$ (1,703,631)

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Owosso  
Balance Sheet  
Governmental Funds  
June 30, 2019**

	<u>Special Revenue</u>			<u>Capital Projects</u>	<u>Other</u>	<u>Total</u>
	<u>General</u>	<u>Major Streets</u>	<u>Local Streets</u>	<u>Street Capital Project Fund</u>	<u>Governmental Funds</u>	<u>Governmental Funds</u>
<b>ASSETS</b>						
Cash and Investments	\$ 5,226,461	\$ 884,108	\$ 545,316	\$ 5,086,870	\$ 1,536,122	\$ 13,278,877
Accounts Receivable	297,480	--	--	--	272,207	569,687
Special Assessments Receivable	137,776	--	--	--	778,540	916,316
Due from Other Governments	390,369	600,532	129,938	--	146,319	1,267,158
Inventories	63,211	--	--	--	--	63,211
Prepays	--	--	--	--	9,550	9,550
Land Held for Sale	--	--	--	--	206,000	206,000
Due from Other Funds	224,395	--	--	--	--	224,395
Advance to Component Unit	1,133,812	--	--	--	--	1,133,812
<b><i>Total Assets</i></b>	<b><u>\$ 7,473,504</u></b>	<b><u>\$ 1,484,640</u></b>	<b><u>\$ 675,254</u></b>	<b><u>\$ 5,086,870</u></b>	<b><u>\$ 2,948,738</u></b>	<b><u>\$ 17,669,006</u></b>
<b>LIABILITIES</b>						
Accounts Payable	\$ 178,724	\$ 125,256	\$ 215,316	\$ --	\$ 300,190	\$ 819,486
Accrued Liabilities	--	--	--	--	2,482	2,482
Accrued Wages	197,813	2,159	2,159	--	2,026	204,157
Due to Other Funds	1,378	198,367	--	--	136,859	336,604
<b><i>Total Liabilities</i></b>	<b><u>377,915</u></b>	<b><u>325,782</u></b>	<b><u>217,475</u></b>	<b><u>--</u></b>	<b><u>441,557</u></b>	<b><u>1,362,729</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenue	269,742	--	--	--	778,531	1,048,273
<b><i>Total Liabilities and Deferred Inflows of Resources</i></b>	<b><u>647,657</u></b>	<b><u>325,782</u></b>	<b><u>217,475</u></b>	<b><u>--</u></b>	<b><u>1,220,088</u></b>	<b><u>2,411,002</u></b>
<b>FUND BALANCE</b>						
Nonspendable	1,197,023	--	--	--	9,550	1,206,573
Restricted	1,650	1,158,858	457,779	5,086,870	1,515,100	8,220,257
Assigned	2,896,983	--	--	--	204,000	3,100,983
Unassigned	2,730,191	--	--	--	--	2,730,191
<b><i>Total Fund Balance</i></b>	<b><u>6,825,847</u></b>	<b><u>1,158,858</u></b>	<b><u>457,779</u></b>	<b><u>5,086,870</u></b>	<b><u>1,728,650</u></b>	<b><u>15,258,004</u></b>
<b><i>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</i></b>	<b><u>\$ 7,473,504</u></b>	<b><u>\$ 1,484,640</u></b>	<b><u>\$ 675,254</u></b>	<b><u>\$ 5,086,870</u></b>	<b><u>\$ 2,948,738</u></b>	<b><u>\$ 17,669,006</u></b>

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Owosso**  
**Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position**  
**June 30, 2019**

Total Fund Balance - Governmental Funds	\$ 15,258,004
Net position of internal service funds that are treated as proprietary in the fund level statements are treated as governmental in the entity-wide statements.	3,570,776
Assets held on deposit with the MMRMA for self insurance are not current financial resources, and therefore are not reported in the fund statement.	256,038
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund statement.	38,886,296
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.	1,048,273
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.	(3,286,851)
Certain liabilities, such as bonds payable, accrued interest, and compensated absences, are not due and payable in the current period, and therefore are not reported in the funds.	(12,231,845)
<b>Total Net Position - Governmental Activities</b>	<b>\$ <u>43,500,691</u></b>

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Owosso**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental Funds**  
**For the year Ended June 30, 2019**

		<u>Special Revenue</u>		<u>Capital Projects</u>	<u>Other</u>	<u>Total Governmental</u>
	<u>General</u>	<u>Major Streets</u>	<u>Local Streets</u>	<u>Street Capital Project Fund</u>	<u>Governmental Funds</u>	<u>Funds</u>
<b>Revenues</b>						
Property Taxes	\$ 3,493,937	\$ --	\$ --	\$ --	\$ 503,122	\$ 3,997,059
Licenses and Permits	504,330	--	--	--	--	504,330
Intergovernmental	1,852,463	1,749,232	628,782	--	247,602	4,478,079
Charges for Services	1,144,394	--	--	--	8,100	1,152,494
Sales	--	--	--	--	4,496	4,496
Special Assessments	83,643	294,525	84,391	--	--	462,559
Interest	155,789	5,135	3,237	32,230	16,022	212,413
Miscellaneous	176,806	--	--	--	397,759	574,565
<b>Total Revenues</b>	<b>7,411,362</b>	<b>2,048,892</b>	<b>716,410</b>	<b>32,230</b>	<b>1,177,101</b>	<b>11,385,995</b>
<b>Expenditures</b>						
General Government	1,275,298	--	--	--	26,080	1,301,378
Public Safety	4,034,440	--	--	--	21,722	4,056,162
Public Works	833,297	3,239,172	1,683,949	40,551	--	5,796,969
Community and Economic Development	103,588	--	--	--	314,426	418,014
Recreation and Culture	333,568	--	--	--	96,833	430,401
Debt Service - Principal	--	--	--	--	355,000	355,000
Debt Service - Interest	--	--	--	--	225,816	225,816
Capital Outlay	--	--	--	--	254,199	254,199
<b>Total Expenditures</b>	<b>6,580,191</b>	<b>3,239,172</b>	<b>1,683,949</b>	<b>40,551</b>	<b>1,294,076</b>	<b>12,837,939</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>831,171</b>	<b>(1,190,280)</b>	<b>(967,539)</b>	<b>(8,321)</b>	<b>(116,975)</b>	<b>(1,451,944)</b>
<b>Other Financing Sources (Uses)</b>						
Proceeds from Bond Issuance	--	--	--	5,100,000	--	5,100,000
Transfers In	--	1,246,935	1,137,385	--	408,900	2,793,220
Transfers Out	(391,840)	(361,852)	--	(2,022,468)	(17,060)	(2,793,220)
<b>Net Other Financing Sources (Uses)</b>	<b>(391,840)</b>	<b>885,083</b>	<b>1,137,385</b>	<b>3,077,532</b>	<b>391,840</b>	<b>5,100,000</b>
<b>Net Change in Fund Balance</b>	<b>439,331</b>	<b>(305,197)</b>	<b>169,846</b>	<b>3,069,211</b>	<b>274,865</b>	<b>3,648,056</b>
<b>Fund Balance at Beginning of Period</b>	<b>6,386,516</b>	<b>1,464,055</b>	<b>287,933</b>	<b>2,017,659</b>	<b>1,453,785</b>	<b>11,609,948</b>
<b>Fund Balance at End of Period</b>	<b>\$ 6,825,847</b>	<b>\$ 1,158,858</b>	<b>\$ 457,779</b>	<b>\$ 5,086,870</b>	<b>\$ 1,728,650</b>	<b>\$ 15,258,004</b>

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Owosso**  
**Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance with Statement of Activities**  
**For the year Ended June 30, 2019**

Total Net Change in Fund Balances - Governmental Funds	\$ 3,648,056
Changes in net position of internal service funds that are treated as enterprise fund changes in net position in the fund level statements are treated as governmental fund changes in net position in the entity-wide statements.	197,619
The issuance of bonds payable are reported an available resource (other financing source) in the fund financial statements. However, they are reported as an increase in long-term debt on the government-wide financial statements. This represents bond proceeds received during the year.	(5,100,000)
Change in net position held with an agent for self-insurance.	105,215
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.	2,465,944
Revenue in the statement of activities that do not provide current financial resources are not reported as revenue in the funds, but rather are deferred to the following fiscal year.	505,542
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Changes within compensated absences and accrued interest are not included in governmental funds, but are reductions in long-term liabilities in the statement of net position.	218,798
Change in the City's net pension liability, deferred outflows of resources, and deferred inflows of resources for the current year are not reported in the governmental funds but are reported in the statement of activities.	(128,574)
<b>Changes in Net Position - Governmental Activities</b>	<b>\$ <u>1,912,600</u></b>

The Notes to the Financial Statements are an integral part of these Financial Statements



**City of Owosso  
Statement of Net Position  
Proprietary Funds  
June 30, 2019**

	<b>Business-type Activities - Enterprise Funds</b>					<b>Governmental Activities Internal Service Fund</b>
	<b>Sewage Disposal System</b>	<b>Water Supply System</b>	<b>Wastewater Treatment System</b>	<b>Transportation Fund (Nonmajor)</b>	<b>Total Enterprise Funds</b>	
<b>ASSETS</b>						
<i>Current Assets</i>						
Cash and Investments	\$ 2,161,892	\$ --	\$ 829,657	\$ 58,619	\$ 3,050,168	\$ 2,131,067
Accounts Receivable	531,150	1,020,036	6,141	--	1,557,327	4,052
Due from Other Governments	--	206,711	--	--	206,711	--
Inventories	--	74,081	--	--	74,081	--
Due from Other Funds	9,937	189,786	--	--	199,723	22
<b>Total Current Assets</b>	<b>2,702,979</b>	<b>1,490,614</b>	<b>835,798</b>	<b>58,619</b>	<b>5,088,010</b>	<b>2,135,141</b>
<i>Noncurrent Assets</i>						
Restricted Cash and Investments	--	612,565	860,064	--	1,472,629	--
Capital Assets not Being Depreciated	79,800	759,369	--	--	839,169	--
Capital Assets Being Depreciated, Net	1,684,394	12,679,105	3,247,536	--	17,611,035	1,597,657
Advance to Component Unit	--	682,971	--	--	682,971	--
<b>Total Assets</b>	<b>4,467,173</b>	<b>16,224,624</b>	<b>4,943,398</b>	<b>58,619</b>	<b>25,693,814</b>	<b>3,732,798</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Pension Related Deferrals	143,502	395,421	468,827	--	1,007,750	140,939
<b>Total Deferred Outflows of Resources</b>	<b>143,502</b>	<b>395,421</b>	<b>468,827</b>	<b>--</b>	<b>1,007,750</b>	<b>140,939</b>
<b>LIABILITIES</b>						
<i>Current Liabilities</i>						
Accounts Payable	117,125	190,499	249,816	--	557,440	43,836
Accrued Liabilities	2,699	173,268	--	--	175,967	--
Accrued Wages	6,378	27,298	18,711	--	52,387	1,856
Current Portion of Compensated Absences	3,981	11,230	9,721	--	24,932	2,562
Current Portion of Long-term Debt	40,000	520,575	--	--	560,575	--
Due to Other Funds	--	87,536	--	--	87,536	--
<b>Total Current Liabilities</b>	<b>170,183</b>	<b>1,010,406</b>	<b>278,248</b>	<b>--</b>	<b>1,458,837</b>	<b>48,254</b>
<i>Noncurrent Liabilities</i>						
Compensated Absences	11,942	33,690	29,163	--	74,795	7,685
Long-term Debt	391,786	2,850,773	--	--	3,242,559	--
Net Pension Liabilities	247,274	681,362	807,849	--	1,736,485	242,856
<b>Total Liabilities</b>	<b>821,185</b>	<b>4,576,231</b>	<b>1,115,260</b>	<b>--</b>	<b>6,512,676</b>	<b>298,795</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Pension Related Deferrals	4,243	11,689	13,860	--	29,792	4,166
<b>Total Deferred Inflows of Resources</b>	<b>4,243</b>	<b>11,689</b>	<b>13,860</b>	<b>--</b>	<b>29,792</b>	<b>4,166</b>
<b>NET POSITION</b>						
Net Investment in Capital Assets	1,332,408	10,067,126	3,247,536	--	14,647,070	1,597,657
<i>Restricted for:</i>						
Debt Service	--	612,565	--	--	612,565	--
Improvement and Replacement	--	--	1,035,569	--	1,035,569	--
<i>Unrestricted</i>	2,452,839	1,352,434	--	58,619	3,863,892	1,973,119
<b>Total Net Position</b>	<b>\$ 3,785,247</b>	<b>\$ 12,032,125</b>	<b>\$ 4,283,105</b>	<b>\$ 58,619</b>	<b>\$ 20,159,096</b>	<b>\$ 3,570,776</b>

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Owosso**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Proprietary Funds**  
**For the year Ended June 30, 2019**

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities Internal Service Fund</b>
	<b>Sewage Disposal System</b>	<b>Water Supply System</b>	<b>Wastewater Treatment System</b>	<b>Transportation Fund (Nonmajor)</b>	<b>Total Enterprise Funds</b>
<b>Operating Revenues</b>					
Charges for Services	\$ 1,870,817	\$ 3,720,448	\$ 1,872,054	\$ --	\$ 7,463,319
<b>Total Operating Revenues</b>	<b>1,870,817</b>	<b>3,720,448</b>	<b>1,872,054</b>	<b>--</b>	<b>7,463,319</b>
<b>Operating Expenses</b>					
Personnel Services	194,318	1,079,502	788,023	--	2,061,843
Administrative and Engineering Services	88,155	204,734	191,667	--	484,556
Contractual and Professional Services	184,936	42,356	17,402	75,315	320,009
Supplies and Chemicals	11,767	206,221	104,324	--	322,312
Utilities	3,472	167,357	237,332	--	408,161
Insurance	9,903	42,582	37,845	--	90,330
Maintenance	52,138	777,601	334,570	--	1,164,309
Plant Charges	1,292,172	--	--	--	1,292,172
Depreciation	50,618	448,313	249,924	--	748,855
<b>Total Operating Expenses</b>	<b>1,887,479</b>	<b>2,968,666</b>	<b>1,961,087</b>	<b>75,315</b>	<b>6,892,547</b>
<b>Operating Income (Loss)</b>	<b>(16,662)</b>	<b>751,782</b>	<b>(89,033)</b>	<b>(75,315)</b>	<b>570,772</b>
<b>Non-Operating Revenues (Expenses)</b>					
Investment Income	34,629	48,396	35,576	276	118,877
Reimbursement and Miscellaneous	6,330	1,480	2,533	--	10,343
Property Taxes	--	--	--	80,748	80,748
Interest Expense	(11,545)	(103,018)	--	--	(114,563)
<b>Net Non-Operating Revenues (Expenses)</b>	<b>29,414</b>	<b>(53,142)</b>	<b>38,109</b>	<b>81,024</b>	<b>95,405</b>
<b>Income Before Contributions and Transfers</b>	<b>12,752</b>	<b>698,640</b>	<b>(50,924)</b>	<b>5,709</b>	<b>666,177</b>
Capital Contributions	--	465,467	--	--	465,467
Transfers In	--	380,000	--	--	380,000
Transfers Out	(380,000)	--	--	--	(380,000)
<b>Change In Net Position</b>	<b>(367,248)</b>	<b>1,544,107</b>	<b>(50,924)</b>	<b>5,709</b>	<b>1,131,644</b>
<i>Net Position at Beginning of Period</i>	<i>4,152,495</i>	<i>10,488,018</i>	<i>4,334,029</i>	<i>52,910</i>	<i>19,027,452</i>
<b>Net Position at End of Period</b>	<b>\$ 3,785,247</b>	<b>\$ 12,032,125</b>	<b>\$ 4,283,105</b>	<b>\$ 58,619</b>	<b>\$ 20,159,096</b>

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Owosso**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2019**

	<b>Business-type Activities - Enterprise Funds</b>					<b>Governmental Activities</b>
	<b>Sewage Disposal System</b>	<b>Water Supply System</b>	<b>Wastewater Treatment System</b>	<b>Transportation Fund (Nonmajor)</b>	<b>Total</b>	<b>Internal Service Fund</b>
<b>Cash Flows from Operating Activities</b>						
Cash Received from Customers	\$ 1,872,738	\$ 3,563,100	\$ 1,865,913	\$ -	\$ 7,301,751	\$ 770,925
Cash Payments to Employees for Services and Fringe Benefits	(148,960)	(972,498)	(725,156)	-	(1,846,614)	(132,296)
Cash Payments to Suppliers for Goods and Services	(1,563,442)	(2,152,142)	(852,685)	(75,315)	(4,643,584)	(292,115)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>160,336</b>	<b>438,460</b>	<b>288,072</b>	<b>(75,315)</b>	<b>811,553</b>	<b>346,514</b>
<b>Cash Flows from Non-capital and Related Financing Activities</b>						
Property Taxes	-	-	-	80,748	80,748	-
Other Non-capital Related Revenues	6,330	1,480	2,533	-	10,343	-
Changes in Advance to Component Unit	-	12,987	-	-	12,987	-
Changes in Interfund Balances	(9,937)	(102,250)	-	-	(112,187)	(22)
Transfer In (Out)	(380,000)	380,000	-	-	-	-
<b>Net Cash Provided (Used) by Non-capital and Related Financing Activities</b>	<b>(383,607)</b>	<b>292,217</b>	<b>2,533</b>	<b>80,748</b>	<b>(8,109)</b>	<b>(22)</b>
<b>Cash Flows from Capital and Related Financing Activities</b>						
Interest Payments on Long-term Debt	(11,795)	(105,261)	-	-	(117,056)	(1,661)
Principal Payments on Long-term Debt	(40,000)	(492,745)	-	-	(532,745)	(66,435)
Capital Contributions	-	465,467	-	-	465,467	-
Capital Asset Purchases	(96,566)	(1,110,637)	(699,789)	-	(1,906,992)	(684,620)
<b>Net Cash Used by Capital and Related Financing Activities</b>	<b>(148,361)</b>	<b>(1,243,176)</b>	<b>(699,789)</b>	<b>-</b>	<b>(2,091,326)</b>	<b>(752,716)</b>
<b>Cash Flows from Investing Activities</b>						
Investment Income	34,629	48,396	35,576	276	118,877	21,446
<b>Net Cash Provided by Investing Activities</b>	<b>34,629</b>	<b>48,396</b>	<b>35,576</b>	<b>276</b>	<b>118,877</b>	<b>21,446</b>
<b>Net Increase (Decrease) in Cash and Equivalents</b>	<b>(337,003)</b>	<b>(464,103)</b>	<b>(373,608)</b>	<b>5,709</b>	<b>(1,169,005)</b>	<b>(384,778)</b>
<i>Cash and Equivalents - Beginning of Year</i>	<i>2,498,895</i>	<i>1,076,668</i>	<i>2,063,329</i>	<i>52,910</i>	<i>5,691,802</i>	<i>2,515,845</i>
<b>Cash and Equivalents - End of Year</b>	<b>\$ 2,161,892</b>	<b>\$ 612,565</b>	<b>\$ 1,689,721</b>	<b>\$ 58,619</b>	<b>\$ 4,522,797</b>	<b>\$ 2,131,067</b>

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Owosso**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2019**

	<b>Business-type Activities - Enterprise Funds</b>					<b>Governmental Activities</b>
	<b>Sewage Disposal System</b>	<b>Water Supply System</b>	<b>Wastewater Treatment System</b>	<b>Transportation Fund (Nonmajor)</b>	<b>Total</b>	<b>Internal Service Fund</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>						
<b>Operating Income (Loss)</b>	\$ (16,662)	\$ 751,782	\$ (89,033)	\$ (75,315)	\$ 570,772	\$ 177,834
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</b>						
Depreciation Expense	50,618	448,313	249,924	-	748,855	279,708
<b>Changes in Assets and Liabilities</b>						
Accounts Receivable	1,921	(157,348)	(6,141)	-	(161,568)	(2,591)
Due from Other Governments	-	(206,711)	-	-	(206,711)	-
Inventories and Prepaid Expenses	-	105,055	-	-	105,055	-
Accounts Payable	79,037	(617,156)	71,541	-	(466,578)	(134,498)
Accrued Wages and Liabilities	64	7,521	(1,086)	-	6,499	195
Compensated Absences	2,716	5,490	(6,735)	-	1,471	1,498
Pension Related Amounts	42,642	101,514	69,602	-	213,758	24,368
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 160,336</u>	<u>\$ 438,460</u>	<u>\$ 288,072</u>	<u>\$ (75,315)</u>	<u>\$ 811,553</u>	<u>\$ 346,514</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Owosso**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**

	<u>June 30, 2019</u>	<u>December 31, 2018</u>
	<u>Agency Fund</u>	<u>Pension Trust Fund</u>
<b>ASSETS</b>		
Cash and Investments	\$ 41	\$ 31,467,206
Accounts Receivable	--	61,143
<b><i>Total Assets</i></b>	<u>41</u>	<u>31,528,349</u>
<b>LIABILITIES</b>		
Accounts Payable	41	5,093
<b><i>Total Liabilities</i></b>	<u>41</u>	<u>5,093</u>
<b>NET POSITION</b>		
Held in Trust	<u>\$ --</u>	<u>\$ 31,523,256</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Owosso**  
**Statement of Changes in Plan Net Position**  
**Pension Trust Fund**  
**For the Year Ended December 31, 2018**

	<b>December 31, 2018</b>
	<b>Pension Trust Fund</b>
<b>ADDITIONS</b>	
Interest and Dividends	\$ 941,867
Net Appreciation in Fair Value of Investments	( 3,003,520 )
Total Investment Earnings	( 2,061,653 )
Investment Expenses	(78,777)
Net Investment Income	(2,140,430)
Contributions:	
Employer	766,089
Plan Members	210,523
Total Contributions	976,612
Other - City reimbursed expenses	156,571
Total Additions	( 1,007,247 )
<b>DEDUCTIONS</b>	
Benefit payments	3,055,552
Administrative expenses	166,938
Total Deductions	3,222,490
<b>Change in Net Position</b>	( 4,229,737 )
Net Position, Beginning of Year	35,752,993
<b>Net Position, End of Year</b>	\$ 31,523,256

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Owosso**  
**Combining Statement of Net Position**  
**Component Units**  
**June 30, 2019**

	<b>Brownfield Redevelopment Authority</b>	<b>Downtown Development Authority</b>	<b>Total Component Units</b>
<b>ASSETS</b>			
<i>Current Assets</i>			
Cash and Investments	\$ 53,644	\$ 86,215	\$ 139,859
Accounts Receivable	--	48,605	48,605
Due from Other Governments	--	68,101	68,101
Inventories	65,700	--	65,700
<b><i>Total Assets</i></b>	<b>119,344</b>	<b>202,921</b>	<b>322,265</b>
<b>LIABILITIES</b>			
<i>Current Liabilities</i>			
Accounts Payable	--	13,672	13,672
Due to Other Governments	65,700	--	65,700
Current Portion of Long-term Debt	124,759	--	124,759
<b><i>Total Current Liabilities</i></b>	<b>190,459</b>	<b>13,672</b>	<b>204,131</b>
<i>Noncurrent Liabilities</i>			
Long-term Debt	1,821,765	--	1,821,765
<b><i>Total Liabilities</i></b>	<b>2,012,224</b>	<b>13,672</b>	<b>2,025,896</b>
<b>NET POSITION</b>			
<i>Unrestricted</i>	(1,892,880)	189,249	(1,703,631)
<b><i>Total Net Position</i></b>	<b>\$ (1,892,880)</b>	<b>\$ 189,249</b>	<b>\$ (1,703,631)</b>

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of Owosso**  
**Combining Statement of Activities**  
**Component Units**  
**For the year Ended June 30, 2019**

	<b>Brownfield Redevelopment Authority</b>	<b>Downtown Development Authority</b>	<b>Total Component Units</b>
<b>Expenses</b>			
Brownfield Redevelopment Authority	\$ 209,707	\$ --	\$ 209,707
Downtown Development Authority	--	307,043	307,043
<b>Total Expenses</b>	<b>209,707</b>	<b>307,043</b>	<b>516,750</b>
<b>Program Revenues</b>			
Operating Grants and Contributions	5,172	19,890	25,062
<b>Total Program Revenues</b>	<b>5,172</b>	<b>19,890</b>	<b>25,062</b>
<b>Net Program Revenues (Expenses)</b>	<b>(204,535)</b>	<b>(287,153)</b>	<b>(491,688)</b>
<b>General Revenue</b>			
Intergovernmental	--	22,532	22,532
Miscellaneous	--	50,088	50,088
Investment Income	18	--	18
Property Taxes	268,037	232,085	500,122
<b>Total General Revenues</b>	<b>268,055</b>	<b>304,705</b>	<b>572,760</b>
<b>Change in Net Position</b>	<b>63,520</b>	<b>17,552</b>	<b>81,072</b>
<i>Net Position at Beginning of Period</i>	<i>(1,956,400)</i>	<i>171,697</i>	<i>(1,784,703)</i>
<b>Net Position at End of Period</b>	<b>\$ (1,892,880)</b>	<b>\$ 189,249</b>	<b>\$ (1,703,631)</b>

The Notes to the Financial Statements are an integral part of these Financial Statements



## **Notes to the Financial Statements**

## City of Owosso

### Notes to the Financial Statements

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#### **Note 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

## City of Owosso

### Notes to the Financial Statements

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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

## City of Owosso

### Notes to the Financial Statements

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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.

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.

## City of Owosso

### Notes to the Financial Statements

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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.

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

## City of Owosso

### Notes to the Financial Statements

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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 nonparticipating (i.e., there is no available market for trade prior to maturity).

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

#### ***Receivables and Payables***

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

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

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

## City of Owosso

### Notes to the Financial Statements

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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

### Notes to the Financial Statements

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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.

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

	<b>Years</b>
Buildings and Improvements	11-50
Land Improvements	5-50
Machinery, Vehicles, and Equipment	5-25
Office Furnishings	5-20
Road, Sidewalks, and Other Infrastructure	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.



## City of Owosso

### Notes to the Financial Statements

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#### ***Long-term Obligations***

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures 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 finance director. Unassigned fund balance is the residual classification for the general fund. No other funds other than the general fund may have unassigned fund balance, therefore any amounts remaining in excess of nonspendable, restricted, or committed funds in funds other than the general fund will automatically be reported as assigned fund balance. If any portion of existing fund balance will be used to eliminate a projected deficit in the subsequent year's budget, this amount will also be categorized as assigned fund balance.

The City Council has adopted a minimum fund balance policy in which the general fund will be equal to 25% of general fund operating expenses. 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 25% plus an infrastructure emergency reserve of \$1 million, 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.

## City of Owosso

### Notes to the Financial Statements

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.

#### **Note 2 - Budgetary Information**

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

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

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

For the year ended June 30, 2019, the City incurred expenditures in excess of the amounts appropriated, as follows:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>General Fund</b>			
Clerk	\$ 186,503	\$ 193,705	\$ (7,202)
Human Resources	142,790	147,316	(4,526)
Building and Code Enforcement	228,120	229,480	(1,360)
Public Works	548,288	577,786	(29,498)
Leaf and Brush Collection	221,143	222,622	(1,479)

#### **Note 3 - Deficit Fund Equity**

The Brownfield Redevelopment Authority had a deficit net position at year-end of \$(1,892,880). The Brownfield Redevelopment Authority will capture property taxes in the future and use revenues from services to eliminate this deficit.

# City of Owosso

## Notes to the Financial Statements

### Note 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, 2019:

	<b>Primary Government</b>	<b>Component Units</b>	<b>Totals</b>
<b>Statement of Net Position</b>			
Cash and Investments	\$ 18,460,112	\$ 139,859	\$ 18,599,971
Restricted Cash and Investments	1,472,629	-	1,472,629
<b>Statement of Fiduciary Net Position</b>			
Pension Trust Fund			
Cash and Cash Equivalents	1,232,368	-	1,232,368
Investments	30,234,838	-	30,234,838
Agency			
Cash and Cash Equivalents	41	-	41
<b>Total Deposits and Investments</b>	<b>\$ 51,399,988</b>	<b>\$ 139,859</b>	<b>\$ 51,539,847</b>
<b>Deposits and Investments</b>			
Checking and Savings Accounts			\$ 16,202,335
Certificates of Deposit			1,152,416
Investments			34,179,456
Cash on Hand			5,640
<b>Total</b>			<b>\$ 51,539,847</b>

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, 2019, the bank balance of deposits owned by the City was \$16,976,292. Approximately \$804,103 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.

# City of Owosso

## Notes to the Financial Statements

**Custodial Credit Risk - Investments.** Following is a summary of the City's investments as of June 30, 2019 for the primary government. The pension trust fund is as of December 31, 2018:

<b>Investments</b>	
Money Market Funds	\$ 1,293,457
Equities	25,185,295
Corporate Bonds	2,304,298
Municipal Obligations	947,955
Government Securities	4,448,451
<b>Total</b>	<b>\$ 34,179,456</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, 2019 (December 31, 2018 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.

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.

	<b>Primary Government</b>	<b>Pension Trust Fund</b>	<b>Totals</b>
<b>Statement of Net Position</b>			
Due in less than one year	\$ 1,674,073	\$ 71,442	\$ 1,745,515
Due in one to five years	327,446	3,851,541	4,178,987
Due in six to ten years	-	1,608,660	1,608,660
Due in more than ten years	-	1,280,089	1,280,089
No maturity	2,147,641	24,370,980	26,518,621
<b>Total Deposits and Investments</b>	<b>\$ 4,149,160</b>	<b>\$ 31,182,712</b>	<b>\$ 35,331,872</b>

## City of Owosso

### Notes to the Financial Statements

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	<u>S&amp;P Rating</u>
Money Market Funds	Not Rated
Equities	Not Rated
Corporate Bonds	AAA to D
Municipal Obligations	AA to AA-
Government Securities	AA+

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, 2018.

**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

### Notes to the Financial Statements

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

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<b>Investments:</b>				
Money Market Funds	\$ 1,293,457	\$ -	\$ -	\$ 1,293,457
Equities	25,185,295	-	-	25,185,295
Corporate Bonds	-	2,304,298	-	2,304,298
Municipal Obligations	-	947,955	-	947,955
Government Securities	-	4,448,451	-	4,448,451
<b>Total Deposits and Investments</b>	<u>\$ 26,478,752</u>	<u>\$ 7,700,705</u>	<u>\$ -</u>	<u>\$ 34,179,456</u>

#### Note 5 - Receivables

Receivables are comprised of the following at year-end:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Component Units</u>
Accounts	\$ 573,739	\$ 1,557,327	\$ 48,605
Intergovernmental	1,267,158	206,711	68,101
Special Assessments	916,316	-	-
<i>Total</i>	2,757,213	1,764,038	116,706
Less: Allowance for uncollectible	-	(3,042)	-
<b><i>Receivables, Net</i></b>	<u>\$ 2,757,213</u>	<u>\$ 1,760,996</u>	<u>\$ 116,706</u>

The general fund and the water fund has advanced \$1,133,812 and \$682,971, respectively, to the Brownfield fund that will be repaid over 15 years at an interest rate of 4.00%. Of the balance, approximately \$1,629,810 is not expected to be collected within one year.

#### Note 6 – Accounts Payable

Payables are comprised of the following at year-end:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Component Units</u>
Accounts	\$ 863,322	\$ 557,440	\$ 13,672
Due to Other Governments	-	-	65,700
Self-Insurance Liability	5,000	-	-
	<u>\$ 868,322</u>	<u>\$ 557,440</u>	<u>\$ 79,372</u>

## City of Owosso

### Notes to the Financial Statements

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#### Note 7 - Interfund Receivables and Payables and Transfers

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Fleet Maintenance	General Fund	\$ 22
General Fund	Subdivision	131,488
General Fund	Historical Fund	5,371
Water Supply System	General Fund	88,492
Sewage Disposal System	General Fund	400
Water Supply System	Major Streets	188,830
Sewage Disposal System	Major Streets	9,537

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.

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Historical Fund	General	\$ 33,000
Local Streets	Street Capital Project Fund	775,533
Local Streets	Major Streets	361,852
Major Streets	Street Capital Project Fund	1,246,935
Capital Projects	General	358,840
Water Supply System	Sewage Disposal System	380,000
Revolving Loan	Downtown Facade Program	17,060

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.

The street capital project fund transferred \$1,246,935 and \$775,533 to the major streets and local streets fund, respectively, to fund city street projects.

# City of Owosso

## Notes to the Financial Statements

### Note 8 - Capital Assets

Capital asset activity for the governmental activities for the year ended June 30, 2019, was as follows:

<b>Governmental Activities</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Transfers</b>	<b>Ending Balance</b>
Capital Assets not Being Depreciated					
Land	\$ 4,559,913	\$ -	\$ -	\$ -	\$ 4,559,913
Construction in Progress	3,717,324	790,314	-	(3,717,324)	790,314
<i>Subtotal</i>	<u>8,277,237</u>	<u>790,314</u>	<u>-</u>	<u>(3,717,324)</u>	<u>5,350,227</u>
Capital Assets Being Depreciated					
Roads and Sidewalks	49,638,955	3,214,257	-	3,717,324	56,570,536
Land Improvements	3,764,353	-	(109,250)	-	3,655,103
Buildings and Improvements	2,860,343	-	-	-	2,860,343
Vehicles	4,259,369	741,322	(327,314)	-	4,673,377
Office Furnishings	1,353,373	13,766	-	-	1,367,139
Machinery and Equipment	2,366,461	188,000	(18,947)	-	2,535,514
<i>Subtotal</i>	<u>64,242,854</u>	<u>4,157,345</u>	<u>(455,511)</u>	<u>3,717,324</u>	<u>71,662,012</u>
Less Accumulated Depreciation					
Roads and Sidewalks	24,374,283	1,404,432	-	-	25,778,715
Land Improvements	2,393,049	121,976	(109,250)	-	2,405,775
Buildings and Improvements	2,383,730	69,658	-	-	2,453,388
Vehicles	2,666,609	246,925	(326,835)	-	2,586,699
Office Furnishings	1,272,340	32,818	-	-	1,305,158
Machinery and Equipment	1,816,983	196,726	(15,158)	-	1,998,551
<i>Subtotal</i>	<u>34,906,994</u>	<u>2,072,535</u>	<u>(451,243)</u>	<u>-</u>	<u>36,528,286</u>
<i>Capital Assets Being Depreciated, Net</i>	<u>29,335,860</u>	<u>2,084,810</u>	<u>(4,268)</u>	<u>3,717,324</u>	<u>35,133,726</u>
<b><i>Capital Assets, Governmental Activities</i></b>	<u><b>\$ 37,613,097</b></u>	<u><b>\$ 2,875,124</b></u>	<u><b>\$ (4,268)</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 40,483,953</b></u>

Depreciation expense was charged to functions/programs of governmental activities as follows:

<b>Governmental Activities</b>	
General Government	\$ 127,611
Public Safety	163,900
Public Works	1,409,533
Community and Economic Development	3,866
Recreation and Culture	87,917
Depreciation Charged to the Internal Service Fund	279,708
<i>Total</i>	<u><b>\$ 2,072,535</b></u>



# City of Owosso

## Notes to the Financial Statements

Capital asset activity for the business-type activities for the year ended June 30, 2019, was as follows:

<b>Business-type Activities</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Transfers</b>	<b>Ending Balance</b>
Capital Assets not Being Depreciated					
Land	\$ 467,304	\$ -	\$ -	\$ -	467,304
Construction in Progress	3,064,898	136,990	-	(2,830,023)	371,865
<i>Subtotal</i>	<u>3,532,202</u>	<u>136,990</u>	<u>-</u>	<u>(2,830,023)</u>	<u>839,169</u>
Capital Assets Being Depreciated					
Buildings	13,245,205	-	-	-	13,245,205
Improvements, other than Buildings	12,488,960	711,614	-	2,260,494	15,461,068
Vehicles	1,209,550	333,244	(2,148)	-	1,540,646
Machinery and Equipment	11,067,856	725,144	(8,713)	569,529	12,353,816
<i>Subtotal</i>	<u>38,011,571</u>	<u>1,770,002</u>	<u>(10,861)</u>	<u>2,830,023</u>	<u>42,600,735</u>
Less Accumulated Depreciation					
Buildings	7,963,871	267,323	-	-	8,231,194
Improvements, other than Buildings	5,774,541	231,856	-	-	6,006,397
Vehicles	114,713	116,796	(2,148)	-	229,361
Machinery and Equipment	10,398,581	132,880	(8,713)	-	10,522,748
<i>Subtotal</i>	<u>24,251,706</u>	<u>748,855</u>	<u>(10,861)</u>	<u>-</u>	<u>24,989,700</u>
<i>Capital Assets Being Depreciated, Net</i>	<u>13,759,865</u>	<u>1,021,147</u>	<u>-</u>	<u>2,830,023</u>	<u>17,611,035</u>
<b><i>Capital Assets, Business-type Activities</i></b>	<u><b>\$ 17,292,067</b></u>	<u><b>\$ 1,158,137</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 18,450,204</b></u>

Depreciation expense was charged to functions/programs of business-type activities as follows:

<b>Business-type Activities</b>	
Sewage Disposal System	\$ 50,618
Water Supply System	448,313
Wastewater Treatment System	249,924
<i>Total</i>	<u><b>\$ 748,855</b></u>

### Note 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.

# City of Owosso

## Notes to the Financial Statements

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

<b>Governmental Activities</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>	<b>Due Within One Year</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.	\$ 645,000	\$ -	\$ (45,000)	\$ 600,000	\$ 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	795,000	-	(50,000)	745,000	60,000
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	885,000	-	(35,000)	850,000	35,000
2015 capital lease payable, \$324,271, due in annual installments of \$68,096 through June 10, 2019 including interest at 2.40%	66,435	-	(66,435)	-	-
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	4,680,000	-	(225,000)	4,455,000	230,000
2018 General Obligation Unlimited Tax bonds, \$5,100,000, due in annual installments of \$350,000 to \$400,000 through May 1, 2039, interest at 1% to 3.55%, payable annually.	-	5,100,000	-	5,100,000	140,000
Compensated Absences	337,453	24,524	-	361,977	90,494
<b>Total Long-term Debt, Governmental Activities</b>	<b>\$ 7,408,888</b>	<b>\$ 5,124,524</b>	<b>\$ (421,435)</b>	<b>\$ 12,111,977</b>	<b>\$ 600,494</b>
<b>Business-type Activities</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>	<b>Due Within One Year</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	\$ 2,220,000	\$ -	\$ (385,000)	\$ 1,835,000	\$ 410,000
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	1,644,093	-	(107,745)	1,536,348	110,575
State Revolving Fund 2009 Sewer System, \$801,786, due in installments of \$30,000 to \$55,000 through April 1, 2028, interest at 2.50%, payable semi-annually	471,786	-	(40,000)	431,786	40,000
Compensated Absences	100,749	-	(1,022)	99,727	24,932
<b>Total Long-term Debt, Business-type Activities</b>	<b>\$ 4,436,628</b>	<b>\$ -</b>	<b>\$ (533,767)</b>	<b>\$ 3,902,861</b>	<b>\$ 585,507</b>

# City of Owosso

## Notes to the Financial Statements

<b>Component Units</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>	<b>Due Within One Year</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	\$ 148,221	\$ -	\$ (18,480)	\$ 129,741	\$ 14,623
Cargill 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	1,851,322	-	(34,539)	1,816,783	110,136
<b>Total Long-term Debt, Component Units</b>	<b>\$ 1,999,543</b>	<b>\$ -</b>	<b>\$ (53,019)</b>	<b>\$ 1,946,524</b>	<b>\$ 124,759</b>

The capital lease payable is for a Vactor vehicle with a cost of \$404,771 and accumulated depreciation of \$168,655 as of June 30, 2019.

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

Year Ending June 30	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2020	\$ 510,000	\$ 466,583	\$ 976,583	\$ 560,575	\$ 101,302	\$ 661,877
2021	580,000	390,851	970,851	598,478	84,574	683,052
2022	590,000	466,145	1,056,145	636,458	66,794	703,252
2023	605,000	360,119	965,119	674,516	47,279	721,795
2024	615,000	342,820	957,820	172,655	34,684	207,339
2025-2029	3,320,000	1,407,162	4,727,162	870,100	104,336	974,436
2030-2034	3,125,000	812,295	3,937,295	290,352	11,487	301,839
2035-2039	2,405,000	261,653	2,666,653	-	-	-
<b>Totals</b>	<b>\$ 11,750,000</b>	<b>\$ 4,507,626</b>	<b>\$ 16,257,626</b>	<b>\$ 3,803,134</b>	<b>\$ 450,456</b>	<b>\$ 4,253,590</b>

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

Year Ending June 30	Component Units		
	Principal	Interest	Total
2020	\$ 124,759	\$ 88,368	\$ 213,127
2021	130,041	83,086	213,127
2022	135,553	77,574	213,127
2023	141,304	71,823	213,127
2024	147,304	65,823	213,127
2025-2029	773,083	232,752	1,005,835
2030-2034	494,480	70,587	565,067
<b>Totals</b>	<b>\$ 1,946,524</b>	<b>\$ 690,013</b>	<b>\$ 2,636,537</b>

## City of Owosso

### Notes to the Financial Statements

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#### 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 \$1,485,000.

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 adjusted revenue of the system was \$751,782 compared to the annual debt requirements of approximately \$492,745.

#### Note 10 - Restricted Assets

The balances of the restricted asset accounts are as follows:

	<b><u>Business-type Activities</u></b>
Revenue Bond Restrictions:	
Revenue Bond Reserve	\$ 612,565
Improvement and Replacement Fund	860,064
<b><i>Total</i></b>	<b><u>\$ 1,472,629</u></b>

#### Note 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

## City of Owosso

### Notes to the Financial Statements

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, 2019, the City has \$261,038 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:

	<b>2019</b>	<b>2018</b>
Unpaid claims - beginning of year	\$ 100	\$ 71,355
Incurred claims and adjustments (including claims incurred but not reported)	9,255	86,248
Claim payments	(4,355)	(157,503)
Unpaid claims - end of year	5,000	100
Assets held on deposit with Authority	261,038	150,923
<b><i>Net Position - end of year</i></b>	<b>\$ 256,038</b>	<b>\$ 150,823</b>

#### **Note 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.

#### **Note 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 is currently open for police patrol and fire groups. 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.

## City of Owosso

### Notes to the Financial Statements

**Plan Membership.** At December 31, 2018, the date of the most recent valuation, membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	91
Inactive plan members entitled to but not yet receiving benefits	7
Active plan members	43
Total membership	<u>141</u>

**Benefits Provided.** Retirement benefits for employees are calculated as follows:

Division	Benefit Multiplier	Benefit Maximum	Final Average Compensation (Years)	Normal Retirement Age	Unreduced Benefit (Age/Years of Service)	Vesting (Years)
General Non-Union- Closed	2.50%	80%	3	60	n/a	10
General Union - Closed	2.50%	80%	3	55	60/10	25
Police - Open	2.80%	80%	3	50	55/10	25
Fire - Open	2.8% +	80%	3	Any	55/10	25

**Contributions.** The contribution requirements of Plan members are established and may be amended by the City Council in accordance with City policies, union contracts, and plan provisions. The City is required to contribute at an actuarially determined rate expressed as a percentage of covered payroll. For the year ended December 31, 2018, the City had the following contribution rates:

Division	Employee Contributions	Employer Contributions
General, Police Non-Union	6.00%	7.85%
Fire	8.00%	8.93%
Police Union	10.00%	6.30%

**Net Pension Liability.** The employer's Net Pension Liability was measured as of December 31, 2018, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

**Rate of Return.** For the year ended December 31, 2018, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 4.04%. 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, 2018, 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:

## City of Owosso

### Notes to the Financial Statements

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Wage Inflation	3.00%
Price Inflation	2.50%
Salary Increases	3.00%
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.

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, 2018 valuation were based on the results of an actuarial experience study as of December 31, 2013.

**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, 2018, and the final investment return assumption, are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-term Expected Real Rate of Return</b>	<b>Expected Money- Weighted Rate of Return</b>
Domestic Equities	52.0%	7.10%	3.69%
International Equities	15.0%	6.90%	1.04%
Domestic Fixed Income	22.5%	2.90%	0.65%
Global Fixed Income	7.5%	2.80%	0.21%
Cash and Cash Equivalents	3.0%	1.40%	0.04%
	<u>100.0%</u>		<u>5.63%</u>
Inflation			2.00%
Risk Adjustments			<u>-0.38%</u>
<b>Investment Rate of Return</b>			<u><b>7.25%</b></u>

## City of Owosso

### Notes to the Financial Statements

**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.

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

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
<b>Balance at December 31, 2017</b>	\$ 37,755,385	\$ 35,752,992	\$ 2,002,393
Service cost	386,886	-	386,886
Interest	2,640,526	-	2,640,526
Difference between expected and actual experience	389,613	-	389,613
Contributions - employer	-	766,089	(766,089)
Contributions - employee	-	210,523	(210,523)
Net investment loss	-	(2,140,430)	2,140,430
Benefit payments, including refunds	(3,055,552)	(3,055,552)	-
Administrative expenses	-	(166,936)	166,936
Other - city reimbursed expenses	-	156,571	(156,571)
Net changes	361,473	(4,229,735)	4,591,208
<b>Balance at December 31, 2018</b>	<u>\$ 38,116,858</u>	<u>\$ 31,523,257</u>	<u>\$ 6,593,601</u>

**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:

	Current		
	1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability of the City	<u>\$ 10,369,950</u>	<u>\$ 6,593,601</u>	<u>\$ 3,363,597</u>



## City of Owosso

### Notes to the Financial Statements

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

For the year ended June 30, 2019, the City recognized pension expense of \$1,406,834. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Source	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 782,261	\$ 35,586
Changes in assumptions	-	77,535
Net difference between projected and actual earnings on pension plan investments	2,321,497	-
* Employer contributions to the plan subsequent to the measurement date	722,773	-
Total	<u>\$ 3,826,531</u>	<u>\$ 113,121</u>

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, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Years Ending June 30	Amount
2020	\$ 1,110,865
2021	613,187
2022	335,228
2023	931,357

***Payable to the Pension Plan.*** At June 30, 2019, the City did not have any outstanding contributions due to the pension plan required for the year ended June 30, 2019.

#### **Note 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. 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).

## City of Owosso

### Notes to the Financial Statements

**Benefits Provided.** Retirement benefits for employees are calculated as follows:

Division	Benefit Multiplier	Benefit Maximum	Final Average Compensation (Years)	Normal Retirement Age	Unreduced Benefit (Age/Years of Service)	Unreduced Benefit (Age/Years of Service)	Vesting (Years)
AFSCME Council - Closed	2.50%	80%	3	60	55/25	50/25, 55/15	10
Police Command - Open	2.80% or 2.50%	80%	3	60	50/25	55/15	10

**Employees Covered by Benefit Terms.** At December 31, 2018, plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	14
Inactive plan members entitled to but not yet receiving benefits	1
Active plan members	<u>6</u>
Total employees covered by MERS	<u>21</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.

For the year ended June 30, 2019, the City had the following contribution rates:

Division	Employee Contributions	Employer Contributions
AFSCME Council - Closed	6.40%	\$2,450/month
Police Command - Open	10.00%	33.95%

**Net Pension Liability.** The City's net pension liability was measured as of December 31, 2018, 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, 2018 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

## City of Owosso

### Notes to the 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	Target Allocation Gross Rate of Return	Long-term Expected Gross Rate of Return	Inflation Assumption	Long-term Expected Real Rate of Return
Global equity	55.50%	8.65%	4.80%	2.50%	3.42%
Global fixed income	18.50%	3.76%	0.70%	2.50%	0.23%
Real assets	13.50%	9.72%	1.31%	2.50%	0.97%
Diversifying strategies	12.50%	7.50%	0.94%	2.50%	0.63%
	<u>100.00%</u>		<u>7.75%</u>		<u>5.25%</u>

**Discount Rate.** The discount rate used to measure the total pension liability is 8.00%. 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

### Notes to the Financial Statements

#### ***Changes in Net Pension Liability***

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

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
<b>Balance at December 31, 2017</b>	\$ 5,002,655	\$ 3,293,575	\$ 1,709,080
Service cost	58,387	-	58,387
Interest	386,699	-	386,699
Difference between expected and actual experience	33,459	-	33,459
Contributions - employer	-	140,293	(140,293)
Contributions - employee	-	42,775	(42,775)
Net investment loss	-	(122,935)	122,935
Benefit payments, including refunds	(396,218)	(396,218)	-
Administrative expenses	-	(6,244)	6,244
Net changes	82,327	(342,329)	424,656
<b>Balance at December 31, 2018</b>	<b>\$ 5,084,982</b>	<b>\$ 2,951,246</b>	<b>\$ 2,133,736</b>

***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%)
Net pension liability of the City	<u>\$ 2,676,747</u>	<u>\$ 2,133,736</u>	<u>\$ 1,679,035</u>

***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

### Notes to the Financial Statements

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

For the year ended June 30, 2019, the City recognized pension expense of \$301,778. The City reported deferred outflows of resources related to pensions from the following sources:

Source	Deferred Outflows of Resources
Difference between expected and actual experience	\$ 65,273
Net difference between projected and actual earnings on pension plan investments	227,126
* Employer contributions to the plan subsequent to the measurement date	570,067
Total	<u>\$ 862,466</u>

\*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, 2019.

Amounts reported as deferred outflows of resources related to pension will be recognized in pension expense as follows:

Years Ending June 30	Amount
2020	\$ 138,509
2021	34,750
2022	43,611
2023	75,529

***Payable to the Pension Plan.*** At June 30, 2019, the City did not have any outstanding contributions due to the pension plan required for the year ended June 30, 2019.

#### **Note 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 \$91,700 during the current year and employees contributed \$104,707 during the year. At June 30, 2019, the City's had no outstanding amounts due to the Plan.

#### **Note 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

## City of Owosso

### Notes to the Financial Statements

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:

Cumulative excess at June 30, 2018	\$ 48,745
Current year Building Permit Revenue	224,098
Related expenses - Direct costs	<u>(229,480)</u>
Cumulative excess at June 30, 2019	<u>\$ 43,363</u>

#### Note 17 - Net Investment in Capital Assets

The composition of net investment in capital assets as of June 30, 2019, was as follows:

	<b>Governmental Activities</b>	<b>Business-type Activities</b>
Capital Assets	\$ 40,483,953	\$ 18,450,204
Less: Outstanding capital-related debt as of year-end	(11,750,000)	(3,803,134)
Plus: Unspent bond proceeds	5,100,000	-
Net Investment in Capital Assets	<u>\$ 33,833,953</u>	<u>\$ 14,647,070</u>

#### Note 18 - Tax Abatement Disclosure

Industrial property tax abatements are granted in the State of Michigan under Public Act 198, as amended, to promote economic development, creation of jobs, and new or improvement facilities. The industrial facilities tax (IFT) exemption must be approved by both the local unit (after a public hearing is held) and the State of Michigan. IFT exemptions can cover real and/or personal property. By State law, the exemption must be applied for no later than six months after commencement of the project, and must be accompanied by a written agreement between the taxpayer and the local unit. An exemption allows for taxation on IFT property at 50% of the local property tax millage rate for a period of 1 to 12 years. Accordingly, such agreements meet the criteria of "tax abatements" under GASB Statement No. 77. For the year ended June 30, 2019, the City's property taxes were reduced by \$33,644 under this program.

Obsolete property rehabilitation tax abatements are granted in the State of Michigan under Public Act 146, as amended, to encourage investment in the significant renovation and/or rehabilitation of obsolete buildings for commercial use. The obsolete property rehabilitation tax (OPRA) exemption must be approved by both the local unit (after a public hearing is held) and the State of Michigan. OPRA exemptions can cover only real property. Property must be functionally obsolete as determined by the City Assessor as defined in the legislation. Project must be for a project that will have a commercial or commercial housing use. The taxable value of the qualifying property is set ("frozen") at the taxable value assigned in the year immediately preceding the effective date of the exemption certificate. New taxable value in excess of the frozen taxable value is exempted

## City of Owosso

### Notes to the Financial Statements

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from certain millages levied on real property for a period of 1-12 years. The amount of the abatement is equal to the exempted mills applied to the amount of the taxable value created by investment in the project. The applicant and the City enter into a Memorandum of Agreement, by which the applicant agrees to pay (for distribution to the various tax collecting entities) an amount equal to amount of the taxes abated, if it does not meet the job creation or private investment estimates contained in their application. Accordingly, such agreements meet the criteria of "tax abatements" under GASB Statement No. 77. For the year ended June 30, 2019, the City's property taxes were reduced by \$11,906 under this program.

Brownfield redevelopment property tax abatements are granted in the State of Michigan under Public Act 381, as amended, to encourage investment in the revitalization, redevelopment, and reuse of certain properties considered contaminated, blighted, functionally obsolete, or historic resources. The brownfield redevelopment tax exemption must be approved by both the local unit (after a public hearing is held) and the State of Michigan. Brownfield redevelopment exemptions can cover real and/or personal property. Property must be included in a Brownfield Plan and qualify as either a facility/site, functionally obsolete, blighted, historic resource, transit oriented property/development or a targeted redevelopment area. The beneficiary's taxes are not reduced, but are captured and reimbursed, thereby reducing the effective rate of taxation. Upon paying its taxes, a participant is eligible to be reimbursed, from a portion of its taxes paid, by the Brownfield Redevelopment Authority for the documented costs of its eligible activities, thereby reducing the effective tax that is paid. In this case, the taxes are not reduced, but are used to reimburse for certain eligible activity costs. The amount of taxes not collected by local taxing authorities is generally any amount of taxes in excess of those taxes paid in the year immediately preceding approval of a Brownfield Plan Amendment. Reimbursement is made pursuant to the terms and conditions of a Development and Reimbursement Agreement between the applicant and the Brownfield Redevelopment Authority. If taxes are captured and the terms and conditions of the Development and Reimbursement Agreement for the project are violated, the taxes may be returned to the taxing authorities that would otherwise have received the taxes. From time to time, the City and/or the Brownfield Redevelopment Authority participate in a project by making investments in public infrastructure surrounding a project. Accordingly, such agreements meet the criteria of "tax abatements" under GASB Statement No. 77. For the year ended June 30, 2019, the City's property taxes were reduced by \$70,038 under this program.

# City of Owosso

## Notes to the Financial Statements

### Note 19 - Fund Balance Classifications

	<u>General Fund</u>	<u>Major Streets</u>	<u>Local Streets</u>	<u>Streets Capital Project Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
<b>Nonspendable</b>						
Advance To Component Unit	\$ 1,133,812	\$ -	\$ -	\$ -	\$ -	\$ 1,133,812
Inventories	63,211	-	-	-	-	63,211
Prepays	-	-	-	-	9,550	9,550
<b>Total Nonspendable</b>	<u>1,197,023</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,550</u>	<u>1,206,573</u>
<b>Restricted for:</b>						
Debt Service	-	-	-	-	807	807
Housing	-	-	-	-	59	59
Historical	-	-	-	-	55,266	55,266
Downtown Facade	-	-	-	-	185,298	185,298
Street Capital Projects	-	-	-	5,086,870	-	5,086,870
Revolving Loans	-	-	-	-	1,273,670	1,273,670
Recreation	1,650	-	-	-	-	1,650
Streets	-	1,158,858	457,779	-	-	1,616,637
<b>Total Restricted</b>	<u>1,650</u>	<u>1,158,858</u>	<u>457,779</u>	<u>5,086,870</u>	<u>1,515,100</u>	<u>8,220,257</u>
<b>Assigned for:</b>						
Portion of Expenditures	1,743,008	-	-	-	-	1,743,008
Building Authority	-	-	-	-	36,307	36,307
DDA Construction	-	-	-	-	35,992	35,992
Capital Projects	-	-	-	-	57,189	57,189
Subdivision Debt	131,488	-	-	-	74,512	206,000
Compensated Absences	351,730	-	-	-	-	351,730
Special Assessment	100,000	-	-	-	-	100,000
Economic Development	500,000	-	-	-	-	500,000
Owosso Drain	70,757	-	-	-	-	70,757
<b>Total Assigned</b>	<u>2,896,983</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>204,000</u>	<u>3,100,983</u>
<b>Unassigned</b>	<u>2,730,191</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,730,191</u>
<b>Total Fund Balances - Governmental Funds</b>	<u>\$ 6,825,847</u>	<u>\$ 1,158,858</u>	<u>\$ 457,779</u>	<u>\$ 5,086,870</u>	<u>\$ 1,728,650</u>	<u>\$ 15,258,004</u>



## **Required Supplementary Information**

**City of Owosso**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**General Fund**  
**For the year Ended June 30, 2019**

	<b>Budgeted Amounts</b>			<b>Variance Positive (Negative) Final to Actual</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues</b>				
Property Taxes	\$ 3,564,129	\$ 3,564,129	\$ 3,493,937	\$ (70,192)
Licenses and Permits	196,704	196,704	504,330	307,626
Intergovernmental	1,733,311	1,733,311	1,852,463	119,152
Charges for Services	1,329,972	1,303,972	1,144,394	(159,578)
Special Assessments	--	--	83,643	83,643
Interest	38,000	38,000	155,789	117,789
Miscellaneous	90,000	92,500	176,806	84,306
<b>Total Revenues</b>	<b>6,952,116</b>	<b>6,928,616</b>	<b>7,411,362</b>	<b>482,746</b>
<b>Expenditures</b>				
<b>General Government</b>				
City Council	3,900	8,400	5,988	2,412
City Manager	96,423	92,223	88,744	3,479
Finance	179,027	185,007	180,602	4,405
Assessing	107,899	94,649	91,944	2,705
Attorney	120,000	120,000	111,821	8,179
Clerk	168,553	186,503	193,705	(7,202)
Human Resources	140,700	142,790	147,316	(4,526)
Treasurer	118,788	117,968	114,919	3,049
Information Technology	78,813	62,813	58,900	3,913
Buildings and Ground Maintenance	56,020	71,110	65,881	5,229
General Administration	205,301	221,961	215,478	6,483
<b>Total General Government</b>	<b>1,275,424</b>	<b>1,303,424</b>	<b>1,275,298</b>	<b>28,126</b>
<b>Public Safety</b>				
Police	2,082,004	2,067,004	2,013,134	53,870
Fire Department	1,908,977	1,881,477	1,791,826	89,651
Building and Code Enforcement	222,620	228,120	229,480	(1,360)
<b>Total Public Safety</b>	<b>4,213,601</b>	<b>4,176,601</b>	<b>4,034,440</b>	<b>142,161</b>
<b>Public Works</b>				
Public Works	559,288	548,288	577,786	(29,498)
Leaf and Brush Collection	229,143	221,143	222,622	(1,479)
Parking	35,030	35,030	32,889	2,141
<b>Total Public Works</b>	<b>823,461</b>	<b>804,461</b>	<b>833,297</b>	<b>(28,836)</b>
<b>Community and Economic Development</b>	168,667	143,667	103,588	40,079
<b>Recreation and Culture</b>	235,123	371,043	333,568	37,475
<b>Total Expenditures</b>	<b>6,716,276</b>	<b>6,799,196</b>	<b>6,580,191</b>	<b>219,005</b>
<b>Other Financing Uses</b>				
Transfers to other funds	391,840	391,840	391,840	--
<b>Total Expenditures and Other Financing Uses</b>	<b>7,108,116</b>	<b>7,191,036</b>	<b>6,972,031</b>	<b>219,005</b>
<b>Excess (Deficiency) of Revenues Over Expenditures and Other Uses</b>	<b>(156,000)</b>	<b>(262,420)</b>	<b>439,331</b>	<b>701,751</b>
<b>Net Change in Fund Balance</b>	<b>(156,000)</b>	<b>(262,420)</b>	<b>439,331</b>	<b>701,751</b>
<b>Fund Balance at Beginning of Period</b>	<b>6,386,516</b>	<b>6,386,516</b>	<b>6,386,516</b>	<b>--</b>
<b>Fund Balance at End of Period</b>	<b>\$ 6,230,516</b>	<b>\$ 6,124,096</b>	<b>\$ 6,825,847</b>	<b>\$ 701,751</b>

**City of Owosso**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**Major Streets**  
**For the year Ended June 30, 2019**

	<b>Budgeted Amounts</b>			<b>Variance Positive (Negative) Final to Actual</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues</b>				
Intergovernmental	\$ 989,000	\$ 1,365,664	\$ 1,749,232	\$ 383,568
Special Assessments	100,956	400,956	294,525	(106,431)
Interest	--	--	5,135	5,135
<b>Total Revenues</b>	<u>1,089,956</u>	<u>1,766,620</u>	<u>2,048,892</u>	<u>282,272</u>
<b>Other Financing Sources</b>				
Transfers from other funds	<u>1,691,800</u>	<u>2,266,800</u>	<u>1,246,935</u>	<u>(1,019,865)</u>
<b>Total Revenues and Other Financing Sources</b>	<u>2,781,756</u>	<u>4,033,420</u>	<u>3,295,827</u>	<u>(737,593)</u>
<b>Expenditures</b>				
Public Works	<u>2,328,622</u>	<u>3,580,286</u>	<u>3,239,172</u>	<u>341,114</u>
<b>Total Expenditures</b>	<u>2,328,622</u>	<u>3,580,286</u>	<u>3,239,172</u>	<u>341,114</u>
<b>Other Financing Uses</b>				
Transfers to other funds	<u>456,500</u>	<u>456,500</u>	<u>361,852</u>	<u>94,648</u>
<b>Total Expenditures and Other Financing Uses</b>	<u>2,785,122</u>	<u>4,036,786</u>	<u>3,601,024</u>	<u>435,762</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>(3,366)</u>	<u>(3,366)</u>	<u>(305,197)</u>	<u>(301,831)</u>
<b>Net Change in Fund Balance</b>	<u>(3,366)</u>	<u>(3,366)</u>	<u>(305,197)</u>	<u>(301,831)</u>
<b>Fund Balance at Beginning of Period</b>	<u>1,464,055</u>	<u>1,464,055</u>	<u>1,464,055</u>	<u>--</u>
<b>Fund Balance at End of Period</b>	<u>\$ 1,460,689</u>	<u>\$ 1,460,689</u>	<u>\$ 1,158,858</u>	<u>\$ (301,831)</u>

**City of Owosso**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**Local Streets**  
**For the year Ended June 30, 2019**

	<b>Budgeted Amounts</b>			<b>Variance Positive (Negative) Final to Actual</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues</b>				
Intergovernmental	\$ 346,825	\$ 616,145	\$ 628,782	\$ 12,637
Special Assessments	61,000	111,680	84,391	(27,289)
Interest	--	--	3,237	3,237
<b>Total Revenues</b>	<b>407,825</b>	<b>727,825</b>	<b>716,410</b>	<b>(11,415)</b>
<b>Other Financing Sources</b>				
Transfers from other funds	1,204,530	1,704,530	1,137,385	(567,145)
<b>Total Revenues and Other Financing Sources</b>	<b>1,612,355</b>	<b>2,432,355</b>	<b>1,853,795</b>	<b>(578,560)</b>
<b>Expenditures</b>				
Public Works	1,612,355	2,432,355	1,683,949	748,406
<b>Total Expenditures</b>	<b>1,612,355</b>	<b>2,432,355</b>	<b>1,683,949</b>	<b>748,406</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures</b>	<b>--</b>	<b>--</b>	<b>169,846</b>	<b>169,846</b>
<b>Net Change in Fund Balance</b>	<b>--</b>	<b>--</b>	<b>169,846</b>	<b>169,846</b>
<b>Fund Balance at Beginning of Period</b>	<b>287,933</b>	<b>287,933</b>	<b>287,933</b>	<b>--</b>
<b>Fund Balance at End of Period</b>	<b>\$ 287,933</b>	<b>\$ 287,933</b>	<b>\$ 457,779</b>	<b>\$ 169,846</b>

**City of Owosso**  
**Required Supplementary Information**  
**Schedule of Changes in Net Pension Liability and Related Ratios**  
**Last Five Plan Years (Schedule is built prospectively upon implementation of GASB 68)**  
**Employee's Retirement System Single Employer Pension Plan**

	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>					
Service Cost	\$ 386,886	\$ 428,682	\$ 432,001	\$ 442,936	\$ 476,628
Interest	2,640,526	2,610,296	2,532,569	2,586,834	2,525,333
Differences Between Expected and Actual Experience	389,613	377,079	915,114	(373,598)	345,843
Changes in Assumptions	-	-	-	(814,031)	-
Benefit Payments, Including Refunds	(3,055,552)	(2,900,823)	(2,711,036)	(2,510,549)	(2,454,795)
Other	-	-	-	25,639	-
<b>Net Change in Pension Liability</b>	<b>361,473</b>	<b>515,234</b>	<b>1,168,648</b>	<b>(642,769)</b>	<b>893,009</b>
<i>Total Pension Liability - Beginning</i>	<i>37,755,385</i>	<i>37,240,151</i>	<i>36,071,503</i>	<i>36,714,272</i>	<i>35,821,263</i>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 38,116,858</b>	<b>\$ 37,755,385</b>	<b>\$ 37,240,151</b>	<b>\$ 36,071,503</b>	<b>\$ 36,714,272</b>
<b>Plan Fiduciary Net Position</b>					
Contributions - Employer	\$ 766,089	\$ 958,312	\$ 629,143	\$ 600,769	\$ 701,388
Contributions - Member	210,523	214,940	234,195	238,860	221,638
Net Investment Income (Loss)	(2,140,430)	5,769,694	1,684,322	(8,045)	1,858,842
Benefit Payments, Including Refunds	(3,055,552)	(2,900,823)	(2,711,036)	(2,510,549)	(2,454,795)
Administrative Expenses	(166,936)	(147,227)	(155,668)	(56,618)	(36,025)
Other - City Reimbursed Expenses	156,571	142,738	92,956	-	-
Other - Audit and Education	-	-	(6,690)	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	<b>(4,229,735)</b>	<b>4,037,634</b>	<b>(232,778)</b>	<b>(1,735,583)</b>	<b>291,048</b>
<i>Plan Fiduciary Net Position - Beginning</i>	<i>35,752,992</i>	<i>31,715,358</i>	<i>31,948,136</i>	<i>33,683,719</i>	<i>33,392,671</i>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 31,523,257</b>	<b>\$ 35,752,992</b>	<b>\$ 31,715,358</b>	<b>\$ 31,948,136</b>	<b>\$ 33,683,719</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ 6,593,601</b>	<b>\$ 2,002,393</b>	<b>\$ 5,524,793</b>	<b>\$ 4,123,367</b>	<b>\$ 3,030,553</b>
Liability	82.70%	94.70%	85.16%	88.57%	91.75%
Covered Employee Payroll	\$ 2,459,389	\$ 2,701,419	\$ 2,786,412	\$ 2,891,530	\$ 2,938,821
Net Pension Liability as a Percentage of Covered Employee Payroll	268.10%	74.12%	198.28%	142.60%	103.12%

**City of Owosso**  
**Required Supplementary Information**  
**Schedule of Contributions**  
**Employee's Retirement System Single Employer Pension Plan**  
**Last Five Fiscal Years**

	2019	2018	2017	2016	2015
Actuarially Determined Contribution	\$ 757,712	\$ 614,448	\$ 629,143	\$ 600,769	\$ 559,281
Contributions in Relation to the Actuarially Determined Contribution	766,089	958,312	629,143	600,769	559,281
Contribution Deficiency (Excess)	<u>\$ (8,377)</u>	<u>\$ (343,864)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Employee Payroll	\$ 2,238,044	\$ 2,633,884	\$ 2,124,150	\$ 2,761,338	\$ 3,028,775
Contributions as a Percentage of Covered Employee Payroll	34.23%	36.38%	29.62%	21.76%	18.47%

*Notes*

**Valuation Date**

Actuarially determined contribution amounts are calculated as of December 31 each year, which is 6 months prior to the beginning of the fiscal year in which the contributions are required.

**Methods and assumptions used to determine contribution rates**

Actuarial cost method	Entry-age Normal
Amortization method	Level percentage of payroll for open groups, dollar level for closed groups
Remaining amortization period	12-year closed period
Asset valuation method	4-year smooth market
Wage Inflation	3.00%
Price Inflation	2.50%
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**  
**Required Supplementary Information**  
**Schedule of Changes in Net Pension Liability and Related Ratios**  
**Last Five Plan Years (Schedule is built prospectively upon implementation of GASB 68)**  
**MERS Agent Multiple-Employer Defined Benefit Pension Plan**

	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>					
Service Cost	\$ 58,387	\$ 60,121	\$ 58,476	\$ 59,072	\$ 56,663
Interest	386,699	372,940	370,415	367,218	364,054
Differences Between Expected and Actual Experience	33,459	128,899	(6,914)	(109,144)	-
Changes in Assumptions	-	-	-	203,319	-
Changes in Benefits	-	7,111	5,931	50,916	-
Benefit Payments, Including Refunds	(396,218)	(396,218)	(398,083)	(385,997)	(381,134)
<b>Net Change in Pension Liability</b>	<b>82,327</b>	<b>172,853</b>	<b>29,825</b>	<b>185,384</b>	<b>39,583</b>
<i>Total Pension Liability - Beginning</i>	<i>5,002,656</i>	<i>4,829,803</i>	<i>4,799,978</i>	<i>4,614,594</i>	<i>4,575,011</i>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 5,084,983</b>	<b>\$ 5,002,656</b>	<b>\$ 4,829,803</b>	<b>\$ 4,799,978</b>	<b>\$ 4,614,594</b>
<b>Plan Fiduciary Net Position</b>					
Contributions - Employer	\$ 140,293	\$ 139,100	\$ 206,166	\$ 45,863	\$ 50,484
Contributions - Member	42,775	43,917	45,641	59,586	59,724
Net Investment Income (Loss)	(122,935)	399,865	328,921	(45,980)	205,685
Benefit Payments, Including Refunds	(396,218)	(396,218)	(398,083)	(385,997)	(381,134)
Administrative Expenses	(6,244)	(6,346)	(6,486)	(6,899)	(7,495)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>(342,329)</b>	<b>180,318</b>	<b>176,159</b>	<b>(333,427)</b>	<b>(72,736)</b>
<i>Plan Fiduciary Net Position - Beginning</i>	<i>3,293,576</i>	<i>3,113,258</i>	<i>2,937,099</i>	<i>3,270,526</i>	<i>3,343,262</i>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 2,951,247</b>	<b>\$ 3,293,576</b>	<b>\$ 3,113,258</b>	<b>\$ 2,937,099</b>	<b>\$ 3,270,526</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ 2,133,736</b>	<b>\$ 1,709,080</b>	<b>\$ 1,716,545</b>	<b>\$ 1,862,879</b>	<b>\$ 1,344,068</b>
Liability	58.04%	65.84%	64.46%	61.19%	70.87%
Covered Payroll	\$ 427,743	\$ 418,961	\$ 413,925	\$ 313,381	\$ 339,241
Net Pension Liability as a Percentage of Covered Payroll	498.84%	407.93%	414.70%	594.45%	396.20%

**City of Owosso**  
**Required Supplementary Information**  
**Schedule of Contributions**  
**MERS Agent Multiple-Employer Defined Benefit Pension Plan**  
**Last Five Fiscal Years**

	2019	2018	2017	2016	2015
Actuarially Determined Contribution	\$ 140,293	\$ 139,100	\$ 128,079	\$ 81,621	\$ 46,402
Contributions in Relation to the Actuarially Determined Contribution	140,293	139,100	128,079	81,621	46,402
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Employee Payroll	\$ 432,876	\$ 423,989	\$ 424,603	\$ 430,897	\$ 311,669
Contributions as a Percentage of Covered Employee Payroll	32.41%	32.81%	30.16%	18.94%	14.89%

*Notes*

**Valuation Date**

Actuarially determined contribution amounts are calculated as of December 31 each year, which is 18 months prior to the beginning of the fiscal year in which the contributions are required.

**Methods and assumptions used to determine contribution rates**

Actuarial cost method	Entry-age normal
Amortization method	Level percentage of payroll
Remaining amortization period	20 years
Asset valuation method	Open; 10-year smooth market
Inflation	2.50%
Salary increases	3.75%
Investment rate of return	7.75%
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 Statements and Schedules**

**City of Owosso  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2019**

	Special Revenue				Debt Service			
	Historical Fund	Housing and Redevelopment	Revolving Loan	Downtown Facade Program	2018 Special Assessment Limited Tax	2013 General Obligation Bonds	2010 General Obligation Bonds	2009 Special Assessment Limited Tax
<b>ASSETS</b>								
Cash and Investments	\$ 65,237	\$ 1,591	\$ 1,001,463	\$ 331,750	\$ 140	\$ 784	\$ 14	\$ --
Accounts Receivable	--	--	272,207	--	--	--	--	--
Special Assessments Receivable	--	--	--	--	686,229	--	--	9
Due from Other Governments	--	--	--	146,319	--	--	--	--
Prepays	--	--	--	--	--	--	--	--
Land Held for Sale	--	--	--	--	--	--	--	--
<b>Total Assets</b>	<b>\$ 65,237</b>	<b>\$ 1,591</b>	<b>\$ 1,273,670</b>	<b>\$ 478,069</b>	<b>\$ 686,369</b>	<b>\$ 784</b>	<b>\$ 14</b>	<b>\$ 9</b>
<b>LIABILITIES</b>								
Accounts Payable	\$ 1,624	\$ --	\$ --	\$ 292,771	\$ 140	\$ --	\$ --	\$ --
Accrued Liabilities	950	1,532	--	--	--	--	--	--
Accrued Wages	2,026	--	--	--	--	--	--	--
Due to Other Funds	5,371	--	--	--	--	--	--	--
<b>Total Liabilities</b>	<b>9,971</b>	<b>1,532</b>	<b>--</b>	<b>292,771</b>	<b>140</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable Revenue	--	--	--	--	686,229	--	--	--
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>9,971</b>	<b>1,532</b>	<b>--</b>	<b>292,771</b>	<b>686,369</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>FUND BALANCE</b>								
Nonspendable	--	--	--	--	--	--	--	--
Restricted	55,266	59	1,273,670	185,298	--	784	14	9
Assigned	--	--	--	--	--	--	--	--
Unassigned	--	--	--	--	--	--	--	--
<b>Total Fund Balance</b>	<b>55,266</b>	<b>59</b>	<b>1,273,670</b>	<b>185,298</b>	<b>--</b>	<b>784</b>	<b>14</b>	<b>9</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 65,237</b>	<b>\$ 1,591</b>	<b>\$ 1,273,670</b>	<b>\$ 478,069</b>	<b>\$ 686,369</b>	<b>\$ 784</b>	<b>\$ 14</b>	<b>\$ 9</b>

Continued...

**City of Owosso  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2019**

	Debt Service						
	2010 Special Assessment Limited Tax	2011 Special Assessment Limited Tax	2012 Special Assessment Limited Tax	2013 Special Assessment Limited Tax	2014 Special Assessment Limited Tax	2016 Special Assessment Limited Tax	2009 Limited Tax General Obligation Bonds
ASSETS							
Cash and Investments	\$ --	\$ --	\$ --	\$ --	\$ 8	\$ --	\$ --
Accounts Receivable	--	--	--	--	--	--	--
Special Assessments Receivable	1,061	13,109	31,080	10,612	--	36,440	--
Due from Other Governments	--	--	--	--	--	--	--
Prepays	--	--	--	--	--	--	--
Land Held for Sale	--	--	--	--	--	--	--
<i>Total Assets</i>	<u>\$ 1,061</u>	<u>\$ 13,109</u>	<u>\$ 31,080</u>	<u>\$ 10,612</u>	<u>\$ 8</u>	<u>\$ 36,440</u>	<u>\$ --</u>
LIABILITIES							
Accounts Payable	\$ --	\$ --	\$ --	\$ --	\$ 8	\$ --	\$ --
Accrued Liabilities	--	--	--	--	--	--	--
Accrued Wages	--	--	--	--	--	--	--
Due to Other Funds	--	--	--	--	--	--	--
<i>Total Liabilities</i>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>8</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	1,061	13,109	31,080	10,612	--	36,440	--
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>1,061</u>	<u>13,109</u>	<u>31,080</u>	<u>10,612</u>	<u>8</u>	<u>36,440</u>	<u>--</u>
FUND BALANCE							
Nonspendable	--	--	--	--	--	--	--
Restricted	--	--	--	--	--	--	--
Assigned	--	--	--	--	--	--	--
Unassigned	--	--	--	--	--	--	--
<i>Total Fund Balance</i>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</i>	<u>\$ 1,061</u>	<u>\$ 13,109</u>	<u>\$ 31,080</u>	<u>\$ 10,612</u>	<u>\$ 8</u>	<u>\$ 36,440</u>	<u>\$ --</u>

Continued...

**City of Owosso  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2019**

	<b>Capital Projects</b>				<b>Total Nonmajor Governmental Funds</b>
	<b>Building Authority</b>	<b>DDA Construction Fund</b>	<b>Subdivision</b>	<b>Capital Projects</b>	
<b>ASSETS</b>					
Cash and Investments	\$ 36,307	\$ 35,992	\$ --	\$ 62,836	\$ 1,536,122
Accounts Receivable	--	--	--	--	272,207
Special Assessments Receivable	--	--	--	--	778,540
Due from Other Governments	--	--	--	--	146,319
Prepays	--	--	--	9,550	9,550
Land Held for Sale	--	--	206,000	--	206,000
<b>Total Assets</b>	<b>\$ 36,307</b>	<b>\$ 35,992</b>	<b>\$ 206,000</b>	<b>\$ 72,386</b>	<b>\$ 2,948,738</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ --	\$ --	\$ --	\$ 5,647	\$ 300,190
Accrued Liabilities	--	--	--	--	2,482
Accrued Wages	--	--	--	--	2,026
Due to Other Funds	--	--	131,488	--	136,859
<b>Total Liabilities</b>	<b>--</b>	<b>--</b>	<b>131,488</b>	<b>5,647</b>	<b>441,557</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue	--	--	--	--	778,531
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>--</b>	<b>--</b>	<b>131,488</b>	<b>5,647</b>	<b>1,220,088</b>
<b>FUND BALANCE</b>					
Nonspendable	--	--	--	9,550	9,550
Restricted	--	--	--	--	1,515,100
Assigned	36,307	35,992	74,512	57,189	204,000
Unassigned	--	--	--	--	--
<b>Total Fund Balance</b>	<b>36,307</b>	<b>35,992</b>	<b>74,512</b>	<b>66,739</b>	<b>1,728,650</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 36,307</b>	<b>\$ 35,992</b>	<b>\$ 206,000</b>	<b>\$ 72,386</b>	<b>\$ 2,948,738</b>

Concluded.

**City of Owosso**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the year Ended June 30, 2019**

	Special Revenue				Debt Service			
	Historical Fund	Housing and Redevelopment	Revolving Loan	Downtown Facade Program	Assessment Limited Tax Bonds	2013 General Obligation Bonds	2010 General Obligation Bonds	Assessment Limited Tax Bonds
<b>Revenues</b>								
Property Taxes	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 419,739	\$ 83,383	\$ --
Intergovernmental	--	--	16,668	152,819	--	--	--	--
Charges for Services	8,100	--	--	--	--	--	--	--
Sales	4,496	--	--	--	--	--	--	--
Interest	475	59	13,606	1,227	--	--	--	--
Miscellaneous	36,739	--	--	331,598	--	--	--	--
<b>Total Revenues</b>	<b>49,810</b>	<b>59</b>	<b>30,274</b>	<b>485,644</b>	<b>--</b>	<b>419,739</b>	<b>83,383</b>	<b>--</b>
<b>Expenditures</b>								
General Government	--	--	--	--	--	--	--	--
Public Safety	--	--	--	--	--	--	--	--
Community and Economic Development	--	--	1,176	313,250	--	--	--	--
Recreation and Culture	96,833	--	--	--	--	--	--	--
Debt Service - Principal	--	--	--	--	--	260,000	50,000	--
Debt Service - Interest	--	--	--	--	--	159,318	33,383	--
Capital Outlay	--	--	--	--	--	--	--	--
<b>Total Expenditures</b>	<b>96,833</b>	<b>--</b>	<b>1,176</b>	<b>313,250</b>	<b>--</b>	<b>419,318</b>	<b>83,383</b>	<b>--</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(47,023)</b>	<b>59</b>	<b>29,098</b>	<b>172,394</b>	<b>--</b>	<b>421</b>	<b>--</b>	<b>--</b>
<b>Other Financing Sources (Uses)</b>								
Transfers In	33,000	--	17,060	--	--	--	--	--
Transfers Out	--	--	--	(17,060)	--	--	--	--
<b>Net Other Financing Sources (Uses)</b>	<b>33,000</b>	<b>--</b>	<b>17,060</b>	<b>(17,060)</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Net Change in Fund Balance</b>	<b>(14,023)</b>	<b>59</b>	<b>46,158</b>	<b>155,334</b>	<b>--</b>	<b>421</b>	<b>--</b>	<b>--</b>
<b>Fund Balance at Beginning of Period</b>	<b>69,289</b>	<b>--</b>	<b>1,227,512</b>	<b>29,964</b>	<b>--</b>	<b>363</b>	<b>14</b>	<b>9</b>
<b>Fund Balance at End of Period</b>	<b>\$ 55,266</b>	<b>\$ 59</b>	<b>\$ 1,273,670</b>	<b>\$ 185,298</b>	<b>\$ --</b>	<b>\$ 784</b>	<b>\$ 14</b>	<b>\$ 9</b>

Continued...

**City of Owosso**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the year Ended June 30, 2019**

	Debt Service						
	Assessment Limited Tax Bonds	Assessment Limited Tax Bonds	Assessment Limited Tax Bonds	Assessment Limited Tax Bonds	Assessment Limited Tax Bonds	Assessment Limited Tax Bonds	2009 Limited Tax General Obligation Bonds
<b>Revenues</b>							
Property Taxes	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Intergovernmental	--	--	--	--	--	--	78,115
Charges for Services	--	--	--	--	--	--	--
Sales	--	--	--	--	--	--	--
Interest	--	--	--	--	--	--	--
Miscellaneous	--	--	--	--	--	--	--
<b>Total Revenues</b>	--	--	--	--	--	--	78,115
<b>Expenditures</b>							
General Government	--	--	--	--	--	--	--
Public Safety	--	--	--	--	--	--	--
Community and Economic Development	--	--	--	--	--	--	--
Recreation and Culture	--	--	--	--	--	--	--
Debt Service - Principal	--	--	--	--	--	--	45,000
Debt Service - Interest	--	--	--	--	--	--	33,115
Capital Outlay	--	--	--	--	--	--	--
<b>Total Expenditures</b>	--	--	--	--	--	--	78,115
<b>Excess of Revenues Over</b>							
<b>(Under) Expenditures</b>	--	--	--	--	--	--	--
<b>Other Financing Sources (Uses)</b>							
Transfers In	--	--	--	--	--	--	--
Transfers Out	--	--	--	--	--	--	--
<b>Net Other Financing Sources (Uses)</b>	--	--	--	--	--	--	--
<b>Net Change in Fund Balance</b>	--	--	--	--	--	--	--
<b>Fund Balance at Beginning of Period</b>	--	--	--	--	--	--	--
<b>Fund Balance at End of Period</b>	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --

Continued...

**City of Owosso**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the year Ended June 30, 2019**

	<b>Capital Projects</b>				<b>Total Nonmajor Governmental Funds</b>
	<b>Building Authority</b>	<b>DDA Construction Fund</b>	<b>Subdivision</b>	<b>Capital Projects</b>	
<b>Revenues</b>					
Property Taxes	\$ --	\$ --	\$ --	\$ --	\$ 503,122
Intergovernmental	--	--	--	--	247,602
Charges for Services	--	--	--	--	8,100
Sales	--	--	--	--	4,496
Interest	329	326	--	--	16,022
Miscellaneous	--	--	29,422	--	397,759
<b>Total Revenues</b>	<b>329</b>	<b>326</b>	<b>29,422</b>	<b>--</b>	<b>1,177,101</b>
<b>Expenditures</b>					
General Government	--	--	9,900	16,180	26,080
Public Safety	--	--	--	21,722	21,722
Community and Economic Development	--	--	--	--	314,426
Recreation and Culture	--	--	--	--	96,833
Debt Service - Principal	--	--	--	--	355,000
Debt Service - Interest	--	--	--	--	225,816
Capital Outlay	--	--	--	254,199	254,199
<b>Total Expenditures</b>	<b>--</b>	<b>--</b>	<b>9,900</b>	<b>292,101</b>	<b>1,294,076</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>329</b>	<b>326</b>	<b>19,522</b>	<b>(292,101)</b>	<b>(116,975)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	--	--	--	358,840	408,900
Transfers Out	--	--	--	--	(17,060)
<b>Net Other Financing Sources (Uses)</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>358,840</b>	<b>391,840</b>
<b>Net Change in Fund Balance</b>	<b>329</b>	<b>326</b>	<b>19,522</b>	<b>66,739</b>	<b>274,865</b>
<b>Fund Balance at Beginning of Period</b>	<b>35,978</b>	<b>35,666</b>	<b>54,990</b>	<b>--</b>	<b>1,453,785</b>
<b>Fund Balance at End of Period</b>	<b>\$ 36,307</b>	<b>\$ 35,992</b>	<b>\$ 74,512</b>	<b>\$ 66,739</b>	<b>\$ 1,728,650</b>

Concluded.

**City of Owosso**  
**Statement of Net Position and Governmental Fund Balance Sheet**  
**Brownfield Redevelopment Authority Component Unit**  
**June 30, 2019**

	<u>Fund Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<b>ASSETS</b>			
<i>Current Assets</i>			
Cash and Investments	\$ 53,644	\$ --	\$ 53,644
Inventories	65,700	--	65,700
<b>Total Assets</b>	<u>119,344</u>	<u>--</u>	<u>119,344</u>
<b>LIABILITIES</b>			
<i>Current Liabilities</i>			
Due to Other Governments	65,700	--	65,700
Current Portion of Long-term Debt	--	124,759	124,759
<b>Total Current Liabilities</b>	<u>65,700</u>	<u>124,759</u>	<u>190,459</u>
<i>Noncurrent Liabilities</i>			
Long-term Debt	--	1,821,765	1,821,765
<b>Total Liabilities</b>	<u>65,700</u>	<u>1,946,524</u>	<u>2,012,224</u>
<b>NET POSITION</b>			
<i>Unassigned fund balance / Unrestricted Net Position</i>	53,644	( 1,946,524 )	( 1,892,880 )
<b>Total Fund Balance / Net Position</b>	<u>\$ 53,644</u>	<u>\$ ( 1,946,524 )</u>	<u>\$ ( 1,892,880 )</u>



**City of Owosso**  
**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, 2019**

	Statement of Revenues, Expenditures and Changes in Fund Balance	Adjustments	Statement of Activities
<b>Expenses</b>			
Brownfield Redevelopment Authority	\$ 132,870	\$ --	\$ 132,870
Debt Service	129,856	( 53,019 )	76,837
<b>Total Expenses</b>	<u>262,726</u>	<u>( 53,019 )</u>	<u>209,707</u>
<b>Program Revenues</b>			
Operating Grants and Contributions	5,172	--	5,172
<b>Total Program Revenues</b>	<u>5,172</u>	<u>--</u>	<u>5,172</u>
<b>Net Program Revenues (Expenses)</b>	<u>( 257,554 )</u>	<u>53,019</u>	<u>( 204,535 )</u>
<b>General Revenue</b>			
Investment Income	18	--	18
Property Taxes	268,037	--	268,037
<b>Total General Revenues</b>	<u>268,055</u>	<u>--</u>	<u>268,055</u>
<b>Change in Net Position</b>	<u>10,501</u>	<u>53,019</u>	<u>63,520</u>
<i>Net Position at Beginning of Period</i>	43,143	--	( 1,956,400 )
<b>Net Position at End of Period</b>	<u>\$ 53,644</u>	<u>\$ --</u>	<u>\$ ( 1,892,880 )</u>

INDEPENDENT AUDITOR'S 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*

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, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 26, 2019. 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in dark ink that reads "Galbridge & Company". The signature is written in a cursive, flowing style.

Grand Rapids, Michigan  
November 26, 2019

November 26, 2019

To the City Council  
City of Owosso  
Owosso, Michigan

We have audited 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") for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 16, 2019. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the City's financial statements were:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.
- Management's estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks.
- Management's estimate of the allowance for uncollectible receivable balances is based on past experience and future expectation for collection of various account balances.
- Management's estimate of the insurance claims incurred but not reported is based on information provided by the entity's third party administrators and subsequent claims activity.

- The assumptions used in the actuarial valuations of the pension and other postemployment benefits plans are based on historical trends and industry standards.

We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 26, 2019.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to the management's discussion and analysis, pension schedules, and budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### Restriction on Use

This information is intended solely for the information and use of the governing body and management of the City of Owosso, Michigan and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in dark ink that reads "Gabridge & Company". The script is cursive and fluid, with the ampersand being particularly stylized.

Gabridge & Company, PLC



## MEMORANDUM

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

**DATE:** December 10, 2019

**TO:** The Owosso City Council

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

**SUBJECT:** Fleet Motor Pool Purchase – Hydrovac Truck

### RECOMMENDATION:

Approval to purchase a new RAMVAC Hydro Excavator Truck from Fredrickson Supply of Grand Rapids, Michigan, under the National Joint Powers Alliance Contract No. 122017-SCA.

### BACKGROUND:

The Hydro Excavator is similar to a Sewer Vactor Truck, in that it has a holding tank for vacuumed debris, and can disperse high velocity water. However, the Hydro Excavator has a positive displacement blower that is more powerful and allows the vacuum hose to be completely submerged, whereas the Sewer Vactor Truck employs a fan blower system that requires air and water to vacuum. Additionally, the Hydro Excavator high velocity water jet (high pressure steam) can cut through frozen soils quickly, whereas the Sewer Vactor cannot.

This new equipment will accomplish the following:

- Excavate-expose water service lines for material identification. This task now required by state of Michigan for asset management and lead & copper rule compliance.
- Quickly and safely excavate around underground utilities, thereby significantly reducing risk of damage to these public and private sector assets.
- Fewer disturbances to residents in many right of way excavations.

The National Joint Powers Alliance (NJPA), now called Sourcewell, is a cooperative purchasing agency for government and education. This current contract is from February 20, 2018 thru February 20, 2020.

Staff examined four similar Hydrovac units, with RAMVAC being the preferred unit. Sewer Equipment of America, who manufactures the RAMVAC, is rated as No. 2 among other companies recognized by NJPA for price and quality. Schwarze Industries was rated as No.1 in the NJPA, but did not offer a Hydro Excavator.

Owosso City Ordinance section 2-345(3) exception to competitive bidding states: Where the council shall determine that the public interest will best be served by joint purchase with, or purchase from, another unit of government. Therefore, waiver of the city of Owosso competitive purchasing policy is hereby requested.

### FISCAL IMPACTS:

To be funded from FY2019-20 Fleet Motor Pool Account 661-901-979.000 in the amount of \$386,389.61.

Attachments: (1) Resolution (2) Frederickson Supply Quote  
(3) NJPA Contract Documents

Requested by: Glenn Chinavare, Director of Public Services & Utilities

**RESOLUTION NO.**

**RESOLUTION AUTHORIZING PURCHASE OF MOTOR POOL HYDRO EXCAVATOR  
FROM FREDRICKSON SUPPLY OF GRAND RAPIDS MICHIGAN UTILIZING THE  
NATIONAL JOINT POWERS ALLIANCE (NJPA) CONTRACT 122017-SCA**

WHEREAS, the City of Owosso, Shiawassee County, Michigan, Department of Public Works Fleet Motor Pool requires the use of a Hydro Excavator to perform specialized excavations; and

WHEREAS, the City of Owosso desires to purchase one each RAMVAC Hydro Excavator manufactured by Sewer Equipment of America, and it is in the best interest of the City of Owosso to utilize the National Joint Powers Alliance Contract No. 122017-SCA to purchase said equipment; and

WHEREAS, Fredrickson Supply is an authorized distributor for Sewer Equipment of America, to sell RAMVAC equipment under the NJPA contract; and

WHEREAS, city ordinance section 2-345(3) provides for an exception to competitive bidding when the best interest of the city would be served by joint purchasing with another governmental unit.

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 following vehicle from Fredrickson Supply using NJPA Contract 122017-SCA:

- One (1) each RAMVAC HX-9 Truck Mounted Hydro Excavator in the amount of \$386,389.61

SECOND: The Director of Public Services is hereby instructed and authorized to sign any necessary documents to complete said purchase.

THIRD: Payment is authorized to Fredrickson Supply in the amount of \$386,389.61 upon delivery and acceptance.

FOURTH: Said purchase shall be paid for from the Fleet Motor Pool 661-901-979.000



November 22, 2019

PO #

Product Class:

WO#

Distributor: Fredrickson Supply

End User: City of Owosso Sourcewell Member ID# 70395

Address:

City, State, Zip:

Phone: 989-413-9503

Contact: Paul Oberlin

Email:



## RAMVAC HX-9 Truck Mounted Hydro Excavator

### Water System:

1300 gal Duraprolene tank capacity  
Hydraulic Powered Water Pump Via  
Transmission PTO Drive  
(0 - 10 gpm @ 2500 psi)  
Analog Water Pressure Display  
400,000 BTU Water Heater  
2.5" Hydrant Fill system w/ 25' hose  
Air Purge Valve, Recirculation  
System and Wash Station  
75' of 3/8" Hose w/ retractable reel

### Electrical:

NEMA 4 Control Panel  
Wireless Remote Control  
Hour Meter

### Debris Tank:

9 cubic yards (1800 gl) Debris Tank  
Debris Level Indicator  
Hydraulic Dump, 50° Dump Angle (Cylinder)  
Fold Down Pipe Rack  
Hydraulic Powered Open/Close Rear Door

### Vacuum System:

4400 CFM Blower  
8" Vacuum Hose system  
18" HG vacuum rating  
Cyclone Separator  
Heavy Duty Final Filter Box  
Vacuum Enhancer  
Directional Discharge System  
Hydrostatic Blower Drive Repto  
mount chassis engine pump drive

### Boom:

Powered boom  
330° Working Radius  
Boom Reach - 12' extendable to 17'

### Compartment:

Shroud encloses all water components  
80,000 BTU Compartment Heater  
Roll Up Doors

### Truck:

Mounting to approved chassis  
Alum Toolbox 18"x18"x30"  
Alum Toolbox 18"x18"x36" driver  
Alum Toolbox 18"x18"x74" passenger  
Mud flaps, Bumper  
LED D.O.T. approved lighting

### Accessories:

(4) 8" x 6' Extension Tubes  
(5) Quick Clamps 8"  
(1) 8" x 6' Digging Tube  
Kit, Wand, Digging, Hydro-Ex Truck  
Wand, Digging, Hydro-Ex Truck  
Washdown Gun Kit & Nozzle  
(1) Hydrant Wrench  
25' Fill Hose  
(1) Paper Owner's Manual

### BASE UNIT AS OUTLINED ABOVE

\$254,425.00

1

\$254,425.00

### -----Specify Chassis Details-----

LIST PRICE OF SELECTED OPTIONS: \$31,188.00

LESS PERCENTAGE DISCOUNT (enter % →) 3% \$ (8,568.39)

NET PRICE OF UNIT: \$277,044.61

Freightliner Tandem Axle FACTORY SUPPLIED CHASSIS: \$109,345.00

FREIGHT:

TOTAL: \$ 386,389.61

FOR ALL NON STANDARD OPTIONS PLEASE CONTACT FACTORY FOR PRICING

### STANDARD OPTIONS:

#### ENCLOSURE AND TOOL TRAYS:

	LIST PRICE	QTY	TOTAL
Behind the Cab Expanded Metal Tool Tray (8"H X 10"W X 62"L)	\$1,050.00		\$0.00
Upgrade to Aluminum Shroud	\$11,293.00		\$0.00
Insulation of Shrouded Compartment	\$3,298.00		\$0.00
Polar Pack insulation System	\$4,663.00	1	\$4,663.00
Heated Equipment Locker	\$2,844.00		\$0.00
Debris Body Pump Off System (4" & 800 gpm) and Accessories	\$8,721.00	1	\$8,721.00
Deduct for No Water Heater	(\$2,901.00)		\$0.00
Deduct for No Compartment Heater	(\$1,071.00)		\$0.00
Six (6) 28" D.O.T. Safety Cones and Holder	\$401.00	1	\$401.00

<b><u>EXCAVATION SYSTEM(S) ATTACHMENTS:</u></b>			
Hibon SIAV 840 3300 CFM & 27"HG Vacuum System Upgrade (6" System - Blow Off System Not Supported by This Configuration)	\$36,608.00		\$0.00
PTO Driven 185 CFM & 150 PSI Air Compressor Complete With Air Digging Tool, Air Hose And Retractable Reel Requires Access To Both Transmission PTO Windows, Manual Or Automatic	\$27,564.00		\$0.00
Additional Air Digging Tool	\$3,172.00		\$0.00
2" Water Fill 'Y' Strainer	\$343.00		\$0.00
Upgrade to High Capacity Water Pump (18 GPM @ 2500 PSI)	\$9,890.00		\$0.00
Upgrade to High Capacity Boiler (800,000 BTU)	\$12,572.00		\$0.00
Anti-Freeze System (10 Gallon Tank)	\$1,309.00		\$0.00
Debris Inlet Water Misting System	\$1,103.00		\$0.00
Extensions	\$2,109.00		\$0.00
Additional Extension Wand w/ high flow quick connect	\$330.00		\$0.00
Additional Rotary Digging Wand w/ High Flow Quick Connect - (Must Select Flow Rate)	\$475.00		\$0.00
Linear Digging Wand w/ High Flow Quick Connect - (Must Select Flow Rate)	\$549.64		\$0.00
<b><u>DEBRIS BOX &amp; BOOM:</u></b>			
High Performance Blower Silencer (Standard Equipment on 4400 cfm & 3000 cfm @ 27"HG Unit; Lowers Noise Pressure up to 4 db @15')	\$3,702.00		\$0.00
Central Lubrication System	\$2,440.00	1	\$2,440.00
Body Vibrator (12 Volt Electric)	\$2,844.00	1	\$2,844.00
Liquid Level Audible Alarm (Level Adjustable)	\$853.00	1	\$853.00
Upgrade to Telescoping Boom	\$8,038.00		\$0.00
Boom Catwalk (Access to Entire Length of Boom, Located on Driver Side, Complete with Tether Tie-Off's)	\$2,550.00	1	\$2,550.00
<b><u>ELECTRICAL &amp; LIGHTING:</u></b>			
<b>Tethered Pendant (with Boom Functions, Chassis Throttle, Vacuum Enhancer, Water Pump, Kill)</b>	\$2,649.00		\$0.00
Grounding Reel (75') & Spike	\$1,651.00		\$0.00
LED Rotating Beacon (Factory Standard)	\$536.00		\$0.00
LED Strobe Light (Factory Standard)	\$518.00		\$0.00
LED Arrow Stick (Factory Standard)	\$1,053.00		\$0.00
Boom Mounted Work Lights (2)	\$803.00		\$0.00
Boom Mounted Work Lights w/ Limb Guards (2)	\$917.00	1	\$917.00
Body Mounted Work Lights (2) on Shroud	\$1,020.00		\$0.00
Handheld Wireless 12v/110v Rechargeable LED Spotlight with Storage Bracket	\$331.00		\$0.00
<b><u>CHASSIS:</u></b>			
Non-Stock Chassis Mounting Alterations	\$3,500.00		\$0.00
GPS Location System (Requires \$55/mo Service Fee)	\$605.00		\$0.00
Air Purge Winterizations Systems (Powered by Chassis)	\$1,348.00		\$0.00
Rear Back up Camera System W/ 7" Color Monitor Mounted in Cab( see below)	\$1,093.00		\$0.00
Combination Heavy Duty Ball Hitch (20,000 LBS Maximum Load) with Cab Mounted Brake Controller	\$1,066.00		\$0.00
<b><u>PAINT (SHROUD &amp; DEBRIS TANK):</u></b>			
SHROUD: •	STANDARD		
STERLING WHITE (FDG91327)			
DEBRIS TANK: •	STANDARD		
STERLING WHITE (FDG91327)			
BOOM: •	STANDARD		
STD BLACK (FDG-9000)			
SPECIAL PAINT: Solid Colors	\$1,422.00		\$0.00
SPECIAL PAINT: Metallic, Base Coat / Clear Coat			

<b>MANUALS &amp; TRAINING:</b>			
Additional Paper Operator's Manual	\$79.00		\$0.00
USB Operator's Manual	\$56.00	1	\$56.00
Training - Customer Location (1 Day)	\$1,650.00	1	\$1,650.00
Training - Customer Location (Additional Day)	\$1,229.00		\$0.00
Training - Sewer Equipment University (DIXON, IL) (2 DAYS) **Includes Hotel & Meals**	\$0.00	1	\$0.00
<b>SPECIAL ITEMS:</b>			
EVO Lighting Package Green and ember complete unit lighting with arrow board and 4 work lights	\$5,000.00	1	\$5,000.00
Rear Back up Camera System W/ 7" Color Monitor Mounted in Cab Installed at Fredrickson by lighting comp	\$1,093.00	1	\$1,093.00
All tool boxes and pump compartments to be LED Lighted at Fredrickson Supply by lighting company		1	\$0.00
RamVac Logos and Stripes to be Red and Black		1	\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
<b>Non-Stock Chassis</b>			
<b>Make:</b>	<b>Year:</b>	<b>Model:</b>	<b>VIN:</b>
SIGNATURE		DATE	
Please return a signed copy to <a href="mailto:bigequipment@SewerEquipment.com">bigequipment@SewerEquipment.com</a>			

**FORM E**  
**CONTRACT ACCEPTANCE AND AWARD**



(Top portion of this form will be completed by NJPA if the vendor is awarded a contract. The vendor should complete the vendor authorized signatures as part of the RFP response.)

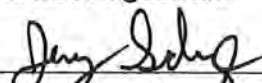
NJPA Contract #: 122017-SCA

Proposer's full legal name: Sewer Equipment Company of America

**Based on NJPA's evaluation of your proposal, you have been awarded a contract. As an awarded vendor, you agree to provide the products and services contained in your proposal and to meet all of the terms and conditions set forth in this RFP, in any amendments to this RFP, and in any exceptions that are accepted by NJPA.**

The effective date of the Contract will be February 20, 2018 and will expire on February 20, 2022 (no later than the later of four years from the expiration date of the currently awarded contract or four years from the date that the NJPA Chief Procurement Officer awards the Contract). This Contract may be extended for a fifth year at NJPA's discretion.

**NJPA Authorized Signatures:**

  
\_\_\_\_\_  
NJPA DIRECTOR OF COOPERATIVE CONTRACTS  
AND PROCUREMENT/CPO SIGNATURE

Jeremy Schwartz  
(NAME PRINTED OR TYPED)

  
\_\_\_\_\_  
NJPA EXECUTIVE DIRECTOR/CEO SIGNATURE

Chad Coquette  
(NAME PRINTED OR TYPED)

Awarded on February 19, 2018

NJPA Contract # 122017-SCA

**Vendor Authorized Signatures:**

The Vendor hereby accepts this Contract award, including all accepted exceptions and amendments.

Vendor Name Sewer Equipment Co. of America

Authorized Signatory's Title Inside Sales Manager

  
\_\_\_\_\_  
VENDOR AUTHORIZED SIGNATURE

Shawn Bondele  
\_\_\_\_\_  
(NAME PRINTED OR TYPED)

Executed on 2/20, 2018

NJPA Contract # 122017-SCA




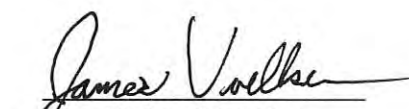


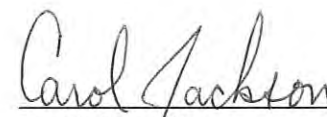
Form G  
SEWER VACUUM, HYDRO-EXCAVATION, AND STREET SWEEPER EQUIPMENT, WITH RELATED  
ACCESSORIES AND SUPPLIES

Possible Points		Aries Industries, Inc.	Atlantic Machinery, Inc	CUES, Inc.	Curbtender Sweepers, LLC	Durand-Wayland, Inc.	Envirosight	Exprolink Inc.	Federal Signal Corp.	GapVax Inc	Global Environmental Products, Inc	GPM Pump and Truck	Gradall Industries, Inc.	Hardline Equipment	Hi-Vac Corporation
Conformance to Terms/ Conditions to Include Documentation	50	40	43	42	33	39	37	42	42	41	34	39	37	41	31
Pricing	400	296	335	270	251	345	299	358	331	311	328	338	314	273	329
Financial, Industry and Marketplace Successes	75	63	65	69	54	55	60	62	67	63	67	56	67	58	57
Bidder's Ability to Sell/ Service Contract Nationally	100	79	79	76	63	67	80	83	83	76	88	68	82	61	78
Bidder's Marketing Plan	50	40	42	43	36	39	42	44	39	43	43	37	38	41	37
Value Added Attributes	75	63	67	61	56	53	61	68	69	66	71	55	61	67	61
Warranty Coverages and Information	50	40	41	41	36	38	41	43	41	39	41	41	41	41	43
Selection and Variety of Products and Services Offered	200	163	178	171	154	155	171	155	175	165	183	156	176	168	173
Total Points	1,000	784	850	773	683	791	791	855	847	804	855	790	816	750	809
Rank Order		19	5	21	26	15.5	15.5	3.5	6	13	3.5	17	10	24	11

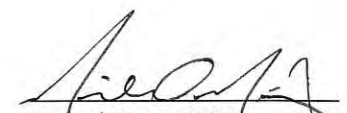
Possible Points		Hol-Mac Corporation	Hurco Technologies, Inc.	J. Hvidtved Larsen US, Inc.	Johnston North America	NiteHawk Sweepers, LLC	RapidView, LLC	Schwarze Industries, Inc.	Sewer Equipment Company of America	Shamrock Pipe Tools, LLC	Stewart-Amos Equipment Co.	Super Products LLC (black 1)	Super Products LLC (grey 2)	TYMCO, Inc.	United Rotary Brush Corporation
Conformance to Terms/ Conditions to Include Documentation	50	30	37	41	40	41	43	41	43	40	41	31	25	37	39
Pricing	400	310	261	308	314	350	343	333	330	314	304	249	240	308	280
Financial, Industry and Marketplace Successes	75	61	63	62	69	69	66	66	68	60	55	52	48	62	67
Bidder's Ability to Sell/ Service Contract Nationally	100	74	71	78	77	71	79	87	82	73	70	78	78	84	77
Bidder's Marketing Plan	50	38	38	45	42	43	42	45	44	39	37	23	15	37	39
Value Added Attributes	75	63	66	69	66	63	65	65	68	55	58	51	43	68	63
Warranty Coverages and Information	50	41	39	41	44	42	41	41	42	42	41	24	35	38	42
Selection and Variety of Products and Services Offered	200	168	153	151	170	161	166	180	179	158	161	148	150	171	160
Total Points	1,000	785	728	795	822	840	845	858	856	781	767	656	634	805	767
Rank Order		18	25	14	9	8	7	1	2	20	22.5	27	28	12	22.5

  
Chris Robinson, JD, NJPA

  
James Voelker, CFCM, NJPA

  
Carol Jackson, NJPA

  
Brandon Town, NJPA

  
Michael Munoz, NJPA



## MEMORANDUM

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

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**DATE:** December 11, 2019

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

**FROM:** City Manager Nathan Henne

**SUBJECT:** Recreational Marijuana Discussion

### RECOMMENDATION:

I recommend Council place an Item of Business on the January 6, 2020 meeting agenda for the purpose of listening to a presentation and discussing recreational marijuana facilities in the City.

### BACKGROUND:

On September 16 of this year I gave a presentation and Council held a discussion regarding recreational marijuana; more specifically how Michigan came to legalize recreational use and sales, the different types of licenses available to those wishing to participate in the production and sale of recreational marijuana, and options the City has in regulating recreational marijuana facilities. In preparation for recreational marijuana discussions at the Planning Commission and City Council levels, I would like to revisit this presentation and discussion at the January 6, 2020 meeting for the purpose of answering the questions that were raised during the September meeting and to provide the public with an opportunity to express its support or opposition to allowing recreational marijuana businesses in the City.



Recreational Marijuana Facility Licensing

# How we got here...

- November, 2018 - Voters Passed the Michigan Regulation and Taxation of Marihuana Act
  - It passed in Owosso 3178 to 2292 (58% - 42%)
  - Michigan Bureau of Licensing and Regulatory Affairs (LARA) given until December 6, 2019 to formulate rules for licensing
- December, 2018 - Owosso City Council voted to impose a moratorium on Recreational Marijuana facility licensing to give the LARA time to formulate licensing rules
  - Moratorium expires December 17, 2019
- July, 2019 – LARA releases emergency rules for recreational marijuana facility licensing



## Michigan Regulation and Taxation of Marihuana Act (MRTMA – Recreational)

- Ten Licenses
  - Grower, Processor, Transporter, Provisioning Center, Safety Comp,
    - NEW - Event Organizer, Temp MJ Event, Designated Consumption Establishment (club), Excess Marijuana Grower, Microbusiness
- No capitalization requirement for license application and fewer financial docs required
- State-level application fee of \$6000 plus additional fees depending on the type of license
- Applicants are required to submit a social equity plan
- If a city does nothing, recreational marijuana facilities are automatically allowed with no caps and no zoning rules.

## Medical Marihuana Facilities Licensing Act (MMFLA – Medical)

- Five Licenses
  - Grower, Processor, Transporter, Provisioning Center, Safety Comp.
- Depending on license, applicants could need up to \$500,000 to be considered for a license.
- State-level application fees are \$6000 per license
- If a city does nothing, medical marijuana facilities are prohibited.

# New Recreational Licenses Explained

## Microbusiness (Rule 27)

- Grow up to 150 plants
  - Can come from an existing registered caregiver if the microbusiness owner and the caregiver are the same person.
- Processing and packaging
- Retail sale of marijuana
  - To people. Not other marijuana businesses
- Transfer of marijuana to safety compliance facility
- Cannot operate at multiple locations
- Must enter all information into state database regularly
  - Transactions, inventory, etc

## Marijuana Event Organizer (Rule 61)

- Can organize temporary special events where onsite sale and/or consumption of marijuana is authorized at a particular location.

- Excess Grower (Rule 60)

- Exempt from state \$6,000 base fee
- Issued to a person who holds 5 stacked Class C marijuana grow licenses under MRTMA AND 2 Class C grower licenses under MMFLA
- Each Excess Grow License is for 2000 plants
- Total Excess Grow Licenses shall not exceed the total amount of plants allowed under current regular Class C grow licenses held.

- Designated Consumption Establishment – Club (Rule 59)

- Must fit with City's zoning code – if allowed
- MANY specific rules regarding layout, smoke free areas, employee observation areas, operations plan, ventilation system, insurance, etc.
  - Refer to Rule 59 for a complete list of requirements.

## Annual State Level Recreational License Fees - \$6,000 base fee +...

• Class A Grower	\$4,000	• Secure Transporter	\$25,000
• Class B Grower	\$8,000	• Safety Comp (tester)	\$25,000
• Class C Grower	\$40,000	• Event Organizer	\$1,000
• Excess Grower	\$8,000	• Consumption Club	\$1,000
• Processor	\$40,000	• Temp MJ Event (exempt from base fee)	
• Retailer (provisioning)	\$25,000	• No sales	\$500
		• Sales	\$500/day +\$500 per business that is at the event selling product.

- Rule 32

- A medical (MMFLA) facility license holder can also have a recreational (MRTMA) license at the same location as long as it is a comparable license type:
  - Retailer and Provisioning Center
  - Grower and Grower
  - Transporter and Transporter
  - Etc...

- Rule 9

- Applicants for a Microbusiness or Class A Grow license must be a Michigan resident (rule ends on Dec 6, 2021)
- Only current medical license holders for provisioning center, B grower, processor, or transporter licenses are eligible to apply for a recreational license.

# What Owosso voters said...

## **Medical Marijuana (2008)**

- Yes – 60.1%
- No – 39.9%

## **Recreational Marijuana (2018)**

- Yes – 63.4%
- No – 36.6%



## MEMORANDUM

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

DATE: December 12, 2019

TO: Owosso City Council

FROM: Josh Adams; Executive Director, Owosso Main Street/DDA

**SUBJECT: OMS/DDA Revolving Loan Fund - Loan Approval**

### RECOMMENDATION:

Approval of the of the OMS/DDA Revolving Loan application for 122 N. Washington Street for \$50,000.00 to Insight Vision Center, LLC - according to the OMS/DDA Revolving Loan & Grant Manual specifications.

### BACKGROUND:

On June 17, 2019 City Council approved the new OMS/DDA Revolving Loan & Grant Program, giving stewardship of the loan and grant process to the Owosso Main Street/DDA Board.

On October 29, 2019 a loan application was submitted to the OMS/DDA for a loan request from Insight Vision Center, LLC for \$50,000.00 for interior and exterior renovations of the building for the future use of Insight Vision Center located at 122 N. Washington Street.

During the November 26, 2019 the OMS/DDA Design & Business Vitality Committee reviewed and approved the application, giving it an overall score of 38. This score is above the 30 points required for consideration. The OMS/DDA Board also approved the release of loan dollars for this applications during the December 4, 2019 Board Meeting.

### FISCAL IMPACTS:

Dollars will be disbursed from the OMS/DDA Revolving Loan & Grant fund.

**RESOLUTION NO.**

**RESOLUTION AUTHORIZING  
THE APPROVAL OF THE RELEASE OF OMS/DDA REVOLVING LOAN FUNDS  
TO INSIGHT VISION CENTER, LLC  
FOR ELIGIBLE EXPENSES AT 122 N. WASHINGTON STREET**

WHEREAS, in 1994 the city of Owosso established the Downtown Owosso Revolving (formerly UDAG/CDBG) Loan Program for projects within the Owosso Downtown Development Authority district; and

WHEREAS, on June 17, 2019 City Council approved the new OMS/DDA Revolving Loan & Grant Program, giving stewardship of the loan and grant process to the Owosso Main Street/DDA Board; and

WHEREAS, on October 29, 2019 an application was submitted to the OMS/DDA for a loan request from Insight Vision Center, LLC for \$50,000.00 for interior and exterior renovations of the building located at 122 N. Washington Street for the future use of Insight Vision Center; and

WHEREAS, on November 26, 2019 the OMS/DDA Design & Business Vitality Committee reviewed and approved the application, giving it an overall score of 38. This score is above the 30 points required for consideration; and

WHEREAS, the OMS/DDA Board approved the release of loan dollars for this application during its December 4, 2019 Board Meeting.

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

FIRST: The City of Owosso approves the loan of \$50,000.00 to Insight Vision Center, LLC for interior and exterior building renovations for the future use of Insight Vision Center located at 122 N. Washington Street according to the terms & specifications determined by the OMS/DDA Loan & Grant Manual.

SECOND: The mayor is hereby authorized and instructed to sign appropriate documents.

THIRD: The accounts payable department is hereby authorized to release funds in the amount of \$50,000.00 to Insight Vision Center, LLC for the use stated above.



## PROMISSORY NOTE

\$50,000.00

Dated: \_\_\_\_\_  
At: Owosso, Michigan

FOR VALUE RECEIVED, the undersigned promises to pay to the order of the City of Owosso, a Michigan municipal corporation, at its office at 301 West Main Street, Owosso, Michigan 48867, the principal sum of FIFTY THOUSAND AND NO/100 DOLLARS (\$50,000.00), THE BALANCE OF A LOAN ISSUED on December 29, 2019, in lawful money of the United States of America with interest thereon to be computed from JANUARY 1, 2020 at a rate per annum which is three percent (3%). From this date forward Principal and Interest shall be payable in 120 monthly installments of \$482.80 each, commencing on JANUARY 1, 2020, and continuing on the same day of each succeeding MONTH thereafter until JANUARY 1, 2030 when the final payment of outstanding principal and interest is due and payable. The attached amortization table shall become the required payment schedule from this date forward.

Notwithstanding anything to the contrary contained herein, at no time shall the interest payable be greater than the maximum permitted by law.

As to this note and all other instruments securing the indebtedness, the undersigned and any endorsers severally waive all applicable exemption rights, whether under the State Constitution, homestead laws or otherwise, and also severally waive valuation and appraisal, presentment, protest and demand, notice of protest demand and dishonor and nonpayment of this note, and expressly agree that the maturity of this note, or any payment hereunder, may be extended from time to time without in any way affecting the liability of the undersigned or said endorsers.

Any default in the payment of principal and/or interest required by this note or other instruments securing this note shall be a default hereunder entitling the holder to accelerate the indebtedness hereunder (notwithstanding any provisions contained in the evidence thereof to the contrary), exercise any one or more of the rights and remedies granted to the City of Owosso, Michigan.

This note is to be construed according to the laws of the State of Michigan.

Insight Vision Center, LLC.

By \_\_\_\_\_

Its: \_\_\_\_\_

City of Owosso  
Mayor

By \_\_\_\_\_

Its: \_\_\_\_\_

## DDA Loan Amortization Schedule

Enter values	
Loan amount	\$ 50,000.00
Annual interest rate	3.00 %
Loan period in years	10
Number of payments per year	12
Start date of loan	1/1/2020
Optional extra payments	\$ -

Loan summary	
Scheduled payment	\$ 482.80
Scheduled number of payments	120
Actual number of payments	120
Total early payments	\$ -
Total interest	\$ 7,936.45



Lender name: Insight Vision Center, LLC.

Pmt No.	Payment Date	Beginning Balance	Scheduled Payment	Extra Payment	Total Payment	Principal	Interest	Ending Balance	Cumulative Interest
1	2/1/2020	\$ 50,000.00	\$ 482.80	\$ -	\$ 482.80	\$ 357.80	\$ 125.00	\$ 49,642.20	\$ 125.00
2	3/1/2020	49,642.20	482.80	-	482.80	358.70	124.11	49,283.50	249.11
3	4/1/2020	49,283.50	482.80	-	482.80	359.59	123.21	48,923.90	372.31
4	5/1/2020	48,923.90	482.80	-	482.80	360.49	122.31	48,563.41	494.62
5	6/1/2020	48,563.41	482.80	-	482.80	361.40	121.41	48,202.01	616.03
6	7/1/2020	48,202.01	482.80	-	482.80	362.30	120.51	47,839.72	736.54
7	8/1/2020	47,839.72	482.80	-	482.80	363.20	119.60	47,476.51	856.14
8	9/1/2020	47,476.51	482.80	-	482.80	364.11	118.69	47,112.40	974.83
9	10/1/2020	47,112.40	482.80	-	482.80	365.02	117.78	46,747.38	1,092.61
10	11/1/2020	46,747.38	482.80	-	482.80	365.94	116.87	46,381.44	1,209.48
11	12/1/2020	46,381.44	482.80	-	482.80	366.85	115.95	46,014.59	1,325.43
12	1/1/2021	46,014.59	482.80	-	482.80	367.77	115.04	45,646.82	1,440.47
13	2/1/2021	45,646.82	482.80	-	482.80	368.69	114.12	45,278.14	1,554.58
14	3/1/2021	45,278.14	482.80	-	482.80	369.61	113.20	44,908.53	1,667.78
15	4/1/2021	44,908.53	482.80	-	482.80	370.53	112.27	44,538.00	1,780.05
16	5/1/2021	44,538.00	482.80	-	482.80	371.46	111.34	44,166.54	1,891.40
17	6/1/2021	44,166.54	482.80	-	482.80	372.39	110.42	43,794.15	2,001.81
18	7/1/2021	43,794.15	482.80	-	482.80	373.32	109.49	43,420.83	2,111.30
19	8/1/2021	43,420.83	482.80	-	482.80	374.25	108.55	43,046.58	2,219.85
20	9/1/2021	43,046.58	482.80	-	482.80	375.19	107.62	42,671.39	2,327.47
21	10/1/2021	42,671.39	482.80	-	482.80	376.13	106.68	42,295.27	2,434.15
22	11/1/2021	42,295.27	482.80	-	482.80	377.07	105.74	41,918.20	2,539.88
23	12/1/2021	41,918.20	482.80	-	482.80	378.01	104.80	41,540.19	2,644.68
24	1/1/2022	41,540.19	482.80	-	482.80	378.95	103.85	41,161.24	2,748.53
25	2/1/2022	41,161.24	482.80	-	482.80	379.90	102.90	40,781.34	2,851.43
26	3/1/2022	40,781.34	482.80	-	482.80	380.85	101.95	40,400.49	2,953.39
27	4/1/2022	40,400.49	482.80	-	482.80	381.80	101.00	40,018.69	3,054.39
28	5/1/2022	40,018.69	482.80	-	482.80	382.76	100.05	39,635.93	3,154.43
29	6/1/2022	39,635.93	482.80	-	482.80	383.71	99.09	39,252.22	3,253.52
30	7/1/2022	39,252.22	482.80	-	482.80	384.67	98.13	38,867.54	3,351.65
31	8/1/2022	38,867.54	482.80	-	482.80	385.63	97.17	38,481.91	3,448.82
32	9/1/2022	38,481.91	482.80	-	482.80	386.60	96.20	38,095.31	3,545.03
33	10/1/2022	38,095.31	482.80	-	482.80	387.57	95.24	37,707.74	3,640.27
34	11/1/2022	37,707.74	482.80	-	482.80	388.53	94.27	37,319.21	3,734.54
35	12/1/2022	37,319.21	482.80	-	482.80	389.51	93.30	36,929.70	3,827.83
36	1/1/2023	36,929.70	482.80	-	482.80	390.48	92.32	36,539.22	3,920.16
37	2/1/2023	36,539.22	482.80	-	482.80	391.46	91.35	36,147.77	4,011.51
38	3/1/2023	36,147.77	482.80	-	482.80	392.43	90.37	35,755.33	4,101.87
39	4/1/2023	35,755.33	482.80	-	482.80	393.42	89.39	35,361.92	4,191.26
40	5/1/2023	35,361.92	482.80	-	482.80	394.40	88.40	34,967.52	4,279.67
41	6/1/2023	34,967.52	482.80	-	482.80	395.38	87.42	34,572.13	4,367.09
42	7/1/2023	34,572.13	482.80	-	482.80	396.37	86.43	34,175.76	4,453.52
43	8/1/2023	34,175.76	482.80	-	482.80	397.36	85.44	33,778.40	4,538.96
44	9/1/2023	33,778.40	482.80	-	482.80	398.36	84.45	33,380.04	4,623.40
45	10/1/2023	33,380.04	482.80	-	482.80	399.35	83.45	32,980.69	4,706.85
46	11/1/2023	32,980.69	482.80	-	482.80	400.35	82.45	32,580.33	4,789.30
47	12/1/2023	32,580.33	482.80	-	482.80	401.35	81.45	32,178.98	4,870.76
48	1/1/2024	32,178.98	482.80	-	482.80	402.36	80.45	31,776.62	4,951.20
49	2/1/2024	31,776.62	482.80	-	482.80	403.36	79.44	31,373.26	5,030.64
50	3/1/2024	31,373.26	482.80	-	482.80	404.37	78.43	30,968.89	5,109.08
51	4/1/2024	30,968.89	482.80	-	482.80	405.38	77.42	30,563.51	5,186.50
52	5/1/2024	30,563.51	482.80	-	482.80	406.39	76.41	30,157.11	5,262.91
53	6/1/2024	30,157.11	482.80	-	482.80	407.41	75.39	29,749.70	5,338.30
54	7/1/2024	29,749.70	482.80	-	482.80	408.43	74.37	29,341.27	5,412.68
55	8/1/2024	29,341.27	482.80	-	482.80	409.45	73.35	28,931.82	5,486.03
56	9/1/2024	28,931.82	482.80	-	482.80	410.47	72.33	28,521.35	5,558.36
57	10/1/2024	28,521.35	482.80	-	482.80	411.50	71.30	28,109.85	5,629.66
58	11/1/2024	28,109.85	482.80	-	482.80	412.53	70.27	27,697.32	5,699.94
59	12/1/2024	27,697.32	482.80	-	482.80	413.56	69.24	27,283.76	5,769.18
60	1/1/2025	27,283.76	482.80	-	482.80	414.59	68.21	26,869.17	5,837.39

Pmt No.	Payment Date	Beginning Balance	Scheduled Payment	Extra Payment	Total Payment	Principal	Interest	Ending Balance	Cumulative Interest
61	2/1/2025	26,869.17	482.80	-	482.80	415.63	67.17	26,453.53	5,904.56
62	3/1/2025	26,453.53	482.80	-	482.80	416.67	66.13	26,036.86	5,970.70
63	4/1/2025	26,036.86	482.80	-	482.80	417.71	65.09	25,619.15	6,035.79
64	5/1/2025	25,619.15	482.80	-	482.80	418.76	64.05	25,200.40	6,099.84
65	6/1/2025	25,200.40	482.80	-	482.80	419.80	63.00	24,780.59	6,162.84
66	7/1/2025	24,780.59	482.80	-	482.80	420.85	61.95	24,359.74	6,224.79
67	8/1/2025	24,359.74	482.80	-	482.80	421.90	60.90	23,937.84	6,285.69
68	9/1/2025	23,937.84	482.80	-	482.80	422.96	59.84	23,514.88	6,345.53
69	10/1/2025	23,514.88	482.80	-	482.80	424.02	58.79	23,090.86	6,404.32
70	11/1/2025	23,090.86	482.80	-	482.80	425.08	57.73	22,665.79	6,462.05
71	12/1/2025	22,665.79	482.80	-	482.80	426.14	56.66	22,239.65	6,518.71
72	1/1/2026	22,239.65	482.80	-	482.80	427.20	55.60	21,812.44	6,574.31
73	2/1/2026	21,812.44	482.80	-	482.80	428.27	54.53	21,384.17	6,628.84
74	3/1/2026	21,384.17	482.80	-	482.80	429.34	53.46	20,954.83	6,682.30
75	4/1/2026	20,954.83	482.80	-	482.80	430.42	52.39	20,524.41	6,734.69
76	5/1/2026	20,524.41	482.80	-	482.80	431.49	51.31	20,092.92	6,786.00
77	6/1/2026	20,092.92	482.80	-	482.80	432.57	50.23	19,660.35	6,836.23
78	7/1/2026	19,660.35	482.80	-	482.80	433.65	49.15	19,226.69	6,885.38
79	8/1/2026	19,226.69	482.80	-	482.80	434.74	48.07	18,791.96	6,933.45
80	9/1/2026	18,791.96	482.80	-	482.80	435.82	46.98	18,356.13	6,980.43
81	10/1/2026	18,356.13	482.80	-	482.80	436.91	45.89	17,919.22	7,026.32
82	11/1/2026	17,919.22	482.80	-	482.80	438.01	44.80	17,481.21	7,071.12
83	12/1/2026	17,481.21	482.80	-	482.80	439.10	43.70	17,042.11	7,114.82
84	1/1/2027	17,042.11	482.80	-	482.80	440.20	42.61	16,601.91	7,157.43
85	2/1/2027	16,601.91	482.80	-	482.80	441.30	41.50	16,160.61	7,198.93
86	3/1/2027	16,160.61	482.80	-	482.80	442.40	40.40	15,718.21	7,239.33
87	4/1/2027	15,718.21	482.80	-	482.80	443.51	39.30	15,274.70	7,278.63
88	5/1/2027	15,274.70	482.80	-	482.80	444.62	38.19	14,830.09	7,316.81
89	6/1/2027	14,830.09	482.80	-	482.80	445.73	37.08	14,384.36	7,353.89
90	7/1/2027	14,384.36	482.80	-	482.80	446.84	35.96	13,937.52	7,389.85
91	8/1/2027	13,937.52	482.80	-	482.80	447.96	34.84	13,489.56	7,424.69
92	9/1/2027	13,489.56	482.80	-	482.80	449.08	33.72	13,040.48	7,458.42
93	10/1/2027	13,040.48	482.80	-	482.80	450.20	32.60	12,590.27	7,491.02
94	11/1/2027	12,590.27	482.80	-	482.80	451.33	31.48	12,138.95	7,522.50
95	12/1/2027	12,138.95	482.80	-	482.80	452.46	30.35	11,686.49	7,552.84
96	1/1/2028	11,686.49	482.80	-	482.80	453.59	29.22	11,232.90	7,582.06
97	2/1/2028	11,232.90	482.80	-	482.80	454.72	28.08	10,778.18	7,610.14
98	3/1/2028	10,778.18	482.80	-	482.80	455.86	26.95	10,322.32	7,637.09
99	4/1/2028	10,322.32	482.80	-	482.80	457.00	25.81	9,865.32	7,662.89
100	5/1/2028	9,865.32	482.80	-	482.80	458.14	24.66	9,407.18	7,687.56
101	6/1/2028	9,407.18	482.80	-	482.80	459.29	23.52	8,947.90	7,711.07
102	7/1/2028	8,947.90	482.80	-	482.80	460.43	22.37	8,487.46	7,733.44
103	8/1/2028	8,487.46	482.80	-	482.80	461.59	21.22	8,025.88	7,754.66
104	9/1/2028	8,025.88	482.80	-	482.80	462.74	20.06	7,563.14	7,774.73
105	10/1/2028	7,563.14	482.80	-	482.80	463.90	18.91	7,099.24	7,793.63
106	11/1/2028	7,099.24	482.80	-	482.80	465.06	17.75	6,634.19	7,811.38
107	12/1/2028	6,634.19	482.80	-	482.80	466.22	16.59	6,167.97	7,827.97
108	1/1/2029	6,167.97	482.80	-	482.80	467.38	15.42	5,700.59	7,843.39
109	2/1/2029	5,700.59	482.80	-	482.80	468.55	14.25	5,232.03	7,857.64
110	3/1/2029	5,232.03	482.80	-	482.80	469.72	13.08	4,762.31	7,870.72
111	4/1/2029	4,762.31	482.80	-	482.80	470.90	11.91	4,291.41	7,882.63
112	5/1/2029	4,291.41	482.80	-	482.80	472.08	10.73	3,819.34	7,893.35
113	6/1/2029	3,819.34	482.80	-	482.80	473.26	9.55	3,346.08	7,902.90
114	7/1/2029	3,346.08	482.80	-	482.80	474.44	8.37	2,871.64	7,911.27
115	8/1/2029	2,871.64	482.80	-	482.80	475.62	7.18	2,396.02	7,918.45
116	9/1/2029	2,396.02	482.80	-	482.80	476.81	5.99	1,919.20	7,924.44
117	10/1/2029	1,919.20	482.80	-	482.80	478.01	4.80	1,441.20	7,929.23
118	11/1/2029	1,441.20	482.80	-	482.80	479.20	3.60	962.00	7,932.84
119	12/1/2029	962.00	482.80	-	482.80	480.40	2.40	481.60	7,935.24
120	1/1/2030	481.60	482.80	-	481.60	480.40	1.20	0.00	7,936.45

301 W Main Street, Owosso, MI | 989.413.3344 | downtownowosso@gmail.com | www.downtownowosso.org

*APPLICATION MUST SCORE **30** OR MORE POINTS TO BE CONSIDERED ELIGIBLE FOR A LOAN.*

APPLICANT NAME: ANDREW & ANDREA DEMERRITT DATE REVIEWED: 11/26/19

PROJECT ADDRESS: 122 N. WASHINGTON STREET, OWOSSO, MI 48867

PROJECT SCOPE OF WORK: INTERIOR BUILD-OUT AND EXTERIOR RENOVATIONS/RESTORATIONS

LOAN REQUEST: \$50,000.00 GRANT REQUEST: N/A

Rationale Worksheet			
Criteria	Score Range	Score	Explanation/Feedback:
Will proposed loan or grant dollars be used to leverage additional State/Federal Programs?	0-15	0	
Does the project help fulfill OMS Transformation Strategy?	0-10	5	Patients could potentially use their appointment dates as a reason to do some shopping & dining within the district (Plan an afternoon trip).
Is the project supported by a relevant business plan?	0-10	0	None provided with the application.
a) Does the project activate currently vacant or underutilized property within the district? OR b) Is the project an existing business expanding their product/services based on customer demand/feedback or new innovative items/new technologies.	0-10	10	The property is currently vacant.
Does the project have a well-articulated path to completion?	0-10	10	Yes, the property owners are working with a contractor and have a proposed scheduled completion date.
Does the project provide the best use/business type for the district?	0-10	10	Yes, the project will be revitalizing the corner building back into a prime service location.
Does the project have formal plans, site renderings, and/or cost estimates?	0-5	0	None provided
Does the project have adequate matching funds?	0-5	3	The OMS Director indicated that the owners do have adequate funds, but no proof was provided.
<b>TOTAL=</b>		<b>38</b>	

APPROVAL: ☒ / SPECIAL NOTATIONS: NONE

OWOSSO  
MAIN



**CITY OF OWOSSO, MICHIGAN  
APPLICATION - OWOSSO MAIN STREET/DDA (OMS)  
REVOLVING LOAN FUND (RLF) & GRANT PROGRAM**

301 W Main Street, Owosso, MI | 989.413.3344 | downtownowosso@gmail.com | www.downtownowosso.org

**\*\*BEFORE COMPLETING/SUBMITTING THIS APPLICATION, PLEASE CONTACT OMS/DDA (CONTACT INFO IS LISTED ABOVE).  
THE OMS/DDA BUSINESS VITALITY COMMITTEE WILL OFFER FREE ASSISTANCE IN COMPLETION OF THIS APPLICATION AND  
HELP ANSWER ANY QUESTIONS/CONCERNS ASSOCIATED WITH APPLICATION SUBMISSION.\*\***

**APPLICANT INFORMATION:**

NAME: Andrew and Andrea DeMeritt  
ADDRESS: 1385 East Main Street Owosso, MI - 48867 (current address of InSight)  
BEST PHONE #: (313) 686-2500 <sup>Andrew's cell</sup> ☐ Business ☒ Mobile ☐ Home 122 N. Washington St.  
EMAIL: insightowosso@gmail.com (New location)

**BUSINESS INFORMATION:**

BUSINESS IS:

☐ New

☒ Existing - Years in Continuous Operation 7; Years in Current Location 7

FACILITY/BUILDING IS: ☒ Owned ☐ Leased ☐ Rented ☐ Looking for Space ☐ N/A

PROPERTY IS: ☐ Owned by Business ☒ Owned by Applicant

☐ Owned by Other \_\_\_\_\_ ☐ Looking for Land ☐ N/A

LEGAL NAME: InSight Vision Center, LLC

DBA (if different): \_\_\_\_\_ EIN # (if applicable): 461041007

ADDRESS: 1385 E main Street Owosso, MI - 48867 / 122 N. Washington St. (new location)

PHONE: (313) 686-2500 WEBSITE: \_\_\_\_\_

NATURE/TYPE/CATEGORY OF BUSINESS: Healthcare / Optical / Retail

TAX CLASSIFICATION OF BUSINESS:

☐ Corporation ☒ LLC ☐ Partnership ☐ Proprietorship ☒ S-Corp ☐ Individual ☐ Non-Profit

APPROXIMATE ANNUAL REVENUE: \$ 500,000 Gross

CURRENT EMPLOYEES: # Full-Time 1 # Part-Time 4

WILL LOAN CREATE ADDITIONAL JOBS? ☐ No ☒ Yes - How Many?: FT 1 /PT 1

LIST OTHER INVESTORS/OWNERS IF APPLICABLE:

Name: \_\_\_\_\_ Name: \_\_\_\_\_

Name: \_\_\_\_\_ Name: \_\_\_\_\_

CONTINUE TO NEXT PAGE



**LOAN REQUEST INFORMATION:**

**PURPOSE/SPECIFIC USES OF LOAN/GRANT:**

Renovation of 122 N. Washington will include interior and exterior updates. Exterior work will include all new paint, awning, and signage. Interior work will include a complete renovation of the 1st floor (office space) with new paint, flooring, lighting, a completely new floor plan, and adding an additional restroom. Will also be adding a wheelchair ramp.

TOTAL PROJECT COST: \$ 115,000 LOAN AMOUNT REQUESTED: \$ 50,000

ESTIMATED START DATE: Nov/Dec 2019 ESTIMATED COMPLETION DATE: May/June 2020

AMOUNT YOU and/or OTHER OWNERS PLAN TO INVEST: \$ 30,000

AMOUNT FOR WHICH YOU HAVE ALREADY SECURED FINANCING: \$ 0

*If project's purpose is upper story residential development, grants may be available - please check all that are involved if this is project's purpose:*

- ☐ Architecture Services ☐ Elevator ☐ Fire Suppression  
☐ Professional Services-Access Study

**APPLICATION CHECKLIST:**

Please ensure the following are submitted with your application:

- ☒ Completed RLF Application Form  
☒ Business plan ☐ All existing lien holder agreements (if applicable)

Note: Other documentation could be requested if deemed necessary by OMS/DDA. Additional information that could be requested are: Credit Reports for all business/owners; Proof of equity investment; Personal/business tax returns; Current business financial statement; Cash flow statements; Copy of lease/purchase agreement; Commitment letters from other lenders/project participants; Cost Estimates-all items being purchases with RLF monies; Articles of incorporation, partnership, and/or operating agreements.

By signing this form, I, the applicant, certify that all information contained above is true and complete to my best knowledge and belief. Applicant understands this application and any other information received with it will be retained whether this request is approved or denied.

Applicant Signature: [Signature] Date Signed: 10/29/19

**Owosso Main Street/DDA Only:**

Application Received By: [Signature] Date Received: 10/29/19

**\*\*COMPLETED APPLICATIONS WILL BE REVIEWED BY THE OMS/DDA BUSINESS VITALITY COMMITTEE. IF APPROVED, APPLICATIONS WILL BE SUBMITTED TO THE LOAN REVIEW COMMITTEE FOR FINAL APPROVAL. APPLICANTS WILL BE ASKED TO BE PRESENT DURING THE LOAN REVIEW COMMITTEE'S REVIEW OF THEIR APPLICATION.\*\***



## MEMORANDUM

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

DATE: December 12, 2019

TO: Owosso City Council

FROM: Josh Adams; Executive Director, Owosso Main Street/DDA

**SUBJECT: OMS/DDA Revolving Loan Fund - Loan Approval**

### RECOMMENDATION:

Approval of the of the OMS/DDA Revolving Loan application for 804 W. Main Street for \$50,000.00 to Shook Westown Development, LLC. - according to the OMS/DDA Revolving Loan & Grant Manual specifications.

### BACKGROUND:

On June 17, 2019 City Council approved the new OMS/DDA Revolving Loan & Grant Program, giving stewardship of the loan and grant process to the Owosso Main Street/DDA Board.

On October 29, 2019 a loan application was submitted to the OMS/DDA for a loan request from Shook Westown Development, LLC. for \$50,000.00 for interior & exterior renovations of the vacant property located at 804 W. Main Street.

During the November 26, 2019 the OMS/DDA Design & Business Vitality Committee reviewed and approved the application, giving it an overall score of 30. This score is equal to the 30 points required for consideration. The OMS/DDA Board also approved the release of loan dollars for these applications during the December 4, 2019 Board Meeting.

### FISCAL IMPACTS:

Dollars will be disbursed from the OMS/DDA Revolving Loan & Grant fund.

**RESOLUTION NO.**

**RESOLUTION AUTHORIZING  
THE APPROVAL OF THE RELEASE OF OMS/DDA REVOLVING LOAN FUNDS TO  
SHOOK WESTOWN DEVELOPMENT, LLC  
FOR ELIGIBLE EXPENSES AT 804 W. MAIN STREET**

WHEREAS, in 1994 the city of Owosso established the Downtown Owosso Revolving (formerly UDAG/CDBG) Loan Program for projects within the Owosso Downtown Development Authority district; and

WHEREAS, on June 17, 2019 City Council approved the new OMS/DDA Revolving Loan & Grant Program, giving stewardship of the loan and grant process to the Owosso Main Street/DDA Board; and

WHEREAS, on October 29, 2019 a loan application was submitted to the OMS/DDA for a loan request from Shook Westown Development, LLC for \$50,000.00 for interior and exterior renovations of the vacant property located at 804 W. Main Street; and

WHEREAS, on November 26, 2019 the OMS/DDA Design & Business Vitality Committee reviewed and approved the application, giving it an overall score of 30. This score is equal to the 30 points required for consideration; and

WHEREAS, the OMS/DDA Board approved the release of loan dollars for this application during its December 4, 2019 Board Meeting.

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

- FIRST: The City of Owosso approves the loan of \$50,000.00 to Shook Westown Development, LLC for interior and exterior renovations of the vacant property located at 804 W. Main Street according to the terms & specifications determined by the OMS/DDA Loan & Grant Manual.
- SECOND: The mayor is hereby authorized and instructed to sign appropriate documents.
- THIRD: The accounts payable department is hereby authorized to release funds in the amount of \$50,000.00 to Andrew & Andrea DeMerritt for the use stated above.



## PROMISSORY NOTE

\$50,000.00

Dated: \_\_\_\_\_  
At: Owosso, Michigan

FOR VALUE RECEIVED, the undersigned promises to pay to the order of the City of Owosso, a Michigan municipal corporation, at its office at 301 West Main Street, Owosso, Michigan 48867, the principal sum of FIFTY THOUSAND AND NO/100 DOLLARS (\$50,000.00), THE BALANCE OF A LOAN ISSUED on December 29, 2019, in lawful money of the United States of America with interest thereon to be computed from JANUARY 1, 2020 at a rate per annum which is three percent (3%). From this date forward Principal and Interest shall be payable in 120 monthly installments of \$482.80 each, commencing on JANUARY 1, 2020, and continuing on the same day of each succeeding MONTH thereafter until JANUARY 1, 2030 when the final payment of outstanding principal and interest is due and payable. The attached amortization table shall become the required payment schedule from this date forward.

Notwithstanding anything to the contrary contained herein, at no time shall the interest payable be greater than the maximum permitted by law.

As to this note and all other instruments securing the indebtedness, the undersigned and any endorsers severally waive all applicable exemption rights, whether under the State Constitution, homestead laws or otherwise, and also severally waive valuation and appraisal, presentment, protest and demand, notice of protest demand and dishonor and nonpayment of this note, and expressly agree that the maturity of this note, or any payment hereunder, may be extended from time to time without in any way affecting the liability of the undersigned or said endorsers.

Any default in the payment of principal and/or interest required by this note or other instruments securing this note shall be a default hereunder entitling the holder to accelerate the indebtedness hereunder (notwithstanding any provisions contained in the evidence thereof to the contrary), exercise any one or more of the rights and remedies granted to the City of Owosso, Michigan.

This note is to be construed according to the laws of the State of Michigan.

Shook Westown Development, LLC.

By \_\_\_\_\_

Its: \_\_\_\_\_

City of Owosso  
Mayor

By \_\_\_\_\_

Its: \_\_\_\_\_

# DDA Loan Amortization Schedule

Enter values	
Loan amount	\$ 50,000.00
Annual interest rate	3.00 %
Loan period in years	10
Number of payments per year	12
Start date of loan	1/1/2020
Optional extra payments	\$ -

Loan summary	
Scheduled payment	\$ 482.80
Scheduled number of payments	120
Actual number of payments	120
Total early payments	\$ -
Total interest	\$ 7,936.45



Lender name: Shook Westown Development, LLC.

Pmt No.	Payment Date	Beginning Balance	Scheduled Payment	Extra Payment	Total Payment	Principal	Interest	Ending Balance	Cumulative Interest
1	2/1/2020	\$ 50,000.00	\$ 482.80	\$ -	\$ 482.80	\$ 357.80	\$ 125.00	\$ 49,642.20	\$ 125.00
2	3/1/2020	49,642.20	482.80	-	482.80	358.70	124.11	49,283.50	249.11
3	4/1/2020	49,283.50	482.80	-	482.80	359.59	123.21	48,923.90	372.31
4	5/1/2020	48,923.90	482.80	-	482.80	360.49	122.31	48,563.41	494.62
5	6/1/2020	48,563.41	482.80	-	482.80	361.40	121.41	48,202.01	616.03
6	7/1/2020	48,202.01	482.80	-	482.80	362.30	120.51	47,839.72	736.54
7	8/1/2020	47,839.72	482.80	-	482.80	363.20	119.60	47,476.51	856.14
8	9/1/2020	47,476.51	482.80	-	482.80	364.11	118.69	47,112.40	974.83
9	10/1/2020	47,112.40	482.80	-	482.80	365.02	117.78	46,747.38	1,092.61
10	11/1/2020	46,747.38	482.80	-	482.80	365.94	116.87	46,381.44	1,209.48
11	12/1/2020	46,381.44	482.80	-	482.80	366.85	115.95	46,014.59	1,325.43
12	1/1/2021	46,014.59	482.80	-	482.80	367.77	115.04	45,646.82	1,440.47
13	2/1/2021	45,646.82	482.80	-	482.80	368.69	114.12	45,278.14	1,554.58
14	3/1/2021	45,278.14	482.80	-	482.80	369.61	113.20	44,908.53	1,667.78
15	4/1/2021	44,908.53	482.80	-	482.80	370.53	112.27	44,538.00	1,780.05
16	5/1/2021	44,538.00	482.80	-	482.80	371.46	111.34	44,166.54	1,891.40
17	6/1/2021	44,166.54	482.80	-	482.80	372.39	110.42	43,794.15	2,001.81
18	7/1/2021	43,794.15	482.80	-	482.80	373.32	109.49	43,420.83	2,111.30
19	8/1/2021	43,420.83	482.80	-	482.80	374.25	108.55	43,046.58	2,219.85
20	9/1/2021	43,046.58	482.80	-	482.80	375.19	107.62	42,671.39	2,327.47
21	10/1/2021	42,671.39	482.80	-	482.80	376.13	106.68	42,295.27	2,434.15
22	11/1/2021	42,295.27	482.80	-	482.80	377.07	105.74	41,918.20	2,539.88
23	12/1/2021	41,918.20	482.80	-	482.80	378.01	104.80	41,540.19	2,644.68
24	1/1/2022	41,540.19	482.80	-	482.80	378.95	103.85	41,161.24	2,748.53
25	2/1/2022	41,161.24	482.80	-	482.80	379.90	102.90	40,781.34	2,851.43
26	3/1/2022	40,781.34	482.80	-	482.80	380.85	101.95	40,400.49	2,953.39
27	4/1/2022	40,400.49	482.80	-	482.80	381.80	101.00	40,018.69	3,054.39
28	5/1/2022	40,018.69	482.80	-	482.80	382.76	100.05	39,635.93	3,154.43
29	6/1/2022	39,635.93	482.80	-	482.80	383.71	99.09	39,252.22	3,253.52
30	7/1/2022	39,252.22	482.80	-	482.80	384.67	98.13	38,867.54	3,351.65
31	8/1/2022	38,867.54	482.80	-	482.80	385.63	97.17	38,481.91	3,448.82
32	9/1/2022	38,481.91	482.80	-	482.80	386.60	96.20	38,095.31	3,545.03
33	10/1/2022	38,095.31	482.80	-	482.80	387.57	95.24	37,707.74	3,640.27
34	11/1/2022	37,707.74	482.80	-	482.80	388.53	94.27	37,319.21	3,734.54
35	12/1/2022	37,319.21	482.80	-	482.80	389.51	93.30	36,929.70	3,827.83
36	1/1/2023	36,929.70	482.80	-	482.80	390.48	92.32	36,539.22	3,920.16
37	2/1/2023	36,539.22	482.80	-	482.80	391.46	91.35	36,147.77	4,011.51
38	3/1/2023	36,147.77	482.80	-	482.80	392.43	90.37	35,755.33	4,101.87
39	4/1/2023	35,755.33	482.80	-	482.80	393.42	89.39	35,361.92	4,191.26
40	5/1/2023	35,361.92	482.80	-	482.80	394.40	88.40	34,967.52	4,279.67
41	6/1/2023	34,967.52	482.80	-	482.80	395.38	87.42	34,572.13	4,367.09
42	7/1/2023	34,572.13	482.80	-	482.80	396.37	86.43	34,175.76	4,453.52
43	8/1/2023	34,175.76	482.80	-	482.80	397.36	85.44	33,778.40	4,538.96
44	9/1/2023	33,778.40	482.80	-	482.80	398.36	84.45	33,380.04	4,623.40
45	10/1/2023	33,380.04	482.80	-	482.80	399.35	83.45	32,980.69	4,706.85
46	11/1/2023	32,980.69	482.80	-	482.80	400.35	82.45	32,580.33	4,789.30
47	12/1/2023	32,580.33	482.80	-	482.80	401.35	81.45	32,178.98	4,870.76
48	1/1/2024	32,178.98	482.80	-	482.80	402.36	80.45	31,776.62	4,951.20
49	2/1/2024	31,776.62	482.80	-	482.80	403.36	79.44	31,373.26	5,030.64
50	3/1/2024	31,373.26	482.80	-	482.80	404.37	78.43	30,968.89	5,109.08
51	4/1/2024	30,968.89	482.80	-	482.80	405.38	77.42	30,563.51	5,186.50
52	5/1/2024	30,563.51	482.80	-	482.80	406.39	76.41	30,157.11	5,262.91
53	6/1/2024	30,157.11	482.80	-	482.80	407.41	75.39	29,749.70	5,338.30
54	7/1/2024	29,749.70	482.80	-	482.80	408.43	74.37	29,341.27	5,412.68
55	8/1/2024	29,341.27	482.80	-	482.80	409.45	73.35	28,931.82	5,486.03
56	9/1/2024	28,931.82	482.80	-	482.80	410.47	72.33	28,521.35	5,558.36
57	10/1/2024	28,521.35	482.80	-	482.80	411.50	71.30	28,109.85	5,629.66
58	11/1/2024	28,109.85	482.80	-	482.80	412.53	70.27	27,697.32	5,699.94
59	12/1/2024	27,697.32	482.80	-	482.80	413.56	69.24	27,283.76	5,769.18
60	1/1/2025	27,283.76	482.80	-	482.80	414.59	68.21	26,869.17	5,837.39

Pmt No.	Payment Date	Beginning Balance	Scheduled Payment	Extra Payment	Total Payment	Principal	Interest	Ending Balance	Cumulative Interest
61	2/1/2025	26,869.17	482.80	-	482.80	415.63	67.17	26,453.53	5,904.56
62	3/1/2025	26,453.53	482.80	-	482.80	416.67	66.13	26,036.86	5,970.70
63	4/1/2025	26,036.86	482.80	-	482.80	417.71	65.09	25,619.15	6,035.79
64	5/1/2025	25,619.15	482.80	-	482.80	418.76	64.05	25,200.40	6,099.84
65	6/1/2025	25,200.40	482.80	-	482.80	419.80	63.00	24,780.59	6,162.84
66	7/1/2025	24,780.59	482.80	-	482.80	420.85	61.95	24,359.74	6,224.79
67	8/1/2025	24,359.74	482.80	-	482.80	421.90	60.90	23,937.84	6,285.69
68	9/1/2025	23,937.84	482.80	-	482.80	422.96	59.84	23,514.88	6,345.53
69	10/1/2025	23,514.88	482.80	-	482.80	424.02	58.79	23,090.86	6,404.32
70	11/1/2025	23,090.86	482.80	-	482.80	425.08	57.73	22,665.79	6,462.05
71	12/1/2025	22,665.79	482.80	-	482.80	426.14	56.66	22,239.65	6,518.71
72	1/1/2026	22,239.65	482.80	-	482.80	427.20	55.60	21,812.44	6,574.31
73	2/1/2026	21,812.44	482.80	-	482.80	428.27	54.53	21,384.17	6,628.84
74	3/1/2026	21,384.17	482.80	-	482.80	429.34	53.46	20,954.83	6,682.30
75	4/1/2026	20,954.83	482.80	-	482.80	430.42	52.39	20,524.41	6,734.69
76	5/1/2026	20,524.41	482.80	-	482.80	431.49	51.31	20,092.92	6,786.00
77	6/1/2026	20,092.92	482.80	-	482.80	432.57	50.23	19,660.35	6,836.23
78	7/1/2026	19,660.35	482.80	-	482.80	433.65	49.15	19,226.69	6,885.38
79	8/1/2026	19,226.69	482.80	-	482.80	434.74	48.07	18,791.96	6,933.45
80	9/1/2026	18,791.96	482.80	-	482.80	435.82	46.98	18,356.13	6,980.43
81	10/1/2026	18,356.13	482.80	-	482.80	436.91	45.89	17,919.22	7,026.32
82	11/1/2026	17,919.22	482.80	-	482.80	438.01	44.80	17,481.21	7,071.12
83	12/1/2026	17,481.21	482.80	-	482.80	439.10	43.70	17,042.11	7,114.82
84	1/1/2027	17,042.11	482.80	-	482.80	440.20	42.61	16,601.91	7,157.43
85	2/1/2027	16,601.91	482.80	-	482.80	441.30	41.50	16,160.61	7,198.93
86	3/1/2027	16,160.61	482.80	-	482.80	442.40	40.40	15,718.21	7,239.33
87	4/1/2027	15,718.21	482.80	-	482.80	443.51	39.30	15,274.70	7,278.63
88	5/1/2027	15,274.70	482.80	-	482.80	444.62	38.19	14,830.09	7,316.81
89	6/1/2027	14,830.09	482.80	-	482.80	445.73	37.08	14,384.36	7,353.89
90	7/1/2027	14,384.36	482.80	-	482.80	446.84	35.96	13,937.52	7,389.85
91	8/1/2027	13,937.52	482.80	-	482.80	447.96	34.84	13,489.56	7,424.69
92	9/1/2027	13,489.56	482.80	-	482.80	449.08	33.72	13,040.48	7,458.42
93	10/1/2027	13,040.48	482.80	-	482.80	450.20	32.60	12,590.27	7,491.02
94	11/1/2027	12,590.27	482.80	-	482.80	451.33	31.48	12,138.95	7,522.50
95	12/1/2027	12,138.95	482.80	-	482.80	452.46	30.35	11,686.49	7,552.84
96	1/1/2028	11,686.49	482.80	-	482.80	453.59	29.22	11,232.90	7,582.06
97	2/1/2028	11,232.90	482.80	-	482.80	454.72	28.08	10,778.18	7,610.14
98	3/1/2028	10,778.18	482.80	-	482.80	455.86	26.95	10,322.32	7,637.09
99	4/1/2028	10,322.32	482.80	-	482.80	457.00	25.81	9,865.32	7,662.89
100	5/1/2028	9,865.32	482.80	-	482.80	458.14	24.66	9,407.18	7,687.56
101	6/1/2028	9,407.18	482.80	-	482.80	459.29	23.52	8,947.90	7,711.07
102	7/1/2028	8,947.90	482.80	-	482.80	460.43	22.37	8,487.46	7,733.44
103	8/1/2028	8,487.46	482.80	-	482.80	461.59	21.22	8,025.88	7,754.66
104	9/1/2028	8,025.88	482.80	-	482.80	462.74	20.06	7,563.14	7,774.73
105	10/1/2028	7,563.14	482.80	-	482.80	463.90	18.91	7,099.24	7,793.63
106	11/1/2028	7,099.24	482.80	-	482.80	465.06	17.75	6,634.19	7,811.38
107	12/1/2028	6,634.19	482.80	-	482.80	466.22	16.59	6,167.97	7,827.97
108	1/1/2029	6,167.97	482.80	-	482.80	467.38	15.42	5,700.59	7,843.39
109	2/1/2029	5,700.59	482.80	-	482.80	468.55	14.25	5,232.03	7,857.64
110	3/1/2029	5,232.03	482.80	-	482.80	469.72	13.08	4,762.31	7,870.72
111	4/1/2029	4,762.31	482.80	-	482.80	470.90	11.91	4,291.41	7,882.63
112	5/1/2029	4,291.41	482.80	-	482.80	472.08	10.73	3,819.34	7,893.35
113	6/1/2029	3,819.34	482.80	-	482.80	473.26	9.55	3,346.08	7,902.90
114	7/1/2029	3,346.08	482.80	-	482.80	474.44	8.37	2,871.64	7,911.27
115	8/1/2029	2,871.64	482.80	-	482.80	475.62	7.18	2,396.02	7,918.45
116	9/1/2029	2,396.02	482.80	-	482.80	476.81	5.99	1,919.20	7,924.44
117	10/1/2029	1,919.20	482.80	-	482.80	478.01	4.80	1,441.20	7,929.23
118	11/1/2029	1,441.20	482.80	-	482.80	479.20	3.60	962.00	7,932.84
119	12/1/2029	962.00	482.80	-	482.80	480.40	2.40	481.60	7,935.24
120	1/1/2030	481.60	482.80	-	481.60	480.40	1.20	0.00	7,936.45

301 W Main Street, Owosso, MI | 989.413.3344 | downtownowosso@gmail.com | www.downtownowosso.org

*APPLICATION MUST SCORE **30** OR MORE POINTS TO BE CONSIDERED ELIGIBLE FOR A LOAN.*

APPLICANT NAME: SHOOK WESTOWN DEVELOPMENT, LLC DATE REVIEWED: 11/26/19

PROJECT ADDRESS: 804 W. MAIN STREET, OWOSSO, MI 48867

PROJECT SCOPE OF WORK: EXTERIOR RENOVATIONS/RESTORATIONS; INTERIOR RENOVATIONS

LOAN REQUEST: \$50,000.00 GRANT REQUEST: N/A

Rationale Worksheet			
Criteria	Score Range	Score	Explanation/Feedback:
Will proposed loan or grant dollars be used to leverage additional State/Federal Programs?	0-15	0	
Does the project help fulfill OMS Transformation Strategy?	0-10	0	The property is not located within the DDA, as a result the strategies do not apply.
Is the project supported by a relevant business plan?	0-10	0	None provided with the application.
a) Does the project activate currently vacant or underutilized property within the district? OR b) Is the project an existing business expanding their product/services based on customer demand/feedback or new innovative items/new technologies.	0-10	10	The property is currently vacant.
Does the project have a well-articulated path to completion?	0-10	10	Yes, the property owners are working with a contractor and have a proposed scheduled completion date.
Does the project provide the best use/business type for the district?	0-10	5	Yes, the project's peacemaking elements in the front of the property will aid in Westtown's walkability.
Does the project have formal plans, site renderings, and/or cost estimates?	0-5	0	None provided
Does the project have adequate matching funds?	0-5	5	The OMS Director indicated that the owners do have adequate funds, but no proof was provided.
<b>TOTAL=</b>		<b>30</b>	

APPROVAL: ☒ / SPECIAL NOTATIONS: NONE



**CITY OF OWOSSO, MICHIGAN**  
**APPLICATION - OWOSSO MAIN STREET/DDA (OMS)**  
**REVOLVING LOAN FUND (RLF) & GRANT PROGRAM**

301 W Main Street, Owosso, MI | 989.413.3344 | downtownowosso@gmail.com | www.downtownowosso.org

*\*\*BEFORE COMPLETING/SUBMITTING THIS APPLICATION, PLEASE CONTACT OMS/DDA (CONTACT INFO IS LISTED ABOVE).  
THE OMS/DDA BUSINESS VITALITY COMMITTEE WILL OFFER FREE ASSISTANCE IN COMPLETION OF THIS APPLICATION AND  
HELP ANSWER ANY QUESTIONS/CONCERNS ASSOCIATED WITH APPLICATION SUBMISSION.\*\**

**APPLICANT INFORMATION:**

NAME: Shook Westown Development, LLC (Kori Shook sole member)  
ADDRESS: 804 W. Main St Owosso  
BEST PHONE #: 989-277-3295 ☐ Business ☒ Mobile ☐ Home  
EMAIL: Kori.shook@gmail.com

**PROPERTY OWNER INFORMATION:**

PROPERTY IS:  
☐ New ☒ Existing - Years in Continuous Operation \_\_\_\_\_  
FACILITY/BUILDING IS: ☒ Owned ☐ Leased ☐ Rented ☐ Looking for Space ☐ N/A  
PROPERTY IS: ☒ Owned by Business ☐ Owned by Applicant  
☐ Owned by Other \_\_\_\_\_ ☐ Looking for Land ☐ N/A

LEGAL NAME: Shook Westown Development, LLC  
DBA (if different): \_\_\_\_\_ EIN # (if applicable): 84-3131481  
ADDRESS: 5115 Colby Rd Owosso, MI 48867  
PHONE: 989-277-3295 WEBSITE: \_\_\_\_\_  
NATURE/TYPE/CATEGORY OF BUSINESS: under development

TAX CLASSIFICATION OF BUSINESS:  
☐ Corporation ☒ LLC ☐ Partnership ☐ Proprietorship ☐ S-Corp ☐ Individual ☐ Non-Profit

APPROXIMATE ANNUAL REVENUE (if applicable): \$ n/a  
CURRENT EMPLOYEES (if applicable): # Full-Time n/a # Part-Time \_\_\_\_\_

WILL LOAN CREATE ADDITIONAL JOBS? ☒ No ☐ Yes - How Many?: FT \_\_\_\_\_ /PT \_\_\_\_\_

LIST OTHER INVESTORS/OWNERS IF APPLICABLE:

Name: \_\_\_\_\_ Name: \_\_\_\_\_

Name: \_\_\_\_\_ Name: \_\_\_\_\_



**LOAN REQUEST INFORMATION:**

PURPOSE/SPECIFIC USES OF LOAN/GRANT:

new Windows, <sup>new</sup> doors, roof repair, new overhead doors on rear,  
tuck pointing and painting all brick/exterior block. Removal  
of front parking lot, landscaping/excavation. Interior  
renovation.

TOTAL PROJECT COST: \$ 124,000 LOAN AMOUNT REQUESTED: \$ 50,000

ESTIMATED START DATE: 11/1/19 ESTIMATED COMPLETION DATE: 8/1/2020

AMOUNT YOU and/or OTHER OWNERS PLAN TO INVEST: \$ 105,000

AMOUNT FOR WHICH YOU HAVE ALREADY SECURED FINANCING: \$ ~~50,000~~

*If project's purpose is upper story residential development, grants may be available -  
please check all that are involved if this is project's purpose:*

- ☐ Architecture Services ☐ Elevator ☐ Fire Suppression  
☐ Professional Services-Access Study

**APPLICATION CHECKLIST:**

Please ensure the following are submitted with your application:

☒ Completed RLF Application Form

☐ Business plan (if applicable) ☐ All existing lien holder agreements (if applicable)

*Mortgaged \$64,000 to purchase the property*

Note: Other documentation could be requested if deemed necessary by OMS/DDA.

Additional information that could be requested are: Credit Reports for all business/owners;  
Proof of equity investment; Personal/business tax returns; Current business financial  
statement; Cash flow statements; Copy of lease/purchase agreement; Commitment letters  
from other lenders/project participants; Cost Estimates-all items being purchases with  
RLF monies; Articles of incorporation, partnership, and/or operating agreements.

By signing this form, I, the applicant, certify that all information contained above is true  
and complete to my best knowledge and belief. Applicant understands this application  
and any other information received with it will be retained whether this request is  
approved or denied.

Applicant Signature:  Date Signed: 10/29/19

**Owosso Main Street/DDA Only:**

Application Received By:  Date Received: 10/29/19

**\*\*COMPLETED APPLICATIONS WILL BE REVIEWED BY THE OMS/DDA BUSINESS VITALITY COMMITTEE. IF APPROVED,  
APPLICATIONS WILL BE SUBMITTED TO THE LOAN REVIEW COMMITTEE FOR FINAL APPROVAL. APPLICANTS WILL BE ASKED  
TO BE PRESENT DURING THE LOAN REVIEW COMMITTEE'S REVIEW OF THEIR APPLICATION.\*\***



Warrant 578  
December 10, 2019

Vendor	Description	Fund	Amount
Michigan Municipal Risk Authority	Building and property insurance-3 of 3 installments for FY 19/20	Various	\$62,482.50
Total			\$62,482.50

CHECK REGISTER FOR CITY OF OWOSSO  
CHECK DATE FROM 11/01/2019 - 11/30/2019

Check Date	Check	Vendor Name	Description	Amount
Bank 1 GENERAL FUND (POOLED CASH)				
11/01/2019	131897	MARK D AGNEW	REPAIR THREE STRIPES ON MEDIC 5	\$ 160.00
11/01/2019	131898	ARBOR PROFESSIONAL SOLUTIONS INC	COLLECTION FEES-PE 9/30/19	\$ 55.19
11/01/2019	131899	ASCENSION MICHIGAN CORPORATE SERVICE	ACLS UPDATE-B MATTHIES	\$ 525.00
11/01/2019	131900	BARTZ EXCAVATING	BD Bond Refund	\$ 50.00
11/01/2019	131901	BEATTIE SPRING AND WELDING, INC.	REPAIR TO DUMP TRUCK	\$ 3,606.56
11/01/2019	131902	HOOD PAUL	UB refund for account: 2290740007	\$ 7.10
11/01/2019	131903	RUTHENBERG JAMES	UB refund for account: 2250240002	\$ 5.90
11/01/2019	131904	WISE WILLIAM/BRIAN	UB refund for account: 1492000002	\$ 8.77
11/01/2019	131905	CASE DAVID	UB refund for account: 5899670001	\$ 79.91
11/01/2019	131906	ROACH LEE ANN	UB refund for account: 1524500005	\$ 87.40
11/01/2019	131907	MATTSON ROBBIE	UB refund for account: 1201000003	\$ 35.00
11/01/2019	131908	BROWN MARGARET	UB refund for account: 2580500013	\$ 6.33
11/01/2019	131909	BERRY BRIAN	UB refund for account: 2823090001	\$ 156.20
11/01/2019	131910	THE MEADOWS	UB refund for account: 5703550001	\$ 444.00
11/01/2019	131911	PALAZZOLO ANGELA	UB refund for account: 1962500003	\$ 162.29
11/01/2019	131912	CORDIER EXCAVATING	BD Bond Refund	\$ 100.00
11/01/2019	131913	JEFF DAME	MEAL REIMBURSEMENT	\$ 7.94
11/01/2019	131914	EMPCO INC	TEST FOR DEPUTY CLERK POSITION	\$ 324.00
11/01/2019	131915	GEMSEAL/SURFACE COATINGS	SAFETY VESTS (7)	\$ 107.95
11/01/2019	131916	GRAYMONT WESTERN LIME INC	BULK PEBBLE QUICK LIME	\$ 6,712.42
11/01/2019	131917	HOME DEPOT CREDIT SERVICES	MATERIALS/SUPPLIES	\$ 1,702.35
11/01/2019	131918	IMS ALLIANCE	NAME TAGS (3)	\$ 9.50
11/01/2019	131919	INDUSTRIAL SUPPLY OF OWOSSO INC	SAFETY GLASSES/PARTS	\$ 67.36
11/01/2019	131920	RYAN JENKINS	MEAL REIMBURSEMENT	\$ 9.01
11/01/2019	131921	JOE'S AUTO REPAIR LLC	EXHAUST REPAIR TO MEDIC 3	\$ 100.00
11/01/2019	131922	LAMPHERE'S	PLUMBING REPAIRS	\$ 593.04
11/01/2019	131923	LLOYD MILLER & SONS, INC	PARTS	\$ 269.76
11/01/2019	131924	MICHIGAN CO INC	RAGS	\$ 302.81
11/01/2019	131925	MY-CAN LLC	PORTABLE TOILETS-9/24/19-10/22/19	\$ 1,000.00
11/01/2019	131926	NORTH AMERICAN OVERHEAD DOOR INC	REPAIR TO EAST DOOR #1 AMBULANCE BAY	\$ 150.00
11/01/2019	131927	NORTHERN PUMP & WELL INC	OSBURN WELL REHAB	\$ 34,865.00
11/01/2019	131928	OWOSSO-WATER FUND	WATER/SEWER USAGE	\$ 221.36
11/01/2019	131929	P K CONTRACTING INC	LONG LINE MARKINGS OF MAJOR STREETS	\$ 3,603.86
11/01/2019	131930	RECREONICS, INC	AQUA POXY PAINT	\$ 230.02
11/01/2019	131931	ANDREW REED	MEAL REIMBURSEMENT	\$ 10.00
11/01/2019	131932	RICOH USA	MAINTENANCE/SUPPLIES FOR RICOH COPIERS	\$ 1,489.30
11/01/2019	131933	BRANDEN STOCKFORD	MEAL REIMBURSEMENT	\$ 9.75



11/01/2019	131934	TRAM TECH INC	PARTS	\$ 175.00
11/01/2019	131935	WEB ASCENDER	WEBSITE UPDATING	\$ 150.00
11/01/2019	4901(A)	BELL EQUIPMENT COMPANY	PARTS	\$ 664.80
11/01/2019	4902(A)	BIO-CARE INC	RESPIRATORY TESTING (16)	\$ 1,560.00
11/01/2019	4903(A)	BIOTRAID ENVIRONMENTAL INC	5 MOS RENTAL/NEUTRALIZER	\$ 814.61
11/01/2019	4904(A)	BODMAN PLC	LABOR RELATIONS	\$ 488.75
11/01/2019	4905(A)	BOUND TREE MEDICAL LLC	GLOW STICKS	\$ 50.40
11/01/2019	4906(A)	C D W GOVERNMENT, INC.	EXTENDED SERVICE AGREEMENT FOR B S & A SERVER	\$ 1,221.99
11/01/2019	4907(A)	CAPITAL CONSULTANTS	ENGINEERING SERVICES	\$ 19,923.47
11/01/2019	4908(A)	CENTRON DATA SERVICES, INC.	2019 WINTER TAX BILLS POSTAGE/PROCESSING	\$ 2,625.00
11/01/2019	4909(A)	CINTAS CORPORATION #308	FLOOR MATS	\$ 45.27
11/01/2019	4910(A)	COBAN TECHNOLOGIES INC	REPAIR CAMERA	\$ 1,065.00
11/01/2019	4911(A)	COMMUNITY IMAGE BUILDERS	PLANNING PROFESSIONAL SERVICES	\$ 14,320.50
11/01/2019	4912(A)	CONSUMERS ENERGY	GAS/ELECTRIC SERVICE	\$ 23,291.78
11/01/2019	4913(A)	D & G EQUIPMENT INC	PARTS/SUPPLIES	\$ 235.62
11/01/2019	4914(A)	DETROIT SALT COMPANY LLC	ROAD SALT	\$ 26,796.47
11/01/2019	4915(A)	ED BIRKMEIER WELL DRILLING LTD	HINTZ WELL FIELD REHAB	\$ 30,673.08
11/01/2019	4916(A)	EMPLOYEE BENEFIT CONCEPTS INC	NOVEMBER 2019-COBRA ADMIN FEE	\$ 50.00
11/01/2019	4917(A)	ETNA SUPPLY COMPANY	WATER INVENTORY	\$ 1,386.18
11/01/2019	4918(A)	FIRST DUE FIRE SUPPLY	FIRE HELMET	\$ 293.90
11/01/2019	4919(A)	FLEIS & VANDENBRINK ENGINEERING INC	ENGINEERING SERVICES	\$ 27,625.00
11/01/2019	4920(A)	GOULD LAW PC	PROFESSIONAL SERVICES-9/10/19-10/14/19	\$ 10,335.10
11/01/2019	4921(A)	J & M TREE SERVICE	2019 CITY TREE REMOVAL SERVICES	\$ 8,850.00
11/01/2019	4922(A)	KODIAK EMERGENCY EQUIPMENT INC	DEDUCTIBLE FOR MEDIC 5 REPAIR	\$ 1,000.00
11/01/2019	4923(A)	LAW ENFORCEMENT OFFICERS REGIONAL	MEMBERSHIP/TRAINING ASSESSMENT	\$ 1,610.10
11/01/2019	4924(A)	LOGICALIS INC	SEPT 2019-NETWORK ADMINISTRATOR/ENGINEER	\$ 6,272.00
11/01/2019	4925(A)	MCMASTER-CARR SUPPLY CO	PARTS	\$ 329.32
11/01/2019	4926(A)	MCNAUGHTON-MCKAY ELECTRIC COMPANY	SCREW PUMP SOFT START	\$ 815.62
11/01/2019	4927(A)	MICHIGAN PAVING & MATERIALS CO	AMS SEAL FOR STREETS	\$ 1,045.72
11/01/2019	4928(A)	NATIONAL VISION ADMINISTRATORS LLC	NOVEMBER 2019-VISIONS INSURANCE PREMIUM	\$ 515.05
11/01/2019	4929(A)	NEOFUNDS BY NEOPOST	MAILING MACHINE POSTAGE	\$ 2,000.00
11/01/2019	4930(A)	OFFICE SOURCE	SUPPLIES	\$ 74.41
11/01/2019	4931(A)	ORCHARD HILTZ & MCCLIMENT INC	ENGINEERING SERVICES	\$ 60,505.75
11/01/2019	4932(A)	PHP INSURANCE COMPANY	NOVEMBER 2019-HEALTH INSURANCE PREMIUM	\$ 83,896.12
11/01/2019	4933(A)	PVS TECHNOLOGIES, INC.	FERRIC CHLORIDE	\$ 5,080.13
11/01/2019	4934(A)	SOLARWINDS	REMOTE SUPPORT- 12/28/19-12/28/20	\$ 140.00
11/01/2019	4935(A)	STRYKER SALES CORPORATION	AUTOMATIC CHEST COMPRESSION SYSTEM	\$ 16,221.77
11/01/2019	4936(A)	SW CONTROLS INC	UNIVERSAL PROCESS CONTROLLER	\$ 1,093.58
11/01/2019	4937(A)	UNITED PARCEL SERVICE	SHIPPING	\$ 60.35
11/01/2019	4938(A)	VERIZON WIRELESS	MODEM FEES-9/11/19-10/10/19	\$ 535.39
11/01/2019	4939(A)	WASTE MANAGEMENT OF MICHIGAN INC	LANDFILL DISPOSAL CHARGES-10/1/19-10/15/19	\$ 20,589.40
11/15/2019	131936	SMITH CAROL A	OVERPAYMENT	\$ 130.00
11/15/2019	131937	AFLAC	PAYROLL DEDUCTIONS-AFLAC PREMIUM	\$ 754.06

11/15/2019	131938	H K ALLEN PAPER CO
11/15/2019	131939	TIM APPLGATE
11/15/2019	131940	THE ARGUS-PRESS
11/15/2019	131941	B & C JEFF BARTZ & CO
11/15/2019	131942	J D CANDLER ROOFING COMPANY INC
11/15/2019	131943	CHAPTER 13 TRUSTEE AT FLINT
11/15/2019	131944	COMMERCE CONTROLS INCORPORATED
11/15/2019	131945	JUDY ELAINE CRAIG
11/15/2019	131946	CRAVEN RICK
11/15/2019	131947	CSH ELECTRIC MOTOR SUPPLY
11/15/2019	131948	D & D TRUCK & TRAILER PARTS
11/15/2019	131949	DAYSTARR COMMUNICATIONS
11/15/2019	131950	DINGES PARTNERS GROUP LLC
11/15/2019	131951	WESTON DODGE
11/15/2019	131952	DURAND AUTO PARTS
11/15/2019	131953	FIFTH THIRD BANK LEGAL ENTRY
11/15/2019	131954	FIRST BANKCARD
11/15/2019	131955	FIRST BANKCARD
11/15/2019	131956	FIRST BANKCARD
11/15/2019	131957	FISHER CHIPPEWA REDI-MIX, INC.
11/15/2019	131958	H2O COMPLIANCE SERVICES INC
11/15/2019	131959	JERRY S VOIGHT, TRUSTEE
11/15/2019	131960	PAUL KLEEMAN
11/15/2019	131961	MICHIGAN MUNICIPAL TREASURERS ASSOCIATION
11/15/2019	131962	MICHIGAN PUBLIC EMPLOYER LABOR RELATIONS
11/15/2019	131963	MICROBAC LABORATORIES INC
11/15/2019	131964	MISDU
11/15/2019	131965	MY-CAN LLC
11/15/2019	131966	OWOSSO BOLT & BRASS CO
11/15/2019	131967	PROFESSIONAL ANSWERING SERVICES
11/15/2019	131968	ANDREW REED
11/15/2019	131969	SCOPE SERVICES, INC
11/15/2019	131970	SPRINT COMMUNICATIONS
11/15/2019	131971	STATE OF MICHIGAN
11/15/2019	131972	STATE OF MICHIGAN
11/15/2019	131973	STATE OF MICHIGAN
11/15/2019	131974	T H EIFERT
11/15/2019	131975	USA ROLLER CHAIN & SPROCKETS
11/15/2019	131976	VALLEY LUMBER
11/15/2019	131977	WIN'S ELECTRICAL SUPPLY OF OWOSSO
11/15/2019	4940(A)	ALS LABORATORY GROUP
11/15/2019	4941(A)	ALTA CONSTRUCTION EQUIPMENT LLC
11/15/2019	4942(A)	AMAZON CAPITAL SERVICES

TISSUE/TOWELS	\$ 869.50
MEAL REIMBURSEMENT	\$ 12.19
PRINTING OF LEGAL NOTICES/EMPLOYMENT ADD	\$ 471.85
DOZE SPOILS AT HOPKINS LAKE	\$ 1,725.00
ANNUAL INSPECTION OF ROOF/REPAIRS AT THE WWTP	\$ 2,393.00
PAYROLL DEDUCTION	\$ 115.40
PUMP PANEL	\$ 875.00
COURIER SERVICE	\$ 198.00
UB REFUND-3097570001	\$ 70.88
TROUBLESHOOT MOTOR	\$ 30.00
PARTS	\$ 1,932.18
DECEMBER 2019-PHONE/BROADBAND INTERNET	\$ 978.25
REPAIRS TO JAWS	\$ 1,021.94
CLASS REIMBURSEMENT	\$ 109.00
PARTS	\$ 69.18
SUBPOENA RESEARCH	\$ 60.68
KEVIN LENKART-HAMPTON INN	\$ 95.88
SOFTWARE USAGE	\$ 2.00
PAIGE WRIGHT-MEMBERSHIP-10/1/19-9/30/20	\$ 120.00
CONCRETE	\$ 1,237.00
INSPECTION SERVICES FOR CROSS CONNECTION PROGRAM	\$ 731.25
TAX TRIBUNAL	\$ 536.01
MEAL REIMBURSEMENT	\$ 11.66
KATHY FAGAN/CHERYL GRICE-PE 12/31/20 TRAINING	\$ 150.00
PROGRAM REGISTRATION-UNANGST/CHINAVARE/LENKART	\$ 200.00
LAB TESTING	\$ 160.00
PAYROLL DEDUCTIONS	\$ 1,478.15
PORTABLE TOILETS-FINAL FOR THE SEASON	\$ 356.00
PARTS	\$ 63.73
NOVEMBER 2019-TELEPHONE ANSWERING SERVICE	\$ 75.00
MEAL REIMBURSEMENT	\$ 11.66
BD Payment Refund	\$ 240.00
CELL PHONE SERVICE-10/7/19-11/6/19	\$ 687.49
ASSESSOR CERTIFICATION-TREENA CHICK/MARY JO CALKINS	\$ 225.00
SPRAY PAD LICENSE RENEWALS-1/1/20-12/31/20	\$ 140.00
SEX OFFENDER REGISTRATION FEE	\$ 77.00
LIFT STATION REPAIR	\$ 5,480.00
REPLACEMENT CHAIN FOR E INTERMEDIATE CLARIFIER	\$ 8,068.95
MATERIALS/SUPPLIES	\$ 75.35
MATERIALS/SUPPLIES	\$ 1,211.53
WASTEWATER ANALYSES	\$ 365.50
PARTS	\$ 1,476.88
FLASH DRIVES/DVDS/CARD READER	\$ 165.39

11/15/2019	4943(A)	AXON ENTERPRISE INC
11/15/2019	4944(A)	B S & A SOFTWARE
11/15/2019	4945(A)	BIO-CARE INC
11/15/2019	4946(A)	BOUND TREE MEDICAL LLC
11/15/2019	4947(A)	C & B AIR COMPRESSORS
11/15/2019	4948(A)	C D W GOVERNMENT, INC.
11/15/2019	4949(A)	CAPITAL CONSULTANTS
11/15/2019	4950(A)	CINTAS CORPORATION #308
11/15/2019	4951(A)	COMPLUS DATA INNOVATIONS INC
11/15/2019	4952(A)	CONSTINE GRAVEL COMPANY
11/15/2019	4953(A)	CONSUMERS ENERGY
11/15/2019	4954(A)	VOID-CREATED FROM THE CHECK RUN PROCESS
11/15/2019	4955(A)	DALTON ELEVATOR LLC
11/15/2019	4956(A)	EMPLOYEE BENEFIT CONCEPTS INC
11/15/2019	4957(A)	FASTENAL COMPANY
11/15/2019	4958(A)	GALL'S INC.
11/15/2019	4959(A)	GENERAL CODE LLC
11/15/2019	4960(A)	GILBERT'S DO IT BEST HARDWARE & APP
11/15/2019	4961(A)	GOULD LAW PC
11/15/2019	4962(A)	GRAY MANUFACTURING COMPANY INC
11/15/2019	4963(A)	GRAYMONT WESTERN LIME INC
11/15/2019	4964(A)	HACH COMPANY
11/15/2019	4965(A)	HANNA INSTRUMENTS USA INC
11/15/2019	4966(A)	JON STEWART HARRIS
11/15/2019	4967(A)	J & H OIL COMPANY
11/15/2019	4968(A)	JCI JONES CHEMICALS INC
11/15/2019	4969(A)	KENT COMMUNICATIONS INC
11/15/2019	4970(A)	LOGICALIS INC
11/15/2019	4971(A)	LUDINGTON ELECTRIC, INC.
11/15/2019	4972(A)	MCMASTER-CARR SUPPLY CO
11/15/2019	4973(A)	MEI TOTAL ELEVATOR SOLUTIONS
11/15/2019	4974(A)	MEMORIAL HEALTHCARE CENTER
11/15/2019	4975(A)	MICH BUSINESS POWERED BY MDPA
11/15/2019	4976(A)	MOTION INDUSTRIES, INC.
11/15/2019	4977(A)	1ST CHOICE AUTO PARTS INC
11/15/2019	4978(A)	NEOPOST USA INC
11/15/2019	4979(A)	OFFICE DEPOT
11/15/2019	4980(A)	PACE ANALYTICAL SERVICES INC
11/15/2019	4981(A)	POLICE OFFICERS LABOR COUNCIL
11/15/2019	4982(A)	PRO-COMM INC
11/15/2019	4983(A)	REPUBLIC SERVICES INC
11/15/2019	4984(A)	RUBOB'S INC
11/15/2019	4985(A)	SAFEBUILT MICHIGAN LLC

TASER SUPPLIES	\$ 704.00
TAX SYSTEM-SERVICE/SUPPORT-11/1/19-11/1/20	\$ 1,452.00
RESPIRATORY SURVEILLANCE TESTING (2)	\$ 156.00
AMBULANCE MEDICAL SUPPLIES	\$ 1,814.77
PARTS/SUPPLIES	\$ 1,571.38
SYMANTEC PROTECTION	\$ 1,980.00
ENGINEERING SERVICES	\$ 1,034.04
FLOOR MATS-11/11/19	\$ 45.27
PARKING TICKET MANAGEMENT SYSTEM SERVICE	\$ 312.03
GRAVEL/LIMESTONE/SAND	\$ 5,652.26
GAS/ELECTRIC SERVICE	\$ 25,462.74
	\$ -
CYLINDER RENT/SUPPLIES	\$ 570.76
NOVEMBER 2019-FSA ADMIN FEE	\$ 50.00
PARTS	\$ 758.23
BATTERIES FOR FLASHLIGHT	\$ 34.49
UPDATES AND SUPPORT FOR LASERFICHE	\$ 3,851.00
PARTS/SUPPLIES	\$ 130.68
PROFESSIONAL SERVICES FOR 10/15/19-11/11/19	\$ 9,410.44
20,000 LB AIR/HYDRAULIC FLOOR JACK	\$ 3,461.00
BULK PEBBLE QUICK LIME	\$ 6,708.13
LAB SUPPLIES	\$ 353.56
LAB SUPPLIES	\$ 75.22
INSPECTIONS/PLAN REVIEW	\$ 550.00
FUEL-PE 10/31/19	\$ 4,986.79
SODIUM HYPOCHLORITE	\$ 3,407.76
PERSONAL PROPERTY STATEMENT PROCESSING AND MAILING	\$ 143.36
OCT 2019-NETWORK ADMINISTRATOR/ENGINEERING	\$ 6,272.00
ELECTRICAL WORK	\$ 459.00
PARTS/SUPPLIES	\$ 338.10
CITY HALL ELEVATOR QUARTERLY SERVICE	\$ 137.80
CPR CARDS	\$ 52.50
NOVEMBER 2019-COBRA ADMIN FEE	\$ 50.00
PARTS/SUPPLIES	\$ 753.72
PARTS/SUPPLIES	\$ 354.08
POSTAGE MACHINE-MAINT AND METER RENT	\$ 287.10
SUPPLIES	\$ 402.73
WASTEWATER ANALYSES	\$ 260.00
PAYROLL DEDUCTIONS-OPD UNION DUES	\$ 854.25
SWAP RADIOS FROM OLD TRUCKS TO NEW TRUCKS	\$ 124.00
NOV 2019-REFUSE SERVICE	\$ 402.14
OCTOBER 2019 DRY CLEANING FOR PUBLIC SAFETY	\$ 284.85
OCT 2019-BUILDING DEPARTMENT SERVICES	\$ 13,396.67

11/15/2019	4986(A)	SIGNATURE AUTO GROUP-OWOSSO MOTORS
11/15/2019	4987(A)	SLC METER LLC
11/15/2019	4988(A)	STAPLES BUSINESS CREDIT
11/15/2019	4989(A)	SUMMIT COMPANIES
11/15/2019	4990(A)	SW CONTROLS INC
11/15/2019	4991(A)	USA BLUE BOOK
11/15/2019	4992(A)	WASTE MANAGEMENT OF MICHIGAN INC
11/18/2019	131978	OWOSSO PUBLIC SCHOOLS
11/18/2019	131979	SHIAWASSEE COUNTY CLERK
11/18/2019	131980	SHIAWASSEE COUNTY TREASURER
11/18/2019	131981	SHIAWASSEE COUNTY TREASURER
11/18/2019	131982	SHIAWASSEE DISTRICT LIBRARY
11/18/2019	131983	STATE OF MICHIGAN
11/27/2019	131984	AMERICAN FLO BLASTING
11/27/2019	131985	AMERICAN SPEEDY PRINTING
11/27/2019	131986	ARDELEAN BRUCE
11/27/2019	131987	COLLISION CONSULTANTS LLC
11/27/2019	131988	SMTIH ROCHELLA
11/27/2019	131989	SEELY KARI
11/27/2019	131990	WALSER JACQUALINE
11/27/2019	131991	LYCKA KEITH
11/27/2019	131992	MICHELLE SOVIS
11/27/2019	131993	JONES CAROLYN
11/27/2019	131994	FREDLINE STEPHANIE
11/27/2019	131995	ROWELL CHRISTOPHER
11/27/2019	131996	ROSS STEPHANIE
11/27/2019	131997	CENTRAL MICHIGAN DIESEL, INC.
11/27/2019	131998	CHAPTER 13 TRUSTEE AT FLINT
11/27/2019	131999	COMPRESSOR ENGINEERING GROUP
11/27/2019	132000	DEISLER OUTDOOR POWER EQUIP
11/27/2019	132001	DELTA DENTAL PLAN OF MICHIGAN
11/27/2019	132002	FIFTH THIRD BANK LEGAL ENTRY
11/27/2019	132003	HOME DEPOT USA, INC
11/27/2019	132004	INDUSTRIAL SUPPLY OF OWOSSO INC
11/27/2019	132005	MICHIGAN STATE UNIVERSITY
11/27/2019	132006	MICROBAC LABORATORIES INC
11/27/2019	132007	MISDU
11/27/2019	132008	MARK A MITCHELL
11/27/2019	132009	SHIAWASSEE FAMILY YMCA
11/27/2019	132010	STANDARD INSURANCE COMPANY
11/27/2019	132011	STATE OF MICHIGAN
11/27/2019	132012	STATE OF MICHIGAN
11/27/2019	132013	STATE OF MICHIGAN

PARTS	\$ 119.44
METERS FOR THE AMR PROJECT	\$ 2,612.43
SUPPLIES	\$ 171.84
RECHARGE EXTINGUISHER	\$ 56.00
PROCESS CONTROLLER	\$ 547.71
PARTS/SUPPLIES	\$ 636.93
LANDFILL DISPOSAL CHARGES-10/16/19-10/31/19	\$ 7,243.01
DELINQUENT PERSONAL PROPERTY DISBURSEMENT	\$ 49.42
FILING FEE FOR NOTARY APPLICATION/BOND	\$ 10.00
DELINQUENT PERSONAL PROPERTY TAX	\$ 67.64
TAX DISBURSEMENT 10/16/19-10/31/19 COLLECTIONS	\$ 12,343.92
DELINQUENT PERSONAL PROPERTY DISBURSEMENT	\$ 4.46
FILING FEE FOR NOTARY APPLICATION/BOND	\$ 10.00
FIRE HYDRANT PAINTING	\$ 4,830.00
PATIENT INFORMATION PADS (4000)	\$ 106.70
BD Payment Refund	\$ 105.00
REPAIR TO MEDIC 4	\$ 343.37
UB refund for account: 2266440009	\$ 167.27
UB refund for account: 5928570006	\$ 202.99
UB refund for account: 4171940001	\$ 45.35
UB refund for account: 1706000010	\$ 34.13
UB refund for account: 5070070006	\$ 124.47
UB refund for account: 1159500007	\$ 37.95
UB refund for account: 2544990009	\$ 24.83
UB refund for account: 5070070007	\$ 212.20
UB refund for account: 3264570005	\$ 115.91
OIL CHANGE/REPAIRS/INSPECTION OF DUMP TRUCK	\$ 1,372.71
PAYROLL DEDUCTION	\$ 115.40
PARTS/SUPPLIES	\$ 5,129.59
REPAIR TO VENT SAW	\$ 397.54
DECEMBER 2019-DENTAL INSURANCE PREMIUM	\$ 3,828.76
SUBPOENA RESEARCH BILLING	\$ 40.68
BD Payment Refund	\$ 50.00
PARTS	\$ 153.28
RARE SPECIES REVIEW-N GOULD ST RECONSTRUCTION	\$ 340.00
UCMR4 TESTING	\$ 640.00
PAYROLL DEDUCTIONS	\$ 1,726.89
REIMBURSEMENT FOR PHONE CASE	\$ 10.59
PAYROLL DEDUCTION-MEMBERSHIPS	\$ 155.55
GROUP LIFE INSURANCE	\$ 4,673.04
SARA TITLE III WORKSHOP-MATT HARVEY-1/29/20	\$ 65.00
2020 COMMUNITY PUBLIC WATER SUPPLY ANNUAL FEE	\$ 5,859.31
S WASHINGTON ST PROJECT PAYMENT	\$ 143,793.29

11/27/2019	132014	C. STODDARD & SON, INC.	RECYCLING OF OIL	\$ 335.00
11/27/2019	132015	TRAMM TECH INC	TUBING	\$ 200.00
11/27/2019	132016	VIC BOND SALES, INC. - OWOSSO	DPW BATHROOM REPAIR	\$ 71.90
11/27/2019	4993(A)	THE ACCUMED GROUP	ANNUAL SUPPORT FEE	\$ 10,064.77
11/27/2019	4994(A)	ALS LABORATORY GROUP	WASTEWATER ANALYSES	\$ 25.00
11/27/2019	4995(A)	AMERICAN WATER WORKS ASSOCIATION	2020 MEMBERSHIP-CHINAVARE/OBERLIN/HAUT-2/1/20-1/31/21	\$ 2,171.00
11/27/2019	4996(A)	BODMAN PLC	LABOR RELATIONS	\$ 158.75
11/27/2019	4997(A)	BOUND TREE MEDICAL LLC	AMBULANCE MEDICAL SUPPLIES	\$ 1,309.69
11/27/2019	4998(A)	C D W GOVERNMENT, INC.	SCANNER	\$ 439.00
11/27/2019	4999(A)	CINTAS CORPORATION #308	FLOOR MATS	\$ 45.27
11/27/2019	5000(A)	COMMUNITY IMAGE BUILDERS	PLANNING PROFESSIONAL SERVICES	\$ 3,331.00
11/27/2019	5001(A)	CONSUMERS ENERGY	GAS/ELECTRIC SERVICE	\$ 26,538.90
11/27/2019	5002(A)	CORROSION FLUID PRODUCTS CORP.	GAUGE KIT	\$ 308.38
11/27/2019	5003(A)	ROXANE K CRAMER	DEPUTY CLERK AND TRAINING ASSISTANCE	\$ 4,458.21
11/27/2019	5004(A)	D & K TRUCK COMPANY INC	PARTS	\$ 583.07
11/27/2019	5005(A)	EMPLOYEE BENEFIT CONCEPTS INC	2020 FSA RENEWAL FEE	\$ 300.00
11/27/2019	5006(A)	FLEIS & VANDENBRINK ENGINEERING INC	ENGINEERING SERVICES	\$ 11,475.00
11/27/2019	5007(A)	GRAINGER, INC.	PARTS	\$ 389.00
11/27/2019	5008(A)	INTERSTATE BILLING SERVICE INC	PARTS	\$ 278.15
11/27/2019	5009(A)	J & H OIL COMPANY	FUEL-PE 11/15/19	\$ 5,550.21
11/27/2019	5010(A)	KENNEDY INDUSTRIES, INC.	PARTS	\$ 751.23
11/27/2019	5011(A)	LUDINGTON ELECTRIC, INC.	OFD-TROUBLESHOOT CORD REEL	\$ 93.00
11/27/2019	5012(A)	MCMASTER-CARR SUPPLY CO	PARTS	\$ 29.02
11/27/2019	5013(A)	MEMORIAL HEALTHCARE CENTER	DRUG SCREEN-NEW EMPLOYEE	\$ 160.50
11/27/2019	5014(A)	MEYER ELECTRIC INC	ELECTRICAL WORK	\$ 440.00
11/27/2019	5015(A)	MICH BUSINESS POWERED BY MDPA	DECEMBER 2019-COBRA ADMIN FEE	\$ 50.00
11/27/2019	5016(A)	MICHIGAN MUNICIPAL LEAGUE WORKERS' COMPENSATION FUND	WORKERS' COMPENSATION INSURANCE	\$ 27,947.00
11/27/2019	5017(A)	NCL OF WISCONSIN INC	LAB SUPPLIES	\$ 1,405.03
11/27/2019	5018(A)	PHP INSURANCE COMPANY	DECEMBER 2019-HEALTH INSURANCE PREMIUM	\$ 83,564.74
11/27/2019	5019(A)	PRINTING SYSTEMS, INC.	ELECTION SUPPLIES	\$ 336.81
11/27/2019	5020(A)	PROFESSIONAL PUMP, INC.	TROUBLESHOOTING	\$ 2,160.00
11/27/2019	5021(A)	PVS NOLWOOD CHEMICALS INC	SODIUM METABISULFITE	\$ 1,572.68
11/27/2019	5022(A)	SAFETY-KLEEN SYSTEMS INC	QUARTERLY REPLACE/RECYCLE OF PARTS WASHER FLUID	\$ 275.00
11/27/2019	5023(A)	SIGNATURE AUTO GROUP-OWOSSO MOTORS	REPAIRS	\$ 1,035.68
11/27/2019	5024(A)	SUMMIT COMPANIES	REPAIRS	\$ 114.00
11/27/2019	5025(A)	JESSICA UNANGST	HALFTIME PARTY-PAID BY EMPLOYEE DONATION	\$ 310.53
11/27/2019	5026(A)	UNITED PARCEL SERVICE	SHIPPING	\$ 17.11
11/27/2019	5027(A)	VERIZON WIRELESS	MODEM FEES-10/11/19-11/10/19	\$ 535.41
11/27/2019	5028(A)	WASTE MANAGEMENT OF MICHIGAN INC	LANDFILL DISPOSAL CHARGES-11/1/19-11/15/19	\$ 6,623.81

1 TOTALS:

(1 Check Voided)

Total of 247 Disbursements:	\$ 960,092.55
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Bank 10 OWOSSO HISTORICAL FUND

11/01/2019	5297	DAYSTARR COMMUNICATIONS	NOVEMBER 2019-PHONE AND BROADBAND INTERNET	\$ 172.89
11/01/2019	5298	DEBBIE HEBERT	OCTOBER 15, 2019-RECORDING SERVICES	\$ 49.00
11/01/2019	5299	HODGE GLASS SERVICE INC	REKEY BUILDINGS	\$ 550.00
11/01/2019	5300	LAMPHERE'S	ANNUAL SERVICE-GOULD HOUSE	\$ 404.48
11/01/2019	5301	SPECIALTY SALVAGE LLC	TRASH SERVICE-GOULD HOUSE	\$ 44.97
11/15/2019	5302	CONSUMERS ENERGY	GAS/ELECTRIC SERVICE	\$ 273.71
11/15/2019	5303	ENGINEERED PROTECTION SYSTEMS INC	DEC 2019-ALARM SYSTEM	\$ 92.00
11/15/2019	5304	LUDINGTON ELECTRIC, INC.	CURWOOD CASTLE REPAIR	\$ 78.00
11/15/2019	5305	NO MOW PROBLEMS LAWN CARE	OCTOBER 2019-GOULD HOUSE LAWN MOWING	\$ 160.00
11/27/2019	5306	DAYSTARR COMMUNICATIONS	DEC 2019-PHONE AND BROADBAND INTERNET	\$ 157.32
11/27/2019	5307	DELUX TROPHIES & AWARDS	PLATES FOR HOME TOUR	\$ 100.00
11/27/2019	5308	ENGINEERED PROTECTION SYSTEMS INC	ALARM-12/1/19-2/29/20	\$ 58.00
11/27/2019	5309	DEBBIE HEBERT	NOVEMBER 12, 2019 RECORDING SERVICES	\$ 49.00
11/27/2019	5310	HI QUALITY GLASS, INC	INSTALL GLASS IN FRAME-GOULD HOUSE APT 3	\$ 58.83
11/27/2019	5311	VFW AUXILIARY 9455	2019 FLAG PLACEMENT	\$ 125.00

10 TOTALS:

Total of 15 Disbursements:	\$ 2,373.20
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REPORT TOTALS:

(1 Check Voided)

Total of 262 Disbursements:	\$ 962,465.75
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301 W. MAIN • OWOSSO, MICHIGAN 48867-2958 • (989) 725-0570 • FAX (989) 723-8854

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# ***MEMORANDUM***

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DATE: December 16, 2019

TO: Owosso City Council

FROM: Cheryl Grice, CPA, Finance Director

SUBJECT: Comprehensive Annual Financial Report

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The city has received the completed and unqualified Independent Auditor's Report from Gabridge and Company, PLC for the fiscal year ended June 30, 2019.

The Independent Auditor's Report is a snapshot of what happened during the fiscal year ended June 30, 2019 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 439,331. Interest income revenues increased and one time revenues were collected from the recreational marijuana lottery. However Ambulance revenues were lower than expected.

A delay in a union contract settlement meant expenditures budgeted for FY19 will be incurred in FY20. Fund balance from FY19 will be used for the contractual payments and retroactive wage increases.

The audit serves as a part of the checking system by which the state makes sure that a municipality, 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. The budget serves as projected spending whereas the audit is a report of actual activity.

**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, 2019**

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 Gabridge and Company PLC, 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, 2019, 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, 2019 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.





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

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DATE: 12.7.19  
TO: CITY COUNCIL  
FROM: CITY MANAGER  
SUBJECT: Timeline of 1417 Frederick Street Water Meter Issue and Final Recommendation of Special Assessment

Over the last 3 meetings, 1417 Frederick Street has been the topic of consideration regarding whether or not to include an unpaid water meter replacement on the property's tax bill in the form of the annual Hazards and Nuisances Special Assessment. The property owner believes that the City – while not liable for the meter replacement cost – should have billed the previous property owner since they were the ones who apparently did not keep the heat on in the home prior to the purchase. City staff have recommended to include the meter replacement charge on the special assessment with the rest of the hazards and nuisances because it is policy to bill the current property owner rather than the previous owner. The city manager conducted an investigation by gathering work orders, email correspondence pertaining to the issue, and speaking with the DPW director and treasurer.

#### **WORK ORDER REVIEW**

Jan 3, 2019 – Work Order #19-000131: The water was turned on by request of the previous account holder, Tony Schmidt Realty.

Jan 23, 2019 – Water Account Change Order Request: The new owner, Davina Inman, requested that the utility account for the property be put into her name.

Jan 24, 2019 – Service Card #0575: A request to check the meter resulted in the discovery that the meter broke due to freezing. City DPW staff replaced the meter after turning the water off to accomplish the replacement.

Jan 24, 2019 – Work Order #5069: Replacement of water meter was documented and the property owner was charged the following per city policy:

- \$141.70 – cost of new water meter
- \$141.15 – labor
- \$14.87 – equipment rental (fleet fund) charge for use of DPW pickup #327 for the call
- TOTAL - \$297.72

Jan 30, 2019 – Invoice #4772: Property owner was sent a bill for amount from Work Order #5069.

Jan 30, 2019 – Work Order #19-000158: Water was turned on.

#### **COORESPONDENCE REVIEW**

Jan 25, 2019 @ 1:34 pm: DPW field employee emailed DPW supervisor and City utility billing department explaining the frozen meter issue at the property. He speculated that the heat was turned off before he turned the water on on Jan 3, 2019. He went on to give his opinion on how the leak started due to the freezing. He explains that when he was checking the meter per the Jan 24, 2019 service request (#0575) he noticed the meter was broken. He went on to acknowledge that the property changed ownership days before his meter check and said that it was clear to him that the issue

happened before the new owner had taken possession of the property. He went on to explain that the meter was replaced (Work Order #5069) on Jan 24. He then shared his opinion with his Supervisor that the city should bill the previous owner and not the current owner because the previous owner was negligent in turning the water on Jan 3, 2019 without any heat to the home.

Jan 25, 2019 @ 2:33 pm: The DPW supervisor opines that given the circumstances that the previous owner of the property should be billed for the meter and not the current owner.

Jan 25, 2019 @ 3:40 pm: DPW Director questions the email group on who they should bill.

Jan 25, 2019 @ 3:47 pm: DPW supervisor responds saying that the decision is up to the Billing Department and acknowledges that he had a conversation with Billing and was told that it was not possible for the city to bill the previous owner because the city had no standing to do so and that the current property owner has the ability to pursue reimbursement from the previous owner.

Jan 25, 2019 @ 3:50 pm: DPW Director agrees that the current owner should be billed.

Jan 25, 2019 @ 5:00 pm: DPW administration responded to the email from the DPW employee from the email at 1:34 pm after speaking to the employee's supervisor. It was explained that it is city utility billing policy to bill the owner on record. Also, administration explained that this home was purchased as a foreclosure as-is from a bank and that these types of incidents can happen. The email went on to say that if the purchaser would have done a title search it would not have shown an outstanding invoice for a meter replacement since that invoice had yet to be generated. Administration acknowledged that if they were aware of the frozen meter before the property owner purchased the property, the city would certainly have billed the previous owner while they still retained ownership – but they were not aware at the time so the city has no authority to bill the previous owner. The correspondence closes with the advice ***that if the current owner wishes to pursue reimbursement for the broken meter from the previous owner, they can and should – but the city does not get involved in that because it is a civil matter for the courts to decide.***

## CONCLUSION

It is clear to me that City Staff carried out their duties satisfactorily according to the Utilities and Services ordinance (enabling law) and the City's utility billing policy (implementation rules for enabling law). While the timing of the affair is unfortunate the city does not involve itself in civil matters – which an administrative or council-directed order to bill the previous owner (against city ordinance and policy) would indeed constitute the city involving itself in a civil matter. The City Attorney and I strongly advise against this.

The property owner has the right to pursue this matter in civil court against the previous owner but the city has no such right since the city does not own the property.

Lastly, I would also recommend against forgiving the owner of their obligation to pay for the meter as this would be a violation of the city's Utilities and Services ordinance. Doing so would weaken the order and create precedence that would potentially cause legal problems in the future whenever we ran into similar, but more clear cut, instances such as this.

## APPLICABLE ORDINANCES AND POLICIES

- **Article III Section 34-72 – Reimbursement for Damage**
  - *Any damage which a meter may sustain resulting from carelessness of the owner, agent, or tenant or from neglect of either of them to properly secure and protect the meter, as well as any damage which may be wrought by frost, hot water, or steam backing from a*

*boiler, shall be paid by the owner of the property to the city on presentation of a bill which shall be based on time and materials, and shall be collected as specified in article V of this chapter for the collection of service charges.*

- **Owosso Utility Billing Manual – Section 10-4: Meter Protection**

- *The City of Owosso owns all meters and attaching components, and will repair or replace as required in accordance with best maintenance management practices. Loss or damage to water meter and attaching components determined to be the fault of the property owner, shall be charged for all related repairs and replacements, to include but not limited to the following:*

- *Vandalism*
- *Theft*
- *Freezing*
- *Damage*
- *Tampering*

*Customers will be charged according to Section 34-72 of the Water Use Ordinance. Additionally, overhead and administrative costs deemed appropriate may be included as additional fees.*

*The customer should notify the Water Billing Office at (989)725-0520 of any suspected malfunction of or missing equipment.*

**RESOLUTION NO.**

**AUTHORIZING AN ADDITION TO THE ROLL FOR  
SPECIAL ASSESSMENT DISTRICT NO. 2019-01, HAZARDS & NUISANCES**

WHEREAS, the Council, after due and legal notice, has met and having heard all interested parties at the November 18, 2019 meeting, motion by xxx to add charges for 1417 Frederick Street to the roll for Special Assessment District No. 2019-01 for the annual hazards & nuisances roll, as follows:

Parcel #	Address	Type of Nuisance	Balance
050-602-017-004-00	1417 FREDERICK ST	METER REPLACEMENT	\$297.72

Bringing the total assessment roll to: \$7,665.60

and

WHEREAS, the Council deems said addition to the Special Assessment Roll- Hazards and Nuisances to be fair, just and equitable and that the assessment contained thereon results in the special assessment being in accordance with the unpaid costs incurred in the altering, repairing, tearing down, abating or removing of hazards and nuisances of said property.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Said Special Assessment Roll No. 2019-01-Hazards and Nuisances as prepared by the City Assessor in the amount of \$7,367.88 is hereby amended to include the above charges for 1417 Frederick Street, bringing the total amount of said roll to \$7,665.60.
2. Said Amended Special Assessment Roll No. 2019-01-Hazards and Nuisances shall be placed on file in the office of the City Clerk who shall attach his warrant to a certified copy thereof within ten (10) days commanding the Assessor to spread the various sums shown thereon as directed by the City Council.



## **MEMORANDUM**

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

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**DATE:** December 10, 2019

**TO:** Mayor Eveleth, City Council members

**FROM:** Treena Chick, Assessor

**SUBJECT:** Objecting the transfer of unsold tax reverted property from the State of Michigan to the City of Owosso.

### **RECOMMENDATION:**

Staff recommends objecting to acceptance of the following property that did not sell at the second tax foreclosure auction:

050-113-001-022-00    E 32' LOT 23 & W 9' LOT 24 BLK 1 CITY ASSESSORS PLAT 3  
(commonly known as 900 W. Stewart St.)

### **BACKGROUND:**

The state law provides that on or before December 1st a list of all property not previously sold by the state shall be transferred to the City of Owosso. The city may object in writing to the transfer of one or more parcels of property on that list. On or before December 30 all property shall be transferred to the city, except those parcels of property to which the city objects. The city, village, or township may make the property available under the Urban Homestead Act, 1999 PA 127, MCL 125.2701 to 125.2709, or for any other lawful purpose.

If the city objects, the property is not transferred to the city and the property becomes the state's, title to the property shall vest in the land bank fast track authority created under section 15 of the land bank fast track act, 2003 PA 258, MCL 124.765.

The above listed property did not sell at the second state auction in September. Staff recommends objecting to the transfer of the property to the city based on the lot's size. Coming in at 41' x 165' it is buildable, but the Building Official advised that any new home would have to be quite long and narrow to meet the setbacks. Further, he said the lot is not suitable for a modular home because of the way the home would have to set on the lot. At the same time it is also too large a parcel to consider splitting it between neighboring properties owners as is typically done with smaller parcels.

**RESOLUTION NO.**

**OBJECTING TO THE TRANSFER OF UNSOLD TAX REVERTED PROPERTY  
FROM THE STATE OF MICHIGAN TO THE CITY OF OWOSSO**

WHEREAS, the city of Owosso received from the state of Michigan a list of parcels of property in the city of Owosso foreclosed for unpaid property taxes pursuant to Public Act 123 of 1999; and

WHEREAS, under Section 78m(6) of said Act, being MCL 211.78m(6) the title to the listed parcels will be automatically transferred to the city of Owosso on December 31, 2019, unless the city objects to the transfer of all or any parcel before the transfer is made.

NOW, THEREFORE, BE IT RESOLVED the city of Owosso objects to the transfer of title to the city for the following tax foreclosed property: Parcel # 050-113-001-022-00; described as E 32' LOT 23 & W 9' LOT 24 BLK 1 CITY ASSESSORS PLAT 3; commonly known as 900 W. Stewart Street.



66'

66'

66'

66'

66'

66'

66'

66'

22

23

24

25

050-113-001-021-00

050-113-001-022-00

050-113-001-023-00

050-113-001-024-00

165'

110'

41'

60'

165'

60'

906

900

822

814-816



## MEMORANDUM

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

**DATE:** December 12, 2019  
**TO:** City Council  
**FROM:** Amy K. Kirkland, City Clerk  
**SUBJECT:** Transfer of remaining members and retirees to MERS

### RECOMMENDATION:

I recommend the Council formally authorize the transfer of all remaining members and retirees from the City of Owosso Employees' Retirement System to the Michigan Municipal Employees' Retirement System, effective June 1, 2020.

### BACKGROUND:

The City has been working for many months to reach labor agreements with the Fire union group and the AFSCME group. Negotiations successfully concluded last month with the signing of a new labor agreement/settlement with each group. The signing of the agreements/settlements marked the last hurdle the City needed to clear to be able to transfer all of the remaining members (active and deferred) and retirees from the City's retirement system. Attached you will find a resolution approving the transfer and setting the transaction in motion. The transfer is to be effective June 1, 2020.

The transfer will happen in stages:

1. Formal approval of the transfer will be made by City Council (today's action)
2. Communication will be sent to all affected members and retirees notifying them of the change. A meeting opportunity will be provided allowing affected parties to speak to a MERS representative and have questions answered.
3. Adoption of formal agreements with MERS governing the benefits entitled to each employee division.
4. Determination of the assets that should be credited to each division (approx. April 2020, after the latest actuarial report is received)
5. Recommendation of the assets that should be credited to each division made by City Council.
6. Retirement System assets are liquidated and proceeds transferred to MERS.
7. Amendment to the City's Retirement Ordinance to reflect the closure of the City system and the full administration of retirement benefits by MERS.

The City of Owosso Employees' Retirement System Board of Trustees took action at its December 11, 2019 meeting to formally recommend the transfer of all of the remaining participants in the system to MERS.

### FISCAL IMPACTS:

The City is anticipating a lower annual contribution and a savings in staff time as a result of this transfer.





## MEMORANDUM

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

DATE: December 16, 2019  
TO: Owosso City Council  
FROM: Nathan Henne, City Manager  
SUBJECT: 2020 Street Bond Options

### BACKGROUND:

The City of Owosso passed a \$10 million streets bond in November 2016 to address the declining condition of the City's street infrastructure. A 2012 study was conducted and presented to City Council by Dr. Abass Butt that confirmed this continued decline. The City's regular ACT 51 receipts were shown to be insufficient to cover the cost of the amount of street construction necessary to reverse this trend. In August of 2016, Council agreed to put a \$10 million street bond proposal on the ballot for the November, 2016 general election. That proposal passed. Since that time, the City has completed the following street reconstruction projects – some in conjunction with needed water main replacement projects:

- 2017-18
  - S. Chestnut - N. Chipman - S. Chipman - W. Stewart – Oliver – Monroe – McMillan – Gould – Howard – Stewart – Olmstead – Harding - Hanover
    - BOND PROCEEDS USED: \$4,339,949
    - TOTAL COST: \$9,475,994
- 2018-19
  - S. Washington – Ryan – Chipman – 7<sup>th</sup> – North – Abrey – Allendale – Monroe – Palmer – Williams
    - BOND PROCEEDS USED: \$2,578,324
    - TOTAL COST: \$4,388,742
- 2019-20 (projected)
  - Cedar – Clark – Summit – North
    - BOND PROCEEDS USED: \$2,373,764
    - TOTAL COST: \$4,693,265
- 2020-2021 (projected)
  - Center – North – Gould – Stewart - Maple
    - BOND PROCEEDS USED: \$816,950
    - TOTAL COST: \$3,110,107
- 2021-2023 (projected)
  - North (52 to Hickory) – N Chipman (Main to Beehler)
    - BOND PROCEEDS USED: \$200,979
    - TOTAL COST: \$1,716,898

Cumulative bond proceeds used:

2017-18	2018-19	2019-20	2020-21	2021-2023
\$4,339,949	\$6,918,273	\$9,292,037	\$10,108,987	\$10,309,966

As you can see, by FY 2020-21, we will have exhausted the 2016 bond measure. The city engineering office estimates that the 2016 bond measure will have stopped the overall decline in the city's street system – considered as a whole. However, the 2016 bond measure will not have reversed the trend of decline, only abate it. Basically, the city has been successful in stopping the decline but in order to start improving the street system overall, another bond measure is needed. In order to get the ballot question on for the March 2020 election, a decision must be made at this meeting since the deadline is Dec 17 for ballot language submittal. I have calculated the following options based on a \$5 million and \$10 million bond option with different length terms. The shorter the term, the lower the interest rate but the higher the annual payments – and the higher the millage rate to pay it off. 20 years is what we can expect from the life of a street so the 20 year option is a good choice:

Street Bond Issue Options							
Issue	Term (years)	Rate	Series	2018 TV		1st Yr Millage	Average Millage
\$ 5,000,000	15	3.80%	1	\$ 253,262,708		1.3162	1.5063
\$ 5,000,000	20	4.30%	1	\$ 253,262,708		0.9871	1.2755
\$ 5,000,000	25	4.80%	1	\$ 253,262,708		0.7897	1.2021
\$ 10,000,000	15	3.80%	1	\$ 253,262,708		2.6323	3.0126
\$ 10,000,000	20	4.30%	1	\$ 253,262,708		1.9742	2.5511
\$ 10,000,000	25	4.80%	1	\$ 253,262,708		1.5794	2.4041

Something to consider in your decision if you wish to move forward would be the cumulative effect of previous debt millages not only with the city (which has increased because of the 2016 bond) but also the School's recent bond measure. A vote on a new street bond will tell you what the residents think about more debt millages being placed on their tax bills but it is important to consider before making that request formally through tonight's item to place the question on the ballot.

Streets identified in the 6-year CIP that are not yet funded are Ball, Broadway, Cedar, Clinton, Mason, and Monroe. The total cost to rebuild these streets is estimated at \$3.6 million. Finally, there are about 550 street sections rated fair or poor out of 856 street sections according to the last PASER study after the recent bond has been exhausted. This compares with 694 fair/poor street sections before the bond started. The 2016 bond has improved the street system by reducing the amount of fair/poor street section by 17%.

## SUMMARY

The 2016 street bond has stopped the overall decline in the entire city street system. The choice you have now is whether or not to ask residents to keep going or to settle with simply stopping the decline in street conditions.

**RESOLUTION NO.**

**SUBMITTING BOND PROPOSAL FOR STREET IMPROVEMENTS  
TO THE VOTERS OF THE CITY OF OWOSSO**

WHEREAS, the City Council of the City of Owosso, County of Shiawassee, State of Michigan (the "City") has determined that it is in the best interest of the residents and property owners of the City that the City acquire and construct local and major street improvements in the City consisting of paving, repaving, reconstructing and improving streets, sidewalks, and parking areas including necessary rights-of-way, proper drainage facilities and all necessary appurtenances and attachments thereto (the "Project"); and

WHEREAS, the maximum estimated cost of the Project is \$\_\_\_\_\_; and

WHEREAS, the City Council has determined that the City should borrow money in an amount not-to-exceed \_\_\_\_\_ Million Dollars (\$\_\_\_\_\_) and issue general obligation bonds of the City in one or more series for the purpose of paying the cost of the Project; and

WHEREAS, the City Council wishes to place a proposal to issue bonds for the Project before the qualified electors of the City at the Presidential Primary election to be held in the City on Tuesday, March 10, 2020 (the "Election Date"); and

WHEREAS, in order for the bond proposal to be submitted to the City's electors on the Election Date, it is necessary for the City Council to certify the ballot wording of the proposal to the City Clerk and the County Clerk of the County of Shiawassee, Michigan, as required by Act 116, Public Acts of Michigan, 1954, as amended (the "Michigan Election Law").

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The bond proposal attached hereto as Exhibit A is hereby certified to the City Clerk and the County Clerk for submission to the City's electors on the Election Date. The City Clerk is hereby authorized and directed to file this Resolution and/or complete any such forms, certificates or documents as may be required by the County Clerk to evidence the foregoing certification and/or submission by no later than 4:00 p.m. December 17, 2019.

2. The City Clerk and the County Clerk are hereby directed to (a) post and publish notice of last day of registration and notice of election for the Election Date in the manner required by the Michigan Election Law; and (b) have prepared and printed, as provided by the Michigan Election Law, ballots for submitting the bond proposal on the Election Date, which ballots shall include the bond proposal shown in Exhibit A, or the bond proposal shall be stated as a proposal on the voting machines, which ballots may include other matters presented to the electorate on the same date.

3. The estimated first year millage and simple average annual millage rate set forth in the Bond Proposal are hereby found to be reasonable estimates of such millage rates.

4. The City makes the following declarations for the purpose of complying with the reimbursement rules of Treas. Reg. § 1.150-2 for tax-exempt bonds pursuant to the Internal Revenue Code of 1986, as amended:

(a) The City reasonably expects to reimburse itself with proceeds of the bonds for certain costs of the Project described in the bond proposal which will be paid from the general funds of the City.

(b) The maximum principal amount of debt expected to be issued for the Project, including issuance costs, is \$\_\_\_\_\_.

(c) A reimbursement allocation of the capital expenditures on the Project with the proceeds of the bonds will occur not later than 18 months after the later of (i) the date on which the expenditure is paid, or (ii) the date the Project is placed in service or abandoned, but in no event more than three (3) years after the original expenditure is paid. A reimbursement allocation is an allocation in writing that evidences the City's use of the proceeds of the bonds to reimburse the City for a capital expenditure made pursuant to this resolution.

5. If the qualified electors of the City approve the bond proposal, then the City hereby appoints Miller, Canfield, Paddock and Stone, P.L.C. as bond counsel for the Bonds.

6. All resolutions and parts of resolutions, insofar as they conflict with the provisions of this resolution, are hereby repealed.

I hereby certify that the foregoing is a true and complete copy of a resolution duly adopted by the City Council of the City of Owosso, County of Shiawassee, State of Michigan, at a Regular meeting held on December 16, 2019 at 7:30 p.m., Eastern Time, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act 267.

I further certify that the following Members were present at said meeting: \_\_\_\_\_

\_\_\_\_\_ and that the following Members were absent:

\_\_\_\_\_.

I further certify that Member \_\_\_\_\_ moved for adoption of said resolution and that Member \_\_\_\_\_ supported said motion.

I further certify that the following Members voted for adoption of said resolution:

\_\_\_\_\_ and that the following Members voted against adoption of said resolution: \_\_\_\_\_.

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

## **EXHIBIT A**

### **CITY OF OWOSSO BOND PROPOSAL FOR STREET IMPROVEMENTS**

Shall the City of Owosso, Shiawassee County, Michigan, borrow the principal sum of not to exceed \_\_\_\_\_ Million Dollars (\$\_\_\_\_\_) and issue its general obligation unlimited tax bonds therefor in one or more series, payable in not to exceed \_\_\_\_\_ years from the date of issue of each series, for the purpose of paying the costs to the City of acquiring and constructing local and major street improvements in the City consisting of paving, repaving, reconstructing and improving streets, sidewalks, parking areas, and all necessary appurtenances and attachments thereto for the use of the City? The estimated millage to be levied in 2021 is \_\_\_\_\_ mills (per \$1,000 of taxable value) and the estimated simple average annual millage rate required to retire the bonds is \_\_\_\_\_ mills (per \$1,000 of taxable value).

YES

NO



PERIOD ENDING 11/30/2019

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2019-20		YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BDGT USED
		AMENDED	BUDGET	11/30/2019 (NORMAL (ABNORMAL))	MONTH 11/30/2019 INCREASE (DECREASE)	NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND								
000 - REVENUE		7,747,159.00		4,697,404.96	183,621.52	3,049,754.04		60.63
TOTAL REVENUES		7,747,159.00		4,697,404.96	183,621.52	3,049,754.04		60.63
101 - CITY COUNCIL		5,300.00		1,626.60	0.00	3,673.40		30.69
171 - CITY MANAGER		141,558.00		56,978.03	10,126.96	84,579.97		40.25
201 - FINANCE		273,420.00		108,195.76	20,216.71	165,224.24		39.57
209 - ASSESSING		142,039.00		53,373.98	12,443.01	88,665.02		37.58
210 - CITY ATTORNEY		115,000.00		49,203.54	19,745.54	65,796.46		42.79
215 - CLERK		281,729.00		114,305.69	22,861.99	167,423.31		40.57
226 - HUMAN RESOURCES		216,500.00		87,786.36	16,664.52	128,713.64		40.55
253 - TREASURY		153,215.00		61,420.90	13,783.26	91,794.10		40.09
258 - INFORMATION & TECHNOLOGY		101,695.00		27,764.48	15,790.99	73,930.52		27.30
265 - BUILDING & GROUNDS		135,288.00		50,292.35	11,199.93	84,995.65		37.17
299 - GENERAL ADMIN		310,080.00		183,153.87	3,605.96	126,926.13		59.07
300 - POLICE		2,017,119.00		885,563.51	166,045.82	1,131,555.49		43.90
335 - FIRE		1,962,167.00		927,308.48	286,964.80	1,034,858.52		47.26
370 - BUILDING AND SAFETY		223,836.00		82,745.86	21,117.17	141,090.14		36.97
441 - PUBLIC WORKS		613,857.00		240,521.66	52,526.96	373,335.34		39.18
528 - LEAF AND BRUSH COLLECTION		221,363.00		105,977.42	52,016.98	115,385.58		47.87
585 - PARKING		33,030.00		7,968.36	1,553.26	25,061.64		24.12
728 - COMMUNITY DEVELOPMENT		67,486.00		23,052.30	18,418.52	44,433.70		34.16
756 - PARKS		230,600.00		114,982.84	9,498.30	115,617.16		49.86
966 - TRANSFERS OUT		501,877.00		307,061.65	3,333.33	194,815.35		61.18
TOTAL EXPENDITURES		7,747,159.00		3,489,283.64	757,914.01	4,257,875.36		45.04

PERIOD ENDING 11/30/2019

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2019-20 AMENDED BUDGET	YTD BALANCE 11/30/2019 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 11/30/2019 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Fund 101 - GENERAL FUND:						
	TOTAL REVENUES	7,747,159.00	4,697,404.96	183,621.52	3,049,754.04	60.63
	TOTAL EXPENDITURES	7,747,159.00	3,489,283.64	757,914.01	4,257,875.36	45.04
	NET OF REVENUES & EXPENDITURES	0.00	1,208,121.32	(574,292.49)	(1,208,121.32)	100.00
Fund 202 - MAJOR STREET FUND						
	000 - REVENUE	2,594,052.00	335,689.81	105,539.88	2,258,362.19	12.94
	TOTAL REVENUES	2,594,052.00	335,689.81	105,539.88	2,258,362.19	12.94
	451 - CONSTRUCTION	1,550,000.00	800,330.50	158,440.79	749,669.50	51.63
	463 - STREET MAINTENANCE	236,000.00	155,567.41	12,823.54	80,432.59	65.92
	473 - BRIDGE MAINTENANCE	11,470.00	0.00	0.00	11,470.00	0.00
	474 - TRAFFIC SERVICES-MAINTENANCE	24,800.00	10,257.76	226.88	14,542.24	41.36
	478 - SNOW & ICE CONTROL	117,000.00	13,577.46	13,577.46	103,422.54	11.60
	480 - TREE TRIMMING	54,000.00	30,248.31	5,801.91	23,751.69	56.02
	482 - ADMINISTRATION & ENGINEERING	213,676.00	54,700.86	14,522.78	158,975.14	25.60
	484 - TRUNKLINE SUPERVISOR	1,000.00	0.00	0.00	1,000.00	0.00
	485 - LOCAL STREET TRANSFER	339,166.00	100,961.40	32,651.21	238,204.60	29.77
	486 - TRUNKLINE SURFACE MAINTENANCE	5,000.00	176.40	25.56	4,823.60	3.53
	488 - TRUNKLINE SWEEPING & FLUSHING	2,550.00	711.23	0.00	1,838.77	27.89
	490 - TRUNKLINE TREE TRIIM & REMOVAL	600.00	0.00	0.00	600.00	0.00
	491 - TRUNKLINE STORM DRAIN, CURBS	8,500.00	92.96	0.00	8,407.04	1.09
	492 - TRUNKLINE ROADSIDE CLEANUP	690.00	64.90	0.00	625.10	9.41
	494 - TRUNKLINE TRAFFIC SIGNS	800.00	339.90	0.00	460.10	42.49
	496 - TRUNKLINE TRAFFIC SIGNALS	800.00	0.00	0.00	800.00	0.00
	497 - TRUNKLINE SNOW & ICE CONTROL	23,000.00	3,936.75	3,936.75	19,063.25	17.12
	502 - TRUNKLINE LEAVE & INS BENEFITS	5,000.00	0.00	0.00	5,000.00	0.00
	TOTAL EXPENDITURES	2,594,052.00	1,170,965.84	242,006.88	1,423,086.16	45.14



PERIOD ENDING 11/30/2019

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2019 NORMAL (ABNORMAL)	MONTH 11/30/2019 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 202 - MAJOR STREET FUND						
Fund 202 - MAJOR STREET FUND:						
TOTAL REVENUES		2,594,052.00	335,689.81	105,539.88	2,258,362.19	12.94
TOTAL EXPENDITURES		2,594,052.00	1,170,965.84	242,006.88	1,423,086.16	45.14
NET OF REVENUES & EXPENDITURES		0.00	(835,276.03)	(136,467.00)	835,276.03	100.00
Fund 203 - LOCAL STREET FUND						
000 - REVENUE		2,345,681.00	1,122,852.33	71,435.89	1,222,828.67	47.87
TOTAL REVENUES		2,345,681.00	1,122,852.33	71,435.89	1,222,828.67	47.87
451 - CONSTRUCTION		1,636,682.00	1,090,971.39	24,792.50	545,710.61	66.66
463 - STREET MAINTENANCE		399,000.00	251,897.93	19,220.79	147,102.07	63.13
474 - TRAFFIC SERVICES-MAINTENANCE		9,300.00	946.95	255.72	8,353.05	10.18
478 - SNOW & ICE CONTROL		100,000.00	3,742.14	3,742.14	96,257.86	3.74
480 - TREE TRIMMING		76,000.00	27,970.26	6,082.89	48,029.74	36.80
482 - ADMINISTRATION & ENGINEERING		124,699.00	34,289.14	7,924.05	90,409.86	27.50
TOTAL EXPENDITURES		2,345,681.00	1,409,817.81	62,018.09	935,863.19	60.10
Fund 203 - LOCAL STREET FUND:						
TOTAL REVENUES		2,345,681.00	1,122,852.33	71,435.89	1,222,828.67	47.87
TOTAL EXPENDITURES		2,345,681.00	1,409,817.81	62,018.09	935,863.19	60.10
NET OF REVENUES & EXPENDITURES		0.00	(286,965.48)	9,417.80	286,965.48	100.00
Fund 208 - PARK/RECREATION SITES FUND						
000 - REVENUE		125,000.00	114,748.90	652.69	10,251.10	91.80
TOTAL REVENUES		125,000.00	114,748.90	652.69	10,251.10	91.80
756 - PARKS		125,000.00	0.00	0.00	125,000.00	0.00
TOTAL EXPENDITURES		125,000.00	0.00	0.00	125,000.00	0.00
Fund 208 - PARK/RECREATION SITES FUND:						
TOTAL REVENUES		125,000.00	114,748.90	652.69	10,251.10	91.80
TOTAL EXPENDITURES		125,000.00	0.00	0.00	125,000.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	114,748.90	652.69	(114,748.90)	100.00

PERIOD ENDING 11/30/2019

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2019-20 AMENDED BUDGET	YTD BALANCE 11/30/2019 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 11/30/2019 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 248 - DOWNTOWN FACADE PROGRAM						
000 - REVENUE		171,486.00	204,128.41	37.26	(32,642.41)	119.04
TOTAL REVENUES		171,486.00	204,128.41	37.26	(32,642.41)	119.04
200 - GEN SERVICES		6,250.00	2,500.00	0.00	3,750.00	40.00
901 - CAPITAL OUTLAY		165,236.00	398,328.28	0.00	(233,092.28)	241.07
TOTAL EXPENDITURES		171,486.00	400,828.28	0.00	(229,342.28)	233.74
Fund 248 - DOWNTOWN FACADE PROGRAM:						
TOTAL REVENUES		171,486.00	204,128.41	37.26	(32,642.41)	119.04
TOTAL EXPENDITURES		171,486.00	400,828.28	0.00	(229,342.28)	233.74
NET OF REVENUES & EXPENDITURES		0.00	(196,699.87)	37.26	196,699.87	100.00
Fund 273 - OMS/DDA REVLG LOAN FUND						
000 - REVENUE		11,162.00	14,359.24	1,988.91	(3,197.24)	128.64
TOTAL REVENUES		11,162.00	14,359.24	1,988.91	(3,197.24)	128.64
200 - GEN SERVICES		1,500.00	141,550.00	0.00	(140,050.00)	9,436.67
965 - OTHER FINANCING SOURCES (USES)		9,662.00	0.00	0.00	9,662.00	0.00
TOTAL EXPENDITURES		11,162.00	141,550.00	0.00	(130,388.00)	1,268.14
Fund 273 - OMS/DDA REVLG LOAN FUND :						
TOTAL REVENUES		11,162.00	14,359.24	1,988.91	(3,197.24)	128.64
TOTAL EXPENDITURES		11,162.00	141,550.00	0.00	(130,388.00)	1,268.14
NET OF REVENUES & EXPENDITURES		0.00	(127,190.76)	1,988.91	127,190.76	100.00
Fund 275 - HOUSING & REDEVELOPMENT						
000 - REVENUE		0.00	8.25	1.63	(8.25)	100.00
TOTAL REVENUES		0.00	8.25	1.63	(8.25)	100.00
Fund 275 - HOUSING & REDEVELOPMENT:						
TOTAL REVENUES		0.00	8.25	1.63	(8.25)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	8.25	1.63	(8.25)	100.00
Fund 276 - OBRA FUND DISTRICT #16 - QDOBA						
000 - REVENUE		0.00	37.99	7.56	(37.99)	100.00

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2019 NORMAL (ABNORMAL)	MONTH 11/30/2019 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 276 - OBRA FUND DISTRICT #16 - QDOBA						
TOTAL REVENUES		0.00	37.99	7.56	(37.99)	100.00
Fund 276 - OBRA FUND DISTRICT #16 - QDOBA:						
TOTAL REVENUES		0.00	37.99	7.56	(37.99)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	37.99	7.56	(37.99)	100.00
Fund 283 - OBRA FUND-DISTRICT#3-CONAGRA						
000 - REVENUE		14,787.00	625.79	0.00	14,161.21	4.23
TOTAL REVENUES		14,787.00	625.79	0.00	14,161.21	4.23
730 - PROFESSIONAL SERVICES		750.00	0.00	0.00	750.00	0.00
905 - DEBT SERVICE		14,037.00	0.00	0.00	14,037.00	0.00
TOTAL EXPENDITURES		14,787.00	0.00	0.00	14,787.00	0.00
Fund 283 - OBRA FUND-DISTRICT#3-CONAGRA:						
TOTAL REVENUES		14,787.00	625.79	0.00	14,161.21	4.23
TOTAL EXPENDITURES		14,787.00	0.00	0.00	14,787.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	625.79	0.00	(625.79)	100.00
Fund 288 - OBRA FUND-DISTRICT #17 CARGILL (PREV #8)						
000 - REVENUE		111,495.00	0.00	0.00	111,495.00	0.00
TOTAL REVENUES		111,495.00	0.00	0.00	111,495.00	0.00
730 - PROFESSIONAL SERVICES		107.00	0.00	0.00	107.00	0.00
905 - DEBT SERVICE		111,388.00	0.00	0.00	111,388.00	0.00
TOTAL EXPENDITURES		111,495.00	0.00	0.00	111,495.00	0.00
Fund 288 - OBRA FUND-DISTRICT #17 CARGILL (PREV #8):						
TOTAL REVENUES		111,495.00	0.00	0.00	111,495.00	0.00
TOTAL EXPENDITURES		111,495.00	0.00	0.00	111,495.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 289 - OBRA:DISTRICT#9(ROBBIN'S LOFT)						
000 - REVENUE		2,988.00	173.25	0.00	2,814.75	5.80

PERIOD ENDING 11/30/2019

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2019 NORMAL (ABNORMAL)	MONTH 11/30/2019 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 289 - OBRA:DISTRICT#9(ROBBIN'S LOFT)						
TOTAL REVENUES		2,988.00	173.25	0.00	2,814.75	5.80
730 - PROFESSIONAL SERVICES		1,100.00	0.00	0.00	1,100.00	0.00
964 - TAX REIMBURSEMENTS		1,888.00	0.00	0.00	1,888.00	0.00
TOTAL EXPENDITURES		2,988.00	0.00	0.00	2,988.00	0.00
Fund 289 - OBRA:DISTRICT#9(ROBBIN'S LOFT):						
TOTAL REVENUES		2,988.00	173.25	0.00	2,814.75	5.80
TOTAL EXPENDITURES		2,988.00	0.00	0.00	2,988.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	173.25	0.00	(173.25)	100.00
Fund 291 - OBRA FUND-DIST#11(CAPITOL BOWL)						
000 - REVENUE		11,097.00	155.15	0.00	10,941.85	1.40
TOTAL REVENUES		11,097.00	155.15	0.00	10,941.85	1.40
730 - PROFESSIONAL SERVICES		875.00	0.00	0.00	875.00	0.00
TOTAL EXPENDITURES		875.00	0.00	0.00	875.00	0.00
Fund 291 - OBRA FUND-DIST#11(CAPITOL BOWL):						
TOTAL REVENUES		11,097.00	155.15	0.00	10,941.85	1.40
TOTAL EXPENDITURES		875.00	0.00	0.00	875.00	0.00
NET OF REVENUES & EXPENDITURES		10,222.00	155.15	0.00	10,066.85	1.52
Fund 292 - OBRA FUND-DIST#12(WOODARD LOFT)						
000 - REVENUE		91,560.00	2,542.34	0.00	89,017.66	2.78
TOTAL REVENUES		91,560.00	2,542.34	0.00	89,017.66	2.78
730 - PROFESSIONAL SERVICES		1,000.00	0.00	0.00	1,000.00	0.00
964 - TAX REIMBURSEMENTS		90,560.00	0.00	0.00	90,560.00	0.00
TOTAL EXPENDITURES		91,560.00	0.00	0.00	91,560.00	0.00
Fund 292 - OBRA FUND-DIST#12(WOODARD LOFT):						
TOTAL REVENUES		91,560.00	2,542.34	0.00	89,017.66	2.78
TOTAL EXPENDITURES		91,560.00	0.00	0.00	91,560.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	2,542.34	0.00	(2,542.34)	100.00

PERIOD ENDING 11/30/2019

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 11/30/2019 INCREASE (DECREASE)	NORMAL (ABNORMAL) BALANCE	
Fund 295 - OBRA-DIST#15 -ARMORY BUILDING						
000 - REVENUE		1,840.00	0.00	0.00	1,840.00	0.00
TOTAL REVENUES		1,840.00	0.00	0.00	1,840.00	0.00
730 - PROFESSIONAL SERVICES		750.00	0.00	0.00	750.00	0.00
964 - TAX REIMBURSEMENTS		1,090.00	0.00	0.00	1,090.00	0.00
TOTAL EXPENDITURES		1,840.00	0.00	0.00	1,840.00	0.00
Fund 295 - OBRA-DIST#15 -ARMORY BUILDING:						
TOTAL REVENUES		1,840.00	0.00	0.00	1,840.00	0.00
TOTAL EXPENDITURES		1,840.00	0.00	0.00	1,840.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 297 - HISTORICAL FUND						
000 - REVENUE		86,204.00	40,009.54	5,254.35	46,194.46	46.41
TOTAL REVENUES		86,204.00	40,009.54	5,254.35	46,194.46	46.41
797 - HISTORICAL COMMISSION		61,054.00	19,180.21	2,236.47	41,873.79	31.42
798 - CASTLE		11,650.00	4,714.12	849.83	6,935.88	40.46
799 - GOULD HOUSE		12,500.00	8,936.22	1,742.06	3,563.78	71.49
800 - COMSTOCK/WOODARD		1,000.00	402.99	0.00	597.01	40.30
TOTAL EXPENDITURES		86,204.00	33,233.54	4,828.36	52,970.46	38.55
Fund 297 - HISTORICAL FUND:						
TOTAL REVENUES		86,204.00	40,009.54	5,254.35	46,194.46	46.41
TOTAL EXPENDITURES		86,204.00	33,233.54	4,828.36	52,970.46	38.55
NET OF REVENUES & EXPENDITURES		0.00	6,776.00	425.99	(6,776.00)	100.00
Fund 298 - HISTORICAL SITES FUND						
000 - REVENUE		125,000.00	114,741.15	647.58	10,258.85	91.79
TOTAL REVENUES		125,000.00	114,741.15	647.58	10,258.85	91.79
798 - CASTLE		113,000.00	200.00	0.00	112,800.00	0.18
799 - GOULD HOUSE		12,000.00	2,642.00	0.00	9,358.00	22.02
800 - COMSTOCK/WOODARD		0.00	2,141.00	0.00	(2,141.00)	100.00

PERIOD ENDING 11/30/2019

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2019-20 AMENDED BUDGET	YTD BALANCE 11/30/2019 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 11/30/2019 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 298 - HISTORICAL SITES FUND						
TOTAL EXPENDITURES		125,000.00	4,983.00	0.00	120,017.00	3.99
Fund 298 - HISTORICAL SITES FUND:						
TOTAL REVENUES		125,000.00	114,741.15	647.58	10,258.85	91.79
TOTAL EXPENDITURES		125,000.00	4,983.00	0.00	120,017.00	3.99
NET OF REVENUES & EXPENDITURES		0.00	109,758.15	647.58	(109,758.15)	100.00
Fund 325 - DEBT SERVICE-2010 GO BONDS						
000 - REVENUE		91,453.00	76,266.25	0.00	15,186.75	83.39
TOTAL REVENUES		91,453.00	76,266.25	0.00	15,186.75	83.39
905 - DEBT SERVICE		91,453.00	76,266.25	0.00	15,186.75	83.39
TOTAL EXPENDITURES		91,453.00	76,266.25	0.00	15,186.75	83.39
Fund 325 - DEBT SERVICE-2010 GO BONDS:						
TOTAL REVENUES		91,453.00	76,266.25	0.00	15,186.75	83.39
TOTAL EXPENDITURES		91,453.00	76,266.25	0.00	15,186.75	83.39
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 327 - DEBT SERVICE						
000 - REVENUE		811,106.00	764,747.83	3,606.20	46,358.17	94.28
TOTAL REVENUES		811,106.00	764,747.83	3,606.20	46,358.17	94.28
905 - DEBT SERVICE		811,106.00	270,240.01	0.00	540,865.99	33.32
TOTAL EXPENDITURES		811,106.00	270,240.01	0.00	540,865.99	33.32
Fund 327 - DEBT SERVICE:						
TOTAL REVENUES		811,106.00	764,747.83	3,606.20	46,358.17	94.28
TOTAL EXPENDITURES		811,106.00	270,240.01	0.00	540,865.99	33.32
NET OF REVENUES & EXPENDITURES		0.00	494,507.82	3,606.20	(494,507.82)	100.00
Fund 368 - 2009 SPECIAL ASSESSMENT						
000 - REVENUE		0.00	229.50	0.00	(229.50)	100.00
TOTAL REVENUES		0.00	229.50	0.00	(229.50)	100.00

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2019 (NORMAL (ABNORMAL))	MONTH 11/30/2019 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 368 - 2009 SPECIAL ASSESSMENT						
Fund 368 - 2009 SPECIAL ASSESSMENT:						
TOTAL REVENUES		0.00	229.50	0.00	(229.50)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	229.50	0.00	(229.50)	100.00
Fund 370 - 2010 SPECIAL ASSESSMENT						
000 - REVENUE		0.00	67.19	15.01	(67.19)	100.00
TOTAL REVENUES		0.00	67.19	15.01	(67.19)	100.00
Fund 370 - 2010 SPECIAL ASSESSMENT:						
TOTAL REVENUES		0.00	67.19	15.01	(67.19)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	67.19	15.01	(67.19)	100.00
Fund 372 - 2011 SPECIAL ASSESSMENT						
000 - REVENUE		0.00	4,246.69	731.58	(4,246.69)	100.00
TOTAL REVENUES		0.00	4,246.69	731.58	(4,246.69)	100.00
Fund 372 - 2011 SPECIAL ASSESSMENT:						
TOTAL REVENUES		0.00	4,246.69	731.58	(4,246.69)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	4,246.69	731.58	(4,246.69)	100.00
Fund 374 - 2012 SPECIAL ASSESSMENT						
000 - REVENUE		0.00	9,849.87	1,920.86	(9,849.87)	100.00
TOTAL REVENUES		0.00	9,849.87	1,920.86	(9,849.87)	100.00
Fund 374 - 2012 SPECIAL ASSESSMENT:						
TOTAL REVENUES		0.00	9,849.87	1,920.86	(9,849.87)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	9,849.87	1,920.86	(9,849.87)	100.00
Fund 376 - 2013 SPECIAL ASSESSMENT						
000 - REVENUE		0.00	2,405.47	276.08	(2,405.47)	100.00
TOTAL REVENUES		0.00	2,405.47	276.08	(2,405.47)	100.00

PERIOD ENDING 11/30/2019

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2019-20 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
			11/30/2019 (ABNORMAL)	MONTH 11/30/2019 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 376 - 2013 SPECIAL ASSESSMENT						
Fund 376 - 2013 SPECIAL ASSESSMENT:						
TOTAL REVENUES		0.00	2,405.47	276.08	(2,405.47)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	2,405.47	276.08	(2,405.47)	100.00
Fund 382 - 2016 SPECIAL ASSESSMENT						
000 - REVENUE		0.00	4,406.19	541.59	(4,406.19)	100.00
TOTAL REVENUES		0.00	4,406.19	541.59	(4,406.19)	100.00
Fund 382 - 2016 SPECIAL ASSESSMENT:						
TOTAL REVENUES		0.00	4,406.19	541.59	(4,406.19)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	4,406.19	541.59	(4,406.19)	100.00
Fund 383 - 2017 SPECIAL ASSESSMENTS						
000 - REVENUE		0.00	53,029.95	2,733.01	(53,029.95)	100.00
TOTAL REVENUES		0.00	53,029.95	2,733.01	(53,029.95)	100.00
Fund 383 - 2017 SPECIAL ASSESSMENTS:						
TOTAL REVENUES		0.00	53,029.95	2,733.01	(53,029.95)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	53,029.95	2,733.01	(53,029.95)	100.00
Fund 384 - 2018 SPECIAL ASSESSMENTS						
000 - REVENUE		0.00	160,376.18	10,578.01	(160,376.18)	100.00
TOTAL REVENUES		0.00	160,376.18	10,578.01	(160,376.18)	100.00
Fund 384 - 2018 SPECIAL ASSESSMENTS:						
TOTAL REVENUES		0.00	160,376.18	10,578.01	(160,376.18)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	160,376.18	10,578.01	(160,376.18)	100.00
Fund 385 - 2019 SPECIAL ASSESSMENTS						
000 - REVENUE		0.00	173,727.91	12,343.43	(173,727.91)	100.00



\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2019 (ABNORMAL)	MONTH 11/30/2019 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 385 - 2019 SPECIAL ASSESSMENTS						
TOTAL REVENUES		0.00	173,727.91	12,343.43	(173,727.91)	100.00
Fund 385 - 2019 SPECIAL ASSESSMENTS:						
TOTAL REVENUES		0.00	173,727.91	12,343.43	(173,727.91)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	173,727.91	12,343.43	(173,727.91)	100.00
Fund 397 - 2009 LTGO DEBT						
000 - REVENUE		76,023.00	15,136.25	0.00	60,886.75	19.91
TOTAL REVENUES		76,023.00	15,136.25	0.00	60,886.75	19.91
905 - DEBT SERVICE		76,023.00	15,136.25	0.00	60,886.75	19.91
TOTAL EXPENDITURES		76,023.00	15,136.25	0.00	60,886.75	19.91
Fund 397 - 2009 LTGO DEBT:						
TOTAL REVENUES		76,023.00	15,136.25	0.00	60,886.75	19.91
TOTAL EXPENDITURES		76,023.00	15,136.25	0.00	60,886.75	19.91
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 401 - CAPITAL PROJECT FUND						
000 - REVENUE		290,395.00	371,242.35	0.00	(80,847.35)	127.84
TOTAL REVENUES		290,395.00	371,242.35	0.00	(80,847.35)	127.84
000 - REVENUE		324,745.00	110,964.09	17,660.77	213,780.91	34.17
TOTAL EXPENDITURES		324,745.00	110,964.09	17,660.77	213,780.91	34.17
Fund 401 - CAPITAL PROJECT FUND:						
TOTAL REVENUES		290,395.00	371,242.35	0.00	(80,847.35)	127.84
TOTAL EXPENDITURES		324,745.00	110,964.09	17,660.77	213,780.91	34.17
NET OF REVENUES & EXPENDITURES		(34,350.00)	260,278.26	(17,660.77)	(294,628.26)	757.72
Fund 411 - CAPITAL PROJECTS-STREET PROGRAM						
000 - REVENUE		2,274,807.00	20,059.62	3,454.91	2,254,747.38	0.88
TOTAL REVENUES		2,274,807.00	20,059.62	3,454.91	2,254,747.38	0.88
966 - TRANSFERS OUT		2,274,807.00	900,000.00	0.00	1,374,807.00	39.56

PERIOD ENDING 11/30/2019

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GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	11/30/2019 (NORMAL (ABNORMAL))	MONTH 11/30/2019 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 411 - CAPITAL PROJECTS-STREET PROGRAM						
TOTAL EXPENDITURES		2,274,807.00	900,000.00	0.00	1,374,807.00	39.56
Fund 411 - CAPITAL PROJECTS-STREET PROGRAM:						
TOTAL REVENUES		2,274,807.00	20,059.62	3,454.91	2,254,747.38	0.88
TOTAL EXPENDITURES		2,274,807.00	900,000.00	0.00	1,374,807.00	39.56
NET OF REVENUES & EXPENDITURES		0.00	(879,940.38)	3,454.91	879,940.38	100.00
Fund 466 - CAPITAL PROJECTS-BUILDING AUTH						
000 - REVENUE		0.00	188.23	37.48	(188.23)	100.00
TOTAL REVENUES		0.00	188.23	37.48	(188.23)	100.00
Fund 466 - CAPITAL PROJECTS-BUILDING AUTH:						
TOTAL REVENUES		0.00	188.23	37.48	(188.23)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	188.23	37.48	(188.23)	100.00
Fund 494 - CAPITAL PROJECTS FUND						
000 - REVENUE		10,000.00	186.58	37.18	9,813.42	1.87
TOTAL REVENUES		10,000.00	186.58	37.18	9,813.42	1.87
270 - ADMINISTRATIVE		10,000.00	0.00	0.00	10,000.00	0.00
TOTAL EXPENDITURES		10,000.00	0.00	0.00	10,000.00	0.00
Fund 494 - CAPITAL PROJECTS FUND:						
TOTAL REVENUES		10,000.00	186.58	37.18	9,813.42	1.87
TOTAL EXPENDITURES		10,000.00	0.00	0.00	10,000.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	186.58	37.18	(186.58)	100.00
Fund 497 - CAPITAL PROJECTS-SUBDIVISION						
000 - REVENUE		0.00	10,674.50	0.00	(10,674.50)	100.00
TOTAL REVENUES		0.00	10,674.50	0.00	(10,674.50)	100.00
Fund 497 - CAPITAL PROJECTS-SUBDIVISION:						
TOTAL REVENUES		0.00	10,674.50	0.00	(10,674.50)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	10,674.50	0.00	(10,674.50)	100.00

PERIOD ENDING 11/30/2019

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2019-20 AMENDED BUDGET	YTD BALANCE 11/30/2019 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 11/30/2019 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 588 - TRANSPORTATION FUND						
000 - REVENUE		75,279.00	4.36	1.19	75,274.64	0.01
TOTAL REVENUES		75,279.00	4.36	1.19	75,274.64	0.01
200 - GEN SERVICES		75,279.00	62,938.74	0.00	12,340.26	83.61
TOTAL EXPENDITURES		75,279.00	62,938.74	0.00	12,340.26	83.61
Fund 588 - TRANSPORTATION FUND:						
TOTAL REVENUES		75,279.00	4.36	1.19	75,274.64	0.01
TOTAL EXPENDITURES		75,279.00	62,938.74	0.00	12,340.26	83.61
NET OF REVENUES & EXPENDITURES		0.00	(62,934.38)	1.19	62,934.38	100.00
Fund 590 - SEWER FUND						
000 - REVENUE		2,801,735.00	474,862.59	12,551.91	2,326,872.41	16.95
TOTAL REVENUES		2,801,735.00	474,862.59	12,551.91	2,326,872.41	16.95
200 - GEN SERVICES		1,648,648.00	644,022.75	109,979.80	1,004,625.25	39.06
549 - SEWER OPERATIONS		562,292.00	61,224.56	17,210.76	501,067.44	10.89
901 - CAPITAL OUTLAY		540,000.00	27,508.00	0.00	512,492.00	5.09
905 - DEBT SERVICE		50,795.00	5,397.33	0.00	45,397.67	10.63
TOTAL EXPENDITURES		2,801,735.00	738,152.64	127,190.56	2,063,582.36	26.35
Fund 590 - SEWER FUND:						
TOTAL REVENUES		2,801,735.00	474,862.59	12,551.91	2,326,872.41	16.95
TOTAL EXPENDITURES		2,801,735.00	738,152.64	127,190.56	2,063,582.36	26.35
NET OF REVENUES & EXPENDITURES		0.00	(263,290.05)	(114,638.65)	263,290.05	100.00
Fund 591 - WATER FUND						
000 - REVENUE		3,614,094.00	967,346.88	40,385.75	2,646,747.12	26.77
TOTAL REVENUES		3,614,094.00	967,346.88	40,385.75	2,646,747.12	26.77
200 - GEN SERVICES		465,284.00	194,813.70	32,667.82	270,470.30	41.87
552 - WATER UNDERGROUND		612,939.00	235,839.80	34,811.82	377,099.20	38.48
553 - WATER FILTRATION		1,035,427.00	389,338.70	93,278.63	646,088.30	37.60

PERIOD ENDING 11/30/2019

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2019-20 AMENDED BUDGET	YTD BALANCE 11/30/2019 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 11/30/2019 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 591 - WATER FUND						
901 - CAPITAL OUTLAY		455,000.00	313,554.65	132,787.43	141,445.35	68.91
905 - DEBT SERVICE		611,082.00	438,156.25	0.00	172,925.75	71.70
TOTAL EXPENDITURES		3,179,732.00	1,571,703.10	293,545.70	1,608,028.90	49.43
Fund 591 - WATER FUND:						
TOTAL REVENUES		3,614,094.00	967,346.88	40,385.75	2,646,747.12	26.77
TOTAL EXPENDITURES		3,179,732.00	1,571,703.10	293,545.70	1,608,028.90	49.43
NET OF REVENUES & EXPENDITURES		434,362.00	(604,356.22)	(253,159.95)	1,038,718.22	139.14
Fund 599 - WASTEWATER FUND						
000 - REVENUE		2,052,374.00	792,874.54	138,528.69	1,259,499.46	38.63
TOTAL REVENUES		2,052,374.00	792,874.54	138,528.69	1,259,499.46	38.63
548 - WASTEWATER OPERATIONS		1,627,374.00	690,790.48	189,029.72	936,583.52	42.45
901 - CAPITAL OUTLAY		525,000.00	114,695.07	34,156.05	410,304.93	21.85
TOTAL EXPENDITURES		2,152,374.00	805,485.55	223,185.77	1,346,888.45	37.42
Fund 599 - WASTEWATER FUND:						
TOTAL REVENUES		2,052,374.00	792,874.54	138,528.69	1,259,499.46	38.63
TOTAL EXPENDITURES		2,152,374.00	805,485.55	223,185.77	1,346,888.45	37.42
NET OF REVENUES & EXPENDITURES		(100,000.00)	(12,611.01)	(84,657.08)	(87,388.99)	12.61
Fund 661 - FLEET MAINTENANCE FUND						
000 - REVENUE		1,215,746.00	290,513.23	65,843.48	925,232.77	23.90
TOTAL REVENUES		1,215,746.00	290,513.23	65,843.48	925,232.77	23.90
891 - FLEET MAINTENANCE		277,241.00	132,623.08	34,153.41	144,617.92	47.84
901 - CAPITAL OUTLAY		938,505.00	156,112.00	0.00	782,393.00	16.63
TOTAL EXPENDITURES		1,215,746.00	288,735.08	34,153.41	927,010.92	23.75
Fund 661 - FLEET MAINTENANCE FUND:						
TOTAL REVENUES		1,215,746.00	290,513.23	65,843.48	925,232.77	23.90
TOTAL EXPENDITURES		1,215,746.00	288,735.08	34,153.41	927,010.92	23.75
NET OF REVENUES & EXPENDITURES		0.00	1,778.15	31,690.07	(1,778.15)	100.00

PERIOD ENDING 11/30/2019

\*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2019-20 AMENDED BUDGET	YTD BALANCE 11/30/2019 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 11/30/2019 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
TOTAL REVENUES - ALL FUNDS		26,752,523.00	10,839,919.27	662,773.63	15,912,603.73	40.52
TOTAL EXPENDITURES - ALL FUNDS		26,442,289.00	11,490,283.82	1,762,503.55	14,952,005.18	43.45
NET OF REVENUES & EXPENDITURES		310,234.00	(650,364.55)	(1,099,729.92)	960,598.55	209.64

**From: Building Department**  
**To: Owosso City Council**

**Building Department Report - NOVEMBER 2019**

Category	Estimated Cost	Permit Fee	Number of Permits
Apartments - Add & Alt	\$0	\$20	1
BASEMENT WATERPROOFING	\$21,077	\$385	1
Electrical	\$0	\$1,110	7
FENCE	\$0	\$160	2
FOUNDATION - RESIDENTIAL	\$400	\$80	1
GARAGE, DETACHED	\$1,000	\$80	1
Mechanical	\$0	\$4,215	21
NON-RES. ADD/ALTER/REPAIR	\$337,000	\$5,812	3
Plumbing	\$0	\$795	2
ROOF	\$90,217	\$1,420	9
ROW-UTILITY	\$0	\$200	10
SIDING	\$1,000	\$50	1
SIGN	\$0	\$212	5
SOLAR PANELS	\$35,091	\$505	1
VACANT PROPERTY REGISTRATION	\$0	\$500	5
WINDOWS	\$16,200	\$240	3
<b>Totals</b>	<b>\$501,985</b>	<b>\$15,784</b>	<b>73</b>

**2018 COMPARISON TOTALS**

**NOVEMBER 2018 Totals**                      **\$436,420**                      **\$15,830**                      **58**

**BUILDING PERMITS ONLY                      -                      12**

NOVEMBER 2019

Enf. Number	Address	Previous Status	Current Status	Filed	Last Action Date	Next Action Date	Date Closed	Rental
<b><u>ACCESSORY STRUCTURES</u></b>								
ENF 19-0623	611 QUEEN ST	CONTACT WITH OWNER	OBTAINED BLDG PERMIT	08/27/19	08/26/2019		11/07/19	N
ENF 19-0742	311 N CEDAR ST	CONTACT WITH OWNER	CLOSED	10/21/19	10/21/2019		11/04/19	Y
Total Entries				2				
<b><u>APPLIANCES</u></b>								
ENF 19-0764	1229 MILWAUKEE ST	INSPECTED PROPERTY	CLOSED	10/30/19	11/12/2019		11/25/19	VAC
Total Entries				1				
<b><u>AUTO REP/JUNK VEH</u></b>								
ENF 19-0664	1414 HERMAN ST	LETTER SENT	CLOSED	09/17/19	09/17/2019		11/04/19	N
ENF 19-0665	924 S PARK ST	LETTER SENT	TICKET ISSUED	09/17/19	10/29/2019		11/27/19	Y
ENF 19-0745	911 N HICKORY ST	LETTER SENT	CLOSED	10/21/19	10/22/2019		11/07/19	N
ENF 19-0746	1105 N HICKORY ST	LETTER SENT	CLOSED	10/21/19	10/22/2019		11/07/19	Y
ENF 19-0767	313 LAFAYETTE BL	CONTACT WITH OWNER	CLOSED	10/30/19	10/30/2019		11/25/19	N
ENF 19-0768	402 HUGGINS ST	LETTER SENT	CLOSED	10/30/19	10/30/2019		11/12/19	N
ENF 19-0787	937 CLYDE ST	CONTACT WITH OWNER	CLOSED	11/14/19	11/14/2019		11/21/19	N
ENF 19-0790	1000 S CHIPMAN ST	CONTACT WITH OWNER	CLOSED	11/14/19	11/14/2019		11/25/19	N
ENF 19-0799	1039 PEARCE ST	COMPLAINT LOGGED	LETTER SENT	11/15/19	11/15/2019	12/05/19		N
ENF 19-0819	850 BROADWAY AV	COMPLAINT LOGGED	LETTER SENT	11/21/19	11/20/2019	12/02/19		N
ENF 19-0828	1011 N SAGINAW ST	COMPLAINT LOGGED	LETTER SENT	11/25/19	11/26/2019	12/05/19		N
ENF 19-0831	953 N SAGINAW ST	COMPLAINT LOGGED	LETTER SENT	11/27/19	11/26/2019	12/05/19		N
ENF 19-0835	1030 PEARCE ST	COMPLAINT LOGGED	LETTER SENT	11/27/19	11/27/2019	12/05/19		N
Total Entries				13				
<b><u>BUILDING VIOL</u></b>								

## NOVEMBER 2019

Enf. Number	Address	Previous Status	Current Status	Filed	Last Action Date	Next Action Date	Date Closed	Rental
ENF 19-0725	915 N WASHINGTON ST	CONTACT WITH OWNER	CLOSED	10/14/19	10/15/2019		11/26/19	N
ENF 19-0757	727 E MASON ST	LETTER SENT	CONTACT WITH HOMEOWNER	10/24/19	10/25/2019		11/04/19	Y
ENF 19-0808	218 MICHIGAN AV	CONTACT WITH OWNER	CLOSED	11/18/19	11/18/2019		11/25/19	Y
ENF 19-0809	214 MICHIGAN AVE	COMPLAINT LOGGED	LETTER SENT	11/18/19	11/18/2019	06/01/20		VAC

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**Total Entries**      **4**

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DRIVEWAY VIOLATIONS

ENF 19-0812	725 DIVISION ST	COMPLAINT LOGGED	LETTER SENT	11/19/19	11/20/2019	12/02/19		Y
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**Total Entries**      **1**

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DUMPSTER VIOLATIONS

ENF 19-0727	344 W MAIN ST	CONTACT WITH OWNER	CLOSED	10/14/19	10/15/2019		11/01/19	Y
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**Total Entries**      **1**

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EVICCTIONS

ENF 19-0820	414 GENESEE ST	COMPLAINT LOGGED	CLOSED	11/21/19	11/20/2019		11/25/19	Y
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**Total Entries**      **1**

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FENCE VIOLATION

ENF 19-0657	906 NAFUS ST	CONTACT WITH OWNER	CLOSED	09/12/19	09/24/2019		11/01/19	N
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ENF 19-0773	631 GROVER ST	LETTER SENT	CLOSED	11/04/19	11/04/2019		11/12/19	N
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**Total Entries**      **2**

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FRONT YARD PARKING

ENF 18-0843	543 RANDOLPH ST	LETTER SENT	CLOSED	10/29/18	10/29/2018		11/07/19	N
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ENF 19-0779	309 W STEWART ST	COMPLAINT LOGGED	LETTER SENT	11/07/19	11/07/2019	12/05/19		Y
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ENF 19-0796	705 AMENT ST	LETTER SENT	CLOSED	11/15/19	11/15/2019		11/25/19	N
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## NOVEMBER 2019

Enf. Number	Address	Previous Status	Current Status	Filed	Last Action Date	Next Action Date	Date Closed	Rental
ENF 19-0834	1432 PEARCE ST	COMPLAINT LOGGED	LETTER SENT	11/27/19	11/27/2019	12/05/19		Y
Total Entries				4				
GARBAGE & DEBRIS								
ENF 19-0359	1309 PEARCE ST	CONTACT WITH OWNER	CLOSED	05/16/19	06/04/2019		11/07/19	N
ENF 19-0719	309 E MASON ST	REF TO DPW	CLOSED	10/08/19	10/08/2019		11/01/19	Y
ENF 19-0778	653 N PARK ST	CONTACT WITH OWNER	CLOSED	11/07/19	11/07/2019		11/14/19	Y
ENF 19-0797	531 AMENT ST	LETTER SENT	FINAL NOTICE	11/15/19	11/15/2019	12/09/19		Y
ENF 19-0807	421 N SAGINAW ST	CONTACT WITH OWNER	CLOSED	11/15/19	11/15/2019		11/27/19	Y
ENF 19-0817	607 FLETCHER ST	TICKET ISSUED	TICKET ISSUED	11/20/19	11/21/2019			N
ENF 19-0826	415 GENESEE ST	COMPLAINT LOGGED	LETTER SENT	11/25/19	11/25/2019	12/05/19		Y
ENF 19-0830	308 N SAGINAW ST	COMPLAINT LOGGED	LETTER SENT	11/27/19	11/26/2019	12/11/19		N
ENF 19-0833	1440 PEARCE ST	COMPLAINT LOGGED	LETTER SENT	11/27/19	11/27/2019	12/11/19		N
ENF 19-0836	1619 LYNN ST	COMPLAINT LOGGED	LETTER SENT	11/27/19	11/27/2019	12/11/19		Y
Total Entries				10				
GARBAGE CANS								
ENF 19-0701	1102 S CHIPMAN ST	LETTER SENT	CLOSED	09/30/19	09/30/2019		11/01/19	N
ENF 19-0737	429 GROVER ST	CONTACT WITH OWNER	CLOSED	10/18/19	10/21/2019		10/30/19	Y
ENF 19-0761	211 N HOWELL ST	COMPLAINT LOGGED	CLOSED	10/28/19	10/28/2019		11/05/19	N
ENF 19-0770	422 ABBOTT ST	INSPECTED PROPERTY	CLOSED	10/31/19	11/01/2019		11/05/19	Y
Total Entries				4				
GARBAGE/JUNK IN ROW								
ENF 19-0738	1119 DINGWALL DR	COMPLAINT LOGGED	CLOSED	10/21/19	10/22/2019		10/30/19	N
ENF 19-0748	741 N PARK ST	LETTER SENT	CLOSED	10/22/19	10/22/2019		11/01/19	N

## NOVEMBER 2019

Enf. Number	Address	Previous Status	Current Status	Filed	Last Action Date	Next Action Date	Date Closed	Rental
ENF 19-0759	208 N HOWELL ST	CONTACT WITH OWNER	CLOSED	10/28/19	10/28/2019		11/01/19	Y
ENF 19-0782	313 LAFAYETTE BL	LETTER SENT	CLOSED	11/07/19	11/07/2019		11/15/19	N
ENF 19-0788	1005 W STEWART ST	LETTER SENT	CLOSED	11/14/19	11/14/2019		11/27/19	N
ENF 19-0791	1619 LYNN ST	COMPLAINT LOGGED	CLOSED	11/14/19	11/14/2019		11/27/19	Y
ENF 19-0792	709 CLINTON ST	CONTACT WITH OWNER	CLOSED	11/14/19	11/14/2019		11/18/19	Y
ENF 19-0793	309 CASS ST	COMPLAINT LOGGED	LETTER SENT	11/14/19	11/14/2019	12/05/19		Y
ENF 19-0794	508 HAMPTON AV	LETTER SENT	CLOSED	11/15/19	11/14/2019		11/27/19	N
ENF 19-0795	807 S CEDAR ST	LETTER SENT	CLOSED	11/15/19	11/15/2019		11/25/19	N
ENF 19-0798	546 GRACE ST	LETTER SENT	CLOSED	11/15/19	11/15/2019		11/27/19	N
ENF 19-0800	326 N PARK ST	LETTER SENT	CLOSED	11/15/19	11/15/2019		11/26/19	N
ENF 19-0801	630 N PARK ST	COMPLAINT LOGGED	CLOSED	11/15/19	11/15/2019		11/27/19	N
ENF 19-0802	653 N PARK ST	COMPLAINT LOGGED	CLOSED	11/15/19	11/15/2019		11/26/19	Y
ENF 19-0803	652 N WASHINGTON ST	LETTER SENT	CLOSED	11/15/19	11/15/2019		11/26/19	N
ENF 19-0804	647 N WASHINGTON ST	LETTER SENT	CLOSED	11/15/19	11/15/2019		11/26/19	N
ENF 19-0805	712 N WASHINGTON ST	LETTER SENT	CLOSED	11/15/19	11/15/2019		11/26/19	N
ENF 19-0806	715 N WASHINGTON ST	LETTER SENT	CLOSED	11/15/19	11/15/2019		11/26/19	Y
ENF 19-0810	623 N WASHINGTON ST	COMPLAINT LOGGED	LETTER SENT	11/18/19	11/18/2019	12/05/19		N
ENF 19-0818	836 BROADWAY AVE	COMPLAINT LOGGED	LETTER SENT	11/21/19	11/20/2019	12/02/19		Y
ENF 19-0827	314 N HICKORY ST	COMPLAINT LOGGED	INSPECTION PENDING	11/25/19	11/25/2019	12/04/19		N
Total Entries				21				

HEALTH & SAFETY

NOVEMBER 2019

Enf. Number	Address	Previous Status	Current Status	Filed	Last Action Date	Next Action Date	Date Closed	Rental
ENF 19-0774	120 MICHIGAN AV A103	COMPLAINT LOGGED	CONTACT PROPERTY MANAGER	11/04/19	11/04/2019		11/05/19	Y
				Total Entries	1			
MULTIPLE VIOLATIONS								
ENF 19-0155	402 HUGGINS ST	LETTER SENT	CLOSED	03/14/19	03/14/2019		11/12/19	N
ENF 19-0585	313 LAFAYETTE BL	COMPLAINT LOGGED	CLOSED	08/14/19	08/21/2019		11/11/19	N
ENF 19-0756	717 E MASON ST	CONTACT WITH OWNER	CLOSED	10/24/19	10/24/2019		11/06/19	N
ENF 19-0771	1120 BEEHLER ST	LETTER SENT	CLOSED	11/04/19	11/04/2019		11/18/19	
ENF 19-0780	825 KENWOOD DR	COMPLAINT LOGGED	LETTER SENT	11/07/19	11/11/2019	12/11/19		N
ENF 19-0781	917 S PARK ST	COMPLAINT LOGGED	LETTER SENT	11/07/19	11/07/2019	12/23/19		N
ENF 19-0783	924 N BALL ST	COMPLAINT LOGGED	COMPLAINT LOGGED	11/08/19	11/11/2019			N
ENF 19-0784	115 ELIZABETH ST	COMPLAINT LOGGED	LETTER SENT	11/08/19	11/11/2019	12/12/19		Y
ENF 19-0785	924 N PARK ST	LETTER SENT	CLOSED	11/11/19	11/12/2019		11/18/19	N
ENF 19-0786	1299 S SHIAWASSEE ST	COMPLAINT LOGGED	CONTACT WITH BUSINESS	11/14/19	11/14/2019		11/14/19	Y
ENF 19-0789	825 KENWOOD DR	CONTACT WITH OCCUPANT	CONTACT WITH HOMEOWNER	11/14/19	11/14/2019	12/16/19		N
ENF 19-0811	921 N WASHINGTON ST	COMPLAINT LOGGED	LETTER SENT	11/18/19	11/18/2019	12/11/19		N
ENF 19-0813	432 E EXCHANGE ST	COMPLAINT LOGGED	LETTER SENT	11/20/19	11/19/2019	12/04/19		Y
ENF 19-0829	622 WOODLAWN AV	COMPLAINT LOGGED	REF TO BLDG OFFICIAL	11/26/19	11/27/2019			
				Total Entries	14			
NO BUILDING PERMIT								
ENF 19-0832	501 S SHIAWASSEE ST	CONTACT WITH OWNER	OBTAINED BLDG PERMIT	11/27/19	11/27/2019		11/27/19	COMM
				Total Entries	1			
PLUMBING VIOLATIONS								

## NOVEMBER 2019

Enf. Number	Address	Previous Status	Current Status	Filed	Last Action Date	Next Action Date	Date Closed	Rental
ENF 19-0777	908 W MAIN ST	VIOLATION EXISTS	LETTER SENT	11/06/19	10/28/2019	12/04/19		COMM
Total Entries				1				
RENTAL UNIT VIOL								
ENF 19-0744	908 W MAIN ST	RENTAL REG FORM SUBMITTED	CLOSED	10/21/19	10/21/2019		11/06/19	Y
ENF 19-0747	1105 N HICKORY ST	RENTAL REG FORM SUBMITTED	CLOSED	10/21/19	10/21/2019		11/07/19	Y
ENF 19-0775	1120 BEEHLER ST	COMPLAINT LOGGED	LETTER SENT	11/04/19	11/04/2019	12/04/19		Y
ENF 19-0776	823 LINGLE AV	COMPLAINT LOGGED	LETTER SENT	11/05/19	11/05/2019	12/05/19		Y
ENF 19-0814	432 E EXCHANGE ST	COMPLAINT LOGGED	LETTER SENT	11/20/19	11/20/2019	12/20/19		Y
ENF 19-0815	218 MICHIGAN AV	RENTAL REG FORM SUBMITTED	CLOSED	11/20/19	11/25/2019		11/25/19	Y
ENF 19-0821	311 N BALL ST	COMPLAINT LOGGED	LETTER SENT	11/21/19	11/21/2019	12/21/19		Y
ENF 19-0822	412 E MAIN ST	COMPLAINT LOGGED	LETTER SENT	11/21/19	11/21/2019	12/21/19		Y
ENF 19-0823	215 STATE ST	COMPLAINT LOGGED	LETTER SENT	11/22/19	11/22/2019	12/22/19		Y
ENF 19-0824	925 S BALL ST	COMPLAINT LOGGED	LETTER SENT	11/22/19	11/22/2019	12/22/19		Y
ENF 19-0825	823 TRACY ST	COMPLAINT LOGGED	LETTER SENT	11/22/19	11/22/2019	12/22/19		Y
Total Entries				11				
RV/CAMPER VIOLATIONS								
ENF 19-0713	121 S BROOKS ST	LETTER SENT	CLOSED	10/07/19	10/03/2019		10/11/19	N
ENF 19-0772	1208 HARDING AVE	COMPLAINT LOGGED	LETTER SENT	11/04/19	11/04/2019	12/04/19		N
Total Entries				2				
Total Records:		94			Total Pages:		6	

## Montly Inspection List

NOVEMBER 2019

BOOTH, MARK

MECHANICAL & PLUMBING INSPECTOR

Total Inspections: 21

FIRE DEPARTMENT

RENTAL INSPECTORS

Total Inspections: 4

HARRIS, JON

ELECTRICAL INSPECTOR

Total Inspections: 16

HISSONG, BRAD

BUILDING OFFICIAL

Total Inspections: 26

MCILMURRAY, WALT

CODE ENFORCEMENT OFFICIAL

Total Inspections: 56

Report Summary

Grand Total Inspections:

123

## Certificates Issued by Month for 2019

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>BENTLEY PARK RENTAL</b>												
19	7	4	8	7	4	3	5	0	1	0	0	58
\$675.00	175.00	100.00	200.00	175.00	100.00	75.00	125.00	0.00	25.00	0.00	0.00	\$1,650.00
<b>HARMON PATRIDGE PARK RENTAL</b>												
5	2	6	9	5	5	7	9	3	0	0	0	51
\$150.00	50.00	200.00	225.00	125.00	125.00	225.00	225.00	75.00	0.00	0.00	0.00	\$1,400.00
<b>LIQUOR LICENSE                      ANNUAL INSPECTIONS</b>												
0	0	0	0	0	0	0	0	0	0	7	0	7
\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
<b>Rental                                      - RENEWALS -</b>												
212	174	20	8	7	2	3	2	10	1	3	0	442
\$5,750.00	5,500.00	525.00	325.00	200.00	50.00	25.00	50.00	275.00	100.00	75.00	0.00	\$12,875.00
<b>RENTAL REGISTRATIONS              - NEW -</b>												
8	3	6	9	1	3	4	1	1	3	4	0	43
\$200.00	75.00	125.00	225.00	0.00	75.00	100.00	25.00	25.00	125.00	125.00	0.00	\$1,100.00
<b>RESIDENTIAL DESIGNATED PARKING</b>												
0	0	0	0	0	0	1	0	0	0	0	0	1
\$0.00	0.00	0.00	0.00	0.00	0.00	1,680.00	0.00	0.00	0.00	0.00	0.00	\$1,680.00
<b>RESIDENTIAL PARKING PERMIT</b>												
0	0	0	2	1	0	0	0	0	0	0	0	3
\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
<b>TOTALS:</b>												
244	186	36	36	21	14	18	17	14	5	14	0	605
\$6,775.00	5,800.00	950.00	975.00	500.00	350.00	2,105.00	425.00	375.00	250.00	200.00	0.00	18,705.00



# OWOSSO PUBLIC SAFETY

202 S. WATER ST. • OWOSSO, MICHIGAN 48867-2958 • (989) 725-0580 • FAX (989)725-0528

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## *MEMORANDUM*

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DATE: December 03, 2019

TO: Owosso City Council

FROM: Eric E. Cherry  
Police Department Lieutenant

RE: November 2019 Police Reports

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Attached are the statistics for the Police Department for November 2019. One report is an offense summary for the month of November, by offense type. The other report, neighborhood crime report, lists the occurred on date, case number, location, and the complaint type for reports in November. The officers completed three hundred twelve (312) field interviews this month, which are calls where a full criminal report is not needed. Your Owosso Police Officers arrested forty-five (45) persons this month for fifty-eight (58) total offenses.

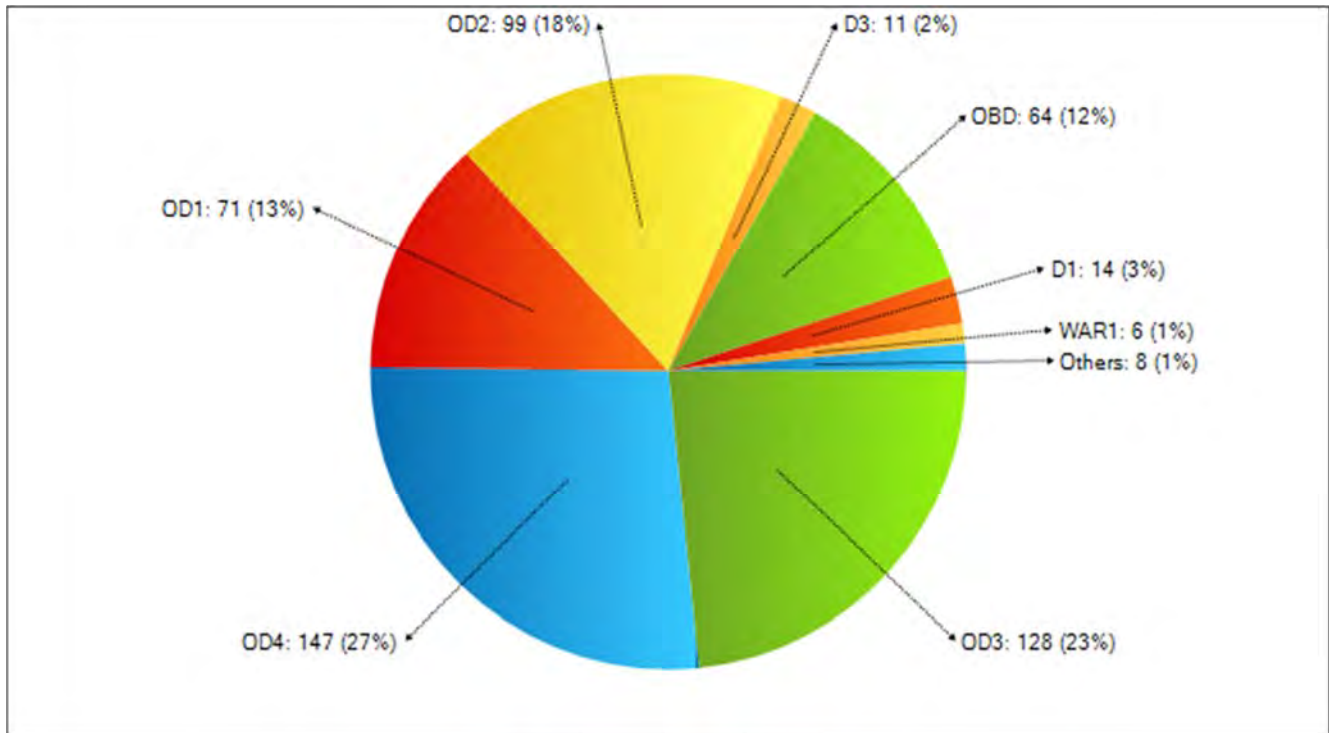
For November 2019 the police handled five hundred forty-eight (548) police events, eighty (80) were traffic stops, about fifteen (15) percent of their work activity.

On the following page are two (2) pie charts one showing calls handled by Owosso City Police District, there are five (5) districts within the City of Owosso. The second pie chart is calls throughout the county handled by agency.

Respectfully,

Lt. Eric E. Cherry

**BELOW IS A BREAKDOWN OF POLICE EVENTS 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)

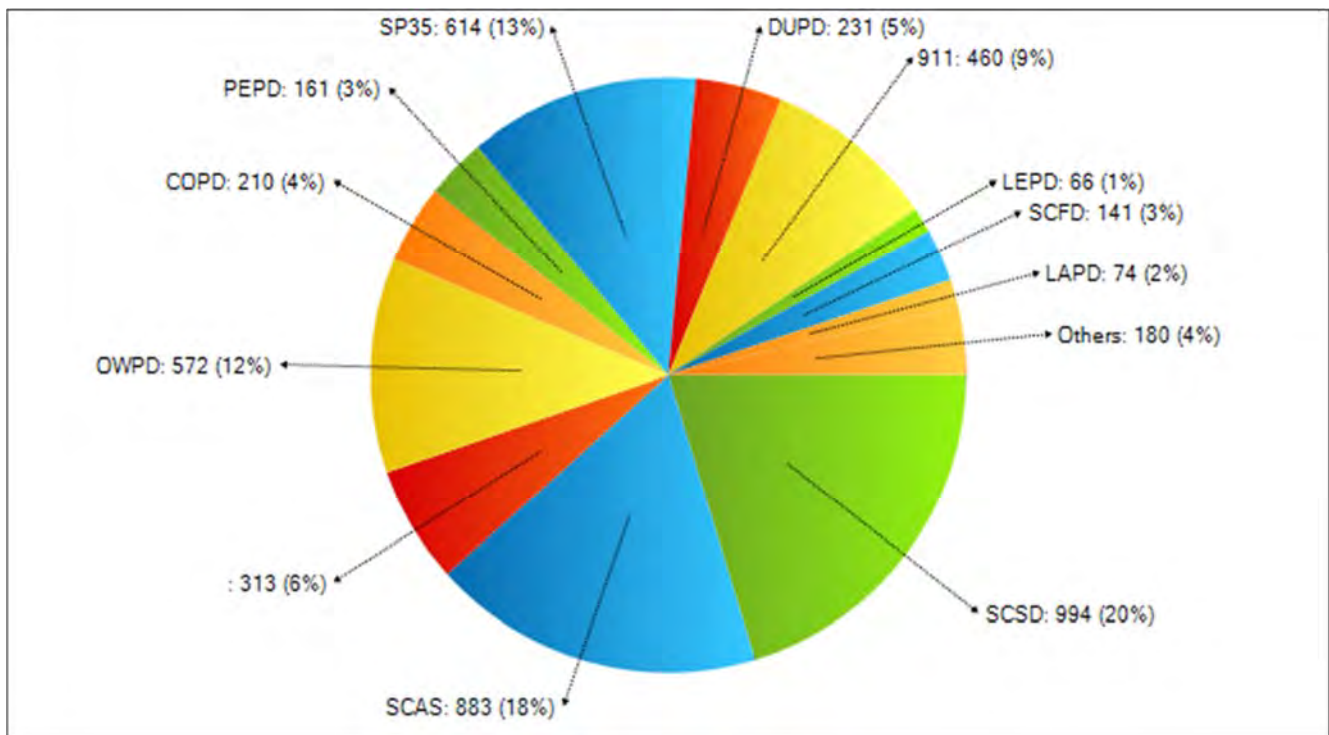
OBD: Owosso City Downtown Business District

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 EVENTS HANDLED 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

OWPD: Morrice City Police

SCFD: Shiawassee County Fire Departments

SCAC: Shiawassee County Animal Control

OWPD: Owosso City Police

911: Shiawassee County 911 Center



**NOVEMBER NEIGHBORHOOD CRIME REPORT:**

Occurred Date	Case No	Location	Offense
11/5/2019	1964501784	600 block Alger St	AGGRAVATED/FELONIOUS ASSAULT
11/8/2019	1964501796	400 block W King St	AGGRAVATED/FELONIOUS ASSAULT
11/28/2019	1964501907	900 block W Main St	AGGRAVATED/FELONIOUS ASSAULT
11/30/2019	1964501914	1800 block S Chipman St	ANIMAL CRUELTY
11/17/2019	1964501836	300 block N Oak St	BURGLARY - UNLAWFUL ENTRY (NO INTENT)
11/23/2019	1964501874	600 block W Main St	BURGLARY -FORCED ENTRY
11/27/2019	1964501899	1100 block W Main St	BURGLARY -FORCED ENTRY
11/8/2019	1964501789	1600 block S M-52	CIVIL CUSTODIES - INCAPACITATION
11/26/2019	1964501884	500 block W River St	CIVIL CUSTODIES - INCAPACITATION
11/30/2019	1964501916	600 block W Ryan St	CIVIL CUSTODIES - INCAPACITATION
11/4/2019	1964501765	700 block S Abrey St	CIVIL CUSTODIES - INSANITY (MENTAL)
11/5/2019	1964501774	600 block S Woodlawn Ave	CIVIL CUSTODIES - INSANITY (MENTAL)
11/19/2019	1964501852	1600 block W South St	CIVIL CUSTODIES - INSANITY (MENTAL)
11/27/2019	1964501898	N Shiawassee St/W Oliver St	CIVIL CUSTODIES - INSANITY (MENTAL)
11/9/2019	1964501806	300 block S Shiawassee St	CIVIL CUSTODIES - WALK AWAY - MENTAL INSTITUTE/HOSPITAL
11/3/2019	1964501761	200 block W Curwood Castle Dr	DAMAGE TO PROPERTY
11/3/2019	1964501759	500 block W River St	DAMAGE TO PROPERTY
11/3/2019	1964501760	200 block E Williams St	DAMAGE TO PROPERTY
11/5/2019	1964501805	100 block E Goodhue St	DAMAGE TO PROPERTY
11/8/2019	1964501796	400 block W King St	DAMAGE TO PROPERTY
11/10/2019	1964501811	100 block E Goodhue St	DAMAGE TO PROPERTY
11/17/2019	1964501836	300 block N Oak St	DAMAGE TO PROPERTY
11/18/2019	1964501844	900 block W Fletcher St	DAMAGE TO PROPERTY
11/24/2019	1964501877	400 block W Grace St	DAMAGE TO PROPERTY
11/2/2019	1964501750	Adams St	DISORDERLY CONDUCT
11/10/2019	1964501803	200 block S Washington St	DISORDERLY CONDUCT
11/15/2019	1964501829	700 block S Grand Ave	DISORDERLY CONDUCT
11/23/2019	1964501869	800 block W King St	DISORDERLY CONDUCT
11/26/2019	1964501883	1100 block N Chipman St	DISORDERLY CONDUCT
11/22/2019	1964501867	700 block S Grand Ave	FRAUD
11/1/2019	1964501745	1200 block S Shiawassee St	FRAUD -FALSE PRETENSE/SWINDLE/CONFIDENCE GAME
11/9/2019	1964501826	600 block S Washington St	FRAUD -FALSE PRETENSE/SWINDLE/CONFIDENCE GAME
11/11/2019	1964501824	700 block S Chipman St	FRAUD -FALSE PRETENSE/SWINDLE/CONFIDENCE GAME
11/26/2019	1964501927	1400 block W Renfrew Dr	FRAUD -FALSE PRETENSE/SWINDLE/CONFIDENCE GAME
11/27/2019	1964501902	700 block N Adams St	FRAUD -FALSE PRETENSE/SWINDLE/CONFIDENCE GAME

11/4/2019	1964501768	1400 block W Stewart St	HEALTH AND SAFETY
11/4/2019	1964501849	1500 block Freeman St	HEALTH AND SAFETY
11/11/2019	1964501848	1600 block Lynn St	HEALTH AND SAFETY
11/11/2019	1964501847	1200 block Milwaukee St	HEALTH AND SAFETY
11/17/2019	1964501835	900 block S Grand Ave	HEALTH AND SAFETY
11/20/2019	1964501858	700 block S Grand Ave	HEALTH AND SAFETY
11/26/2019	1964501888	200 block S Water St	HEALTH AND SAFETY
11/2/2019	1964501752	200 block S Cedar St	INSPECTIONS/INVESTIGATIONS - DRUG OVERDOSE
11/6/2019	1964501779	1400 block Herman St	INSPECTIONS/INVESTIGATIONS - FAMILY TROUBLE
11/5/2019	1964501773	S Cedar St/W Cass St	INSPECTIONS/INVESTIGATIONS - LOST AND FOUND PROP
11/5/2019	1964501775	300 block E Comstock St	INSPECTIONS/INVESTIGATIONS - LOST AND FOUND PROP
11/6/2019	1964501778	100 block E Corunna Ave	INSPECTIONS/INVESTIGATIONS - LOST AND FOUND PROP
11/14/2019	1964501821	400 block Cass St	INSPECTIONS/INVESTIGATIONS - LOST AND FOUND PROP
11/17/2019	1964501838	300 block E Jerome St	INSPECTIONS/INVESTIGATIONS - LOST AND FOUND PROP
11/20/2019	1964501857	Clinton St/Cedar St	INSPECTIONS/INVESTIGATIONS - LOST AND FOUND PROP
11/20/2019	1964501860	600 block W Main St	INSPECTIONS/INVESTIGATIONS - LOST AND FOUND PROP
11/26/2019	1964501885	100 block S Lansing St	INSPECTIONS/INVESTIGATIONS - LOST AND FOUND PROP
11/26/2019	1964501887	800 block S Grand Ave	INSPECTIONS/INVESTIGATIONS - OTHER INSPECTIONS
11/8/2019	1964501794	1800 block S Candlewick Ct	INSPECTIONS/INVESTIGATIONS - SUSPICIOUS SITUATIONS
11/26/2019	1964501886	1200 block S Shiawassee St	INSPECTIONS/INVESTIGATIONS - SUSPICIOUS SITUATIONS
11/2/2019	1964501823	1100 block N Dewey St	INTIMIDATION/STALKING
11/19/2019	1964501854	200 block N Water St	INTIMIDATION/STALKING
11/1/2019	1964501740	100 block E Corunna Ave	LARCENY -OTHER
11/2/2019	1964501751	N Adams St	LARCENY -OTHER
11/3/2019	1964501761	200 block W Curwood Castle Dr	LARCENY -OTHER
11/7/2019	1964501804	1200 block S Shiawassee St	LARCENY -OTHER
11/16/2019	1964501846	600 block E Queen St	LARCENY -OTHER
11/17/2019	1964501837	200 block E Main St	LARCENY -OTHER
11/1/2019	1964501776	700 block S Washington St	LARCENY -THEFT FROM BUILDING
11/5/2019	1964501777	1500 block W Hiawatha Dr	LARCENY -THEFT FROM BUILDING
11/8/2019	1964501799	1000 block N Dewey St	LARCENY -THEFT FROM BUILDING
11/13/2019	1964501820	700 block E North St	LARCENY -THEFT FROM BUILDING
11/3/2019	1964501766	900 block N Ball St	LARCENY -THEFT FROM MOTOR VEHICLE

11/19/2019	1964501853	200 block W Ridge St	LARCENY -THEFT FROM MOTOR VEHICLE
11/20/2019	1964501855	500 block W Main St	LARCENY -THEFT FROM MOTOR VEHICLE
11/10/2019	1964501903	800 block W King St	MISCELLANEOUS - ASSIST TO OTHER POLICE AGENCY
11/18/2019	1964501840	1700 block E M-21	MISCELLANEOUS - ASSIST TO OTHER POLICE AGENCY
11/18/2019	1964501904	800 block W King St	MISCELLANEOUS - ASSIST TO OTHER POLICE AGENCY
11/26/2019	1964501891	2500 block E M-21	MISCELLANEOUS - ASSIST TO OTHER POLICE AGENCY
11/1/2019	1964501754	700 block E North St	MISCELLANEOUS - GENERAL ASSISTANCE
11/7/2019	1964501781	300 block W Cass St	MISCELLANEOUS - GENERAL ASSISTANCE
11/13/2019	1964501818	800 block S Alger St	MISCELLANEOUS - GENERAL ASSISTANCE
11/21/2019	1964501862	800 block W King St	MISCELLANEOUS - GENERAL ASSISTANCE
11/16/2019	1964501850	1600 block W South St	MISCELLANEOUS - MISSING PERSONS
11/26/2019	1964501889	700 block Coventry Ct	MISCELLANEOUS - NON-CRIMINAL
11/8/2019	1964501791	1400 block W North St	MISCELLANEOUS - SUICIDE
11/18/2019	1964501839	1000 block W Fletcher St	MISCELLANEOUS CRIMINAL OFFENSE
11/1/2019	1964501748	N Washington St	MOTOR VEHICLE THEFT
11/8/2019	1964501799	1000 block N Dewey St	MOTOR VEHICLE THEFT
11/1/2019	1964501747	S Shiawassee St/W Milwaukee St	MOTOR VEHICLE VIOLATION
11/9/2019	1964501800	400 block N Water St	MOTOR VEHICLE VIOLATION
11/30/2019	1964501911	W King St/Third St	MOTOR VEHICLE VIOLATION
11/2/2019	1964501753	500 block W Elizabeth St	NONAGGRAVATED ASSAULT
11/2/2019	1964501756	500 block Garfield Ave	NONAGGRAVATED ASSAULT
11/2/2019	1964501757	600 block E Main St	NONAGGRAVATED ASSAULT
11/3/2019	1964501758	1000 block W Beehler St	NONAGGRAVATED ASSAULT
11/3/2019	1964501825	600 block N Shiawassee St	NONAGGRAVATED ASSAULT
11/7/2019	1964501786	500 block N Hickory St	NONAGGRAVATED ASSAULT
11/7/2019	1964501788	1400 block W Main St	NONAGGRAVATED ASSAULT
11/9/2019	1964501798	200 block N Hoyt St	NONAGGRAVATED ASSAULT
11/12/2019	1964501816	800 block S Lingle Ave	NONAGGRAVATED ASSAULT
11/15/2019	1964501830	800 block N Shiawassee St	NONAGGRAVATED ASSAULT
11/18/2019	1964501843	1300 block W Herman St	NONAGGRAVATED ASSAULT
11/21/2019	1964501866	1000 block S Cedar St	NONAGGRAVATED ASSAULT
11/24/2019	1964501875	300 block W Cass St	NONAGGRAVATED ASSAULT
11/24/2019	1964501877	400 block W Grace St	NONAGGRAVATED ASSAULT
11/26/2019	1964501890	800 block W King St	NONAGGRAVATED ASSAULT
11/28/2019	1964501907	900 block W Main St	NONAGGRAVATED ASSAULT
11/29/2019	1964501912	700 block W Lynn St	NONAGGRAVATED ASSAULT
11/30/2019	1964501913	800 block W King St	NONAGGRAVATED ASSAULT
11/1/2019	1964501744	1200 block E Corunna Ave	OBSTRUCTING JUSTICE
11/2/2019	1964501756	500 block Garfield Ave	OBSTRUCTING JUSTICE

11/7/2019	1964501782	300 block Goodhue St	OBSTRUCTING JUSTICE
11/7/2019	1964501785	100 block N Hickory St	OBSTRUCTING JUSTICE
11/7/2019	1964501787	900 block S Park St	OBSTRUCTING JUSTICE
11/8/2019	1964501793	900 block W Ryan St	OBSTRUCTING JUSTICE
11/10/2019	1964501801	800 block W King St	OBSTRUCTING JUSTICE
11/11/2019	1964501813	700 block S Grand Ave	OBSTRUCTING JUSTICE
11/14/2019	1964501851	S Gould St/E Corunna Ave	OBSTRUCTING JUSTICE
11/15/2019	1964501827	1100 block W Main St	OBSTRUCTING JUSTICE
11/15/2019	1964501828	Elliot St/Main St	OBSTRUCTING JUSTICE
11/16/2019	1964501832	600 block W Ryan St	OBSTRUCTING JUSTICE
11/16/2019	1964501833	100 block N Elliot St	OBSTRUCTING JUSTICE
11/20/2019	1964501859	1300 block N Hickory St	OBSTRUCTING JUSTICE
11/23/2019	1964501871	E Corunna Ave/S Gould St	OBSTRUCTING JUSTICE
11/24/2019	1964501878	200 block S Water St	OBSTRUCTING JUSTICE
11/26/2019	1964501892	700 block E Grover St	OBSTRUCTING JUSTICE
11/26/2019	1964501893	1400 block W Cleveland Ave	OBSTRUCTING JUSTICE
11/2/2019	1964501750	Adams St	OBSTRUCTING POLICE
11/2/2019	1964501755	800 block E Grover St	OBSTRUCTING POLICE
11/6/2019	1964501856	200 block S Chipman St	OBSTRUCTING POLICE
11/16/2019	1964501831	Gould St/Grover St	OBSTRUCTING POLICE
11/24/2019	1964501877	400 block W Grace St	OBSTRUCTING POLICE
11/1/2019	1964501748	N Washington St	OPERATING UNDER THE INFLUENCE OF LIQUOR OR DRUGS
11/9/2019	1964501795	1400 block E Monroe St	OPERATING UNDER THE INFLUENCE OF LIQUOR OR DRUGS
11/28/2019	1964501905	S Isham St/W Stewart St	OPERATING UNDER THE INFLUENCE OF LIQUOR OR DRUGS
11/22/2019	1964501870	1100 block W Main St	RETAIL FRAUD -THEFT
11/27/2019	1964501899	1100 block W Main St	RETAIL FRAUD -THEFT
11/26/2019	1964501908	1300 block Mansfield Dr	SEXUAL PENETRATION OBJECT -CSC 3RD DEGREE
11/21/2019	1964501865	600 block S Grand Ave	SEXUAL PENETRATION ORAL/ANAL -CSC 1ST DEGREE
11/9/2019	1964501802	800 block W Ryan St	SEXUAL PENETRATION PENIS/VAGINA -CSC 3RD DEGREE
11/1/2019	1964501776	700 block S Washington St	STOLEN PROPERTY
11/13/2019	1964501817	E North St/N Washington St	TRAFFIC - DRIVER LICENSE LAW VIOLATIONS
11/24/2019	1964501876	S Washington St/W Ridge St	TRAFFIC - DRIVER LICENSE LAW VIOLATIONS
11/15/2019	1964501827	1100 block W Main St	TRAFFIC - DRIVING ON SUSP/REVOKED/REFUSED LICENSE
11/16/2019	1964501831	Gould St/Grover St	TRAFFIC - DRIVING ON SUSP/REVOKED/REFUSED LICENSE
11/25/2019	1964501882	W South St/S Cedar St	TRAFFIC - DRIVING ON SUSP/REVOKED/REFUSED LICENSE

11/28/2019	1964501905	S Isham St/W Stewart St	TRAFFIC - DRIVING ON SUSP/REVOKED/REFUSED LICENSE
11/1/2019	1964501748	N Washington St	TRAFFIC - NO OPERATORS LICENSE
11/24/2019	1964501876	S Washington St/W Ridge St	TRAFFIC - REGISTRATION LAW VIOLATIONS
11/1/2019	1964501743	E Comstock St/S Oakwood Ave	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/1/2019	1964501748	N Washington St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/4/2019	1964501762	S Ball St/W Main St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/6/2019	1964501780	S Shiawassee St/W Cass St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/8/2019	1964501822	E Main St/S Dewey St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/10/2019	1964501797	Water St/Main St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/11/2019	1964501807	M-21/Cleveland St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/11/2019	1964501808	Washington St/Harper St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/11/2019	1964501809	Shiawassee St/King St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/11/2019	1964501810	Washington St/Mason St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/11/2019	1964501812	N Shiawassee St/W North St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/12/2019	1964501814	W Oliver St/N Shiawassee St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/13/2019	1964501819	S Chipman St/W South St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/18/2019	1964501842	E Corunna Ave/S Maple St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/21/2019	1964501864	N Hickory St/E Oliver St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/22/2019	1964501868	N Shiawassee St/W Main St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/23/2019	1964501872	S Washington St/E Monroe St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/25/2019	1964501879	1400 block N M-52	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/25/2019	1964501881	N Shiawassee St/W Main St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/27/2019	1964501894	W Main St/N Shiawassee St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/27/2019	1964501895	N Washington St/W Exchange St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/27/2019	1964501897	N Shiawassee St/W King St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/27/2019	1964501901	500 block E Oliver St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/27/2019	1964501900	W Main St/N Shiawassee St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/28/2019	1964501906	N Gould St/E Main St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/29/2019	1964501909	200 block S Washington St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/30/2019	1964501910	Main St/Water St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/30/2019	1964501915	100 block N Howell St	TRAFFIC, NON-CRIMINAL - ACCIDENT
11/30/2019	1964501913	800 block W King St	TRESPASS
11/1/2019	1964501744	1200 block E Corunna Ave	VIOLATION OF CONTROLLED SUBSTANCE ACT
11/2/2019	1964501751	N Adams St	VIOLATION OF CONTROLLED SUBSTANCE ACT
11/2/2019	1964501755	800 block E Grover St	VIOLATION OF CONTROLLED SUBSTANCE ACT
11/7/2019	1964501783	300 block E Goodhue St	VIOLATION OF CONTROLLED SUBSTANCE ACT
11/16/2019	1964501831	Gould St/Grover St	VIOLATION OF CONTROLLED SUBSTANCE ACT
11/16/2019	1964501834	1300 block S Cedar St	VIOLATION OF CONTROLLED SUBSTANCE ACT
11/27/2019	1964501899	1100 block W Main St	VIOLATION OF CONTROLLED SUBSTANCE ACT
11/1/2019	1964501749	700 block S Washington St	WEAPONS OFFENSE - CONCEALED

<b>Total</b>	<b>182</b>	
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**NOVEMBER OFFENSE SUMMARY REPORT:**

<b>Offense</b>	<b>Total Offenses</b>
1172 - 11002 - CSC Third (3rd) Degree -Penetration Penis/Vagina	1
1173 - 11003 - CSC First (1st) Degree -Penetration Oral/Anal	1
1176 - 11006 - CSC Third (3rd) Degree -Penetration Object	1
1305 - 13002 - Aggravated/Felonious Assault - Non-Family - Other Weapon	2
1306 - 13002 - Aggravated/Felonious Assault - Non-Family - Strong Arm	1
1313 - 13001 - Assault and Battery/Simple Assault	18
1316 - 13003 - Intimidation	1
1382 - 13003 - Stalking (Misdemeanor)	1
2202 - 22001 - Burglary - Forced Entry - Residence (Including Home Invasion)	1
2203 - 22001 - Burglary - Forced Entry - Non-Residence	1
2298 - 22003 - Burglary - Entering Without Permission	1
2305 - 23005 - Larceny - Personal Property from Vehicle	3
2308 - 23003 - Larceny - From Building (Includes library, office used by public, etc)	4
2309 - 23007 - Larceny - From Yards (Grounds surrounding a building)	3
2379 - 23007 - Larceny of Gasoline, Self-Service Station	1
2399 - 23007 - Larceny (Other)	2
2404 - 24001 - Vehicle Theft	2
2602 - 26001 - Fraud - Swindle	1
2609 - 26007 - Fraud - Identity Theft	1
2677 - 26001 - Defrauding Hotels, Restaurants, Innkeeper, etc	2
2699 - 26001 - Fraud (Other)	2
2804 - 28000 - Stolen Property - Possessing	1
2902 - 29000 - Damage to Property - Private Property	8
2999 - 29000 - Damage to Property (other)	1
3073 - 30002 - Retail Fraud Theft 1st Degree	1
3078 - 30002 - Retail Fraud Theft 3rd Degree	1
3512 - 35001 - Heroin - Possess	1
3532 - 35001 - Cocaine - Possess	2
3547 - 35001 - Methamphetamine - Possess	2
3562 - 35001 - Marijuana - Possess	1
3599 - 35001 - Dangerous Drugs (Other)	1
4801 - 48000 - Resisting Officer	1
4802 - 48000 - Obstruct Criminal Investigation	1
4803 - 48000 - Making False Report	1

4877 - 48000 - Fleeing and Eluding (Felony)	1
4899 - 48000 - Obstruct Police (Other)	1
5005 - 50000 - Contempt of Court	1
5006 - 50000 - Obstructing Justice	2
5007 - 50000 - Obstructing Court Order	1
5011 - 50000 - Parole Violation	3
5012 - 50000 - Probation Violation	3
5013 - 50000 - Conditional Release Violation	1
5015 - 50000 - Failure to Appear	2
5070 - 50000 - Violation of Preliminary Injunctive Order (Peace Bond)	5
5202 - 52001 - Concealed Weapons - Carrying Concealed	1
5311 - 53001 - Disorderly Conduct	1
5312 - 53001 - Disturbing the Peace	2
5393 - 53001 - Disorderly Conduct (Other)	2
5570 - 55000 - Persons under 18 years of age in Possession or Use of Tobacco Products	1
5599 - 55000 - Health and Safety Violations (Other)	6
5707 - 57001 - Trespass (Other)	1
7201 - Animal Cruelty - Simple/Gross Neglect	1
7399 - 73000 - Miscellaneous Arrest	1
8027 - 54002 - Operating with Blood Alcohol Content of .17% or more	1
8031 - 54002 - Operating Under the Influence of Controlled Substance	1
8041 - 54002 - Operating Under the Influence of Intoxicating Liquor	1
8271 - 54003 - Traffic - No Operators License	1
8273 - 54003 - Traffic - Driving on Susp/Revoked/Refused License	4
8275 - 54003 - Traffic - Driver License Law Violations	2
8277 - 54003 - Traffic - Registration Law Violations	1
8328 - 54003 - Motor Vehicle Violation	3
9220 - 92003 - Civil Custodies - Walk Away - Mental Institute/Hospital	1
9906 - 92002 - Civil Custodies - Incapacitation	3
9908 - 92004 - Civil Custodies - Insanity (Mental)	4
9910 - 93001 - Traffic, Non-Criminal - Accident	28
9941 - 98004 - Inspections/Investigations - Other Inspections	1
9942 - 98006 - Inspections/Investigations - Family Trouble	1
9943 - 98007 - Inspections/Investigations - Suspicious Situations	2
9944 - 98008 - Inspections/Investigations - Lost and Found Prop	8
9945 - 98009 - Inspections/Investigations - Drug Overdose	1
9946 - 99001 - Miscellaneous - Suicide	1

9948 - 99003 - Miscellaneous - Missing Persons	1
9953 - 99008 - Miscellaneous - General Assistance	4
9954 - 99009 - Miscellaneous - Non-Criminal	1
9956 - 99008 - Miscellaneous - Assist to Other Police Agency	4
<b>Total</b>	<b>182</b>





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# *MEMORANDUM*

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DATE: December 9, 2019

TO: Owosso City Council

FROM: Kevin Lenkart  
Director of Public Safety

RE: November 2019 Fire & Ambulance Report

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Attached are the statistics for the Owosso Fire Department (OFD) for November 2019. The Owosso Fire Department responded to 223 incidents in the month of September.

OFD responded to 28 fire calls and responded to 195 EMS calls.

Previous Month ▾

Nov 1, 2019 - Nov 30, 2019 ▾

81%

TRANSPORTS

Percentage of Patient Encounters

19%

NON TRANSPORTS

Percentage of Patient Encounters

223

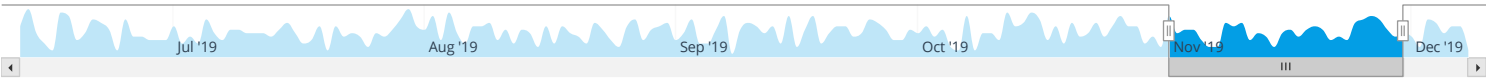
RECORDS

In Selected Time Slice

30

DAYS

In Selected Time Slice



Counts % Rows % Columns % All

Week Ending	11/3/19	11/10/19	11/17/19	11/24/19	12/1/19	12/8/19	12/15/19	12/22/19	12/29/19	1/5/20	1/12/20	1/19/20	1/26/20	Total
Cancelled (No Patient Contact)		1			1									2
Patient Dead on Scene - Resuscitation Attempted (Without Transport)		1												1
Patient Evaluated, No Treatment/Tra.. Required	1	4	7	10	7									29
Patient Refused Evaluation/Ca... (Without Transport)	1	1		2										4
Patient Treated, Released (AMA)	1	1			2									4
Patient Treated, Transported by Law Enforcement			1	1	1									3
Transported Lights/Siren	2	3	4	1	4									14
Transported No Lights/Siren	22	37	30	37	40									166
Total	27	48	42	51	55									223



Previous Month ▾

Nov 1, 2019 - Nov 30, 2019 ▾

8%

**FIRE**  
Percentage of Total Incidents

92%

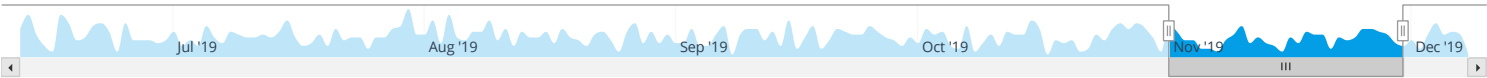
**EMS**  
Percentage of Total Incidents

195

**INCIDENTS**  
In Selected Time Slice

30

**DAYS**  
In Selected Time Slice



	Counts				% Rows				% Columns				% All			
Week Ending	11/3/19	11/10/19	11/17/19	11/24/19	12/1/19	12/8/19	12/15/19	12/22/19	12/29/19	1/5/20	1/12/20	1/19/20	1/26/20	Total		
Station 5	2	2	4	5	4									17		
UNKNOWN	25	37	31	43	42									178		
Total	27	39	35	48	46									195		

MINUTES FOR  
SPECIAL MEETING  
**OWOSSO HISTORIC DISTRICT COMMISSION**  
Wednesday, October 16, 2019 6:00 p.m.  
CITY HALL BUILDING – CITY COUNCIL CHAMBERS

**MEETING CALLED TO ORDER** at 6:00 p.m. by Commissioner Wilson.

**ROLL CALL** was taken by Recording Staff Liaison, Josh Adams.

**PRESENT:** Secretary Philip Hathaway; Commissioner Gary Wilson, Commissioner Lance Omer; Commissioner Steven Teich; Commissioner Matthew Van Epps

**ABSENT:** Chairman Scott Newman; Vice-Chairman Vince Gonyou; Commissioner Dianne Acton

**OTHERS IN ATTENDANCE:** None

**AGENDA APPROVAL:**

**MOTION FOR APPROVAL BY COMMISSIONER WILSON. MOTION WAS SECONDED BY COMMISSIONER OMER AS PRESENTED**

**AYES ALL. MOTION CARRIED.**

**AUGUST 21, 2019 MINUTES APPROVAL:**

**MOTION BY COMMISSIONER TEICH, SUPPORTED BY COMMISSIONER OMER**

**AYES ALL. MOTION CARRIED.**

**COMMUNICATIONS:** None

**PUBLIC/COMMISSIONER COMMENTS:** None

**Committee Reports:** None

**Public Hearings:** None

**Items of Business:**

Design Guideline Discussion

As part of the Commission's Certified Local Government (CLG) designation, they are developing a Design Guideline Booklet to aid in downtown preservation education.

The Commission is using the Design Guidelines from the City of Saugatuck as a template.

The Commission went through Saugatuck's booklet page by page and determined what would be the best layout and content for Owosso's draft.

*Draft*

The Commission agreed to allow Commissioner Teich and Mr. Adams to develop the first draft of guidelines.

The Commission also discussed ways in which the Owosso Main Street/DDA Design Committee could help with many of the additional CLG efforts and requirements in the months to come.

**PUBLIC COMMENTS:** None

**BOARD COMMENTS:** None

**ADJOURNMENT:**

**MOTION BY COMMISSIONER VAN EPPS AND SECONDED BY COMMISSIONER WILSON  
TO ADJOURN AT 7:07 P.M.**

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Phil Hathaway, Secretary

jda

**PARKS AND RECREATION COMMISSION  
REGULAR MEETING  
WEDNESDAY, OCTOBER 23, 2019  
City Hall Council Chambers  
301 W. Main St. Owosso, MI 48867**

**CALL TO ORDER:** Chairman Espich called the meeting to order at 7: 00p.m.

**PLEDGE OF ALLEGIANCE:** Was recited.

**ROLL CALL:** Was taken by Joshua Adams.

**MEMBERS PRESENT:** Chairman Mike Espich, Vice-Chair Jeff Selbig, Commissioners Elaine Greenway and Christopher Owens.

**MEMBERS ABSENT:** Commissioners Nick Seabasty and Andrew Workman.

**OTHERS PRESENT:** None

**APPROVAL OF AGENDA:** **VICE-CHAIR SELBIG MADE A MOTION TO APPROVE THE AGENDA FOR SEPTEMBER 25, 2019 WITH THE ADDITION OF TWO ADDITIONAL TOPICS. 2) MEMBERSHIP REQUIREMENTS 5)GROUP VISIT TO PARKS AND 6)LATCH AT BENTLEY PARK**

**MOTION SUPPORTED BY COMMISSIONER OWENS.**

**AYES ALL, MOTION CARRIED.**

**APPROVAL OF MINUTES:** **VICE-CHAIR SELBIG MADE A MOTION TO APPROVE THE MINUTES FROM SEPTEMBER, 25 2019.**

**MOTION SUPPORTED COMMISSIONER GREENWAY.**

**AYES ALL, MOTION CARRIED.**

**PUBLIC COMMENTS/COMMISSIONER COMMENT:**

Vice-chair Selbig inquired about adding an "old business" portion in future agendas.

Chairman Espich asked for a follow up regarding any possible warranty associated with the tennis court surface.

Mr. Adams explained that he had not yet spoken with former Assistant City Manager Adam Zettel yet. He will contact Mr. Zettel to see if a warranty was in place.

**COMMUNICATIONS:**

None

**BUSINESS:**

**Check Register Review – September 2019**

Chairman Espich asked about the \$1,000.00 charge for skatepark signage. The commission thought that the sign was paid for by donation.

Mr. Adams stated that he will look into the charge and get clarification.

**Membership Requirements**

Chairman Espich introduced the idea of expanding the Parks & Recreation board member requirements.

Mr. Adams & Mr. Espich recommended expanding the commission members to 9 people, allowing up to 4 people from outside of the city limits - 2 of which could/would be from local service groups.

Mr. Adams noted that both the ordinance and the bylaws would need to be updated. He stated that he will discuss this change with City Manager Henne.

#### **Glow Queen Candidate**

Chairman Espich introduced the idea of Parks & Rec having a candidate for the Owosso Main Street Glow Queen contest. He suggested the idea of having Commissioner Greenway be the candidate.

Ms. Greenway indicated that she was not interested in taking part in the contest

The commission agreed that it would be too soon to have a candidate for this year, but possibly having a candidate for next year's contest.

#### **Disc Golf – Update**

Mr. Espich stated that the posts for the disc golf are ready to be installed. He asked to have the DPW paint and install the posts as soon as possible.

Commissioner Owens asked to see if the DPW can connect with the local Masons and they could paint the posts.

Mr. Espich asked Mr. Adams to reach out to DPW to have the posts delivered to the Masons for painting.

#### **Group Visits to Parks**

Commissioner Greenway suggested that two or more of the commissioners conduct a walkabout in each park to determine what improvements need to be made.

The commission agreed to visit the parks throughout the next few weekends from 10:30am-12:00pm to evaluate each park's needs and deferred maintenance issues. If a quorum is expected, a special meeting notice will be completed.

#### **Swing latch at Bentley Park**

Mr. Adams stated that DPW will be repairing the latch on the children's swing at Bentley Park as soon as their schedule allows.

#### **Capital Improvement Discussion**

Mr. Espich stated that he would like the City Manager to describe to the commission how many of the larger maintenance projects were going to be completed without the millage.

Mr. Adams stated that those "deferred maintenance" issues were exactly why millage dollars were requested. He recommended that the commission focus on the Holman Grove Building as their new project and focus the rest of the millage dollars on those deferred maintenance issues that will have the biggest impact.

Commissioner Selbig discussed the importance of addressing all the parks, not just the those with higher use or visibility.

#### **Next Meeting December 11 @ 7 p.m.**

All commissioners present agreed to meet December at 7 p.m.

#### **PUBLIC COMMENTS/COMMISSIONER COMMENT:**

None

**VICE-CHAIR OWENS MADE A MOTION TO ADJOURN AT 8:35 P.M.**

**MOTION SUPPORTED BY. COMMISSIONER SELBIG  
ALL AYES, MOTION CARRIED.**



MINUTES FOR  
SPECIAL MEETING  
**OWOSSO HISTORIC DISTRICT COMMISSION**  
Wednesday, October 30, 6:00 p.m.  
CITY HALL BUILDING – CITY COUNCIL CHAMBERS

**MEETING CALLED TO ORDER** at 6:05 p.m. by Chairman Newman.

**ROLL CALL** was taken by Recording Staff Liaison, Josh Adams.

**PRESENT:** Chairman Scott Newman; Secretary Philip Hathaway; Commissioner Gary Wilson, Commissioner Lance Omer; Commissioner Steven Teich; Commissioner Matthew Van Epps; Commissioner Dianne Acton

**ABSENT:** Vice-Chairman Vince Gonyou

**OTHERS IN ATTENDANCE:** Adam Saj - Director of Applications for Lume Cannabis Co; Kyle Slabotsky; Jeff Cheik; Angelo Cheik

**AGENDA APPROVAL:**

**MOTION FOR APPROVAL BY COMMISSIONER VAN EPPS. MOTION WAS SECONDED BY COMMISSIONER HATHAWAY WITH THE ADDITION OF ITEM #2 - DISCUSSION ON THE MATTHEWS BUILDING**

**AYES ALL. MOTION CARRIED.**

**COMMUNICATIONS:** None

**PUBLIC/COMMISSIONER COMMENTS:** None

**Committee Reports:** None

**Public Hearings:** None

**Items of Business:**

- 1) 116 N. Washington Street - Facade Redevelopment

Mr. Saj - a representative for the applicant was present to describe the proposed project. Mr. Saj described the proposed scope in detail to the commission. The applicant also provided multiple visual renderings of the proposed work.

Chairman Newman expressed his concerns regarding the architectural elements of the purposed work. Newman stated that proposed rendering is inappropriate for the historical timeframe of the building and does not communicate to the historical significance of the district.

Commissioner VanEpps had an “alternate” rendering added to his packet (provided by the applicant). He pointed out how that alternate rendering is more appropriate and something the commission could work with. Mr. Saj then stated that the secondary rendering was an attempt to get a design closer to the Secretary of Interior Standards if the commission did not agree with

the first option presented. The commission agreed that the alternative rendering was a much better path to properly address the redevelopment of the facade.

Once the secondary rendering was explained, the commission then conducted a detailed discussion addressing the elements of that rendering.

Commissioner Wilson stated that characteristics of the facade (according to the standards) needing to be preserved should be: the double-bay windows, recessed door, and the placement of the sign.

Commissioner Hathaway stated his concern of preserving the original framing below the first-floor windows.

Chairman Newman stated his concern about the tile facing around the top & bottom of the existing first-floor windows. Upon further discussion it was determined that the tile is not historic and possibly installed in the 1970s.

Chairman Teich stated that the first rendering presenting did not consider the architecture of second-story of the building. This is contrary to the very point of why historic districts were formed.

Additional detailed discussion around the alternate rendering occurred. The key elements/characteristics discussed for a final rendering are listed below:

- Preserving the profile of the recessed-bay windows with angled access to the doorway.  
NOTE: the angle access must be windows as well, maintaining the historic lower framing profile;
- Preserving the profile of the lower framing of the first-floor windows;
- Keeping the transom window directly above the entry door;
- Maintain the historic sign band above the first-floor window;
- The area of parking location above the sign band can either be removed or repaired but it cannot be expanded;
- Replace the entry door with a framed windowed door.

The commission agreed to accept a new rendering with the above elements listed and 3 days for the commission to review.

**MOTION BY COMMISSIONER HATHAWAY, AND SECONDED BY COMMISSIONER VANN EPPS:**

**THE OWOSSO DOWNTOWN HISTORIC DISTRICT COMMISSION, FINDING THAT THE PROPOSED EXTERIOR IMPROVEMENTS AT 116 N. WASHINGTON STREET DO MEET THE SECRETARY OF THE INTERIOR'S STANDARDS, AND ARE APPROPRIATE FOR THE DISTRICT, HEREBY DIRECTS STAFF TO ISSUE A CERTIFICATE OF APPROPRIATENESS FOR THE WORK AND BUILDING PERMIT APPLICATION AS APPLIED FOR AND TO BE ILLUSTRATED IN A NEW RENDERING, CONDITIONED ON THE FOLLOWING:**

- **PRESERVING THE PROFILE OF THE RECESSED-BAY WINDOWS WITH ANGLED ACCESS DOORWAY. NOTE: THE ANGLE ACCESS MUST BE WINDOWS AS WELL, MAINTAINING THE HISTORIC LOWER FRAMING PROFILE;**
- **PRESERVING THE PROFILE OF THE LOWER FRAMING OF THE FIRST-FLOOR WINDOWS;**
- **KEEPING THE TRANSOM WINDOW DIRECTLY ABOVE THE ENTRY DOOR;**
- **MAINTAIN THE HISTORIC SIGN BAND ABOVE THE FIRST-FLOOR WINDOW;**
- **THE AREA OF PARGING LOCATION ABOVE THE SIGN BAND CAN EITHER BE REMOVED OR REPAIRED BUT IT CANNOT BE EXPANDED;**
- **REPLACE THE ENTRY DOOR WITH A FRAMED WINDOWED DOOR.**
- **THE COMMISSION HAS A 3 DAY REVIEW TIME OF THE NEW RENDERING AND MINUTES BEFORE SUBMITTING THE CERTIFICATE.**

**AYES ALL. MOTION CARRIED.**

## 2) Matthews Building

Commissioner Vann Epps asked about the current condition and state of the Matthews Building. He shared his concern about the neglect of the building and its relationship with the relocation of the medical marijuana dispensary.

Mr. Adams shared with the commission information regarding the complexities of the developer's funding for the redevelopment and stated that to his knowledge, the project is still moving forward.

The commission stated that it is very important that the City and developers understand that the local HDC needs to be a part of all communications regarding the development of this building.

**PUBLIC COMMENTS:** None

**BOARD COMMENTS:** None

**ADJOURNMENT:**

**MOTION BY COMMISSIONER HATHAWAY AND SECONDED BY COMMISSIONER TEICH TO ADJOURN AT 7:42 P.M.**

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Phil Hathaway, Secretary

jda