

**CITY OF OWOSSO  
REGULAR MEETING OF THE CITY COUNCIL  
MONDAY, DECEMBER 16, 2024  
6:30 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, 2024:**

**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. Audit Presentation. Presentation of the annual audit by Ken Berthiaume, Principal CPA, with Berthiaume & Co. CPAs.

**PUBLIC HEARINGS**

1. Proposed Special Assessment District No. 2025-104 - Hazards and Nuisances. Conduct a public hearing to receive citizen comment regarding proposed Special Assessment District No. 2024-104, Hazards and Nuisances, as it relates to unpaid costs incurred in the altering, repairing, tearing down, abating or removing of hazards and nuisances at 609 Martin Street.  
**Master Plan Implementation Goals: 1.1**

**CITIZEN COMMENTS**

**COUNCIL COMMENTS**

**CONSENT AGENDA**

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

<b>Name</b>	<b>Board/Commission</b>	<b>Term Expires</b>
Ronald Dankert*	Board of Review	12-31-2029
Nicholas Albertson	Planning Commission	06-30-2027

\* Indicates reappointment

2. Change Order – 2024 Sidewalk Program Contract. Approve Change Order No. 1 to the 2024 Sidewalk Replacement Program Contract adding \$159,750.00 for the 2025 Sidewalk Replacement Program, and approve payment to the contractor up to the amended amount of \$297,280.00 upon completion of the work or portion thereof.  
**Master Plan Implementation Goals:** 3.4, 5.2, 5.21
3. MI-HOPE Grant Amendment - Additional Funds Acceptance. Accept Amendment No. 2 to the Michigan Housing Opportunities Promoting Energy Efficiency Grant # ARP-2023-37-MIH (MI-HOPE) for additional awarded funds in the amount of \$100,000 to complete home improvement projects for an additional five selected residential homes in accordance with the Grant Program Guidelines.  
**Master Plan Implementation Goals:** 3.7
4. Change Order - MI-HOPE Grant Construction Project. Approve Change Order No. 3 to the contract with Merkel & Kenney, Inc. for the MI-HOPE Grant Construction Project in the amount of \$100,000.00 for complete home improvement projects for an additional five selected residential homes and further authorize payment to the contractor upon satisfactory completion of the work or portion thereof up to the amount of \$316,805.00.  
**Master Plan Implementation Goals:** 3.7
5. Bid Award – 2025 Drainage Improvement Project. Approve bid award to Wombat Services, LLC for the 2025 Drainage Improvement Project in the amount of \$125,509.31, and further approve payment to the contractor upon satisfactory completion of the project or portion thereof.  
**Master Plan Implementation Goals:** 3.4
6. Professional Services Agreement – Governmental Accounting Services. Authorize a professional services agreement with Taylor and Morgan, C.P.A., P.C. for the provision of onsite governmental accounting services in an amount not to exceed \$30,000.00, and further authorize payment to the firm for services rendered in accordance with the contract.

**ITEMS OF BUSINESS**

1. Audit Acceptance. Consider resolution accepting and placing on file with City of Owosso Financial Report for the Fiscal Year Ended June 30, 2024.
2. Set Special Meeting. Consider setting a special meeting for Wednesday, January 8, 2025 at 6:30 p.m. for the purpose of conducting a goal-setting session.

**CITIZEN COMMENTS**

**COUNCIL COMMENTS**

**COMMUNICATIONS**

1. Nathan R. Henne, City Manager. Fire Hydrant Flushing & Maintenance Program.
2. Allie McGuire, DDA/OMS Board. Letter of resignation.
3. Tanya S. Buckelew, Planning & Building Director. November 2024 Building Department Report.
4. Tanya S. Buckelew, Planning & Building Director. November 2024 Code Violations Report.
5. Tanya S. Buckelew, Planning & Building Director. November 2024 Inspections Report.
6. Tanya S. Buckelew, Planning & Building Director. November 2024 Certificates Issued Report.
7. Kevin D. Lenkart, Public Safety Director. November 2024 Police Report.
8. Kevin D. Lenkart, Public Safety Director. November 2024 Fire Report.
9. Downtown Development Authority/Owosso Main Street Board. Minutes of December 4, 2024.

**NEXT MEETING**

Monday, January 06, 2025

### **BOARDS AND COMMISSIONS OPENINGS**

Building Board of Appeals – Alternate - term expires June 30, 2026  
Building Board of Appeals – Alternate - term expires June 30, 2025  
DDA/OMS Board – term expires June 30, 2028  
Zoning Board of Appeals – Alternate – term expires June 30, 2027  
Zoning Board of Appeals – Alternate – term expires June 30, 2025

### **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).

***PLEASE TAKE NOTICE THAT THE FOLLOWING MEETING  
CAN ONLY BE VIEWED VIRTUALLY***

The Owosso City Council will conduct an in-person meeting on December 16, 2024. Citizens may view and listen to the meeting using the following link and phone numbers.

**OWOSSO CITY COUNCIL  
Monday, December 16, 2024  
at 6:30 p.m.**

***The public joining the meeting via Zoom CANNOT participate in public comment.***

- **Join Zoom Meeting:**

<https://us02web.zoom.us/j/84870247983?pwd=ZsXGwXmRgiU5Kb9g2WhJs9AkaTBeRx.1>

**Meeting ID: 848 7024 7983**

**Password: 684395**

**One tap mobile**

+13126266799,,84870247983#,,,,\*684395# US (Chicago)

+16465588656,,84870247983#,,,,\*684395# US (New York)

**Dial by your location**

+1 312 626 6799 US (Chicago)  
+1 646 558 8656 US (New York)  
+1 301 715 8592 US (Washington DC)  
+1 346 248 7799 US (Houston)  
+1 669 900 9128 US (San Jose)  
+1 253 215 8782 US (Tacoma)

- **For video instructions visit:**

- o Signing up and Downloading Zoom <https://youtu.be/qsy2Ph6kSf8>
- o Joining a Zoom Meeting <https://youtu.be/hlkCmbvAHQQ>
- o Joining and Configuring Audio and Video <https://youtu.be/-s76QHshQnY>

- **Helpful notes for participants:** [Helpful Hints](#)

- **Meeting packets are published on the City of Owosso website** <http://www.ci.owosso.mi.us>

Any person who wishes to contact members of the City Council to provide input or ask questions on any business coming before the Council on December 16, 2024 may do so by calling or e-mailing the City Clerk's Office prior to the meeting at (989)725-0500 or [city.clerk@ci.owosso.mi.us](mailto:city.clerk@ci.owosso.mi.us). Contact information for individual Council members can be found on the City website at: <http://www.ci.owosso.mi.us/Government/City-Council>

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, 2024  
6:30 P.M.  
VIRGINIA TEICH CITY COUNCIL CHAMBERS**

**PRESIDING OFFICER:** MAYOR ROBERT J. TEICH, JR.

**OPENING PRAYER:** PASTOR BILL MOULL  
OWOSSO FREE METHODIST CHURCH

**PLEDGE OF ALLEGIANCE:** COUNCILMEMBER CHRISTOPHER D. OWENS

**PRESENT:** Mayor Robert J. Teich, Jr., Mayor Pro-Tem Jerome C. Haber,  
Councilmembers Janae L. Fear (arrived at 6:52pm), Carl C. Ludington,  
Emily S. Olson, and Christopher D. Owens.

**ABSENT:** Councilmember Rachel M. Osmer.

**APPROVE AGENDA**

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

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

**APPROVAL OF THE MINUTES OF REGULAR MEETING OF NOVEMBER 4, 2024**

Motion by Mayor Pro-Tem Haber to approve the Minutes of the Regular Meeting of November 4, 2024 as presented.

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

**APPROVAL OF THE MINUTES OF ORGANIZATIONAL MEETING OF NOVEMBER 18, 2024**

Motion by Councilmember Owens to approve the Minutes of the Organizational Meeting of November 18, 2024 as presented.

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

**APPROVAL OF THE MINUTES OF REGULAR MEETING OF NOVEMBER 18, 2024**

Motion by Councilmember Olson to approve the Minutes of the Regular Meeting of November 4, 2024 as presented.

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

**PROCLAMATIONS / SPECIAL PRESENTATIONS**

**Giving Tuesday/Raise Up Shiawassee Proclamation**

Mayor Teich read aloud the following Proclamation of the Mayor's Office declaring Tuesday, December 3, 2024 as Giving Tuesday/Raise Up Shiawassee Day in the City of Owosso:

**A PROCLAMATION  
OF THE MAYOR'S OFFICE OF THE CITY OF OWOSSO, MICHIGAN  
PROCLAIMING TUESDAY, DECEMBER 3, 2024 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 numerous nonprofit organizations; and

WHEREAS, the 18 local nonprofit organizations include: the American Red Cross, Angel's Hands Outreach, The Clothesline/The Connection, DeVries Nature Conservancy, Eventz 4 Change, Friends of Pat's Place, Friends of the Shiawassee River, Great Lakes Bay Health Center, Great Start Shiawassee, Hospice House of Shiawassee, Lebowsky Center for Performing Arts, Respite Volunteers of Shiawassee, SafeCenter, Shiawassee Arts Center, Shiawassee Community Foundation, Shiawassee Family YMCA, Shiawassee Hope, and Voices for Children; 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, Robert J. Teich, Jr., Mayor of the City of Owosso, do hereby proclaim December 3, 2024 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, 2024.

**PUBLIC HEARINGS**

None.

**CITIZEN COMMENTS**

Kori Shook, downtown business owner, thanked the DDA and City Manager for their efforts on the item proposing the expansion of the social district. She also noted that she supports the Downtown Revolving Loan & Grant Program, saying it is critical to support the downtown's current and future building and business owners.

**COUNCIL COMMENTS**

Mayor Teich thanked everyone that helped put on the GLOW Owosso event over the weekend, saying it has become a treasured tradition for the community.

**CONSENT AGENDA**

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

**Proposed Special Assessment District No. 2025-104 - Hazards and Nuisances.** Authorize Resolution No. 1 setting a public hearing for Monday, December 16, 2024 to receive citizen comment regarding proposed Special Assessment District No. 2025-104, Hazards and Nuisances, as it relates to unpaid costs incurred in the altering, repairing, tearing down, abating or removing of hazards and nuisances at 609 Martin Street as follows:

**RESOLUTION NO. 201-2024**  
**SPECIAL ASSESSMENT DISTRICT**  
**NO. 2025-104**  
**HAZARDS AND NUISANCES**  
**609 MARTIN STREET**

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

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Said special assessment roll is hereby accepted and shall be filed in the office of the City Clerk for public examination.
2. The Council shall meet at the Owosso City Hall, Owosso, Michigan at 6:30 o'clock p.m., on Monday, December 16, 2024 for the purpose of hearing all persons interested in said special assessment roll and reviewing the same.
3. The City Clerk is directed to publish the notice of said hearings once in *The Argus Press*, the official newspaper of the City of Owosso, not less than ten (10) days prior to said hearing and shall further cause notice of said hearing to be sent by first class mail to each owner of the property subject to assessment, as indicated by the records in the City Assessor's office as shown on the general tax rolls of the City, at least ten (10) days before the time of said hearing, said notice to be mailed to the addresses shown on said general tax rolls of the City.

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

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

TO THE OWNERS OF THE OF THE FOLLOWING DESCRIBED PROPERTY:

<b>PARCEL NUMBER</b>	<b>ADDRESS</b>	<b>BALANCE</b>
050-113-008-016-00	609 MARTIN ST	\$11,466.33

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

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

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

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

TAKE FURTHER NOTICE that the City Council will meet at the Owosso City Hall, Owosso, Michigan at 6:30 p.m. on Monday, December 16, 2024 for the purpose of reviewing said Special Assessment Roll - Hazards and Nuisances and for the purpose of considering all objections to said roll submitted in writing. If you have questions regarding this notice, please contact the City Treasurer's Office at 725-0599.

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

Name	Board/Commission	Term Expires
Christopher Owens	Owosso Historical Commission Council Representative	11-09-2026
Steve Teich	Owosso Historical Commission (term effective 01-01-2025)	12-31-2027
Daniel Law	Planning Commission	06-30-2027

**2025 Schedule of Meetings.** Adopt the 2025 Boards and Commissions Meetings Schedule as follows:

**CITY OF OWOSSO  
SCHEDULE OF REGULAR MEETINGS  
FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2025**

**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, 2025. 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 – 6:30 p.m., local prevailing time					
Owosso City Hall, Council Chambers					
JAN 06	MAR 03	MAY 05	JUL 07	SEP 02*	NOV 03
JAN 21*	MAR 17	MAY 19	JUL 21	SEP 15	NOV 17
FEB 03	APR 07	JUN 02	AUG 04	OCT 06	DEC 01



FEB 18*	APR 21	JUN 16	AUG 18	OCT 20	DEC 15
<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 08*	MAY 07	SEP 03	JAN 15	MAY 21	SEP 17
FEB 05	JUN 04	OCT 01	FEB 19	JUN 18	OCT 15
MAR 05	JUL 9*	NOV 05	MAR 19	JUL 16	NOV 19
APR 02	AUG 06	DEC 03	APR 16	AUG 20	DEC 17
<b>OWOSSO HISTORICAL COMMISSION</b>			<b>PARKS &amp; RECREATION COMMISSION</b>		
The 2 <sup>nd</sup> Monday of each month, except as noted – 6:00 p.m., local prevailing time			The 4 <sup>th</sup> Wednesday of each month, except as noted 7:00 p.m., local prevailing time		
Owosso City Hall, Council Chambers			Owosso City Hall, Council Chambers		
JAN 13	MAY 12	SEP 08	JAN 22	MAY 28	SEP 24
FEB 10	JUN 09	OCT 14*	FEB 26	JUN 25	OCT 22
MAR 10	JUL 14	NOV 10	MAR 26	JUL 23	DEC 03*
APR 14	AUG 11	DEC 08	APR 23	AUG 27	
<b>PLANNING COMMISSION</b>			<b>WWTP Review Board</b>		
The 4 <sup>th</sup> Monday of each month, except as noted – 6:30 p.m., local prevailing time			The 4 <sup>th</sup> Tuesday of each month, 4:30 p.m., local prevailing time		
Owosso City Hall, Council Chambers			Owosso Wastewater Plant, Administration Building 1410 Chippewa Trail, Owosso		
JAN 27	MAY 27*	SEP 22	JAN 28	MAY 27	SEP 23
FEB 24	JUN 23	OCT 27	FEB 25	JUN 24	OCT 28
MAR 24	JUL 28	NOV 24	MAR 25	JUL 22	NOV 25
APR 28	AUG 25	DEC 08*	APR 22	AUG 26	
<b>ZONING BOARD OF APPEALS</b>			* = 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 20	SEP 16			
FEB 18	JUN 17	OCT 21			
MAR 18	JUL 15	NOV 18			
APR 15	AUG 19	DEC 16			

**2025 Income Threshold Poverty Exemptions.** Adopt the 2025 Income Threshold Poverty Exemptions, as required by Public Act No. 390 of 1994 as follows:

**RESOLUTION NO. 202-2024**

**CITY OF OWOSSO POVERTY EXEMPTION GUIDELINES FOR 2025**

WHEREAS, the adoption of guidelines for poverty exemptions is within the purview of the city council, and

WHEREAS, the homestead of persons who by reason of poverty are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under Public Act 390, 1994(MCL 211.7u); and

WHEREAS, pursuant to PA 390 of 1994, City of Owosso, Shiawassee County adopts the following

guidelines for the board of review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the applicant and all persons residing in the household.

WHEREAS, pursuant to Public Act 191 of 2023, if a person qualifies, the board of review shall grant either a 100%, 75%, 50% or 25% reduction in taxable value for the applicable tax year, or any other percentage reduction approved by the state tax commission. However, the City of Owosso elects to give only 100% reduction to approved applicants.

To be eligible, a person shall do all the following on an annual basis:

- Be the owner and occupy the principal residence of the property for which an exemption is applied.
- Submit an application on the form provided by the State of Michigan, available through the City Assessor's office. The application constitutes an appearance before the Board of Review for the purpose of preserving the applicant's right to appeal.
- Provide proof of residency for **all** residents in the home.
- Supply a copy of federal and state income tax returns filed in the current year for **all adult residents** if available, or immediately preceding year if current is unavailable, and/or a signed affidavit stating income tax returns are not required to be filed (Treasury Form 4988).
- Supply copies of six-months'-worth of income evidence for the previous year (pay stubs, benefit statement, etc.) for **all** residents 18 years old and over. Additional stubs may be requested later.
- **If the applicant fails to supply all** the required documents or if it is found that **the information supplied is fraudulent**, the application **shall be denied**.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the board of review shall follow the above stated policy and the below stated guidelines in granting or denying an exemption.

Applicant's income shall not exceed the poverty income thresholds listed here. Income of students under the age of 18 years shall **not** be included as income.

2025 Income Standards Poverty Threshold

Total number of persons residing in homestead	Annual allowable income
1 person	\$23,930
2 persons	\$27,370
3 persons	\$30,770
4 persons	\$34,170
5 persons	\$36,930
6 persons	\$41,960
7 persons	\$47,340
8 persons	\$52,720
Each additional person, add	\$5,380

BE IT FURTHER RESOLVED, if asset levels exceed the items/amounts below, the individual/property owner shall **not be eligible for a Property Tax Poverty Exemption**.

- Assets (except the original homestead, essential household goods and the first \$9,700 of the market value of a motor vehicle), less what is owed on said vehicle, shall not exceed \$6,100 (six thousand one hundred dollars) for individual applicant and/or \$8,500 (eight thousand five hundred dollars) per household if more than one financial contributor.

**\*Change Order – Street Patches.** Approve Change Order No. 3 to the 2023 Street Patches contract with TJ Smith Sand & Gravel, Inc. increasing the amount by \$101,620.00 and extending the contract until November 30, 2025 for the 2025 Street Patches program, and further approve payment to the contractor up to the amount of \$268,527.50 as follows:

**RESOLUTION NO. 203-2024**

**AUTHORIZING CHANGE ORDER NO. 3  
TO THE CONTRACT BETWEEN THE CITY OF OWOSSO AND  
TJ SMITH SAND & GRAVEL, INC.  
FOR THE 2023 STREET PATCHES PROGRAM**

WHEREAS, the city of Owosso, Shiawassee County, Michigan, approved a contract with TJ Smith Sand & Gravel, Inc. on March 6, 2023 for two rounds of street patches on various streets throughout the city during the 2023 construction season; and

WHEREAS, Change Order No. 1 was approved administratively on December 18, 2023 to add a third round of street patches to the program for Spring of 2024; and

WHEREAS, Change Order No. 2 was approved by city council on September 16, 2024 to add a fourth round of patches for Fall 2024; and

WHEREAS, TJ Smith Sand & Gravel, Inc. has agreed to hold their prices to make additional street repairs for the 2025 construction season and a change order is necessary to increase the contract amount.

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

- FIRST: it has heretofore determined that it is advisable, necessary and in the public interest to amend the 2023 Street Patches Program contract with TJ Smith Sand & Gravel, Inc. increasing the contract amount by \$101,620.00 for additional street repairs, bringing the contract total to \$268,527.50.
- SECOND: the mayor and city clerk are instructed and authorized to sign the document substantially in form attached as Change Order No. 3 to the Contract for Services between the city of Owosso and TJ Smith Sand & Gravel, Inc.
- THIRD: the accounts payable department is authorized to pay TJ Smith Sand & Gravel, Inc. for work satisfactorily completed up to the revised contract amount of \$268,527.50.
- FOURTH: the above additional expenses shall be paid from the Major and Local Street Account Nos. 202-463-181.000 and 203-463-818.000; Sewer Fund Account No. 590-549-818.000 and 590-901-973.000-SEWERREHAB; and Water Fund Account Nos. 591-552-818.000, 591-552-818.000-LSL-ID0000, and 591-552-818.000-LSLREPLACE, and other funds as appropriate.

Master Plan Implementation Goals: 3.4

**\*Contract Modification – Stewart Street Reconstruction.** Authorize Contract Modification No. 1 to the Stewart Street Reconstruction project contract with MDOT increasing the contract amount \$9,243.79 for the additional contract items and to balance contract quantities, and further authorize payment up to the contract amount plus Modification No. 1 as follows:

**RESOLUTION NO. 204-2024**

**AUTHORIZING CONTRACT MODIFICATION NO. 1  
TO THE CONTRACT BETWEEN THE MICHIGAN DEPARTMENT OF  
TRANSPORTATION AND  
CRAWFORD CONTRACTING, INC.  
FOR THE STEWART STREET RECONSTRUCTION PROJECT**

WHEREAS, the City of Owosso, Shiawassee County, Michigan, approved Cost Share Agreement No. 23-5504 with the Michigan Department of Transportation (MDOT) on January 16, 2024 for the Stewart Street Reconstruction Project; and

WHEREAS, MDOT received bids on January 5, 2024 for the Stewart Street Reconstruction Project and Crawford Contracting, Inc. was the low responsive bidder and was awarded the contract; and

WHEREAS, changes in field conditions have warranted additional work for the project and Contract Modification No. 1 is necessary to add contract items and balance existing contract quantities.

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

- FIRST: it has heretofore determined that it is advisable, necessary and in the public interest to approve Contract Modification No. 1.
- SECOND: the City Engineer is instructed and authorized to sign the document substantially in the form attached as Contract Modification No. 1 in the amount of \$9,243.79, revising the total current contract amount from \$1,814,712.52 to \$1,823,957.31.
- THIRD: the Accounts Payable department is authorized to allocate an additional \$9,243.79 to purchase order number 45593.
- FOURTH: the above expenses shall be paid from Major Street Account No. 202-451-818.000-STEWR2024 (\$13,585.33) and Water Fund Account No. 591-901-972.000-DWRLF24-25 (-\$4,341.54) with the water fund charges being funded by the Drinking Water State Revolving Fund through the Michigan Department of Environment, Great Lakes, and Energy.

Master Plan Implementation Goals: 3.4, 3.22, 6.6

**\*Transfer Agreement – Ambulance Purchase.** Authorize transfer agreement assigning the City of Owosso purchase agreement for one 2026 Ford Type 3 E-450 ambulance from Kodiak Emergency Equipment, Inc. to MacQueen Equipment, LLC as follows:

**RESOLUTION NO. 205-2024**

**AUTHORIZING APPROVAL OF A TRANSFER AGREEMENT  
BETWEEN KODIAK EMERGENCY VEHICLES, MACQUEEN EQUIPMENT, LLC,  
AND THE CITY OF OWOSSO  
FOR ONE 2026 FORD E-450 AMBULANCE**

WHEREAS, the City of Owosso, Shiawassee County, Michigan, has a Fire/EMS Department requiring the use of ambulances; and

WHEREAS, in November of 2023 the Owosso City Council approved the purchase of a 2026 Type III Ford E-450 Ambulance from Kodiak Emergency Vehicles; and

WHEREAS, MacQueen Equipment LLC bought out Kodiak Emergency Vehicles and wishes to assume the contract with the City, necessitating a Transfer Agreement between the three parties.

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

FIRST: it has heretofore determined that it is advisable, necessary and in the public interest to approve the Transfer Agreement for the purchase of one 2026 Ford E-450 Ambulance.

SECOND: the mayor and city clerk are hereby authorized and instructed to sign the Transfer Agreement substantially in the form attached.

**\*Professional Services Agreement – City Hall Improvements Project.** Authorize a professional services agreement with Spicer Group for engineering services for the City Hall Improvements Project in the amount of \$44,000, and further authorize payment to the engineer upon satisfactory completion of the project or portion thereof as follows:

#### RESOLUTION NO. 206-2024

#### AUTHORIZING A PROFESSIONAL SERVICES AGREEMENT WITH SPICER GROUP, INC. FOR THE CITY HALL IMPROVEMENTS PROJECT

WHEREAS, the City of Owosso desires to make improvements to City Hall, including the replacement of the HVAC system, electrical service upgrades, a new building management system, and replacement of the emergency generator; and

WHEREAS, due to the historic nature of City Hall and the complex nature of the proposed improvements the services of an engineering firm are required; and

WHEREAS, Spicer Group, Inc. is selected as the most qualified firm to perform said work and offers to complete engineering design and bidding services in the amount of \$44,000.00.

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

FIRST: it has theretofore determined that it is advisable, necessary and in the public interest to employ the firm of Spicer Group, Inc. to provide professional engineering design and bidding services for the City Hall Improvements Project.

SECOND: the Mayor and City Clerk are instructed and authorized to sign the necessary documents as an Agreement for Professional Services with Spicer Group, Inc. for the City hall Improvements Project.

THIRD: the Accounts Payable department is authorized to make payment up to the amount of \$44,000.00 to Spicer Group, Inc. upon successful completion of work or portion thereof.

Master Plan Implementation Goals: 3.8, 4.7, 6.7

**\*Contract Authorization – WWTP Air Compressors Service Agreement.** Waive competitive bidding requirements, authorize a 2-year service agreement in the amount of \$19,572.00 with OTC Industrial Technologies, the sole source provider of service in Michigan for air compressors at the WWTP, and further authorize payment up to the contract amount as follows:

**RESOLUTION NO. 207-2024**

**AUTHORIZING THE EXECUTION OF A  
CUSTOMER SERVICE AGREEMENT  
WITH OTC INDUSTRIAL TECHNOLOGIES**

WHEREAS, the City of Owosso, Shiawassee County, Michigan, requires two air compressors for operation and maintenance needs at the Wastewater Treatment Plant; and

WHEREAS, the City of Owosso has determined that OTC Industrial Technologies of Livonia, Michigan is the only firm qualified to provide the parts and service for the Atlas Copco air compressors at the Wastewater Treatment Plant; and

WHEREAS, waiver of the purchasing policy formal bid requirements is requested, in order to initiate contract upon approval and authorization.

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

- FIRST: it has theretofore determined that it is advisable, necessary and in the public interest to contract with OTC Industrial Technologies for the preventative maintenance and repair of the WWTP's two (2) Atlas Copco air compressors, at the price of \$9,786.00 per year (\$19,572 total) for two (2) years total.
- SECOND: the mayor and city clerk are hereby authorized and instructed to sign said contract substantially in the form attached as Customer Service Agreement dated November 14, 2024.
- THIRD: the accounts payable department is authorized to submit payment to OTC Industrial Technologies of Livonia, Michigan, in the total amount of \$19,572.00, for both FY2024-2025 and FY2025-2026.
- FOURTH: the above expenses shall be paid from the WWTP fund, and chargeable to account 599-548-743.200.

Master Plan Implementation Goals: 3.4

**\*Bid Award – Sewer Televising.** Approve bid award to MEC Underground Solutions LLC for the 2025 Sewer Televising Project in the amount of \$31,925.00, and further approve payment to the contractor up to the contract amount upon satisfactory completion of the project or portion thereof as follows:

**RESOLUTION NO. 208-2024**

**AUTHORIZING THE AWARD OF THE  
2025 SEWER TELEVISIONING PROJECT CONTRACT  
TO MEC UNDERGROUND SOLUTIONS LLC OF FAIRGROVE, MICHIGAN**

WHEREAS, the City of Owosso, Shiawassee County, Michigan, has determined that it is advisable, necessary, and in the public interest to televise segments of sanitary and storm sewer on various streets in the City; and

WHEREAS, the City of Owosso sought bids for the televising of these segments of sanitary and storm sewer as part of the 2025 Sewer Televising Project, and the low responsive and responsible bid was received from MEC Underground Solutions LLC in the amount of \$31,925.00; and

WHEREAS, MEC Underground Solutions LLC is hereby determined to be qualified to provide such services.

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

- FIRST: it has heretofore determined that it is advisable, necessary and in the public interest to employ MEC Underground Solutions LLC to televise segments of sanitary and storm sewer as part of the 2025 Sewer Televising Project.
- SECOND: the Mayor and City Clerk are instructed and authorized to sign the necessary documents to execute the services contract with MEC Underground Solutions LLC in the amount of \$31,925.00.
- THIRD: the Accounts Payable department is authorized to pay MEC Underground Solutions LLC for work satisfactorily completed on the project up to the initial contact amount of \$31,925.00, plus contingency in the amount of \$10,000.00 for a total of \$41,925.00.
- FOURTH: the above expenses shall be paid from the Major and Local Street Maintenance Funds accounts 202-463-818.000 and 203-463-818.000 in the amount of \$11,390.00 each, Sewer Account No. 590-549-818.000 in the amount of \$9,145.00, and other funds as appropriate.

Master Plan Implementation Goals: 3.4

**\*Check Register – November 2024.** Affirm check disbursements totaling \$2,725,925.22 for November 2024.

Motion supported by Mayor Pro-Tem Haber.

Roll Call Vote.

AYES: Councilmembers Olson, Mayor Pro-Tem Haber, Councilmembers Owens, Ludington, and Mayor Teich.

NAYS: None.

ABSENT: Councilmembers Fear and Osmer.

### **ITEMS OF BUSINESS**

#### **Social District Expansion**

Master Plan Implementation Goals: 1.17, 4.5, 4.6, 4.16, 5.9, 5.10, 5.12, 5.36

Motion by Councilmember Olson to approve expansion of the Downtown Social District and Downtown Commons Area boundaries as follows:

#### **RESOLUTION NO. 209-2024**

#### **DESIGNATING AN EXPANSION OF THE DOWNTOWN SOCIAL DISTRICT AND DOWNTOWN COMMONS AREA BOUNDARIES**

WHEREAS, the Owosso City Council established the Downtown Social District and Downtown Commons Area on February 16, 2021 and authorized the Owosso Main Street & Downtown Development Authority (OMS & DDA) to oversee management and maintenance; and

WHEREAS, the OMS & DDA recognized that an expansion of the boundary and commons area will increase support of qualified licensees, downtown activation, and future development; and

WHEREAS, the social district and commons area boundaries are indicated by the Downtown Social District Map; and

WHEREAS, on November 6, 2024, the OMS & DDA approved the expanded Downtown Social District Map and authorized City of Owosso staff to submit the expanded Downtown Social District Map for approval by Owosso City Council.

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

FIRST: the Owosso City Council hereby approves the Downtown Social District Map with the expanded Downtown Social District and Downtown Commons Area Boundaries as attached.





Motion supported by Mayor Pro-Tem Haber.

Roll Call Vote.

AYES: Councilmember Ludington, Mayor Pro-Tem Haber, Councilmembers Owens, Olson, and Mayor Teich.

NAYS: None.

ABSENT: Councilmembers Fear and Osmer.

**\*Downtown Revolving Loan & Grant Program Revisions**

City Manager Henne explained the revisions to the program including the addition of a partnership with Lapeer Development Corporation for loan processing and administration.

Councilmember Fear arrived at 6:52 p.m.

Motion by Mayor Pro-Tem Haber to approve revisions to the Downtown Revolving Loan & Grant Program and the establishment of a memorandum of understanding with Lapeer Development Corporation for the review and process of loan requests submitted to the Program as follows:

**RESOLUTION NO. 210-2024**

**AUTHORIZE APPROVAL OF THE  
OWOSSO MAIN STREET & DOWNTOWN DEVELOPMENT AUTHORITY  
REVOLVING LOAN & GRANT PROGRAM REVISIONS  
AND MEMORANDUM OF UNDERSTANDING  
WITH THE LAPEER DEVELOPMENT CORPORATION**

WHEREAS, in 1994 the City of Owosso established the Downtown Owosso Revolving (formerly UDAG/CDBG) Loan Program; and

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

WHEREAS, on June 18, 2024, the Lapeer Development Corporation (LDC) proposed establishing a Memorandum of Understanding (MOU) with the OMS & DDA Economic Vitality Committee for processing the program's loans. This partnership will establish security for loan repayment ensuring replenishment to the Revolving Loan Fund and the continued use of the Revolving Loan & Grant Program for economic development; and

WHEREAS, on October 18, 2024, the Economic Vitality Committee approved revisions to the Revolving Loan & Grant Program for the current fiscal year; and

WHEREAS, on November 6, 2024, the OMS & DDA Board approved the revised OMS & DDA Revolving Loan & Grant Program and the MOU with LDC and authorized City of Owosso staff to submit the Revolving Loan & Grant Program and MOU for approval by Owosso City Council.

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

FIRST: it hereby approves the attached Owosso Main Street & Downtown Development Authority Revolving Loan & Grant Program.

SECOND: the mayor is instructed and authorized to sign the attached Memorandum of Understanding with the Lapeer Development Corporation.

Motion supported by Councilmember Ludington.

Roll Call Vote.

AYES: Mayor Pro-Tem Haber, Councilmembers Olson, Fear, Owens, Ludington, and Mayor Teich.

NAYS: None.

ABSENT: Councilmember Osmer.

**\*Emergency Action Support Plan Adoption**

Master Plan Implementation Goals: 7.1

Motion by Councilmember Ludington to approve adoption of the Emergency Action Support Plan for the City of Owosso as follows:

**RESOLUTION NO. 211-2024**

**AUTHORIZING THE APPROVAL OF  
THE UPDATED EMERGENCY OPERATIONS SUPPORT PLAN**

WHEREAS, the City of Owosso, Shiawassee County, Michigan, has a Public Safety Department; and

WHEREAS, the City of Owosso Public Safety Department has opted to participate in the Shiawassee County Emergency Management Program; and

WHEREAS, State law requires municipalities with a population of 10,000 or more to maintain and file with the County a plan of support that is in accordance with the County's Emergency Action Guidelines at least every four years.

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

FIRST: it has elected to participate in the Shiawassee County Emergency Management Program.

SECOND: the attached City of Owosso Emergency Operations Plan provides a framework for the City to use in performing emergency functions before, during, and after emergent situations and is hereby approved.

THIRD: the mayor and city clerk are instructed and authorized to sign the attached document in support of the Shiawassee County Emergency Operations Plan.

Motion supported by Councilmember Owens.

Roll Call Vote.

AYES: Councilmembers Owens, Olson, Mayor Pro-Tem Haber, Councilmembers Ludington, Fear, and Mayor Teich.

NAYS: None.

ABSENT: Councilmember Osmer.

**Goal Setting Process**

**Master Plan Implementation Goals: A.5, 3.6**

City Manager Henne said he was excited that Council wants to take on a goal setting process. He said there will be a bit of a time crunch and there is no budget for a facilitator, but he is willing to take on the job.

Motion by Councilmember Olson to approve a structured goal-setting process to identify, prioritize, and guide the City’s strategic objectives for FY 2025-2026 as follows:

**RESOLUTION NO. 212-2024**

**RESOLUTION ADOPTING A FISCAL YEAR 2025-2026 GOAL SETTING PROCESS FOR THE OWOSSO CITY COUNCIL**

WHEREAS, the City of Owosso is committed to fostering collaboration, transparency, and strategic planning in its governance and decision-making; and

WHEREAS, a structured goal-setting process will help the City Council identify, prioritize, and achieve strategic objectives while ensuring accountability to the community; and

WHEREAS, this process incorporates best practices, including input from elected officials and department heads, prioritization of initiatives and capital projects, and regular progress reviews.

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

- FIRST: the City Council adopts the goal setting process, which includes:
- A preliminary questionnaire to gather input from Department Heads and Councilmembers
  - A facilitated session to identify priorities
  - Development of a summary report and implementation plan
  - Quarterly progress reviews

SECOND: the City Manager is directed to oversee and implement the process, ensuring its timely completion and public transparency.

Motion supported by Councilmember Fear.

Roll Call Vote.

AYES: Councilmembers Olson, Fear, Ludington, Owens, Mayor Pro-Tem Haber, and Mayor Teich.

NAYS: None.

ABSENT: Councilmember Osmer.

**CITIZEN COMMENTS**

None.

**COUNCIL COMMENTS**

None.

**CITY MANAGER REPORT**

City Manager Henne detailed the City Manager Report for November 2024.

**COMMUNICATIONS**

Brad A. Barrett, Finance Director. Financial Report – October 2024.  
Owosso Historical Commission. Minutes of November 12, 2024.

**NEXT MEETING**

Monday, December 16, 2024

**BOARDS AND COMMISSIONS OPENINGS**

Building Board of Appeals – Alternate - term expires June 30, 2026  
Building Board of Appeals – Alternate - term expires June 30, 2025  
Planning Commission - term expires June 30, 2027  
Zoning Board of Appeals – Alternate – term expires June 30, 2027  
Zoning Board of Appeals – Alternate – term expires June 30, 2025

**ADJOURNMENT**

Motion by Councilmember Fear for adjournment at 7:13 p.m.

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

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Robert J. Teich, Jr., Mayor

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Amy K. Kirkland, City Clerk

\*Due to their length, text of marked items is not included in the minutes. Full text of these documents is on file in the Clerk's Office.

# **CITY OF OWOSSO**

Shiawassee County, Michigan

## **FINANCIAL STATEMENTS**

June 30, 2024

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## INDEPENDENT AUDITORS' REPORT

To the Members of City Council  
City of Owosso, Michigan

### Report on the Audit of the Financial Statements

#### *Opinions*

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 as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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, 2024, 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.

#### *Basis for Opinions*

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Owosso and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Owosso's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Members of City Council  
City of Owosso, Michigan

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City of Owosso's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Owosso's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 5-9), pension schedules (pages 64-66), and budgetary comparison information (pages 67-69) be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.



To the Members of City Council  
City of Owosso, Michigan

***Supplementary Information***

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2024 on our consideration of the City of Owosso'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 solely 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 of Owosso'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 of Owosso's internal control over financial reporting and compliance.

*Berthiaume & Co.*

November 13, 2024  
Saginaw, Michigan

***MANAGEMENT'S DISCUSSION AND ANALYSIS***

# CITY OF OWOSSO

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2024

As management of the City of Owosso (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the financial statements and the notes to the financial statements.

### FINANCIAL HIGHLIGHTS:

- The City's combined total net position is reported as \$77,424,242 for the fiscal year ended June 30, 2024, compared to \$69,791,967 for the fiscal year ended June 30, 2023 (restated).
- In the City's governmental activities, revenues generated were \$16,317,553 while expenses totaled \$13,922,342.
- In the City's business-type activities, revenues generated were \$15,877,683 while expenses totaled \$10,730,333.
- Total net position increased by \$7,632,275.

### 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 are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements themselves.

#### Government-wide Financial Statements:

The government-wide statements are designed to provide readers with a broad overview of the City's finances, as a whole, in a manner similar to a private sector business. The *statement of net position* presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. The *statement of activities* presents all of the City's revenues and expenses, and is reported based on when the underlying event giving rise to the revenue or expense occurs, regardless of when cash is received or paid.

The government-wide statements of the City of Owosso are divided into three categories:

**Governmental Activities** – Most of the City's basic services are included here, such as the general government, public safety, public works, community and economic development, and recreation and culture. Property taxes, state shared revenue, and charges for services finance most of these activities.

**Business-type Activities** – The City charges fees to customers to recover all or a significant portion of certain services it provides. These business-type activities include the sewage disposal system, water supply system, wastewater treatment system, and transportation.

**Component Units** – The City includes the Brownfield Redevelopment Authority and Downtown Development Authority as discretely presented component units.

#### Fund Financial Statements:

The fund financial statements provide more detailed information about the City's most significant funds, not the City as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

# CITY OF OWOSSO

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2024

The City has three types of funds:

**Governmental Funds** – Many of the City's basic services are included in governmental funds, which focus on how cash and other financial assets that can be converted to cash flow in and out. The funds also show the balances left at year-end that are available for spending.

The governmental funds focus on a short-term view, rather than the long-term focus of the government-wide statements, so additional information is provided after each of the governmental fund statements that explain the relationship of differences between the fund and government-wide statements.

The City maintains 12 individual governmental funds. Separate information is presented for the General Fund and Major Street Fund which are considered to be "major" funds. Data from the other 10 governmental funds, considered to be "nonmajor" funds, are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual budget for each of its governmental funds. Budgetary comparison statements have been provided for major governmental funds to demonstrate compliance with those budgets.

**Proprietary Funds** – Proprietary funds are used to report services where the City charges a fee to the customer to recover most or all of the cost of the service rendered. Proprietary funds provide both long- and short-term financial information. The two types of proprietary funds are enterprise and internal service funds.

- Enterprise funds and business-type funds are the same, but the fund statements provide more detail and additional information such as cash flows. The City's enterprise funds are the Transportation Fund, Sewage Disposal System Fund, Water Supply System Fund, and Wastewater Treatment System Fund.
- Internal service funds are used to report activities that provide supplies and services to the City's other programs. The City's internal service fund is the Equipment Fund.

**Fiduciary Funds** – Fiduciary funds are used to account for the resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of the funds are not available to support the City's own programs.

### Notes to the Financial Statements:

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### Other Information:

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City. The combining statements referred to earlier in connection with the nonmajor governmental funds are presented immediately following the required supplementary information.

### THE CITY OF OWOSSO AS A WHOLE:

The City's total combined net position for the fiscal year ended June 30, 2024 is \$77,424,242 consisting of \$45,671,666 in governmental activities and \$31,752,576 in business-type activities. Combined unrestricted net position, that part of net position that can be used to finance day-to-day operations, is \$15,859,129. Governmental activities unrestricted net position is \$8,529,262. Business-type activities unrestricted net position is \$7,329,867.

# CITY OF OWOSSO

## MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2024

The statement of net position provides the perspective of the City as a whole. The following table provides a summary of the City's net position, in a condensed format, as of June 30, 2024 and June 30, 2023.

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2024</u>	<u>Restated 2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>Restated 2023</u>
<b>Assets:</b>						
Current and other assets	\$ 22,652,191	\$ 20,214,754	\$ 15,268,747	\$ 10,908,160	\$ 37,920,938	\$ 31,122,914
Capital assets, net	<u>40,550,210</u>	<u>38,832,461</u>	<u>41,803,415</u>	<u>29,767,528</u>	<u>82,353,625</u>	<u>68,599,989</u>
Total assets	<u>63,202,401</u>	<u>59,047,215</u>	<u>57,072,162</u>	<u>40,675,688</u>	<u>120,274,563</u>	<u>99,722,903</u>
<b>Deferred outflows of resources</b>						
	<u>1,639,231</u>	<u>3,295,569</u>	<u>449,350</u>	<u>943,544</u>	<u>2,088,581</u>	<u>4,239,113</u>
<b>Liabilities:</b>						
Current liabilities	4,502,205	2,225,851	3,719,397	1,958,685	8,221,602	4,184,536
Long-term liabilities	<u>14,533,702</u>	<u>16,491,519</u>	<u>22,006,431</u>	<u>12,944,755</u>	<u>36,540,133</u>	<u>29,436,274</u>
Total liabilities	<u>19,035,907</u>	<u>18,717,370</u>	<u>25,725,828</u>	<u>14,903,440</u>	<u>44,761,735</u>	<u>33,620,810</u>
<b>Deferred inflows of resources</b>						
	<u>134,059</u>	<u>419,789</u>	<u>43,108</u>	<u>129,450</u>	<u>177,167</u>	<u>549,239</u>
<b>Net position:</b>						
Net investment in capital assets	31,550,997	29,137,014	21,415,638	18,835,872	52,966,635	47,972,886
Restricted	5,591,407	5,963,253	3,007,071	3,441,316	8,598,478	9,404,569
Unrestricted	<u>8,529,262</u>	<u>8,105,358</u>	<u>7,329,867</u>	<u>4,309,154</u>	<u>15,859,129</u>	<u>12,414,512</u>
Total net position	<u>\$ 45,671,666</u>	<u>\$ 43,205,625</u>	<u>\$ 31,752,576</u>	<u>\$ 26,586,342</u>	<u>\$ 77,424,242</u>	<u>\$ 69,791,967</u>

### Overall Analysis of Financial Position and Change in Net Position:

The City's combined total net position increased by \$7,632,275 during the current fiscal year. Governmental activities increased by \$2,466,041 while business-type activities increased by \$5,166,234. The City continues to report a solid net position in its governmental and business-type activities, with approximately \$26.8 million reported in cash and investments.

#### Governmental Activities:

The City's total governmental revenue is reported at \$16,317,553, an increase of \$2,034,790 from the prior fiscal year. Total expenses increased by \$1,166,689 from the prior fiscal year.

#### Business-type Activities:

The City's total business-type revenue is reported at \$15,877,683, an increase of \$2,334,716 from the prior fiscal year. Capital grants increased approximately \$1.7 million for improvements to the infrastructure. Total business-type expenses increased by \$6,782 from the prior fiscal year.

# CITY OF OWOSSO

## MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2024

The following table shows the comparison of the change in net position in a condensed format for the fiscal years ended June 30, 2024 and June 30, 2023.

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2024</u>	<u>Restated 2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>Restated 2023</u>
<b>Revenues:</b>						
Program revenues						
Charges for services	\$ 3,222,797	\$ 3,854,339	\$ 10,667,864	\$ 10,176,426	\$ 13,890,661	\$ 14,030,765
Operating grants	3,498,289	2,134,436	1,746,701	1,745,562	5,244,990	3,879,998
Capital grants	931,956	181,446	3,119,239	1,392,495	4,051,195	1,573,941
General revenues						
Taxes	5,129,584	4,941,682	(27)	41,923	5,129,557	4,983,605
Fees	134,293	165,527	-	-	134,293	165,527
Unrestricted grants	2,340,855	2,335,884	-	-	2,340,855	2,335,884
Investment earnings	830,829	363,272	343,906	186,561	1,174,735	549,833
Other	228,950	306,177	-	-	228,950	306,177
Total revenues	<u>16,317,553</u>	<u>14,282,763</u>	<u>15,877,683</u>	<u>13,542,967</u>	<u>32,195,236</u>	<u>27,825,730</u>
<b>Expenses:</b>						
General government	2,143,516	2,022,042	-	-	2,143,516	2,022,042
Public safety	5,498,433	5,120,087	-	-	5,498,433	5,120,087
Public works	4,068,389	4,685,992	-	-	4,068,389	4,685,992
Health and welfare	1,312,155	23,611	-	-	1,312,155	23,611
Community and economic development	130,880	140,629	-	-	130,880	140,629
Recreation and culture	536,454	527,670	-	-	536,454	527,670
Interest	232,515	235,622	-	-	232,515	235,622
Sewage disposal system	-	-	2,510,687	2,530,987	2,510,687	2,530,987
Water supply system	-	-	5,694,378	5,749,588	5,694,378	5,749,588
Wastewater treatment	-	-	2,441,195	2,380,112	2,441,195	2,380,112
Transportation	-	-	84,073	62,864	84,073	62,864
Total expenses	<u>13,922,342</u>	<u>12,755,653</u>	<u>10,730,333</u>	<u>10,723,551</u>	<u>24,652,675</u>	<u>23,479,204</u>
Excess of revenues over expenses before special items	<u>2,395,211</u>	<u>1,527,110</u>	<u>5,147,350</u>	<u>2,819,416</u>	<u>7,542,561</u>	<u>4,346,526</u>
<b>Special items:</b>						
Sale of capital assets	87,840	10,905	1,874	9,188	89,714	20,093
Transfers	(17,010)	-	17,010	-	-	-
Total special items	<u>70,830</u>	<u>10,905</u>	<u>18,884</u>	<u>9,188</u>	<u>89,714</u>	<u>20,093</u>
<b>Changes in net position</b>	<u>2,466,041</u>	<u>1,538,015</u>	<u>5,166,234</u>	<u>2,828,604</u>	<u>7,632,275</u>	<u>4,366,619</u>
Net position, beginning of year, restated	<u>43,205,625</u>	<u>41,667,610</u>	<u>26,586,342</u>	<u>23,757,738</u>	<u>69,791,967</u>	<u>65,425,348</u>
Net position, end of year	<u>\$ 45,671,666</u>	<u>\$ 43,205,625</u>	<u>\$ 31,752,576</u>	<u>\$ 26,586,342</u>	<u>\$ 77,424,242</u>	<u>\$ 69,791,967</u>

# CITY OF OWOSSO

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2024

### **THE CITY OF OWOSSO'S FUNDS:**

Presentation of the City of Owosso's major funds begins on page 15, following the government-wide financial statements. The fund financial statements provide detailed information about the most significant funds, not the City as a whole. Funds are created to help manage money for specific purposes, as well as show accountability for certain activities, such as specific property tax millages and restricted receipts from Federal and State sources.

The General Fund is the City's largest governmental fund and one of two governmental funds that is considered a major fund. It pays for most of the City's government services. Its major components of revenue are property taxes and state shared revenue. For the year ended June 30, 2024, General Fund financing sources exceeded its financing uses by \$965,295, increasing its ending fund balance to \$8,622,704. For the year ended June 30, 2024, Major Street Fund decreased its ending fund balance by \$276,172.

### **Overall Analysis of Financial Position and Change in General Fund Fund Balance:**

The General Fund fund balance of \$8,622,704 as of June 30, 2024 is considered, by management, to be healthy in comparison to the annual General Fund expenditures of approximately \$9.5 million. The City has utilized effective budget controls in the General Fund to maintain its fund balance.

### **General Fund Budgetary Highlights:**

The General Fund adopted budget projected an increase in fund balance of \$27,603. During the year, the City made budget amendments with a projected decrease in fund balance of \$435,900. The actual results for the year yielded an increase in fund balance of \$965,295.

### **Capital Assets and Debt Administration:**

At June 30, 2024, the City of Owosso had \$82,353,625 invested in capital assets including land, buildings and improvements, machinery and other equipment, land improvements, vehicles, utility distribution systems, and infrastructure, net of accumulated depreciation. At June 30, 2023, this total was \$68,599,989 (restated). Additional information about the City's capital assets is presented in Note 1 and Note 5 of the Notes to the Financial Statements.

At June 30, 2024, the City of Owosso's total long-term indebtedness (not including compensated absences, net pension liability and the 2021 bond premiums that are being amortized to interest expense over the life of the bonds) was \$28,400,777, of which \$9,173,452 was backed by the full faith of the government and \$19,227,325 was backed by specific revenue sources. Additional information about the City's indebtedness is presented in Note 6 of the Notes to the Financial Statements.

### **Economic Factors:**

We are continuing to plan for the long term, and will continue to balance the budgets through controls over spending, while striving to provide the City's residents with the same level of service to which they have been accustomed.

### **Contacting the City's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact City Hall, 301 W. Main Street, Owosso, MI 48867.

***BASIC FINANCIAL STATEMENTS***



# CITY OF OWOSSO

## STATEMENT OF NET POSITION

June 30, 2024

	<i>Primary Government</i>			<i>Component Units</i>
	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total</i>	
<b>Assets:</b>				
Cash and cash equivalents	\$ 10,052,526	\$ 4,046,697	\$ 14,099,223	\$ 307,108
Investments	7,991,388	4,756,321	12,747,709	165,793
Receivables	4,096,115	6,189,088	10,285,203	27,457
Inventory	90,510	276,641	367,151	-
Prepaid expenses	196,157	-	196,157	-
Capital assets not being depreciated	6,250,099	16,111,750	22,361,849	-
Capital assets being depreciated, net	34,300,111	25,691,665	59,991,776	18,199
Other assets	225,495	-	225,495	-
<b>Total assets</b>	<b>63,202,401</b>	<b>57,072,162</b>	<b>120,274,563</b>	<b>518,557</b>
<b>Deferred outflows of resources:</b>				
Related to pension	1,568,698	449,350	2,018,048	-
Deferred charges on refunding	70,533	-	70,533	-
<b>Total deferred outflows of resources</b>	<b>1,639,231</b>	<b>449,350</b>	<b>2,088,581</b>	<b>-</b>
<b>Liabilities:</b>				
Accounts payable and accrued expenses	1,544,282	3,719,397	5,263,679	197,048
Unearned revenue	2,957,923	-	2,957,923	-
Long-term liabilities:				
Due within one year				
Long-term debt	586,000	730,626	1,316,626	25,383
Advance from primary government	-	-	-	160,344
Compensated absences payable	206,170	65,369	271,539	-
Due in more than one year				
Long-term debt	8,575,746	19,657,151	28,232,897	160,495
Net pension liability	4,959,616	1,487,915	6,447,531	-
Advance from primary government	-	-	-	1,153,118
Compensated absences payable	206,170	65,370	271,540	-
<b>Total liabilities</b>	<b>19,035,907</b>	<b>25,725,828</b>	<b>44,761,735</b>	<b>1,696,388</b>
<b>Deferred inflows of resources:</b>				
Related to pension	134,059	43,108	177,167	-

continued

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

# CITY OF OWOSSO

## STATEMENT OF NET POSITION, CONTINUED

June 30, 2024

	<i>Primary Government</i>			<i>Component Units</i>
	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total</i>	
<b>Net position:</b>				
Net investment in capital assets	31,550,997	21,415,638	52,966,635	18,199
Restricted for:				
Construction code	238,233	-	238,233	-
Debt service	41,509	114,640	156,149	-
Future projects/purchases	183,380	-	183,380	-
Historical	59,101	-	59,101	-
Improvement/Replacement	2,763	2,892,431	2,895,194	-
Opioid	49,777	-	49,777	-
Parks	24,119	-	24,119	-
Revolving loan	1,130,661	-	1,130,661	-
Streets	3,861,864	-	3,861,864	-
Unrestricted (deficit)	8,529,262	7,329,867	15,859,129	(1,196,030)
Total net position	<u>\$ 45,671,666</u>	<u>\$ 31,752,576</u>	<u>\$ 77,424,242</u>	<u>\$ (1,177,831)</u>

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

# CITY OF OWOSSO

## STATEMENT OF ACTIVITIES

Year Ended June 30, 2024

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>			<b>Net (Expense) Revenue</b>
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>	
<b>PRIMARY GOVERNMENT:</b>					
<i>Governmental activities:</i>					
General government	\$ 2,143,516	\$ 1,184,891	\$ 24,209	\$ -	\$ (934,416)
Public safety	5,498,433	1,499,487	46,819	199,463	(3,752,664)
Public works	4,068,389	475,061	2,083,692	732,493	(777,143)
Health and welfare	1,312,155	28,581	1,312,894	-	29,320
Community and economic development	130,880	15,235	-	-	(115,645)
Recreation and culture	536,454	19,542	30,675	-	(486,237)
Interest on long-term debt	232,515	-	-	-	(232,515)
Total governmental activities	<u>13,922,342</u>	<u>3,222,797</u>	<u>3,498,289</u>	<u>931,956</u>	<u>(6,269,300)</u>
<i>Business-type activities:</i>					
Sewage disposal system	2,510,687	3,140,950	-	49,612	679,875
Water supply system	5,694,378	4,894,991	1,743,842	1,405,851	2,350,306
Wastewater treatment system	2,441,195	2,631,923	-	1,663,776	1,854,504
Transportation	84,073	-	2,859	-	(81,214)
Total business-type activities	<u>10,730,333</u>	<u>10,667,864</u>	<u>1,746,701</u>	<u>3,119,239</u>	<u>4,803,471</u>
Total primary government	<u>\$ 24,652,675</u>	<u>\$ 13,890,661</u>	<u>\$ 5,244,990</u>	<u>\$ 4,051,195</u>	<u>\$ (1,465,829)</u>
<b>COMPONENT UNITS:</b>					
Brownfield redevelopment authority	\$ 336,504	\$ -	\$ 24,730	\$ -	\$ (311,774)
Downtown development authority	<u>317,171</u>	<u>8,069</u>	<u>105,007</u>	<u>-</u>	<u>(204,095)</u>
Total component units	<u>\$ 653,675</u>	<u>\$ 8,069</u>	<u>\$ 129,737</u>	<u>\$ -</u>	<u>\$ (515,869)</u>

continued

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

# CITY OF OWOSSO

## STATEMENT OF ACTIVITIES, CONTINUED

Year Ended June 30, 2024

	<i>Primary Government</i>			<i>Component Units</i>
	<i>Governmental Activities</i>	<i>Business- type Activities</i>	<i>Total</i>	
<i>Changes in net position:</i>				
Net (Expense) Revenue	\$ (6,269,300)	\$ 4,803,471	\$ (1,465,829)	\$ (515,869)
General revenues:				
Taxes:				
Property taxes, levied for general purpose	3,935,768	-	3,935,768	-
Property taxes, levied for brush/leaves	297,093	-	297,093	-
Property taxes, levied for debt service	650,466	-	650,466	-
Property taxes, levied for transit	-	(27)	(27)	-
Payment in lieu of property taxes	5,694	-	5,694	-
Property taxes levied and captured by component units	-	-	-	711,918
Marijuana taxes	240,563	-	240,563	-
Franchise fees	79,293	-	79,293	-
Marijuana license fees	55,000	-	55,000	-
Grants and contributions not restricted to specific programs	2,340,855	-	2,340,855	-
Unrestricted investment earnings	830,829	343,906	1,174,735	8,379
Other	228,950	-	228,950	47
Special items:				
Sale of capital assets	87,840	1,874	89,714	-
Transfers	(17,010)	17,010	-	-
Total general revenues, special items and transfers	8,735,341	362,763	9,098,104	720,344
Changes in net position	2,466,041	5,166,234	7,632,275	204,475
Net position, beginning of year, previously stated	42,965,661	26,586,342	69,552,003	(1,382,306)
Error correction	239,964	-	239,964	-
Net position, beginning of year, restated	43,205,625	26,586,342	69,791,967	(1,382,306)
Net position, end of year	\$ 45,671,666	\$ 31,752,576	\$ 77,424,242	\$ (1,177,831)

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

# CITY OF OWOSSO

## GOVERNMENTAL FUNDS

### BALANCE SHEET

June 30, 2024

	<u>General Fund</u>	<u>Major Street Fund</u>
<b>Assets:</b>		
Cash and cash equivalents	\$ 6,201,930	\$ 709,952
Investments	1,088,212	4,186,415
Accounts receivable	543,382	-
Special assessments receivable	241,004	639,613
Loans receivable	-	-
Due from other governments	395,655	131,531
Inventory	90,510	-
Prepaid expenditures	196,157	-
Advance to component unit	1,225,077	-
Total assets	<u>\$ 9,981,927</u>	<u>\$ 5,667,511</u>
<b>Liabilities:</b>		
Accounts payable	\$ 485,466	\$ 224,791
Payroll deductions payable	100,067	-
Accrued wages payable	98,290	2,806
Performance deposits payable	38,813	-
Unearned revenue	395,583	2,175,963
Total liabilities	<u>1,118,219</u>	<u>2,403,560</u>
<b>Deferred inflows of resources:</b>		
Unavailable revenue	<u>241,004</u>	<u>639,613</u>
<b>Fund balances:</b>		
Nonspendable	1,511,744	-
Restricted	75,077	2,624,338
Assigned	2,075,000	-
Unassigned	4,960,883	-
Total fund balances	<u>8,622,704</u>	<u>2,624,338</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 9,981,927</u>	<u>\$ 5,667,511</u>

continued

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

# CITY OF OWOSSO

## GOVERNMENTAL FUNDS BALANCE SHEET, CONTINUED

June 30, 2024

	<u>Nonmajor Funds</u>	<u>Total</u>
<b>Assets:</b>		
Cash and cash equivalents	\$ 1,522,904	\$ 8,434,786
Investments	1,525,650	6,800,277
Accounts receivable	8,923	552,305
Special assessments receivable	311,090	1,191,707
Loans receivable	317,039	317,039
Due from other governments	242,606	769,792
Inventory	-	90,510
Prepaid expenditures	-	196,157
Advance to component unit	38,773	1,263,850
	<u>38,773</u>	<u>1,263,850</u>
Total assets	<u>\$ 3,966,985</u>	<u>\$ 19,616,423</u>
<b>Liabilities:</b>		
Accounts payable	\$ 303,878	\$ 1,014,135
Payroll deductions payable	-	100,067
Accrued wages payable	4,754	105,850
Performance deposits payable	68,894	107,707
Unearned revenue	386,377	2,957,923
	<u>386,377</u>	<u>2,957,923</u>
Total liabilities	<u>763,903</u>	<u>4,285,682</u>
<b>Deferred inflows of resources:</b>		
Unavailable revenue	311,090	1,191,707
	<u>311,090</u>	<u>1,191,707</u>
<b>Fund balances:</b>		
Nonspendable	355,812	1,867,556
Restricted	2,536,180	5,235,595
Assigned	-	2,075,000
Unassigned	-	4,960,883
	<u>-</u>	<u>4,960,883</u>
Total fund balances	<u>2,891,992</u>	<u>14,139,034</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,966,985</u>	<u>\$ 19,616,423</u>

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

# CITY OF OWOSSO

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## RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO NET POSITION OF GOVERNMENTAL ACTIVITIES

June 30, 2024

<b>Fund balances of governmental funds</b>	\$ 14,139,034
Net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.	
Capital assets not being depreciated	6,250,099
Capital assets being depreciated, net	32,185,329
Assets held on deposit with the MMRMA for self insurance are not current financial resources and, therefore, are not reported in the funds.	225,495
Certain receivables are not available to pay for current year expenditures and, therefore, are not reported in the funds.	1,191,707
Certain pension benefits, such as net pension liability and related deferred amounts, are not due and payable in the current period or do not represent current financial resources and, therefore, are not reported in the funds.	
Net pension liability	(4,769,512)
Deferred outflows related to the net pension liability	1,498,289
Deferred inflows related to the net pension liability	(130,315)
Certain liabilities are not due and payable in the current year and, therefore, are not reported in the funds.	
Accrued interest payable	(74,832)
Long-term debt	(9,161,746)
Compensated absences payable	(398,484)
Deferred charges on refunding related to the issuance of long-term refunding of debt will be amortized over the life of the debt on the statement of net position.	70,533
An internal service fund is used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service fund is included in the governmental activities in the statement of net position.	<u>4,646,069</u>
<b>Net position of governmental activities</b>	<u><u>\$ 45,671,666</u></u>

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

# CITY OF OWOSSO

## GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Year Ended June 30, 2024

	<u>General Fund</u>	<u>Major Street Fund</u>
<b>Revenues:</b>		
Property taxes	\$ 4,238,591	\$ -
Marijuana taxes	240,563	-
Special assessments	41,694	124,056
Licenses and permits	80,293	-
Federal grants	239,517	493,304
State grants	2,320,776	1,522,372
Contributions from other units	87,653	102,831
Charges for services	2,548,587	34,312
Fines and forfeits	43,647	-
Interest and rents	402,390	160,903
Other revenue	244,553	500
	<u>10,488,264</u>	<u>2,438,278</u>
<b>Expenditures:</b>		
Current:		
General government	2,268,080	-
Public safety	4,960,594	-
Public works	857,270	716,840
Health and welfare	-	-
Community and economic development	88,567	-
Recreation and culture	307,866	-
Capital outlay	958,474	1,647,610
Debt service		
Principal	129,654	-
Interest and charges	17,351	-
	<u>9,587,856</u>	<u>2,364,450</u>
Excess (deficiency) of revenues over expenditures	<u>900,408</u>	<u>73,828</u>
<b>Other financing sources (uses):</b>		
Sale of capital assets	9,897	-
Proceeds from contract financing	92,000	-
Interfund transfers in	-	-
Interfund transfers out	(37,010)	(350,000)
	<u>64,887</u>	<u>(350,000)</u>
Net other financing sources (uses)		
Changes in fund balances	965,295	(276,172)
Fund balances, beginning of year	7,657,409	2,900,510
Fund balances, end of year	<u>\$ 8,622,704</u>	<u>\$ 2,624,338</u>

continued

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



# CITY OF OWOSSO

## GOVERNMENTAL FUNDS

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, CONTINUED

Year Ended June 30, 2024

	<u>Nonmajor Funds</u>	<u>Total</u>
<b>Revenues:</b>		
Property taxes	\$ 650,430	\$ 4,889,021
Marijuana taxes	-	240,563
Special assessments	104,404	270,154
Licenses and permits	297,251	377,544
Federal grants	855,314	1,588,135
State grants	734,642	4,577,790
Contributions from other units	-	190,484
Charges for services	4,968	2,587,867
Fines and forfeits	-	43,647
Interest and rents	158,428	721,721
Other revenue	<u>529,449</u>	<u>774,502</u>
Total revenues	<u>3,334,886</u>	<u>16,261,428</u>
<b>Expenditures:</b>		
Current:		
General government	-	2,268,080
Public safety	253,530	5,214,124
Public works	673,965	2,248,075
Health and welfare	1,312,155	1,312,155
Community and economic development	41,769	130,336
Recreation and culture	82,919	390,785
Capital outlay	797,569	3,403,653
Debt service		
Principal	490,000	619,654
Interest and charges	<u>292,750</u>	<u>310,101</u>
Total expenditures	<u>3,944,657</u>	<u>15,896,963</u>
Excess (deficiency) of revenues over expenditures	<u>(609,771)</u>	<u>364,465</u>
<b>Other financing sources (uses):</b>		
Sale of capital assets	-	9,897
Proceeds from contract financing	-	92,000
Interfund transfers in	370,000	370,000
Interfund transfers out	<u>-</u>	<u>(387,010)</u>
Net other financing sources (uses)	<u>370,000</u>	<u>84,887</u>
Changes in fund balances	(239,771)	449,352
Fund balances, beginning of year	<u>3,131,763</u>	<u>13,689,682</u>
Fund balances, end of year	<u>\$ 2,891,992</u>	<u>\$ 14,139,034</u>

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

# CITY OF OWOSSO

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## RECONCILIATION OF CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES

Year Ended June 30, 2024

<b>Changes in fund balances of governmental funds</b>	\$ 449,352
Change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense.	
Purchases of capitalized assets	3,683,034
Depreciation expense	(2,581,120)
Loss on sale of capital assets	(11,159)
Changes to the MMRMA deposit and related self-insurance liability are not shown in the fund financial statements. The amount represents the change in net position held with an agent for self-insurance.	(9,800)
Proceeds from installment purchase agreements are revenues in the governmental funds, but but increase long-term liabilities in the statement of net position.	(92,000)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
Change in deferred charges	(5,190)
Change in accrued interest payable	1,006
Change in long-term debt	701,424
Change in compensated absences payable	(38,563)
Change in net pension liability and related deferred outflows/inflows of resources	23,034
Revenue in the statement of activities that do no provide current financial resources are not reported as revenue in the funds, but rather are deferred to the following fiscal year.	(131,399)
An internal service fund is used by management to charge the costs of certain activities, such as equipment usage, to individual funds. The change in net position of the internal service fund is included in the governmental activities in the statement of net position.	<u>477,422</u>
<b>Change in net position of governmental activities</b>	<u><u>\$ 2,466,041</u></u>

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

# CITY OF OWOSSO

## PROPRIETARY FUNDS STATEMENT OF NET POSITION

June 30, 2024

	<i>Enterprise Funds</i>		
	<i>Sewage Disposal System Fund</i>	<i>Water Supply System Fund</i>	<i>Wastewater Treatment System Fund</i>
<b>Assets:</b>			
<b><i>Current assets:</i></b>			
Cash and cash equivalents	\$ 1,260,679	\$ 1,873,769	\$ 912,249
Investments	1,071,345	3,233,672	449,503
Utility bills receivable	836,693	1,193,250	-
Accounts receivable	-	178,431	-
Loans receivable - current	-	6,241	-
Due from other governments	-	785,729	3,050,074
Inventory	-	276,641	-
Total current assets	<u>3,168,717</u>	<u>7,547,733</u>	<u>4,411,826</u>
<b><i>Noncurrent assets:</i></b>			
Capital assets not being depreciated	78,948	4,284,504	11,748,298
Capital assets being depreciated, net	3,108,823	17,406,074	5,176,768
Loans receivable - net of current	-	89,058	-
Advance to component unit	49,612	-	-
Total noncurrent assets	<u>3,237,383</u>	<u>21,779,636</u>	<u>16,925,066</u>
Total assets	<u>6,406,100</u>	<u>29,327,369</u>	<u>21,336,892</u>
<b>Deferred outflows of resources:</b>			
Related to pension	<u>23,798</u>	<u>148,757</u>	<u>276,795</u>
<b>Liabilities:</b>			
<b><i>Current liabilities:</i></b>			
Accounts payable	50,127	1,822,338	1,544,452
Accrued interest payable	6,201	27,997	25,849
Deposits payable	-	207,725	-
Accrued wages payable	3,380	18,958	12,370
Compensated absences payable - current	7,979	31,327	26,063
Bonds payable - current	100,000	405,626	225,000
Total current liabilities	<u>167,687</u>	<u>2,513,971</u>	<u>1,833,734</u>
<b><i>Noncurrent liabilities:</i></b>			
Compensated absences payable - net of current	7,979	31,327	26,064
Bonds payable - net of current	1,088,450	6,867,353	11,701,348
Net pension liability	134,526	520,073	833,316
Total noncurrent liabilities	<u>1,230,955</u>	<u>7,418,753</u>	<u>12,560,728</u>
Total liabilities	<u>1,398,642</u>	<u>9,932,724</u>	<u>14,394,462</u>

continued

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

# CITY OF OWOSSO

## PROPRIETARY FUNDS STATEMENT OF NET POSITION, CONTINUED

June 30, 2024

	<i>Enterprise Funds</i>		
	<i>Sewage Disposal System Fund</i>	<i>Water Supply System Fund</i>	<i>Wastewater Treatment System Fund</i>
<b>Deferred inflows of resources:</b>			
Related to pension	6,183	16,196	20,729
<b>Net position:</b>			
Net investment in capital assets	1,999,321	14,417,599	4,998,718
Restricted for:			
Debt service	-	-	114,640
Improvement/Replacement	-	1,239,058	1,653,373
Unrestricted	3,025,752	3,870,549	431,765
Total net position	<u>\$ 5,025,073</u>	<u>\$ 19,527,206</u>	<u>\$ 7,198,496</u>

continued

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

# CITY OF OWOSSO

## PROPRIETARY FUNDS STATEMENT OF NET POSITION, CONTINUED

June 30, 2024

	<i>Enterprise Funds</i>		
	<i>Nonmajor</i>	<i>Total</i>	<i>Internal</i>
	<i>Fund</i>		
	<i>Transportation</i>		<i>Service</i>
	<i>Fund</i>		<i>Fund</i>
<b>Assets:</b>			
<b>Current assets:</b>			
Cash and cash equivalents	\$ -	\$ 4,046,697	\$ 1,617,740
Investments	1,801	4,756,321	1,191,111
Utility bills receivable	-	2,029,943	-
Accounts receivable	-	178,431	1,422
Loans receivable - current	-	6,241	-
Due from other governments	-	3,835,803	-
Inventory	-	276,641	-
Total current assets	1,801	15,130,077	2,810,273
<b>Noncurrent assets:</b>			
Capital assets not being depreciated	-	16,111,750	-
Capital assets being depreciated, net	-	25,691,665	2,114,782
Loans receivable - net of current	-	89,058	-
Advance to component unit	-	49,612	-
Total noncurrent assets	-	41,942,085	2,114,782
Total assets	1,801	57,072,162	4,925,055
<b>Deferred outflows of resources:</b>			
Related to pension	-	449,350	70,409
<b>Liabilities:</b>			
<b>Current liabilities:</b>			
Accounts payable	-	3,416,917	139,460
Accrued interest payable	-	60,047	-
Deposits payable	-	207,725	-
Accrued wages payable	-	34,708	2,231
Compensated absences payable - current	-	65,369	6,928
Bonds payable - current	-	730,626	-
Total current liabilities	-	4,515,392	148,619
<b>Noncurrent liabilities:</b>			
Compensated absences payable - net of current	-	65,370	6,928
Bonds payable - net current	-	19,657,151	-
Net pension liability	-	1,487,915	190,104
Total noncurrent liabilities	-	21,210,436	197,032
Total liabilities	-	25,725,828	345,651

continued

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

# CITY OF OWOSSO

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*PROPRIETARY FUNDS*  
**STATEMENT OF NET POSITION, CONTINUED**  
 June 30, 2024

	<i>Enterprise Funds</i>		
	<i>Nonmajor Fund</i>	<i>Total</i>	<i>Internal Service Fund</i>
	<i>Transportation Fund</i>		<i>Fund</i>
<b>Deferred inflows of resources:</b>			
Related to pension	-	43,108	3,744
<b>Net position:</b>			
Net investment in capital assets	-	21,415,638	2,114,782
Restricted for:			
Debt service	-	114,640	-
Improvement/Replacement	-	2,892,431	-
Unrestricted	1,801	7,329,867	2,531,287
Total net position	\$ 1,801	\$ 31,752,576	\$ 4,646,069

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

# CITY OF OWOSSO

## PROPRIETARY FUNDS

### STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

Year Ended June 30, 2024

	<i>Enterprise Funds</i>		
	<i>Sewage Disposal System Fund</i>	<i>Water Supply System Fund</i>	<i>Wastewater Treatment System Fund</i>
<b>Operating revenues:</b>			
Charges for services	\$ 3,141,511	\$ 4,814,618	\$ 2,623,076
Equipment rental	-	-	-
Total operating revenues	<u>3,141,511</u>	<u>4,814,618</u>	<u>2,623,076</u>
<b>Operating expenses:</b>			
Personnel services	253,318	1,382,396	778,598
Supplies and chemicals	7,336	255,644	310,757
Contracted services	61,346	552,158	34,506
Plant charges	1,717,242	-	-
Project costs (not capitalized)	-	1,735,212	-
Administrative charges	304,060	475,184	227,432
Other services and charges	63,742	612,082	574,646
Depreciation	77,653	563,873	415,289
Total operating expenses	<u>2,484,697</u>	<u>5,576,549</u>	<u>2,341,228</u>
Operating income (loss)	<u>656,814</u>	<u>(761,931)</u>	<u>281,848</u>
<b>Non-operating revenues (expenses):</b>			
Property taxes	-	-	-
State grants	-	1,743,842	-
Investment income	85,889	172,773	85,228
Rental income	-	34,895	-
Reimbursements	(561)	45,478	8,847
Sale of capital assets	-	1,874	-
Interest expense	(25,990)	(117,829)	(99,967)
Net non-operating revenues (expenses)	<u>59,338</u>	<u>1,881,033</u>	<u>(5,892)</u>
Changes in net position before capital contributions	716,152	1,119,102	275,956
<b>Capital contributions:</b>			
Local contributions	49,612	1,957	-
Federal grants	-	1,403,894	1,663,776
Interfund transfers in	-	-	-
Total capital contributions	<u>49,612</u>	<u>1,405,851</u>	<u>1,663,776</u>
Changes in net position	765,764	2,524,953	1,939,732
Net position, beginning of year	<u>4,259,309</u>	<u>17,002,253</u>	<u>5,258,764</u>
Net position, end of year	<u>\$ 5,025,073</u>	<u>\$ 19,527,206</u>	<u>\$ 7,198,496</u>

continued

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

# CITY OF OWOSSO

## PROPRIETARY FUNDS

### STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION, CONTINUED

Year Ended June 30, 2024

	<i>Enterprise Funds</i>		
	<i>Nonmajor</i>	<i>Total</i>	<i>Internal</i>
	<i>Fund</i>		
	<i>Transportation</i>		<i>Service</i>
	<i>Fund</i>	<i>Total</i>	<i>Fund</i>
<b>Operating revenues:</b>			
Charges for services	\$ -	\$ 10,579,205	\$ -
Equipment rental	-	-	936,654
Total operating revenues	-	10,579,205	936,654
<b>Operating expenses:</b>			
Personnel services	-	2,414,312	183,022
Supplies and chemicals	-	573,737	76,623
Contracted services	84,073	732,083	3,224
Plant charges	-	1,717,242	-
Project costs (not capitalized)	-	1,735,212	-
Administrative charges	-	1,006,676	46,832
Other services and charges	-	1,250,470	103,074
Depreciation	-	1,056,815	288,701
Total operating expenses	84,073	10,486,547	701,476
Operating income (loss)	(84,073)	92,658	235,178
<b>Non-operating revenues (expenses):</b>			
Property taxes	(27)	(27)	-
State grants	2,859	1,746,701	-
Investment income	16	343,906	126,038
Rental income	-	34,895	-
Reimbursements	-	53,764	404
Sale of capital assets	-	1,874	89,102
Interest expense	-	(243,786)	-
Net non-operating revenues (expenses)	2,848	1,937,327	215,544
Changes in net position before capital contributions and operating transfers	(81,225)	2,029,985	450,722
<b>Capital contributions and operating transfers:</b>			
Local contributions	-	51,569	-
Federal grants	-	3,067,670	26,700
Interfund transfers in	17,010	17,010	-
Total capital contributions and operating transfers	17,010	3,136,249	26,700
Changes in net position	(64,215)	5,166,234	477,422
Net position, beginning of year	66,016	26,586,342	4,168,647
Net position, end of year	\$ 1,801	\$ 31,752,576	\$ 4,646,069

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



# CITY OF OWOSSO

*PROPRIETARY FUNDS*  
**STATEMENT OF CASH FLOWS**  
 Year Ended June 30, 2024

	<i>Enterprise Funds</i>		
	<i>Sewage Disposal System Fund</i>	<i>Water Supply System Fund</i>	<i>Wastewater Treatment System Fund</i>
<b>Cash flows from operating activities:</b>			
Cash received from customers	\$ 3,022,570	\$ 4,651,125	\$ 2,645,576
Cash received (paid) for interfund services	(28,883)	(259,552)	(7,031)
Cash paid to/on behalf of employees	(251,283)	(1,373,408)	(775,558)
Cash paid to suppliers for goods and services	(2,175,357)	(2,586,148)	(190,119)
Net cash provided (used) by operating activities	567,047	432,017	1,672,868
<b>Cash flows from non-capital financing activities:</b>			
Property taxes	-	-	-
State grants	-	1,743,842	-
Reimbursements	(561)	45,478	8,847
Operating transfers in	-	-	-
Net cash provided (used) by non-capital financing activities	(561)	1,789,320	8,847
<b>Cash flows from capital and related financing activities:</b>			
Sale of capital assets	-	1,874	-
Capital contributions	-	2,245,987	(578,565)
Acquisition/Construction of capital assets	(158,799)	(4,382,212)	(8,551,691)
Principal payments on bonds	(100,000)	(278,655)	(220,000)
Proceeds from issuance of bonds	-	2,705,749	7,349,027
Interest paid on bonds	(26,552)	(110,430)	(96,010)
Net cash provided (used) by capital and related financing activities	(285,351)	182,313	(2,097,239)
<b>Cash flows from investing activities:</b>			
Interest received	85,889	172,773	85,228
Rent received	-	34,895	-
Net cash provided by investing activities	85,889	207,668	85,228
Net change in cash, cash equivalents and investments	367,024	2,611,318	(330,296)
Cash, cash equivalents and investments, beginning of year	1,965,000	2,496,123	1,692,048
Cash, cash equivalents and investments, end of year	\$ 2,332,024	\$ 5,107,441	\$ 1,361,752

continued

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

# CITY OF OWOSSO

*PROPRIETARY FUNDS*  
**STATEMENT OF CASH FLOWS, CONTINUED**  
 Year Ended June 30, 2024

	<i>Enterprise Funds</i>		
	<i>Sewage Disposal System Fund</i>	<i>Water Supply System Fund</i>	<i>Wastewater Treatment System Fund</i>
<b>Reconciliation to Statement of Net Position:</b>			
Cash and cash equivalents	\$ 1,260,679	\$ 1,873,769	\$ 912,249
Investments	1,071,345	3,233,672	449,503
Total cash, cash equivalents and investments	\$ 2,332,024	\$ 5,107,441	\$ 1,361,752
 <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>			
Operating income (loss)	\$ 656,814	\$ (761,931)	\$ 281,848
Adjustments:			
Depreciation	77,653	563,873	415,289
Change in assets and liabilities:			
Utility bills receivable	(123,791)	(15,090)	-
Accounts receivable	4,850	(148,403)	22,500
Inventory	-	(65,005)	-
Accounts payable	(50,514)	842,750	950,191
Deposits payable	-	6,835	-
Accrued wages payable	214	(776)	1,218
Compensated absences payable	2,443	12,254	5,869
Net pension liability and related deferred outflows/inflows	(622)	(2,490)	(4,047)
Net cash provided (used) by operating activities	\$ 567,047	\$ 432,017	\$ 1,672,868

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

# CITY OF OWOSSO

*PROPRIETARY FUNDS*  
**STATEMENT OF CASH FLOWS, CONTINUED**  
 Year Ended June 30, 2024

	<i>Enterprise Funds</i>		
	<i>Nonmajor Fund</i>	<i>Total</i>	<i>Internal Service Fund</i>
	<i>Transportation Fund</i>		<i>Fund</i>
<b>Cash flows from operating activities:</b>			
Cash received from customers	\$ -	\$ 10,319,271	\$ -
Cash received (paid) for interfund services		(295,466)	936,582
Cash paid to/on behalf of employees	-	(2,400,249)	(181,420)
Cash paid to suppliers for goods and services	(84,073)	(5,035,697)	(99,821)
Net cash provided (used) by operating activities	(84,073)	2,587,859	655,341
<b>Cash flows from non-capital financing activities:</b>			
Property taxes	(27)	(27)	-
State grants	2,859	1,746,701	-
Reimbursements	-	53,764	404
Operating transfers in	17,010	17,010	-
Net cash provided (used) by non-capital financing activities	19,842	1,817,448	404
<b>Cash flows from capital and related financing activities:</b>			
Sale of capital assets	-	1,874	89,102
Capital contributions	-	1,667,422	26,700
Acquisition/Construction of capital assets	-	(13,092,702)	(915,695)
Principal payments on bonds	-	(598,655)	-
Proceeds from issuance of bonds	-	10,054,776	-
Interest paid on bonds	-	(232,992)	-
Net cash provided (used) by capital and related financing activities	-	(2,200,277)	(799,893)
<b>Cash flows from investing activities:</b>			
Interest received	16	343,906	126,038
Rent received	-	34,895	-
Net cash provided by investing activities	16	378,801	126,038
Net change in cash, cash equivalents and investments	(64,215)	2,583,831	(18,110)
Cash, cash equivalents and investments, beginning of year	66,016	6,219,187	2,826,961
Cash, cash equivalents and investments, end of year	\$ 1,801	\$ 8,803,018	\$ 2,808,851

continued

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

# CITY OF OWOSSO

*PROPRIETARY FUNDS*  
**STATEMENT OF CASH FLOWS, CONTINUED**  
 Year Ended June 30, 2024

	<i>Enterprise Funds</i>		
	<i>Nonmajor</i>	<i>Total</i>	<i>Internal</i>
	<i>Fund</i>		
	<i>Transportation</i>		
	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>
<b>Reconciliation to Statement of Net Position:</b>			
Cash and cash equivalents	\$ -	\$ 4,046,697	\$ 1,617,740
Investments	1,801	4,756,321	1,191,111
	\$ 1,801	\$ 8,803,018	\$ 2,808,851
 <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>			
Operating income (loss)	\$ (84,073)	\$ 92,658	\$ 235,178
Adjustments:			
Depreciation	-	1,056,815	288,701
Change in assets and liabilities:			
Utility bills receivable	-	(138,881)	-
Accounts receivable	-	(121,053)	(72)
Inventory	-	(65,005)	-
Accounts payable	-	1,742,427	129,932
Deposits payable	-	6,835	-
Accrued wages payable	-	656	106
Compensated absences payable	-	20,566	2,430
Net pension liability and related deferred outflows/inflows	-	(7,159)	(934)
	\$ (84,073)	\$ 2,587,859	\$ 655,341

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

# CITY OF OWOSSO

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*FIDUCIARY FUNDS*  
**STATEMENT OF FIDUCIARY NET POSITION**  
June 30, 2024

	<u><i>Custodial Fund</i></u>
	<u><i>Current Tax Collection Fund</i></u>
<b>Assets:</b>	
Cash and cash equivalents	\$ <u>17,680</u>
<b>Liabilities:</b>	
Accounts payable	<u>17,680</u>
<b>Net position:</b>	
Held for others	<u><u>\$ -</u></u>

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

# CITY OF OWOSSO

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*FIDUCIARY FUNDS*  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
Year Ended June 30, 2024

	<u><i>Custodial Fund</i></u>
	<u><i>Current Tax Collection Fund</i></u>
<b>Additions:</b>	
Property taxes collected for other governments	\$ 10,087,844
Total additions	<u>10,087,844</u>
<b>Deductions:</b>	
Payments of property taxes to other governments	<u>10,087,844</u>
Total deductions	<u>10,087,844</u>
Change in net position	<u>-</u>
Net position, beginning of year	<u>-</u>
Net position, end of year	<u>\$ -</u>

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

# CITY OF OWOSSO

## COMPONENT UNITS STATEMENT OF NET POSITION

June 30, 2024

	<i><b>Brownfield Development Authority</b></i>	<i><b>Downtown Development Authority</b></i>	<i><b>Total</b></i>
<b>Assets:</b>			
Cash and cash equivalents	\$ 247,129	\$ 59,979	\$ 307,108
Investments	52,686	113,107	165,793
Loans receivable	-	27,457	27,457
Capital assets being depreciated, net	-	18,199	18,199
Total assets	<u>299,815</u>	<u>218,742</u>	<u>518,557</u>
<b>Liabilities:</b>			
Accounts payable and accrued expenses	183,831	13,217	197,048
Long-term liabilities:			
Due within one year			
Long-term debt	25,383	-	25,383
Advance from primary government	160,344	-	160,344
Due in more than one year			
Long-term debt	160,495	-	160,495
Advance from primary government	<u>1,153,118</u>	<u>-</u>	<u>1,153,118</u>
Total liabilities	<u>1,683,171</u>	<u>13,217</u>	<u>1,696,388</u>
<b>Net position:</b>			
Net investment in capital assets	-	18,199	18,199
Unrestricted (deficit)	<u>(1,383,356)</u>	<u>187,326</u>	<u>(1,196,030)</u>
Total net position	<u>\$ (1,383,356)</u>	<u>\$ 205,525</u>	<u>\$ (1,177,831)</u>

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

# CITY OF OWOSSO

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## COMPONENT UNITS STATEMENT OF ACTIVITIES

Year Ended June 30, 2024

	<i><b>Brownfield Development Authority</b></i>	<i><b>Downtown Development Authority</b></i>	<i><b>Total</b></i>
Expenses:			
Community and economic development	\$ 336,504	\$ 317,171	\$ 653,675
Program revenues:			
Charges for services	-	8,069	8,069
Operating grants and contributions	24,730	105,007	129,737
	<u>24,730</u>	<u>113,076</u>	<u>137,806</u>
Net (expenses) revenues	<u>(311,774)</u>	<u>(204,095)</u>	<u>(515,869)</u>
General revenues:			
Property taxes levied and captured	460,266	251,652	711,918
Unrestricted investment earnings	2,108	6,271	8,379
Other	-	47	47
Total general revenues	<u>462,374</u>	<u>257,970</u>	<u>720,344</u>
Changes in net position	150,600	53,875	204,475
Net position (deficit), beginning of year	<u>(1,533,956)</u>	<u>151,650</u>	<u>(1,382,306)</u>
Net position (deficit), end of year	<u>\$ (1,383,356)</u>	<u>\$ 205,525</u>	<u>\$ (1,177,831)</u>

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



***NOTES TO FINANCIAL STATEMENTS***

# CITY OF OWOSSO

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## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

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### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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The following is a summary of the significant accounting policies used by the City of Owosso (the “City”):

#### **Reporting Entity:**

The City is governed by an elected seven-member Council, and the Mayor is chosen by the elected council members. The day to day operations and administration of the City is under the responsibility of an appointed City Manager. The accounting policies of the City of Owosso conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the significant accounting policies:

The accompanying financial statements present the City as the primary government. Component units are separate legal entities for which the City is financially accountable. Blended component units are, in substance, part of the primary government’s operations, and presented as funds of the primary government. Discretely presented component units are reported in separate columns in the government-wide financial statements. The City has determined that it has two discretely presented component units.

#### **Blended Component Unit:**

***Building Authority*** – The Building Authority is governed by a board that is appointed by the City Council. Although it is legally separate from the City, it is reported as if it were a part of the primary government because its primary purpose is to finance and construct the City’s public buildings. The Building Authority is reported as a debt service fund.

#### **Discretely Presented Component Units:**

***Brownfield Redevelopment Authority*** – The Brownfield Redevelopment Authority (“Brownfield”) 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’s governing body, which consists of seven members, is appointed by the City Council. In addition, the Brownfield’s annual budget and any debt issuances are subject to approval by the City Council. The financial statements of the Brownfield are included in the City’s financial statements and are not audited separately.

***Downtown Development Authority*** – The Downtown Development Authority (“DDA”) was created to correct and prevent deterioration in the downtown district, encourage historical preservation, and promote economic growth within the downtown district. The DDA’s nine-member governing body is appointed by the City Council for a fixed term. The City approves the annual budget and any debt issuances of the DDA. The financial statements of the DDA are included in the City’s financial statements and are not audited separately.

#### **Accounting and Reporting Principles:**

The City follows accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Government Accounting Standards Board.

#### **Report Presentation:**

Governmental accounting principles require that financial reports include two different perspectives - the government-wide perspective and the fund-based perspective. 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. The government-wide

# CITY OF OWOSSO

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## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

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### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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financial statements are presented on the economic resources measurement focus and the full accrual basis of accounting. 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. The statements also present a schedule reconciling these amounts to the modified accrual-based presentation found in the fund-based statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues 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. Taxes and other items not properly included among program revenues are reported instead as general revenue.

For the most part, the effect of interfund activity has been removed from these 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.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are not included in the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

#### **Basis of Accounting:**

The governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting is intended to better demonstrate accountability for how the government has spent its resources. Expenditures are reported when the goods are received or the services are rendered. Capital outlays are reported as expenditures (rather than as capital assets) because they reduce the ability to spend resources in the future; conversely, employee benefit costs that will be funded in the future (such as pension and retiree health care related costs, or sick and vacation pay) are not counted until they come due for payment. In addition, debt service expenditures, claims, and judgments are recorded only when payment is due. Revenues are not recognized until they are collected, or collected soon enough after the end of the year that they are available to pay for obligations outstanding at the end of the year. For this purpose, the City considers amounts collected within 60 days of year end to be available for recognition. The following major revenue sources meet the availability criterion: most state-shared revenue, state gas and weight tax revenue, and interest associated with the current fiscal period.

Proprietary funds use the economic resources measurement focus and the full accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

#### **Fund Accounting:**

The City accounts for its various activities in several different funds in order to demonstrate accountability for how it has spent certain resources - separate funds allow the City to show the particular expenditures that specific revenues were used for. The various funds are aggregated into two broad fund types:

# CITY OF OWOSSO

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## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

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### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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**Governmental funds** include all activities that provide general governmental services that are not business-type activities. This includes the General Fund, special revenue funds, debt service funds, and capital project funds. The City reports the following funds as “major” governmental funds:

**General Fund** is the City’s primary operating fund because it accounts for all financial resources used to provide general government services, other than those specifically assigned to another fund.

**Special Revenue Fund – Major Street Fund** accounts for the maintenance and construction of streets designated by the Michigan Department of Transportation as major streets in the City.

**Proprietary funds** include enterprise funds, which provide goods or services to users in exchange for charges or fees. The City reports the following as “major” enterprise funds:

**Enterprise Fund – Sewer Disposal System Fund** – accounts for the operation and maintenance of the City’s sewage disposal system.

**Enterprise Fund – Water Supply System Fund** – accounts for the operation and maintenance of the City’s water supply system.

**Enterprise Fund – Wastewater Treatment Supply System Fund** – accounts for the operation and maintenance of the City’s wastewater treatment plant. It provides treatment facilities for Owosso and Caledonia Townships, the City of Corunna, as well as the City itself.

Additionally, the City reports the following fund types:

**Special Revenue Funds** – Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Debt Service Funds** – Debt Service Funds account for payment of principal and interest on long-term debt.

**Capital Projects Funds** – Capital Projects Funds account for the resources used for capital projects.

**Internal Service Fund** – The Internal Service Fund accounts for fleet maintenance services provided to other departments of the City on a cost reimbursement basis.

**Fiduciary Funds** – Custodial Funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds.

#### **Specific Balances and Transactions:**

**Deposits and Investments** – Cash and cash equivalents includes cash on hand, demand deposits, certificates of deposit and short term investments with a maturity of three months or less when acquired. Investments are stated at fair value. For purposes of the statement of cash flows, the City considers all investments (including restricted assets) to be cash equivalents.

**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.

# CITY OF OWOSSO

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## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

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### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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**Inventories** – Inventories are valued at cost, on a first-in, first-out basis. Inventories of governmental funds and proprietary funds are recorded as expenditures when consumed rather than when purchased.

**Prepaid Items** – Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**Capital Assets** – Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items acquired or constructed since 1980), are defined by the City as assets with an individual cost in excess of \$10,000 with the exception of infrastructure, which must have a cost in excess of \$50,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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 are being depreciated using the straight-line method over the following useful lives:

Buildings and improvements	10-50 years
Infrastructure	20-50 years
Land improvements	10-20 years
Machinery and equipment	5-20 years
Office equipment	5-10 years
Utility systems and improvements	5-60 years
Vehicles and Vehicles/Equipment	4-30 years

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

**Long-term Obligations** – In the government-wide financial statements and the proprietary fund types 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 payables are reported net of the applicable bond premium or discount. The general fund and debt service funds are generally used to liquidate governmental long-term debt. 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 are reported as other financing uses. Issuance costs are reported as debt service expenditures.

**Unearned Revenues** – Governmental funds and proprietary funds defer revenue recognition in connection with resources that have been received but not yet earned.

# CITY OF OWOSSO

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## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

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### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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**Deferred Outflows/Inflows 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, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

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 and so will not be recognized as an inflow of resources (revenue) until that time. Unavailable revenue qualifies for reporting in this category and arises only under a modified accrual basis of accounting.

**Net Position Flow Assumption** – Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

**Fund Balance Flow Assumption** – Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**Fund Balance Policies** – Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. 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. Nonspendable fund balance would be equal to inventory, prepaid items, and the nonspendable portion of endowments. *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. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The *committed fund balance* classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

# CITY OF OWOSSO

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## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

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### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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Amounts in the *assigned fund balance* classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment.

*Unassigned fund balance* is the residual classification for the City's general fund and includes all spendable amounts not contained in the other classifications and is therefore available to be spent as determined by the City Council.

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.

**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. The 2023 taxable valuation of the City totaled \$317,843,412 (a portion of which is captured by the DDA and Brownfield). The City levied 12.6919 mills for general operations, 1.0000 mill for Public Act 298 (brush/leaves/street cleanings), and 2.0646 mills for debt service. The taxable valuation for the DDA totaled \$18,738,433 and the DDA levied 1.8855 mills.

**Defined Benefit Plan Pension Costs** – The City offers a defined benefit pension plan to its employees. For this plan, the City records a net pension liability for the difference between the total pension liability calculated by the actuary and the pension plan's fiduciary net position. For the purpose 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 pension plan and additions to/deductions from the pension plan's fiduciary net position have been determined on the same basis as they are reported by the pension 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.

**Proprietary Funds Operating Classification** – Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues 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 revenues of the proprietary funds are charges to customers for sales and services. The proprietary funds recognize as capital contributions the tap fees intended to recover the cost of connecting new customers to the system, if any, and as nonoperating revenues rental income and investment income. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All expenses not included in these classifications are reported as nonoperating expenses.

# CITY OF OWOSSO

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## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

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### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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#### Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### Interfund Activity:

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements.

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### NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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#### Budgetary Information:

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund and all special revenue funds. All annual appropriations lapse at fiscal year-end, except for those approved by the City Council for carry forward. The annual budget is prepared by the City's management and adopted by the City Council; subsequent amendments are approved by the City Council. During the current year, the budget was amended in a legally permissible manner. 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.

#### Excess of Expenditures over Appropriations in Budgeted Funds:

During the year, the City incurred expenditures that were in excess of the amounts budgeted, as follows:

	<i><u>Final Budget</u></i>		<i><u>Actual</u></i>		<i><u>Actual over Budget</u></i>
<b>General Fund:</b>					
General government					
Council	\$ 8,060		\$ 11,737		\$ 3,677



# CITY OF OWOSSO

## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

### NOTE 3: DEPOSITS AND INVESTMENTS

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations 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 of instrumentality of the United States; repurchase agreements; bankers' acceptances of United States banks; commercial paper rated within the two highest classifications, which matures 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. The City's deposits and investments have been made in accordance with statutory authority.

The City's deposits and investments are subject to several types of risk, which are presented in more detail as follows:

**Custodial Credit Risk – Deposits:** Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a written deposit policy for custodial credit risk. At year end, the City had \$14,116,645 of bank deposits (certificates of deposit, checking, and savings accounts), of which \$4,789,070 was covered by depository insurance and the remainder was uninsured and uncollateralized. The City believes that due to the dollar amounts of cash deposits and the limits of FDIC and NCUA insurance, it is impractical to insure all deposits. As a result, the City evaluates each financial institution it deposits funds with and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

**Custodial Credit Risk - Investments.** For an investment, 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. In order to minimize this risk, City policy limits the types of investments and pre-qualifies financial institutions. As of June 30, 2024, none of the City's investments were exposed to custodial credit risk.

**Interest Rate Risk - Investments:** Interest rate risk is the risk that the value of fixed income investments will decrease as a result of a rise in interest rates. State law limits the allowable investments and the maturities of some of the allowable investments. The City's investment policy does not have specific limits in excess of State law on investment maturities as a means on managing its exposure to fair value losses arising from increasing interest rates.

The City's investments had the following average maturity structure as of June 30, 2024:

<u>Investment Type</u>	<u>Market Value</u>	<u>Less than 1 Year</u>
Investment Trust Funds - Michigan CLASS	\$ 5,070,379	\$ 5,070,379
Money Market Funds - US Treasury & Government	7,843,123	7,843,123
	<u>\$ 12,913,502</u>	<u>\$ 12,913,502</u>

**Concentration of Credit Risk:** Concentration of credit risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer. State law limits allowable investments but does not limit concentration of credit risk as identified in the list of authorized investments in the summary of significant accounting policies. The City's investment policy does not limit investments in a single financial institution of a single security type (with the exception of U.S. treasuries and agencies and authorized pools) to a percentage of the total investment portfolio.

# CITY OF OWOSSO

## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

### NOTE 3: DEPOSITS AND INVESTMENTS, CONTINUED

**Credit Risk – Investments:** State law limits investments to specific government securities, certificates of deposit 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. The City’s investment policy does not have specific limits in excess of state law on investment credit risk.

The City’s investments had the following credit risk structure as of June 30, 2024:

<u>Investment Type</u>	<u>Market Value</u>	<u>Rating</u>	<u>Rating Organization</u>	<u>Percent of Total</u>
Investment Trust Funds - Michigan CLASS	\$ 5,070,379	AAAm	S&P	39%
Money Market Funds - US Treasury & Government	<u>7,843,123</u>	AAAm	S&P	<u>61%</u>
	<u>\$ 12,913,502</u>			<u>100%</u>

### NOTE 4: FAIR VALUE MEASUREMENTS

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below. In instances whereby inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The City’s assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

The City has the following recurring fair value measurement as of June 30, 2024:

<u>Investment Type</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Market Value</u>
Investment Trust Funds - Michigan CLASS	\$ -	\$ -	\$ -	\$ 5,070,379
Money Market Funds - US Treasury & Government	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,843,123</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,913,502</u>

The City has \$5,070,379 invested with the Michigan Cooperative Liquid Assets Security System (Michigan CLASS). Michigan CLASS is a participant-controlled trust created in accordance with Section 5 of Act 7 of the Urban Cooperation Act of 1967 and the Local Government Investment Pool Act, 1985 PA 121, MCL 129.141 to 129.150. Michigan CLASS funds are authorized to invest in U.S. Treasuries, U.S. Agencies, commercial paper, bankers’ acceptances, repurchase agreements, certificates of deposit, and mutual funds. Michigan CLASS is not subject to regulatory oversight and is not registered with the SEC, however, does issue a separate audited financial statement. Michigan CLASS operates like a money market mutual fund, with each share valued at \$1. Fair value of the City’s position in the government investment pool is the same as the value of the Michigan CLASS pool shares.

# CITY OF OWOSSO

## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

### NOTE 4: FAIR VALUE MEASUREMENTS, CONTINUED

Michigan CLASS (money market mutual fund) is recorded at amortized cost, which approximates fair value and these funds are not subject to the fair value disclosures under Governmental Accounting Standards Board (GASB) Statement No. 72. The funds do not require notification of redemptions.

The City's investment in the Money Market Funds – US Treasury & Government of \$7,843,123 are valued at net asset value. At June 30, 2024, there were no unfunded commitments or redemption restrictions.

### NOTE 5: CAPITAL ASSETS

Capital assets activity of the City's government activities, business-type activities and component units was as follows:

	<i>Restated</i> <i>July 1,</i> <i>2023</i>	<i>Additions</i>	<i>Retirements</i>	<i>June 30,</i> <i>2024</i>
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 4,558,613	\$ -	\$ -	\$ 4,558,613
Construction in progress	361,427	1,618,735	(288,676)	1,691,486
Total capital assets not being depreciated	<u>4,920,040</u>	<u>1,618,735</u>	<u>(288,676)</u>	<u>6,250,099</u>
Capital assets being depreciated:				
Buildings and improvements	3,166,091	26,490	-	3,192,581
Infrastructure	40,723,111	1,586,191	-	42,309,302
Land improvements	4,353,883	56,275	-	4,410,158
Machinery and equipment	2,478,821	1,098,462	(242,287)	3,334,996
Office equipment	1,454,005	50,434	(7,995)	1,496,444
Vehicles	5,702,998	456,672	(214,892)	5,944,778
Total capital assets being depreciated	<u>57,878,909</u>	<u>3,274,524</u>	<u>(465,174)</u>	<u>60,688,259</u>
Accumulated depreciation				
Buildings and improvements	(2,661,713)	(40,572)	-	(2,702,285)
Infrastructure	(11,569,214)	(2,104,039)	-	(13,673,253)
Land improvements	(2,954,157)	(155,566)	-	(3,109,723)
Machinery and equipment	(1,964,841)	(174,352)	225,274	(1,913,919)
Office equipment	(1,346,304)	(30,456)	7,995	(1,368,765)
Vehicles	(3,470,259)	(364,836)	214,892	(3,620,203)
Total accumulated depreciation	<u>(23,966,488)</u>	<u>(2,869,821)</u>	<u>448,161</u>	<u>(26,388,148)</u>
Net capital assets being depreciated	<u>33,912,421</u>	<u>404,703</u>	<u>(17,013)</u>	<u>34,300,111</u>
Governmental activities, capital assets, net	<u>\$ 38,832,461</u>	<u>\$ 2,023,438</u>	<u>\$ (305,689)</u>	<u>\$ 40,550,210</u>

# CITY OF OWOSSO

## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

### NOTE 5: CAPITAL ASSETS, CONTINUED

	<i>Restated July 1, 2023</i>	<i>Additions</i>	<i>Retirements</i>	<i>June 30, 2024</i>
<b>Business-type activities:</b>				
Capital assets not being depreciated:				
Land	\$ 365,842	\$ -	\$ -	\$ 365,842
Construction in progress	<u>5,104,968</u>	<u>11,941,364</u>	<u>(1,300,424)</u>	<u>15,745,908</u>
Total capital assets not being depreciated	<u>5,470,810</u>	<u>11,941,364</u>	<u>(1,300,424)</u>	<u>16,111,750</u>
Capital assets being depreciated:				
Buildings and improvements	13,245,204	-	-	13,245,204
Machinery and equipment	670,621	-	-	670,621
Office equipment	347,889	-	-	347,889
Utility systems and improvements	36,687,472	2,451,762	(15,232)	39,124,002
Vehicles/Equipment	<u>1,628,872</u>	<u>-</u>	<u>-</u>	<u>1,628,872</u>
Total capital assets being depreciated	<u>52,580,058</u>	<u>2,451,762</u>	<u>(15,232)</u>	<u>55,016,588</u>
Accumulated depreciation				
Buildings and improvements	(9,175,016)	(233,435)	-	(9,408,451)
Machinery and other equipment	(261,574)	(41,743)	-	(303,317)
Office equipment	(346,227)	(554)	-	(346,781)
Utility systems and improvements	(17,973,533)	(693,061)	15,232	(18,651,362)
Vehicles/Equipment	<u>(526,990)</u>	<u>(88,022)</u>	<u>-</u>	<u>(615,012)</u>
Total accumulated depreciation	<u>(28,283,340)</u>	<u>(1,056,815)</u>	<u>15,232</u>	<u>(29,324,923)</u>
Net capital assets being depreciated	<u>24,296,718</u>	<u>1,394,947</u>	<u>-</u>	<u>25,691,665</u>
Business-type activities, capital assets, net	<u>\$ 29,767,528</u>	<u>\$ 13,336,311</u>	<u>\$ (1,300,424)</u>	<u>\$ 41,803,415</u>
<b>Component units:</b>				
Capital assets being depreciated:				
Machinery and equipment	<u>\$ 34,257</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,257</u>
Accumulated depreciation				
Machinery and other equipment	<u>(11,776)</u>	<u>(4,282)</u>	<u>-</u>	<u>(16,058)</u>
Component units, capital assets, net	<u>\$ 22,481</u>	<u>\$ (4,282)</u>	<u>\$ -</u>	<u>\$ 18,199</u>

# CITY OF OWOSSO

## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

### NOTE 5: CAPITAL ASSETS, CONTINUED

Depreciation expense was charged to programs of the primary government and component units as follows:

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Component Units</i>
General government	\$ 89,108	\$ -	\$ -
Public safety	245,009	-	-
Public works	2,394,234	-	-
Community and economic development	-	-	4,282
Recreation and culture	141,470	-	-
Sewer disposal system	-	77,653	-
Water supply system	-	563,873	-
Wastewater treatment system	-	415,289	-
	<u>\$ 2,869,821</u>	<u>\$ 1,056,815</u>	<u>\$ 4,282</u>

### NOTE 6: LONG-TERM DEBT

The City may issue bonds, notes, and other contractual commitments to provide for the acquisition and construction of major capital facilities and the acquisition of certain equipment. General obligation bonds are direct obligations and pledge the full faith and credit of the City. Revenue bonds involve a pledge of specific income derived from the acquired or constructed assets to pay debt service. Other long-term obligations include compensated absences.

Long-term debt transactions for the City's governmental activities for the year ended June 30, 2024 was as follows:

	<i>July 1, 2023</i>	<i>Additions</i>	<i>Retirements</i>	<i>June 30, 2024</i>	<i>Due Within One Year</i>
<b>Governmental activities:</b>					
<i>Direct Placements</i>					
Unlimited Tax General Obligation Refunding Bonds, Series 2021A for \$9,110,000, due in annual amounts of \$285,000 to \$595,000, interest at 3.00-4.00% through May, 2039.	\$ 8,120,000	\$ -	\$ (490,000)	\$ 7,630,000	\$ 500,000
General Obligation Limited Tax Refunding Bonds, Series 2021B for \$475,000, due in annual amounts of \$50,000 to \$70,000, interest at 4.00% through May, 2029.	370,000	-	(50,000)	320,000	55,000
Premium on 2021A UTGO Bonds	1,183,828	-	(73,989)	1,109,839	-
Premium on 2021B LTGO Bonds	46,688	-	(7,781)	38,907	-

continued

# CITY OF OWOSSO

## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

### NOTE 6: LONG-TERM DEBT, CONTINUED

	<u>July 1, 2023</u>	<u>Additions</u>	<u>Retirements</u>	<u>June 30, 2024</u>	<u>Due Within One Year</u>
2023 General Obligation Bond for \$842,000, due in annual amounts of \$31,000 to \$54,000, interest at 3.625% through April, 2043. (not finalized)	-	92,000	(29,000)	63,000	31,000
<i>Direct Borrowings:</i>					
2023 Installment Purchase Agreement, \$111,908, due in annual installments of \$16,885 through February 2026.	50,654	-	(50,654)	-	-
<i>Other liabilities:</i>					
Compensated absences	<u>371,347</u>	<u>226,666</u>	<u>(185,673)</u>	<u>412,340</u>	<u>206,170</u>
Total governmental activities long-term debt	<u>\$ 10,142,517</u>	<u>\$ 318,666</u>	<u>\$ (887,097)</u>	<u>\$ 9,574,086</u>	<u>\$ 792,170</u>

Annual debt service requirements to maturity for the governmental activities direct placements, not including bond premiums, as of June 30, 2024 are as follows:

<i>Year Ended</i>	<u>Governmental Activities</u>		
	<u>Direct Placements</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 555,000	\$ 285,450	\$ 840,450
2026	575,000	263,250	838,250
2027	600,000	240,250	840,250
2028	615,000	216,250	831,250
2029	630,000	191,650	821,650
2030-2034	2,835,000	608,200	3,443,200
2035-2039	<u>2,140,000</u>	<u>171,750</u>	<u>2,311,750</u>
	\$ 7,950,000	<u>\$ 1,976,800</u>	<u>\$ 9,926,800</u>
Principal outstanding/ not finalized	<u>63,000</u>		
	<u>\$ 8,013,000</u>		

The 2023 General Obligation Bonds were issued September 25, 2023 in the amount of \$842,000. As of June 30, 2024, the City has borrowed \$92,000. The debt repayment schedule has not been finalized.

Long-term debt transactions for the City's business-type activities for the year ended June 30, 2024 was as follows:

# CITY OF OWOSSO

## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

### NOTE 6: LONG-TERM DEBT, CONTINUED

	<u>July 1,</u> <u>2023</u>	<u>Additions</u>	<u>Retirements</u>	<u>June 30,</u> <u>2024</u>	<u>Due Within</u> <u>One Year</u>
<b>Business-type activities:</b>					
<i>Direct Placements:</i>					
General Obligation Limited Tax Sewer System Improvement Bond, Series 2008 for \$801,786, due in annual amounts of \$50,000 to \$51,786, interest at 2.50% through April 1, 2028.	\$ 256,786	\$ -	\$ (50,000)	\$ 206,786	\$ 50,000
Sewer System Revenue Bond, Series 2020 for \$1,141,664, due in annual amounts of \$50,000 to \$71,664, interest at 2.00% through October 1, 2040.	1,031,664	-	(50,000)	981,664	50,000
Water Supply System Revenue Bond, Series 2020 for \$2,971,023, due in annual amounts of \$126,000 to \$184,023, interest at 2.00% through October 1, 2040.	2,706,023	-	(126,000)	2,580,023	126,000
Water Supply System Revenue Bond, Series 2022B for \$715,540, due in annual amounts of \$30,000 to \$40,540, interest at 1.875% through April 1, 2042.	685,540	-	(30,000)	655,540	30,000
Water Supply System Revenue Bond, Series 2023 for \$3,033,750, due in annual amounts of \$123,750 to \$180,000, interest at 1.875% through April 1, 2044.	378,001	2,655,749	-	3,033,750	123,750
Water Supply System Junior Lien Revenue Bonds, Series 2024 for \$1,867,500, due in annual amounts of \$77,500 to \$110,000, interest at 2.00% through October 1, 2045. (not finalized)	-	50,000	-	50,000	-
Wastewater Treatment System Revenue Bonds, Series 2020 for \$2,145,000, due in annual amounts of \$90,000 to \$130,000, interest at 2.00% through October 1, 2040.	1,965,000	-	(90,000)	1,875,000	95,000
Wastewater Treatment System Revenue Bonds, Series 2022 for \$4,885,000, due in annual amounts of \$130,000 to \$230,000, interest at 2.125% through April 1, 2051.	2,832,321	2,052,679	(130,000)	4,755,000	130,000

continued

# CITY OF OWOSSO

## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

### NOTE 6: LONG-TERM DEBT, CONTINUED

	<u>July 1, 2023</u>	<u>Additions</u>	<u>Retirements</u>	<u>June 30, 2024</u>	<u>Due Within One Year</u>
Wastewater Treatment System Revenue Bonds, Series 2023 for \$19,000,000, due in annual amounts of \$630,000 to \$820,000, interest at 1.875% through October 1, 2055. (not finalized)	-	5,293,718	-	5,293,718	-
Wastewater Treatment System Revenue Bonds, Series 2024 for \$4,275,000, due in annual amounts of \$105,000 to \$190,000, interest at 2.00% through October 1, 2055. (not finalized)	-	2,630	-	2,630	-
<i>Direct Borrowings:</i>					
2017 Installment Purchase Agreement for \$1,900,000, due in annual amounts of \$122,655 to \$147,057, interest at 2.50% through May 15, 2031.	1,076,321	-	(122,655)	953,666	125,876
<i>Other liabilities:</i>					
Compensated absences	<u>110,173</u>	<u>75,652</u>	<u>(55,086)</u>	<u>130,739</u>	<u>65,369</u>
Total business-type activities long-term debt	<u>\$ 11,041,829</u>	<u>\$ 10,130,428</u>	<u>\$ (653,741)</u>	<u>\$ 20,518,516</u>	<u>\$ 795,995</u>

Annual debt service requirements to maturity for the business-type activities direct borrowings and direct placements as of June 30, 2024 are as follows:

<i>Year Ended</i> <u>June 30,</u>	<u>Business-type Activities</u> <i>Direct Placements</i>			<u>Business-type Activities</u> <i>Direct Borrowings</i>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	2025	\$ 604,750	\$ 274,165	\$ 878,915	\$ 125,876	\$ 25,043
2026	621,000	265,262	886,262	129,181	21,738	150,919
2027	631,000	252,626	883,626	132,574	18,345	150,919
2028	647,786	239,654	887,440	136,055	14,864	150,919
2029	601,000	226,478	827,478	139,628	11,291	150,919
2030-2034	3,215,000	945,134	4,160,134	290,352	11,486	301,838
2035-2039	3,575,000	608,724	4,183,724	-	-	-
2040-2044	2,687,227	271,211	2,958,438	-	-	-
2045-2049	1,050,000	97,428	1,147,428	-	-	-
2050-2051	<u>455,000</u>	<u>6,990</u>	<u>461,990</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 14,087,763</u>	<u>\$ 3,187,672</u>	<u>\$ 17,275,435</u>	<u>\$ 953,666</u>	<u>\$ 102,767</u>	<u>\$ 1,056,433</u>
Principal outstanding/ not finalized	<u>5,346,348</u>					
	<u>\$ 19,434,111</u>					



# CITY OF OWOSSO

## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

### NOTE 6: LONG-TERM DEBT, CONTINUED

The Water Supply System Junior Lien Revenue Bonds, Series 2024 were issued May 6, 2024 in the amount of \$1,867,500. As of June 30, 2024, the City has borrowed \$50,000. Because the City is a qualified disadvantaged community, the project is being awarded principal forgiveness not to exceed \$122,500. The outstanding debt balance at June 30, 2024 of \$50,000 is not included in the above repayment schedule because the debt schedule has not been finalized.

Wastewater Treatment System Revenue Bonds, Series 2023 were issued August 28, 2023 in the amount of \$19,000,000. As of June 30, 2024, the City has borrowed \$5,293,718. Because the City is a qualified disadvantaged community, the project is being awarded principal forgiveness not to exceed \$5,300,000. The outstanding debt balance at June 30, 2024 of \$5,293,718 is not included in the above repayment schedule because the debt schedule has not been finalized.

Wastewater Treatment System Revenue Bonds, Series 2024 were issued August 28, 2024 in the amount of \$4,275,000. As of June 30, 2024, the City has borrowed \$2,630. The outstanding debt balance at June 30, 2024 of \$2,630 is not included in the above repayment schedule because the debt schedule has not been finalized.

Long-term debt transactions for the components units for the year ended June 30, 2024 was as follows:

	<u>July 1,</u> <u>2023</u>	<u>Additions</u>	<u>Retirements</u>	<u>June 30,</u> <u>2024</u>	<u>Due Within</u> <u>One Year</u>
<b>Component units:</b>					
<i>Direct Borrowings:</i>					
Promissory Note for \$34,257, due in annual amounts of \$1,799 to \$5,291, interest at 2.70% (paid off early)	\$ 22,044	\$ -	\$ (22,044)	\$ -	\$ -
EGLE - Brownfield Redevelopment Loan for \$287,969, due in annual amounts of \$25,383 to \$27,755, interest at 1.50% through March 31, 2031.	210,886	-	(25,008)	185,878	25,383
	<u>\$ 232,930</u>	<u>\$ -</u>	<u>\$ (47,052)</u>	<u>\$ 185,878</u>	<u>\$ 25,383</u>

Annual debt service requirements to maturity for the component units direct borrowings as of June 30, 2024 are as follows:

<i>Year Ended</i>	<u>Component Units</u>		
	<u>Direct Borrowings</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 25,383	\$ 2,788	\$ 28,171
2026	25,764	2,407	28,171
2027	26,150	2,021	28,171
2028	26,542	1,629	28,171
2029	26,940	1,231	28,171
2030-2031	55,099	1,243	56,342
	<u>\$ 185,878</u>	<u>\$ 11,319</u>	<u>\$ 197,197</u>

# CITY OF OWOSSO

## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

### NOTE 7: LONG-TERM ADVANCES

The City authorized the following long-term loans or advances. Balances outstanding at year end were as follows:

	<u>July 1, 2023</u>	<u>Additions</u>	<u>Retirements</u>	<u>June 30, 2024</u>	<u>Due Within One Year</u>
<b>Advances:</b>					
General Fund loan to Component Unit - Brownfield Redevelopment Authority for \$2,120,497, due in annual amounts of \$140,953 to \$165,897, interest at 2.33% through March 2032.	\$ 1,362,787	\$ -	\$ (137,710)	\$ 1,225,077	\$ 140,953
Revolving Loan Fund to Component Unit - Brownfield Redevelopment Authority for \$220,880, due in annual amounts of \$19,391, interest at 0.00% through June 30, 2026.	58,164	-	(19,391)	38,773	19,391
Sewer Fund to Component Unit - Brownfield Redevelopment Authority for \$49,612. Repayment terms will be established when all costs are finalized.	-	49,612	-	49,612	-
	<u>\$ 1,420,951</u>	<u>\$ 49,612</u>	<u>\$ (157,101)</u>	<u>\$ 1,313,462</u>	<u>\$ 160,344</u>

Annual debt service requirements to maturity for the component unit advance payable to the primary government as of June 30, 2024 are as follows:

<i>Year Ended</i>	<u>Component Units</u>		
	<u>Advance Payables</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 160,344	\$ 27,045	\$ 187,389
2026	163,654	23,726	187,380
2027	147,670	20,328	167,998
2028	151,148	16,850	167,998
2029	154,707	13,291	167,998
2030-2033	<u>486,327</u>	<u>17,667</u>	<u>503,994</u>
	\$ 1,263,850	<u>\$ 118,907</u>	<u>\$ 1,382,757</u>
Principal outstanding/ not finalized	<u>49,612</u>		
	<u>\$ 1,313,462</u>		

# CITY OF OWOSSO

## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

### NOTE 8: INTERFUND TRANSFERS

Interfund transfers were either to (1) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, or (2) use unrestricted revenues collected in the various funds to finance various programs accounted for in other funds in accordance with budgetary authorizations. Interfund transfers during the year were as follows:

<u>Funds Transferred From</u>	<u>Funds Transferred To</u>	<u>Amount</u>
Major Street Fund	Local Street Fund	\$ 350,000
	Nonmajor Governmental Funds	
General Fund	Historical Fund	20,000
General Fund	Transportation Fund	<u>17,010</u>
		<u>\$ 387,010</u>

### NOTE 9: DISAGGREGATED RECEIVABLE AND PAYABLE BALANCES

Receivables and payables as of year end in the aggregate are as follows:

	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>	<u>Component</u>
	<u>Activities</u>	<u>Activities</u>	<u>Primary</u>	<u>Units</u>
			<u>Government</u>	
<b>Receivables:</b>				
Utility bills receivable	\$ -	\$ 2,029,943	\$ 2,029,943	\$ -
Accounts	553,727	178,431	732,158	-
Special assessments receivable				
Current	150,000	-	150,000	-
Long-term	1,041,707	-	1,041,707	-
Loans receivable				
Current	140,000	6,241	146,241	4,370
Long-term	177,039	89,058	266,097	23,087
Intergovernmental	<u>2,033,642</u>	<u>3,885,415</u>	<u>5,919,057</u>	<u>-</u>
Total receivables	<u>\$ 4,096,115</u>	<u>\$ 6,189,088</u>	<u>\$ 10,285,203</u>	<u>\$ 27,457</u>
<b>Accounts payable and accrued expenses:</b>				
Accounts	\$ 1,153,595	\$ 3,416,917	\$ 4,570,512	\$ 194,904
Payroll and related liabilities	208,148	34,708	242,856	1,447
Interest	74,832	60,047	134,879	697
Deposits payable	<u>107,707</u>	<u>207,725</u>	<u>315,432</u>	<u>-</u>
Total accounts payable and accrued expenses	<u>\$ 1,544,282</u>	<u>\$ 3,719,397</u>	<u>\$ 5,263,679</u>	<u>\$ 197,048</u>

# CITY OF OWOSSO

## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

### NOTE 10: EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS

The City has two employee pension plans. One plan is a Defined Contribution Plan and the other plan is a Defined Benefit Plan. Information concerning each plan follows:

#### Defined Contribution Pension Plan:

The City provides pension benefits to the city manager position along with new employees under the AFSCME collective bargaining contract and general employees under the Personnel Policy Manual (revised as of 12-19-2022) with a defined contribution plan administered under the Municipal Employees Retirement System (MERS) of Michigan, for which the City provides employer contributions. In accordance with the collective bargaining agreement and personnel policy manual, the City contributed \$252,220 during the current year and employees contributed \$319,995 during the year. At June 30, 2024, the City had no outstanding amounts due to the Plan.

#### Defined Benefit Pension Plan (Municipal Employees' Retirement System of Michigan):

**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).

**Benefits Provided** – The following are the benefits provided from the December 31, 2023 valuation.

	<i>01 - AFSCME Council: Closed to new hires</i>	<i>02 - Plc. Cmnd. Emp: Open Division</i>	<i>05 - Fire hired bf 5/1/19: Closed to new hires, linked to Division HB</i>
Benefit Multiplier:	2.50% Multiplier (80% max)	Bridged Benefit: 2.80% Multiplier (80% max)-Frozen FAC; 2.50% Multiplier (80% max)	2.80% Multiplier for Svc < 25 yrs, 1.00% Multiplier for Svc > 25 yrs paid to SS Age, 2.38% Multiplier paid after SS Age (75% max)
Bridged Benefit Date:		6/30/2012	
Normal Retirement Age:	60	60	55
Vesting:	10 years	10 years	10 years
Early Retirement (Unreduced):	55/25	50/25	50/25
Early Retirement (Reduced):	50/25; 55/15	55/15	-
Final Average Compensation:	3 years	3 years	3 years
COLA for Future and Current Retirees:			1.40% (Non-Compound) payable for 10 years
Employee Contributions:	6.40%	10.00%	8.00%
Act 88:	Yes (Adopted 7/20/1964)	Yes (Adopted 7/20/1964)	Yes (Adopted 7/20/1964)

# CITY OF OWOSSO

## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

### NOTE 10: EMPLOYEE RETIREMENT BENEFIT COMMITMENTS, CONTINUED

	<i>10 - AFSCME hired pr 7/1/05: Closed to new hires</i>	<i>11 - General ee's hired pr 1/1/06: Closed to new hires</i>	<i>20 - POLC - NonSupervisory: Closed to new hires, linked to Division HA</i>
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)	2.80% Multiplier (80% max)
Normal Retirement Age:	60	60	55
Vesting:	10 years	10 years	10 years
Early Retirement (Unreduced):	55/25	-	50/25
Early Retirement (Reduced):	50/25; 55/15	50/25; 55/15	-
Final Average Compensation:	3 years	3 years	3 years
COLA for Future and Current Retirees:	1.40% (Non-Compound) payable for 10 years	1.40% (Non-Compound) payable for 10 years	1.40% (Non-Compound) payable for 10 years
Employee Contributions: Act 88:	6.00% Yes (Adopted 7/20/1964)	6.00% Yes (Adopted 7/20/1964)	10.00% Yes (Adopted 7/20/1964)
		<i>HA - POLC - NonSup hired aft 12/1/18: Open Division, linked to Division 20</i>	<i>HB - IAFF hired aft 5/1/19: Open Division, linked to Division 5</i>
Benefit Multiplier:		1.50% Multiplier (no max)	1.50% Multiplier (no max)
Normal Retirement Age:		60	60
Vesting:		6 years	6 years
Early Retirement (Unreduced):		55/25	55/25
Early Retirement (Reduced):		-	-
Final Average Compensation:		3 years	3 years
Employee Contributions: Act 88:		0.00% Yes (Adopted 7/20/1964)	0.00% Yes (Adopted 7/20/1964)

**Employees covered by benefit terms** – At the December 31, 2023 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	100
Inactive employees entitled to but not yet receiving benefits (including refunds):	5
Active employees	47
Total	<u>152</u>

**Contributions** – Article 9, Section 24 of the State of Michigan constitution requires that financial benefits arising on account of employee service rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution. The City 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 City may establish contribution rates to be paid by its covered employees.

# CITY OF OWOSSO

## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

### NOTE 10: EMPLOYEE RETIREMENT BENEFIT COMMITMENTS, CONTINUED

The annual City required contributions, equal to the actuarially determined contribution based on the valuation projected payroll from the December 31, 2021 actuarial valuation, were as follows:

	<i>Employer Contribution Percentage or Flat Amount</i>	<i>Employee Contribution Percentage</i>
<b>Divisions:</b>		
01 - AFSCME Council	\$1,857/month	6.40%
02 - Plc. Cmnd. Emp	42.44%	10.00%
05 - Fire hired bf 5/1/19	\$9,880/month	8.00%
10 - AFSCME hired pr 7/1/05	\$7,693/month	6.00%
11 - General ee's hired pr 1/1/06	\$5,121/month	6.00%
20 - POLC - NonSupervisory	\$12,079/month	10.00%
HA - POLC - NonSup hired aft 12/1/18	6.56%	0.00%
HB - IAFF hired aft 5/1/19	6.37%	0.00%

**Net Pension Liability** – The City’s net pension liability reported at June 30, 2024 was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of that date.

**Actuarial assumptions** – The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement: Inflation: 2.50%; Salary Increases: 3.00% in the long-term; Investment rate of return: 6.93%, net of investment and administrative expenses including inflation.

Although no specific price inflation assumptions are needed for the valuation, the 3.00% long-term wage inflation assumption would be consistent with a price inflation of 3%-4%. Mortality rates used were based on a version of Pub-2010 and fully generational MP-2019.

The actuarial assumptions used in the valuation were based on the results of the most recent actuarial experience study of 2014-2018.

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 geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Gross Return	Long-term Expected		
			Gross Return Contribution	Inflation Assumption	Long-term Expected Real Rate of Return
Global Equity	60.0%	7.00%	4.20%	2.50%	2.70%
Global Fixed Income	20.0%	4.66%	0.93%	2.50%	0.43%
Private Investments	20.0%	9.00%	1.80%	2.50%	1.30%
Total	100.0%		6.93%		4.43%

# CITY OF OWOSSO

## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

### NOTE 10: EMPLOYEE RETIREMENT BENEFIT COMMITMENTS, CONTINUED

**Discount rate** – The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that City and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for the City. 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.

Changes in net pension liability during the measurement year were as follows:

	<i>Increase (Decrease)</i>		
	<i>Total Pension Liability</i>	<i>Plan Fiduciary Net Position</i>	<i>Net Pension Liability</i>
Balances at 12/31/22	\$ 47,096,027	\$ 38,844,099	\$ 8,251,928
Service cost	542,632	-	542,632
Interest on total pension liability	3,304,710	-	3,304,710
Changes in benefit terms	-	-	-
Difference between expected and actual experience	(132,792)	-	(132,792)
Changes in assumptions	280,770	-	280,770
Employer contributions	-	1,394,511	(1,394,511)
Employee contributions	-	239,355	(239,355)
Net investment income (loss)	-	4,259,737	(4,259,737)
Benefit payments, including employee refunds	(3,479,681)	(3,479,681)	-
Administrative expenses	-	(90,604)	90,604
Other changes	3,282	-	3,282
Net changes	518,921	2,323,318	(1,804,397)
Balances at 12/31/23	<u>\$ 47,614,948</u>	<u>\$ 41,167,417</u>	<u>\$ 6,447,531</u>

The net pension liability is recorded as follows:

Governmental activities	\$ 4,959,616
Business-type activities	<u>1,487,915</u>
	<u>\$ 6,447,531</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 7.18%, as well as what the City’s net pension liability would be using a discount rate that is 1 percentage point lower (6.18%) or 1 percentage point higher (8.18%) than the current rate.

	<i>1% Decrease Rate 6.18%</i>	<i>Current Rate 7.18%</i>	<i>1% Increase Rate 8.18%</i>
Change in net pension liability as of 12/31/23	<u>\$ 5,061,640</u>	<u>\$ -</u>	<u>\$ (4,284,058)</u>

Note: The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because for GASB purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes, it is net of administrative expenses.

# CITY OF OWOSSO

## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

### NOTE 10: EMPLOYEE RETIREMENT BENEFIT COMMITMENTS, CONTINUED

***Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*** – For the year ended June 30, 2024; the City recognized pension expense, on the defined benefit plan, of \$779,680.

The City reported deferred outflows and inflows of resources related to pensions from the following sources:

	<i><u>Deferred Outflows of Resources</u></i>	<i><u>Deferred Inflows of Resources</u></i>
Difference between expected and actual experience	\$ -	\$ 177,167
Changes in assumptions	187,180	-
Net difference between projected and actual earnings on pension plan investments	1,409,170	-
Contributions subsequent to the measurement date	<u>421,698</u>	<u>-</u>
	<u>\$ 2,018,048</u>	<u>\$ 177,167</u>

The deferred outflows of resources and deferred inflows of resources are recorded as follows:

Governmental activities	\$ 1,568,698	\$ 134,059
Business-type activities	<u>449,350</u>	<u>43,108</u>
	<u>\$ 2,018,048</u>	<u>\$ 177,167</u>

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows. These amounts are exclusive of the employer contributions to the plan made subsequent to the measurement date (\$421,698), which will impact the net pension liability in fiscal year 2025, rather than pension expense.

<i><u>Year Ended</u></i>	<i><u>Amount</u></i>
2025	\$ (343,620)
2026	773,104
2027	1,292,446
2028	(302,747)

***Pension Plan Fiduciary Net Position*** – Detailed information about the plan’s fiduciary net position is available in the separately issued financial report found at [www.mersofmichigan.com](http://www.mersofmichigan.com). The plan’s fiduciary net position has been determined on the same basis used by the plan. The plan uses the economic resources measurement focus and the full accrual basis of accounting. Investments are stated at fair value. Contribution revenue is recorded as contributions are due, pursuant to legal requirements. Benefit payments and refunds of employee contributions are recognized as expense when due and payable in accordance with the benefit terms.



# CITY OF OWOSSO

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## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

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### NOTE 11: RISK MANAGEMENT

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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 Risk Management Authority (risk pool) for claims relating to general and auto liability, auto physical damage and property loss claims, and the Michigan Municipal League for Workers' Compensation. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years. The Michigan Municipal League risk pool program operates as a common risk-sharing management program for local units of government in Michigan; member premiums are used to purchase commercial excess insurance coverage and to pay member claims in excess of deductible amounts.

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

At June 30, 2024, the City had \$225,495 on deposit in a member retention fund balance 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 member retention fund balance for the past two fiscal year were as follows:

	<u>2024</u>	<u>2023</u>
<b>Unpaid claims - beginning of year</b>	\$ 41,500	\$ 65,519
Incurred claims and adjustments (including claims incurred but not reported)	47,855	86,749
Claim payments	<u>(89,355)</u>	<u>(110,768)</u>
<b>Unpaid claims - end of year</b>	-	41,500
<b>Assets held on deposit with Authority</b>	<u>225,495</u>	<u>276,795</u>
<b><i>Member retention fund balance end of year</i></b>	<u>\$ 225,495</u>	<u>\$ 235,295</u>

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### NOTE 12: TAX ABATEMENTS

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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. For the year ended June 30, 2024, the City's property taxes were reduced by \$17,482 under this program.

# CITY OF OWOSSO

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## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

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### NOTE 12: TAX ABATEMENTS, CONTINUED

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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 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. For the year ended June 30, 2024, the City’s property taxes were reduced by \$10,524 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. For the year ended June 30, 2024, the City’s property taxes were reduced by \$107,012 under this program.

### NOTE 13: ENDOWED FUNDS

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During the current year, the City of Owosso Historical Commission irrevocably transferred assets to the Shiawassee Community Foundation. The Fund is endowed, meaning that the Historical Commission intends that it exist in perpetuity. The assets are deemed under the power of the Community Foundation and are not reported on the financial statements of the Historical Commission. The balance at June 30, 2024 held by the Foundation was \$25,816. The Historical Commission will receive distributions from the endowment fund in accordance with the policy of the Shiawassee Community Foundation.

# CITY OF OWOSSO

## NOTES TO FINANCIAL STATEMENTS

June 30, 2024

### NOTE 14: DEFICIT NET POSITION

The City's Brownfield Redevelopment Authority, a discretely presented component unit, has a deficit unrestricted and total net position of \$1,383,356. The Brownfield Redevelopment Authority will capture property taxes in the future and use revenues from services to eliminate this deficit.

### NOTE 15: FUND BALANCES – GOVERNMENTAL FUNDS

The City reports fund balance in governmental funds based on the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources in governmental funds. Detailed information on fund balance of governmental funds is as follows:

	<i>General Fund</i>	<i>Major Street Fund</i>	<i>Nonmajor Funds</i>	<i>Total Governmental Funds</i>
<b>Nonspendable:</b>				
Inventory	\$ 90,510	\$ -	\$ -	\$ 90,510
Prepaid expenditures	196,157	-	-	196,157
Long-term loans receivable	-	-	317,039	317,039
Advance to component unit	1,225,077	-	38,773	1,263,850
Total nonspendable	<u>1,511,744</u>	<u>-</u>	<u>355,812</u>	<u>1,867,556</u>
<b>Restricted for:</b>				
Construction code	-	-	238,233	238,233
Debt service	-	-	41,509	41,509
Future projects/purchases	75,077	-	108,303	183,380
Historical	-	-	59,101	59,101
Housing and redevelopment	-	-	2,763	2,763
Opioid	-	-	49,777	49,777
Parks	-	-	24,119	24,119
Revolving loan	-	-	774,849	774,849
Streets	-	2,624,338	1,237,526	3,861,864
Total restricted	<u>75,077</u>	<u>2,624,338</u>	<u>2,536,180</u>	<u>5,235,595</u>
<b>Assigned for:</b>				
Ambulance	400,000	-	-	400,000
Economic development	500,000	-	-	500,000
Fire truck	825,000	-	-	825,000
Special assessments - streets	350,000	-	-	350,000
Total assigned	<u>2,075,000</u>	<u>-</u>	<u>-</u>	<u>2,075,000</u>
<b>Unassigned</b>				
	<u>4,960,883</u>	<u>-</u>	<u>-</u>	<u>4,960,883</u>
Total fund balances	<u>\$ 8,622,704</u>	<u>\$ 2,624,338</u>	<u>\$ 2,891,992</u>	<u>\$ 14,139,034</u>

# CITY OF OWOSSO

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## NOTES TO FINANCIAL STATEMENTS

June 30, 2023

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### NOTE 16: SUBSEQUENT EVENT

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On August 28, 2024, the Michigan Finance Authority authorized financial assistance to the City of Owosso for wastewater treatment system improvements. The final grant amount and loan total will be recalculated at the completion of the project but are currently estimated as: eligible project cost \$6,875,000; loan total \$4,275,000 and grant amount \$2,600,000.

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### NOTE 17: RESTATEMENT TO NET POSITION

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The beginning net position has been restated to record a prior period adjustment to correct capital asset acquisitions recorded in prior years. The effect of the restatement is as follows.

	<i><u>Government- wide Statements</u></i> <i><u>Governmental Activities</u></i>
Beginning net position, as previously stated	\$ 42,965,661
Corrections to capital acquisitions - Governmental Funds	<u>239,964</u>
Beginning net position, restated	<u>\$ 43,205,625</u>

***REQUIRED SUPPLEMENTARY INFORMATION***

# CITY OF OWOSSO

## SCHEDULE OF CHANGES IN CITY'S NET PENSION LIABILITY AND RELATED RATIOS

<u>Calendar Year</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Total pension liability</b>					
Service cost	\$ 542,632	\$ 511,755	\$ 490,586	\$ 511,427	\$ 206,341
Interest on total pension liability	3,304,710	3,300,298	3,396,971	751,518	392,133
Changes in benefit terms	-	-	-	-	-
Difference between expected and actual experience	(132,792)	(265,918)	(1,115,880)	36,158,635	5,515,134
Changes in assumptions	280,770	-	1,502,391	299,435	164,399
Benefit payments, including employee refunds	(3,479,681)	(3,431,169)	(3,489,410)	(2,314,615)	(572,986)
Other changes	3,282	-	-	-	-
<b>Net change in total pension liability</b>	518,921	114,966	784,658	35,406,400	5,705,021
<b>Total pension liability - beginning</b>	<u>47,096,027</u>	<u>46,981,061</u>	<u>46,196,403</u>	<u>10,790,003</u>	<u>5,084,982</u>
<b>Total pension liability - ending</b>	<u>\$ 47,614,948</u>	<u>\$ 47,096,027</u>	<u>\$ 46,981,061</u>	<u>\$ 46,196,403</u>	<u>\$ 10,790,003</u>
<b>Plan fiduciary net position</b>					
Contributions - employer	\$ 1,394,511	\$ 1,042,571	\$ 1,467,148	\$ 25,564,961	\$ 5,953,640
Contributions - employee	239,355	256,962	256,479	2,857,659	85,826
Net investment income (loss)	4,259,737	(4,736,113)	5,808,757	6,810,907	543,653
Benefit payments, including employee refunds	(3,479,681)	(3,431,169)	(3,489,410)	(2,314,615)	(572,986)
Administrative expenses	(90,604)	(83,066)	(66,679)	(52,632)	(9,039)
<b>Net change in plan fiduciary net position</b>	2,323,318	(6,950,815)	3,976,295	32,866,280	6,001,094
<b>Plan fiduciary net position - beginning</b>	<u>38,844,099</u>	<u>45,794,914</u>	<u>41,818,619</u>	<u>8,952,339</u>	<u>2,951,245</u>
<b>Plan fiduciary net position - ending</b>	<u>\$ 41,167,417</u>	<u>\$ 38,844,099</u>	<u>\$ 45,794,914</u>	<u>\$ 41,818,619</u>	<u>\$ 8,952,339</u>
<b>City's net pension liability</b>	\$ 6,447,531	\$ 8,251,928	\$ 1,186,147	\$ 4,377,784	\$ 1,837,664
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	86%	82%	97%	91%	83%
<b>Covered payroll</b>	\$ 3,385,402	\$ 3,151,094	\$ 3,081,347	\$ 3,262,120	\$ 1,347,302
<b>City's net pension liability as a percentage of covered payroll</b>	190%	262%	38%	134%	136%

continued

# CITY OF OWOSSO

## SCHEDULE OF CHANGES IN CITY'S NET PENSION LIABILITY AND RELATED RATIOS, CONTINUED

<u>Calendar Year</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Total pension liability</b>					
Service cost	\$ 58,387	\$ 60,121	\$ 58,476	\$ 59,072	\$ 56,663
Interest on total pension liability	386,699	372,940	370,415	367,218	364,054
Changes in benefit terms	-	7,111	5,931	50,916	-
Difference between expected and actual experience	33,459	128,899	(6,914)	(109,144)	-
Changes in assumptions	-	-	-	203,319	-
Benefit payments, including employee refunds	(396,219)	(396,218)	(398,083)	(385,997)	(381,134)
Other changes	-	-	-	-	-
<b>Net change in total pension liability</b>	<b>82,326</b>	<b>172,853</b>	<b>29,825</b>	<b>185,384</b>	<b>39,583</b>
<b>Total pension liability - beginning</b>	<b>5,002,656</b>	<b>4,829,803</b>	<b>4,799,978</b>	<b>4,614,594</b>	<b>4,575,011</b>
<b>Total pension liability - ending</b>	<b>\$ 5,084,982</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 - employee	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 employee refunds	(396,219)	(396,218)	(398,083)	(385,997)	(381,134)
Administrative expenses	(6,245)	(6,346)	(6,486)	(6,899)	(7,495)
<b>Net change in plan fiduciary net position</b>	<b>(342,331)</b>	<b>180,318</b>	<b>176,159</b>	<b>(333,427)</b>	<b>(72,736)</b>
<b>Plan fiduciary net position - beginning</b>	<b>3,293,576</b>	<b>3,113,258</b>	<b>2,937,099</b>	<b>3,270,526</b>	<b>3,343,262</b>
<b>Plan fiduciary net position - ending</b>	<b>\$ 2,951,245</b>	<b>\$ 3,293,576</b>	<b>\$ 3,113,258</b>	<b>\$ 2,937,099</b>	<b>\$ 3,270,526</b>
<b>City's net pension liability</b>	<b>\$ 2,133,737</b>	<b>\$ 1,709,080</b>	<b>\$ 1,716,545</b>	<b>\$ 1,862,879</b>	<b>\$ 1,344,068</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<b>58%</b>	<b>66%</b>	<b>64%</b>	<b>61%</b>	<b>71%</b>
<b>Covered payroll</b>	<b>\$ 427,743</b>	<b>\$ 418,961</b>	<b>\$ 413,925</b>	<b>\$ 313,381</b>	<b>\$ 339,241</b>
<b>City's net pension liability as a percentage of covered payroll</b>	<b>499%</b>	<b>408%</b>	<b>415%</b>	<b>594%</b>	<b>396%</b>

# CITY OF OWOSSO

## SCHEDULE OF CITY DEFINED BENEFIT PENSION CONTRIBUTIONS

<i>Fiscal Year Ended June 30,</i>	<i>Actuarially Determined Contribution</i>	<i>Employer Contributions</i>	<i>Contribution (Excess) Deficiency</i>	<i>Covered Payroll</i>	<i>ADC as Percentage of Covered Payroll</i>	<i>Employer Contributions as Percentage of Covered Payroll</i>
2015	\$ 46,402	\$ 46,402	\$ -	\$ 339,241	13.68%	13.7%
2016	81,621	81,621	-	313,381	26.05%	26.0%
2017	128,079	128,079	-	413,925	30.94%	30.9%
2018	139,100	139,100	-	418,961	33.20%	33.2%
2019	140,293	140,293	-	427,743	32.80%	32.8%
2020	5,138,223	5,953,640	(815,417)	1,347,302	381.37%	441.9%
2021	846,081	1,350,393	(504,312)	3,262,120	25.94%	41.4%
2022	1,024,696	1,025,418	(722)	3,081,347	33.25%	33.3%
2023	1,029,996	1,534,773	(504,777)	3,151,094	32.69%	48.7%
2024	701,574	810,807	(109,233)	3,385,402	20.72%	24.0%

### Notes to Schedule

Valuation date Actuarially determined contribution rates are calculated as of December 31, 18 months prior to the beginning of the fiscal year in which contributions are required.

### Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level percentage of payroll, open and closed
Remaining amortization period	15 years
Asset valuation method	5-year smoothed market
Inflation	2.5%
Salary increases	3.0% wage inflation with 0.00%-11.00% merit and longevity increases (3.75% for 2015 through 2019)
Investment rate of return	6.93%, net of investment and administrative expense including inflation
Retirement age	Experience-based tables of rates that are specific to the type of eligibility condition
Mortality	Pub-2010 and fully generational MP-2019



# CITY OF OWOSSO

## GENERAL FUND BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2024

	<i>Budgeted Amounts</i>		<i>Actual</i>	<i>Actual</i>
	<i>Original</i>	<i>Final</i>		<i>Over (Under)</i>
				<i>Final Budget</i>
<b>Revenues:</b>				
Property taxes	\$ 4,182,615	\$ 4,251,937	\$ 4,238,591	\$ (13,346)
Marijuana tax	207,000	240,563	240,563	-
Special assessments	-	-	41,694	41,694
Licenses and permits	94,668	81,500	80,293	(1,207)
Federal grants	1,050,000	406,205	239,517	(166,688)
State grants	2,184,075	2,339,889	2,320,776	(19,113)
Contributions from other units	15,453	82,183	87,653	5,470
Charges for services	2,246,216	2,632,083	2,548,587	(83,496)
Fines and forfeits	11,000	18,500	43,647	25,147
Interest and rents	52,200	389,207	402,390	13,183
Other revenue	110,100	185,081	244,553	59,472
<b>Total revenues</b>	<b>10,153,327</b>	<b>10,627,148</b>	<b>10,488,264</b>	<b>(138,884)</b>
<b>Expenditures:</b>				
Current				
General government				
Council	5,560	8,060	11,737	(3,677)
Manager	294,181	336,579	333,333	3,246
Finance	242,732	243,945	221,219	22,726
Clerk	292,291	280,940	266,168	14,772
Information technology	186,900	186,900	156,601	30,299
Treasurer	180,203	233,055	216,070	16,985
Assessor	214,803	214,442	202,907	11,535
General administration	333,690	385,939	338,221	47,718
Elections	-	66,949	65,761	1,188
Building and grounds	199,985	205,023	144,959	60,064
Attorney	120,000	121,000	101,918	19,082
Human resources	218,345	218,945	209,186	9,759
<b>Total general government</b>	<b>2,288,690</b>	<b>2,501,777</b>	<b>2,268,080</b>	<b>233,697</b>
Public safety				
Police	2,841,196	2,915,930	2,740,256	175,674
Fire	2,196,311	2,322,078	2,190,496	131,582
Building and safety	29,880	29,880	29,842	38
<b>Total public safety</b>	<b>5,067,387</b>	<b>5,267,888</b>	<b>4,960,594</b>	<b>307,294</b>
Public works				
Department of public works	396,453	373,898	335,838	38,060
Street lighting	210,300	204,847	204,847	-
Leaf and brush collection	299,315	331,898	284,814	47,084
Parking	37,444	32,474	31,771	703
<b>Total public works</b>	<b>943,512</b>	<b>943,117</b>	<b>857,270</b>	<b>85,847</b>

continued

# CITY OF OWOSSO

## GENERAL FUND

### BUDGETARY COMPARISON SCHEDULE, CONTINUED

Year Ended June 30, 2024

	<i>Budgeted Amounts</i>		<i>Actual</i>	<i>Actual</i>
	<i>Original</i>	<i>Final</i>		<i>Over (Under)</i>
				<i>Final Budget</i>
Community and economic development				
Community development	80,376	199,067	55,235	143,832
Economic development	33,921	33,921	33,332	589
Total community and economic development	114,297	232,988	88,567	144,421
Recreation and culture				
Parks	329,956	399,984	307,866	92,118
Capital outlay				
General government				
Information technology	107,755	107,755	80,275	27,480
Treasurer	500	500	153	347
General administration	21,235	363	363	-
Elections	-	7,656	7,656	-
Public safety				
Police	178,329	284,918	284,918	-
Fire	924,063	924,063	363,809	560,254
Public works				
Department of public works	10,000	18,150	8,106	10,044
Parking	-	39,830	39,830	-
Recreation and culture				
Parks	92,000	173,364	173,364	-
Total capital outlay	1,333,882	1,556,599	958,474	598,125
Debt service				
Principal	-	129,654	129,654	-
Interest expense	-	17,351	17,351	-
Total debt service	-	147,005	147,005	-
Total expenditures	10,077,724	11,049,358	9,587,856	1,461,502
Excess (deficiency) of revenues over expenditures	75,603	(422,210)	900,408	1,322,618
<b>Other financing sources (uses):</b>				
Sale of capital assets	-	6,397	9,897	3,500
Proceeds from bond issuance	-	16,923	92,000	75,077
Interfund transfers out	(48,000)	(37,010)	(37,010)	-
Net other financing sources (uses)	(48,000)	(13,690)	64,887	78,577
Change in fund balance	27,603	(435,900)	965,295	1,401,195
Fund balance, beginning of year	7,657,409	7,657,409	7,657,409	-
Fund balance, end of year	\$ 7,685,012	\$ 7,221,509	\$ 8,622,704	\$ 1,401,195

# CITY OF OWOSSO

*MAJOR STREET FUND*  
**BUDGETARY COMPARISON SCHEDULE**  
 Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<i>Actual</i>
	<u>Original</u>	<u>Final</u>		<i>Over (Under)</i>
				<u>Final Budget</u>
<b>Revenues:</b>				
Special assessments	\$ -	\$ -	\$ 124,056	\$ 124,056
Federal grants	692,500	701,399	493,304	(208,095)
State grants	1,506,387	1,732,762	1,522,372	(210,390)
Contributions from other units	-	102,831	102,831	-
Charges for services	41,585	42,948	34,312	(8,636)
Interest and rents	10,000	150,000	160,903	10,903
Other revenue	-	-	500	-
Total revenues	<u>2,250,472</u>	<u>2,729,940</u>	<u>2,438,278</u>	<u>(292,162)</u>
<b>Expenditures:</b>				
Current				
Public works	1,099,184	1,223,186	716,840	506,346
Capital outlay	<u>1,956,250</u>	<u>2,200,250</u>	<u>1,647,610</u>	<u>552,640</u>
Total expenditures	<u>3,055,434</u>	<u>3,423,436</u>	<u>2,364,450</u>	<u>1,058,986</u>
Excess (deficiency) of revenues over expenditures	<u>(804,962)</u>	<u>(693,496)</u>	<u>73,828</u>	<u>767,324</u>
<b>Other financing sources (uses):</b>				
Interfund transfer out	<u>(350,000)</u>	<u>(350,000)</u>	<u>(350,000)</u>	<u>-</u>
Change in fund balance	(1,154,962)	(1,043,496)	(276,172)	766,824
Fund balance, beginning of year	<u>2,900,510</u>	<u>2,900,510</u>	<u>2,900,510</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,745,548</u>	<u>\$ 1,857,014</u>	<u>\$ 2,624,338</u>	<u>\$ 766,824</u>

***SUPPLEMENTARY INFORMATION***

# CITY OF OWOSSO

## NONMAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET

June 30, 2024

	<i>Special Revenue Funds</i>			
	<i>Local Streets Fund</i>	<i>Park/ Recreation Sites Fund</i>	<i>Revolving Loan Fund</i>	<i>Building Inspection Fund</i>
<b>Assets:</b>				
Cash and cash equivalents	\$ 832,627	\$ (6,040)	\$ 655,478	\$ 121,109
Investments	421,712	31,983	119,371	162,178
Accounts receivable	-	-	-	7,245
Special assessments receivable	311,090	-	-	-
Loans receivable, net allowance	-	-	317,039	-
Due from other governments	44,307	-	-	-
Advance to component unit	-	-	38,773	-
Total assets	<u>\$ 1,609,736</u>	<u>\$ 25,943</u>	<u>\$ 1,130,661</u>	<u>\$ 290,532</u>
<b>Liabilities:</b>				
Accounts payable	\$ 58,629	\$ 1,824	\$ -	\$ 36,781
Accrued wages payable	2,491	-	-	1,872
Performance deposits payable	-	-	-	-
Unearned revenue	-	-	-	13,646
Total liabilities	<u>61,120</u>	<u>1,824</u>	<u>-</u>	<u>52,299</u>
<b>Deferred inflows of resources:</b>				
Unavailable revenues	<u>311,090</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
Nonspendable	-	-	355,812	-
Restricted	<u>1,237,526</u>	<u>24,119</u>	<u>774,849</u>	<u>238,233</u>
Total fund balances	<u>1,237,526</u>	<u>24,119</u>	<u>1,130,661</u>	<u>238,233</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,609,736</u>	<u>\$ 25,943</u>	<u>\$ 1,130,661</u>	<u>\$ 290,532</u>

continued

# CITY OF OWOSSO

## NONMAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET, CONTINUED

June 30, 2024

	<i>Special Revenue Funds</i>			
	<i>Housing and Redevelopment Fund</i>	<i>Historical Fund</i>	<i>Opioid Settlement Fund</i>	<i>ARPA Fund</i>
<b>Assets:</b>				
Cash and cash equivalents	\$ 39,003	\$ 3,986	\$ 23,396	\$ (188,164)
Investments	40,293	54,534	26,381	669,198
Accounts receivable	-	1,678	-	-
Special assessments receivable	-	-	-	-
Loans receivable, net allowance	-	-	-	-
Due from other governments	198,299	-	-	-
Advance to component unit	-	-	-	-
Total assets	<u>\$ 277,595</u>	<u>\$ 60,198</u>	<u>\$ 49,777</u>	<u>\$ 481,034</u>
<b>Liabilities:</b>				
Accounts payable	\$ 205,938	\$ 706	\$ -	\$ -
Accrued wages payable	-	391	-	-
Performance deposits payable	68,894	-	-	-
Unearned revenue	-	-	-	372,731
Total liabilities	<u>274,832</u>	<u>1,097</u>	<u>-</u>	<u>372,731</u>
<b>Deferred inflows of resources:</b>				
Unavailable revenues	-	-	-	-
<b>Fund balances:</b>				
Nonspendable	-	-	-	-
Restricted	2,763	59,101	49,777	108,303
Total fund balances	<u>2,763</u>	<u>59,101</u>	<u>49,777</u>	<u>108,303</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 277,595</u>	<u>\$ 60,198</u>	<u>\$ 49,777</u>	<u>\$ 481,034</u>

continued

# CITY OF OWOSSO

## NONMAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET, CONTINUED

June 30, 2024

	<u>Debt Service Funds</u>		
	<u>General Obligation Bonds Fund</u>	<u>Building Authority Fund</u>	<u>Total</u>
<b>Assets:</b>			
Cash and cash equivalents	\$ 41,509	\$ -	\$ 1,522,904
Investments	-	-	1,525,650
Accounts receivable	-	-	8,923
Special assessments receivable	-	-	311,090
Loans receivable, net allowance	-	-	317,039
Due from other governments	-	-	242,606
Advance to component unit	-	-	38,773
	<u>41,509</u>	<u>-</u>	<u>3,966,985</u>
Total assets	<u>\$ 41,509</u>	<u>\$ -</u>	<u>\$ 3,966,985</u>
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ -	\$ 303,878
Accrued wages payable	-	-	4,754
Performance deposits payable	-	-	68,894
Unearned revenue	-	-	386,377
	<u>-</u>	<u>-</u>	<u>763,903</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>763,903</u>
<b>Deferred inflows of resources:</b>			
Unavailable revenues	-	-	311,090
	<u>-</u>	<u>-</u>	<u>311,090</u>
<b>Fund balances:</b>			
Nonspendable	-	-	355,812
Restricted	41,509	-	2,536,180
	<u>41,509</u>	<u>-</u>	<u>2,891,992</u>
Total fund balances	<u>41,509</u>	<u>-</u>	<u>2,891,992</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 41,509</u>	<u>\$ -</u>	<u>\$ 3,966,985</u>

# CITY OF OWOSSO

## NONMAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Year Ended June 30, 2024

	<i>Special Revenue Funds</i>			
	<i>Local Streets Fund</i>	<i>Park/ Recreation Sites Fund</i>	<i>Revolving Loan Fund</i>	<i>Building Inspection Fund</i>
<b>Revenues:</b>				
Property taxes	\$ -	\$ (36)	\$ -	\$ -
Special assessments	104,404	-	-	-
Licenses and permits	-	-	-	297,251
Federal grants	85,621	-	-	-
State grants	585,357	-	-	-
Charges for services	-	-	176	-
Investment income and rentals	41,386	1,804	21,140	9,105
Other revenue	-	8,046	15,059	25
Total revenues	816,768	9,814	36,375	306,381
<b>Expenditures:</b>				
<i>Current:</i>				
Public safety	-	-	-	253,530
Public works	673,965	-	-	-
Health and welfare	-	-	-	-
Community and economic development	-	-	41,769	-
Recreation and culture	-	10,271	-	-
Capital outlay	781,188	4,199	-	-
Debt service				
Principal	-	-	-	-
Interest and charges	-	-	-	-
Total expenditures	1,455,153	14,470	41,769	253,530
Excess (deficiency) of revenues over expenditures	(638,385)	(4,656)	(5,394)	52,851
<b>Other financing sources (uses):</b>				
Interfund transfers in	350,000	-	-	-
Changes in fund balances	(288,385)	(4,656)	(5,394)	52,851
Fund balances (deficit), beginning of year	1,525,911	28,775	1,136,055	185,382
Fund balances, end of year	\$ 1,237,526	\$ 24,119	\$ 1,130,661	\$ 238,233

continued



# CITY OF OWOSSO

## NONMAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, CONTINUED

Year Ended June 30, 2024

	<i>Special Revenue Funds</i>			
	<i>Housing and Redevelopment Fund</i>	<i>Historical Fund</i>	<i>Opioid Settlement Fund</i>	<i>ARPA Fund</i>
<b>Revenues:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	769,693	-	-	-
State grants	87,757	335	-	-
Charges for services	-	4,792	-	-
Investment income and rentals	2,793	18,878	459	62,030
Other revenue	455,444	22,294	28,581	-
Total revenues	<u>1,315,687</u>	<u>46,299</u>	<u>29,040</u>	<u>62,030</u>
<b>Expenditures:</b>				
<i>Current:</i>				
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	1,312,155	-	-	-
Community and economic development	-	-	-	-
Recreation and culture	-	72,648	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and charges	-	-	-	-
Total expenditures	<u>1,312,155</u>	<u>72,648</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>3,532</u>	<u>(26,349)</u>	<u>29,040</u>	<u>62,030</u>
<b>Other financing sources (uses):</b>				
Interfund transfers in	-	20,000	-	-
Changes in fund balances	3,532	(6,349)	29,040	62,030
Fund balances (deficit), beginning of year	<u>(769)</u>	<u>65,450</u>	<u>20,737</u>	<u>46,273</u>
Fund balances, end of year	<u>\$ 2,763</u>	<u>\$ 59,101</u>	<u>\$ 49,777</u>	<u>\$ 108,303</u>

continued

# CITY OF OWOSSO

## NONMAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, CONTINUED

Year Ended June 30, 2024

	<i>Debt Service Funds</i>		
	<i>General Obligation Bonds Fund</i>	<i>Building Authority Fund</i>	<i>Total</i>
<b>Revenues:</b>			
Property taxes	\$ 650,466	\$ -	\$ 650,430
Special assessments	-	-	104,404
Licenses and permits	-	-	297,251
Federal grants	-	-	855,314
State grants	61,193	-	734,642
Charges for services	-	-	4,968
Investment income and rentals	276	557	158,428
Other revenue	-	-	529,449
	711,935	557	3,334,886
<b>Expenditures:</b>			
<i>Current:</i>			
Public safety	-	-	253,530
Public works	-	-	673,965
Health and welfare	-	-	1,312,155
Community and economic development	-	-	41,769
Recreation and culture	-	-	82,919
Capital outlay	-	12,182	797,569
Debt service			
Principal	490,000	-	490,000
Interest and charges	292,750	-	292,750
	782,750	12,182	3,944,657
Excess (deficiency) of revenues over expenditures	(70,815)	(11,625)	(609,771)
<b>Other financing sources (uses):</b>			
Interfund transfers in	-	-	370,000
Changes in fund balances	(70,815)	(11,625)	(239,771)
Fund balances (deficit), beginning of year	112,324	11,625	3,131,763
Fund balances, end of year	\$ 41,509	\$ -	\$ 2,891,992

# CITY OF OWOSSO

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## COMPONENT UNITS COMBINING BALANCE SHEET

June 30, 2024

	<u><i>Brownfield Development Authority</i></u>	<u><i>Downtown Development Authority</i></u>	<u><i>Total</i></u>
<b>Assets:</b>			
Cash and cash equivalents	\$ 247,129	\$ 59,979	\$ 307,108
Investments	52,686	113,107	165,793
Loan receivable	<u>-</u>	<u>27,457</u>	<u>27,457</u>
Total assets	<u>\$ 299,815</u>	<u>\$ 200,543</u>	<u>\$ 500,358</u>
<b>Liabilities and Fund Balances:</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 183,134	\$ 11,770	\$ 194,904
Accrued wages payable	-	1,447	1,447
Advances from primary government	<u>1,313,462</u>	<u>-</u>	<u>1,313,462</u>
Total liabilities	<u>1,496,596</u>	<u>13,217</u>	<u>1,509,813</u>
<b>Fund Balances:</b>			
Unassigned (deficit)	<u>(1,196,781)</u>	<u>187,326</u>	<u>(1,009,455)</u>
Total liabilities and fund balances	<u>\$ 299,815</u>	<u>\$ 200,543</u>	<u>\$ 500,358</u>

# CITY OF OWOSSO

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## RECONCILIATION OF FUND BALANCES OF COMPONENT UNITS TO NET POSITION OF COMPONENT UNITS

June 30, 2024

**Fund balances of component units** \$ (1,009,455)

Net position reported for component units in the statement of net position is different because:

Capital assets used in component units are not financial resources and therefore are not reported in the component units fund statements.

Capital assets being depreciated, net 18,199

Certain liabilities are not due and payable in the current year and, therefore, are not reported in the component units fund statements.

Accrued interest payable (697)

Long-term debt (185,878)

\$ (1,177,831)

# CITY OF OWOSSO

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*COMPONENT UNITS*  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE**

Year Ended June 30, 2024

	<i><b>Brownfield Development Authority</b></i>	<i><b>Downtown Development Authority</b></i>	<i><b>Total</b></i>
<b>Revenues:</b>			
Property taxes	\$ 460,266	\$ 251,652	\$ 711,918
State grants	7,180	55,988	63,168
Investment income	2,108	6,271	8,379
Other revenue	<u>17,550</u>	<u>57,135</u>	<u>74,685</u>
Total revenues	<u>487,104</u>	<u>371,046</u>	<u>858,150</u>
<b>Expenditures:</b>			
Current			
Community and economic development	303,146	312,877	616,023
Debt service			
Principal	25,008	22,044	47,052
Interest and fees	<u>33,452</u>	<u>12</u>	<u>33,464</u>
Total expenditures	<u>361,606</u>	<u>334,933</u>	<u>696,539</u>
Changes in fund balances	125,498	36,113	161,611
Fund balances (deficit), beginning of year	<u>(1,322,279)</u>	<u>151,213</u>	<u>(1,171,066)</u>
Fund balances (deficit), end of year	<u><u>\$ (1,196,781)</u></u>	<u><u>\$ 187,326</u></u>	<u><u>\$ (1,009,455)</u></u>

# CITY OF OWOSSO

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## RECONCILIATION OF CHANGES IN FUND BALANCES OF COMPONENT UNITS TO CHANGES IN NET POSITION OF COMPONENT UNITS

Year Ended June 30, 2024

<b>Changes in fund balances of component units</b>	\$ 161,611
Change in net position reported for governmental activities in the statement of activities is different because:	
Component units report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense.	
Capital outlay	-
Less depreciation expense	(4,282)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the component units.	
Change in long-term debt	47,052
Change in accrued interest	<u>92</u>
<b>Change in net position of component units</b>	<u>\$ 204,473</u>

# CITY OF OWOSSO

## GOVERNMENTAL ACTIVITIES SCHEDULE OF INDEBTEDNESS

June 30, 2024

### UNLIMITED TAX GENERAL OBLIGATION REFUNDING BONDS, SERIES 2021A

Issue dated June 23, 2021 in the amount of	\$ 9,110,000
Less: Principal paid in prior years	(990,000)
Principal paid in current year	<u>(490,000)</u>
Balance payable at June 30, 2024	<u>\$ 7,630,000</u>

Balance payable as follows:

<i>Fiscal Year Ended</i>	<i>Interest Rate</i>	<i>Interest due November 1,</i>	<i>Principal due May 1,</i>	<i>Interest due May 1,</i>	<i>Total Annual Requirement</i>
2025	4.00%	\$ 136,325	\$ 500,000	\$ 136,325	\$ 772,650
2026	4.00%	126,325	515,000	126,325	767,650
2027	4.00%	116,025	535,000	116,025	767,050
2028	4.00%	105,325	545,000	105,325	755,650
2029	4.00%	94,425	560,000	94,425	748,850
2030	4.00%	83,225	575,000	83,225	741,450
2031	4.00%	71,725	595,000	71,725	738,450
2032	4.00%	59,825	550,000	59,825	669,650
2033	3.00%	48,825	555,000	48,825	652,650
2034	3.00%	40,500	560,000	40,500	641,000
2035	3.00%	32,100	510,000	32,100	574,200
2036	3.00%	24,450	530,000	24,450	578,900
2037	3.00%	16,500	530,000	16,500	563,000
2038	3.00%	8,550	285,000	8,550	302,100
2039	3.00%	<u>4,275</u>	<u>285,000</u>	<u>4,275</u>	<u>293,550</u>
		<u>\$ 968,400</u>	<u>\$ 7,630,000</u>	<u>\$ 968,400</u>	<u>\$ 9,566,800</u>

# CITY OF OWOSSO

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## GOVERNMENTAL ACTIVITIES SCHEDULE OF INDEBTEDNESS

June 30, 2024

### GENERAL OBLIGATION LIMITED TAX REFUNDING BONDS, SERIES 2021B

Issue dated June 23, 2021 in the amount of	\$	475,000
Less: Principal paid in prior years		(105,000)
Principal paid in current year		<u>(50,000)</u>
Balance payable at June 30, 2024	\$	<u>320,000</u>

Balance payable as follows:

<i><u>Fiscal</u></i> <i><u>Year Ended</u></i>	<i><u>Interest</u></i> <i><u>Rate</u></i>	<i><u>Interest due</u></i> <i><u>November 1,</u></i>	<i><u>Principal due</u></i> <i><u>May 1,</u></i>	<i><u>Interest due</u></i> <i><u>May 1,</u></i>	<i><u>Total</u></i> <i><u>Annual</u></i> <i><u>Requirement</u></i>
2025	4.00%	\$ 6,400	\$ 55,000	\$ 6,400	\$ 67,800
2026	4.00%	5,300	60,000	5,300	70,600
2027	4.00%	4,100	65,000	4,100	73,200
2028	4.00%	2,800	70,000	2,800	75,600
2029	4.00%	<u>1,400</u>	<u>70,000</u>	<u>1,400</u>	<u>72,800</u>
		<u>\$ 20,000</u>	<u>\$ 320,000</u>	<u>\$ 20,000</u>	<u>\$ 360,000</u>



# CITY OF OWOSSO

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## *BUSINESS-TYPE ACTIVITIES* SCHEDULE OF INDEBTEDNESS

June 30, 2024

### GENERAL OBLIGATION LIMITED TAX SEWER SYSTEM IMPROVEMENT BOND, SERIES 2008

Issue dated June 23, 2008 in the amount of	\$	801,786
Less: Principal paid in prior years		(545,000)
Principal paid in current year		<u>(50,000)</u>
Balance payable at June 30, 2024	\$	<u>206,786</u>

Balance payable as follows:

<i>Fiscal</i> <u>Year Ended</u>	<i>Interest</i> <u>Rate</u>	<i>Interest due</i> <u>October 1,</u>	<i>Principal due</i> <u>April 1,</u>	<i>Interest due</i> <u>April 1,</u>	<i>Total</i> <i>Annual</i> <i>Requirement</i>
2025	2.50%	\$ 2,585	\$ 50,000	\$ 2,585	\$ 55,170
2026	2.50%	1,960	50,000	1,960	53,920
2027	2.50%	1,335	55,000	1,335	57,670
2028	2.50%	<u>647</u>	<u>51,786</u>	<u>647</u>	<u>53,080</u>
		<u>\$ 6,527</u>	<u>\$ 206,786</u>	<u>\$ 6,527</u>	<u>\$ 219,840</u>

# CITY OF OWOSSO

## BUSINESS-TYPE ACTIVITIES SCHEDULE OF INDEBTEDNESS

June 30, 2024

### SEWER SYSTEM REVENUE BOND, SERIES 2020

Issue dated June 12, 2020 in the amount of	\$ 1,141,664
Less: Principal paid in prior years	(110,000)
Principal paid in current year	<u>(50,000)</u>
Balance payable at June 30, 2024	<u>\$ 981,664</u>

Balance payable as follows:

<u>Fiscal</u> <u>Year Ended</u>	<u>Interest</u> <u>Rate</u>	<u>Principal due</u> <u>October 1,</u>	<u>Interest due</u> <u>October 1,</u>	<u>Interest due</u> <u>April 1,</u>	<u>Total</u> <u>Annual</u> <u>Requirement</u>
2025	2.00%	\$ 50,000	\$ 9,817	\$ 9,317	\$ 69,134
2026	2.00%	50,000	9,317	8,817	68,134
2027	2.00%	50,000	8,817	8,317	67,134
2028	2.00%	50,000	8,317	7,817	66,134
2029	2.00%	50,000	7,817	7,317	65,134
2030	2.00%	55,000	7,317	6,767	69,084
2031	2.00%	55,000	6,767	6,217	67,984
2032	2.00%	55,000	6,217	5,667	66,884
2033	2.00%	55,000	5,667	5,117	65,784
2034	2.00%	55,000	5,117	4,567	64,684
2035	2.00%	60,000	4,567	3,967	68,534
2036	2.00%	60,000	3,967	3,367	67,334
2037	2.00%	65,000	3,367	2,717	71,084
2038	2.00%	65,000	2,717	2,067	69,784
2039	2.00%	65,000	2,067	1,417	68,484
2040	2.00%	70,000	1,417	717	72,134
2041	2.00%	71,664	717	-	72,381
		<u>\$ 981,664</u>	<u>\$ 93,989</u>	<u>\$ 84,172</u>	<u>\$ 1,159,825</u>

# CITY OF OWOSSO

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## BUSINESS-TYPE ACTIVITIES SCHEDULE OF INDEBTEDNESS

June 30, 2024

### 2017 INSTALLMENT PURCHASE AGREEMENT

Issue dated May 15, 2017 in the amount of	\$	1,900,000
Less: Principal paid in prior years		(823,679)
Principal paid in current year		<u>(122,655)</u>
Balance payable at June 30, 2024	\$	<u>953,666</u>

Balance payable as follows:

<i>Fiscal</i> <i>Year Ended</i>	<i>Interest</i> <i>Rate</i>	<i>Principal due</i> <i>May 15,</i>	<i>Interest due</i> <i>May 15,</i>	<i>Total</i> <i>Annual</i> <i>Requirement</i>
2025	2.50%	\$ 125,876	\$ 25,043	\$ 150,919
2026	2.50%	129,181	21,738	150,919
2027	2.50%	132,574	18,345	150,919
2028	2.50%	136,055	14,864	150,919
2029	2.50%	139,628	11,291	150,919
2030	2.50%	143,295	7,624	150,919
2031	2.50%	<u>147,057</u>	<u>3,862</u>	<u>150,919</u>
		<u>\$ 953,666</u>	<u>\$ 102,767</u>	<u>\$ 1,056,433</u>

# CITY OF OWOSSO

## BUSINESS-TYPE ACTIVITIES SCHEDULE OF INDEBTEDNESS, CONTINUED

June 30, 2024

### WATER SUPPLY SYSTEM REVENUE BOND, SERIES 2020

Issue dated March 27, 2020 in the amount of	\$	2,971,023
Less: Principal paid in prior years		(265,000)
Principal paid in current year		<u>(126,000)</u>
Balance payable at June 30, 2024	\$	<u>2,580,023</u>

Balance payable as follows:

<i>Fiscal</i> <u>Year Ended</u>	<i>Interest</i> <u>Rate</u>	<i>Principal due</i> <u>October 1,</u>	<i>Interest due</i> <u>October 1,</u>	<i>Interest due</i> <u>April 1,</u>	<i>Total</i> <i>Annual</i> <i>Requirement</i>
2025	2.000%	\$ 126,000	\$ 25,800	\$ 24,540	\$ 176,340
2026	2.000%	131,000	24,540	23,230	178,770
2027	2.000%	131,000	23,230	21,920	176,150
2028	2.000%	136,000	21,920	20,560	178,480
2029	2.000%	136,000	20,560	19,200	175,760
2030	2.000%	141,000	19,200	17,790	177,990
2031	2.000%	146,000	17,790	16,330	180,120
2032	2.000%	146,000	16,330	14,870	177,200
2033	2.000%	151,000	14,870	13,360	179,230
2034	2.000%	156,000	13,360	11,800	181,160
2035	2.000%	156,000	11,800	10,240	178,040
2036	2.000%	161,000	10,240	8,630	179,870
2037	2.000%	166,000	8,630	6,970	181,600
2038	2.000%	166,000	6,970	5,310	178,280
2039	2.000%	171,000	5,310	3,600	179,910
2040	2.000%	176,000	3,600	1,840	181,440
2041	2.000%	184,023	1,840	-	185,863
		<u>\$ 2,580,023</u>	<u>\$ 245,990</u>	<u>\$ 220,190</u>	<u>\$ 3,046,203</u>

# CITY OF OWOSSO

## BUSINESS-TYPE ACTIVITIES SCHEDULE OF INDEBTEDNESS

June 30, 2024

### WATER SUPPLY SYSTEM REVENUE BONDS, SERIES 2022B

Issue dated May 6, 2022 in the amount of	\$ 941,500
Less: Loan principal forgiven	(225,960)
Principal paid in prior years	(30,000)
Principal paid in current year	<u>(30,000)</u>
Balance payable at June 30, 2024	<u>\$ 655,540</u>

Balance payable as follows:

<i>Fiscal</i> <i>Year Ended</i>	<i>Interest</i> <i>Rate</i>	<i>Interest due</i> <i>October 1,</i>	<i>Principal due</i> <i>April 1,</i>	<i>Interest due</i> <i>April 1,</i>	<i>Total</i> <i>Annual</i> <i>Requirement</i>
2025	1.875%	\$ 6,146	\$ 30,000	\$ 6,146	\$ 42,292
2026	1.875%	5,864	30,000	5,864	41,728
2027	1.875%	5,583	30,000	5,583	41,166
2028	1.875%	5,302	35,000	5,302	45,604
2029	1.875%	4,974	35,000	4,974	44,948
2030	1.875%	4,646	35,000	4,646	44,292
2031	1.875%	4,318	35,000	4,318	43,636
2032	1.875%	3,989	35,000	3,989	42,978
2033	1.875%	3,661	35,000	3,661	42,322
2034	1.875%	3,333	35,000	3,333	41,666
2035	1.875%	3,005	40,000	3,005	46,010
2036	1.875%	2,630	40,000	2,630	45,260
2037	1.875%	2,255	40,000	2,255	44,510
2038	1.875%	1,880	40,000	1,880	43,760
2039	1.875%	1,505	40,000	1,505	43,010
2040	1.875%	1,130	40,000	1,130	42,260
2041	1.875%	755	40,000	755	41,510
2042	1.875%	380	40,540	380	41,300
		<u>\$ 61,356</u>	<u>\$ 655,540</u>	<u>\$ 61,356</u>	<u>\$ 778,252</u>

# CITY OF OWOSSO

## BUSINESS-TYPE ACTIVITIES SCHEDULE OF INDEBTEDNESS, CONTINUED

June 30, 2024

### WATER SUPPLY SYSTEM REVENUE BONDS, SERIES 2023

Issue dated March 24, 2023 in the amount of	\$ 3,033,750
Less: Principal paid in prior years	-
Principal paid in current year	<u>-</u>
Balance payable at June 30, 2024	<u>\$ 3,033,750</u>

Balance payable as follows:

<i>Fiscal Year Ended</i>	<i>Interest Rate</i>	<i>Interest due October 1,</i>	<i>Principal due April 1,</i>	<i>Interest due April 1,</i>	<i>Total Annual Requirement</i>
2025	1.875%	\$ 26,301	\$ 123,750	\$ 28,441	\$ 178,492
2026	1.875%	27,281	130,000	27,281	184,562
2027	1.875%	26,063	130,000	26,063	182,126
2028	1.875%	24,844	135,000	24,844	184,688
2029	1.875%	23,578	135,000	23,578	182,156
2030	1.875%	22,313	140,000	22,313	184,626
2031	1.875%	21,000	140,000	21,000	182,000
2032	1.875%	19,688	145,000	19,688	184,376
2033	1.875%	18,328	145,000	18,328	181,656
2034	1.875%	16,969	150,000	16,969	183,938
2035	1.875%	15,563	155,000	15,563	186,126
2036	1.875%	14,109	155,000	14,109	183,218
2037	1.875%	12,656	160,000	12,656	185,312
2038	1.875%	11,156	160,000	11,156	182,312
2039	1.875%	9,656	165,000	9,656	184,312
2040	1.875%	8,109	165,000	8,109	181,218
2041	1.875%	6,563	170,000	6,563	183,126
2042	1.875%	4,969	175,000	4,969	184,938
2043	1.875%	3,328	175,000	3,328	181,656
2044	1.875%	1,688	180,000	1,688	183,376
		<u>\$ 314,162</u>	<u>\$ 3,033,750</u>	<u>\$ 316,302</u>	<u>\$ 3,664,214</u>

# CITY OF OWOSSO

## BUSINESS-TYPE ACTIVITIES SCHEDULE OF INDEBTEDNESS, CONTINUED

June 30, 2024

### WASTEWATER TREATMENT SYSTEM REVENUE BONDS, SERIES 2020

Issue dated June 12, 2020 in the amount of	\$ 2,145,000
Less: Principal paid in prior years	(180,000)
Principal paid in current year	<u>(90,000)</u>
Balance payable at June 30, 2024	<u>\$ 1,875,000</u>

Balance payable as follows:

<i>Fiscal</i> <u>Year Ended</u>	<i>Interest</i> <u>Rate</u>	<i>Principal due</i> <u>October 1,</u>	<i>Interest due</i> <u>October 1,</u>	<i>Interest due</i> <u>April 1,</u>	<i>Total</i> <i>Annual</i> <i>Requirement</i>
2025	2.000%	\$ 95,000	\$ 18,750	\$ 17,800	\$ 131,550
2026	2.000%	95,000	17,800	16,850	129,650
2027	2.000%	95,000	16,850	15,900	127,750
2028	2.000%	100,000	15,900	14,900	130,800
2029	2.000%	100,000	14,900	13,900	128,800
2030	2.000%	105,000	13,900	12,850	131,750
2031	2.000%	105,000	12,850	11,800	129,650
2032	2.000%	110,000	11,800	10,700	132,500
2033	2.000%	110,000	10,700	9,600	130,300
2034	2.000%	110,000	9,600	8,500	128,100
2035	2.000%	115,000	8,500	7,350	130,850
2036	2.000%	115,000	7,350	6,200	128,550
2037	2.000%	120,000	6,200	5,000	131,200
2038	2.000%	120,000	5,000	3,800	128,800
2039	2.000%	125,000	3,800	2,550	131,350
2040	2.000%	125,000	2,550	1,300	128,850
2041	2.000%	<u>130,000</u>	<u>1,300</u>	<u>-</u>	<u>131,300</u>
		<u>\$ 1,875,000</u>	<u>\$ 177,750</u>	<u>\$ 159,000</u>	<u>\$ 2,211,750</u>

# CITY OF OWOSSO

## BUSINESS-TYPE ACTIVITIES SCHEDULE OF INDEBTEDNESS

June 30, 2024

### WASTEWATER TREATMENT SYSTEM REVENUE BONDS, SERIES 2022

Issue dated March 25, 2022 in the amount of	\$ 4,885,000
Less: Principal paid in prior years	-
Principal paid in current year	<u>(130,000)</u>
Balance payable at June 30, 2024	<u>\$ 4,755,000</u>

Balance payable as follows:

<i>Fiscal Year Ended</i>	<i>Interest Rate</i>	<i>Interest due October 1,</i>	<i>Principal due April 1,</i>	<i>Interest due April 1,</i>	<i>Total Annual Requirement</i>
2025	2.125%	\$ 47,307	\$ 130,000	\$ 48,630	\$ 225,937
2026	2.125%	47,249	135,000	47,249	229,498
2027	2.125%	45,815	140,000	45,815	231,630
2028	2.125%	44,327	140,000	44,327	228,654
2029	2.125%	42,840	145,000	42,840	230,680
2030	2.125%	41,299	145,000	41,299	227,598
2031	2.125%	39,759	150,000	39,759	229,518
2032	2.125%	38,165	155,000	38,165	231,330
2033	2.125%	36,518	155,000	36,518	228,036
2034	2.125%	34,871	160,000	34,871	229,742
2035	2.125%	33,171	165,000	33,171	231,342
2036	2.125%	31,418	165,000	31,418	227,836
2037	2.125%	29,665	170,000	29,665	229,330
2038	2.125%	27,859	175,000	27,859	230,718
2039	2.125%	25,999	175,000	25,999	226,998
2040	2.125%	24,140	180,000	24,140	228,280
2041	2.125%	22,227	185,000	22,227	229,454
2042	2.125%	20,262	190,000	20,262	230,524
2043	2.125%	18,243	195,000	18,243	231,486
2044	2.125%	16,171	195,000	16,171	227,342
2045	2.125%	14,099	200,000	14,099	228,198
2046	2.125%	11,974	205,000	11,974	228,948
2047	2.125%	9,796	210,000	9,796	229,592
2048	2.125%	7,565	215,000	7,565	230,130
2049	2.125%	5,280	220,000	5,280	230,560
2050	2.125%	2,943	225,000	2,943	230,886
2051	2.125%	552	230,000	552	231,104
		<u>\$ 719,514</u>	<u>\$ 4,755,000</u>	<u>\$ 720,837</u>	<u>\$ 6,195,351</u>



# CITY OF OWOSSO

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## COMPONENT UNIT – DOWNTOWN DEVELOPMENT AUTHORITY

### SCHEDULE OF INDEBTEDNESS

June 30, 2024

#### PROMISSORY NOTE - ELECTRIC VEHICLE CHARGING STATION

Note dated September 18, 2020 in the amount of	\$	34,257
Less:		
Principal paid in prior years		(12,213)
Principal paid in current year		<u>(22,044)</u>
Balance payable at June 30, 2024	\$	<u>          -</u>

# CITY OF OWOSSO

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## COMPONENT UNIT – BROWNFIELD REDEVELOPMENT AUTHORITY

### SCHEDULE OF INDEBTEDNESS

June 30, 2024

#### EGLE - BROWNFIELD REDEVELOPMENT LOAN

Loan dated March 31, 2016 in the amount of	\$	287,969
Less: Principal paid in prior years		(77,083)
Principal paid in current year		<u>(25,008)</u>
Balance payable at June 30, 2024	\$	<u>185,878</u>

Balance payable as follows:

<i>Fiscal</i> <u>Year Ended</u>	<i>Interest</i> <u>Rate</u>	<i>Principal due</i>	<i>Interest due</i>	<i>Total</i> <i>Annual</i> <i>Requirement</i>
2025	1.50%	\$ 25,383	\$ 2,788	\$ 28,171
2026	1.50%	25,764	2,407	28,171
2027	1.50%	26,150	2,021	28,171
2028	1.50%	26,542	1,629	28,171
2029	1.50%	26,940	1,231	28,171
2030	1.50%	27,344	827	28,171
2031	1.50%	<u>27,755</u>	<u>416</u>	<u>28,171</u>
		<u>\$ 185,878</u>	<u>\$ 11,319</u>	<u>\$ 197,197</u>



60 Harrow Lane  
Saginaw, Michigan 48638  
(989) 791-1555  
Fax (989) 791-1992

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

To the Members of City Council  
City of Owosso, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Owosso, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Owosso's basic financial statements, and have issued our report thereon dated November 13, 2024.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Owosso's internal control over financial reporting (internal controls) 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 of Owosso's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Owosso's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal 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.

**Report on Compliance and Other Matters**

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

To the Members of City Council  
City of Owosso, Michigan

**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.

*Berthiaume & Co.*

November 13, 2024  
Saginaw, Michigan



## MEMORANDUM

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

**DATE:** December 11, 2024  
**TO:** City Council  
**FROM:** Amy K. Kirkland, City Clerk  
**SUBJECT:** Public Hearing - Special Assessment District No. 2025-104 – Hazards & Nuisances for 609 Martin Street

### RECOMMENDATION:

Authorize Special Assessment Resolution No. 2 (of 2) establishing a special assessment for the property at 609 Martin Street to recoup the costs incurred in the Court Ordered removal of the foundation and all other debris from the property.

### BACKGROUND:

In September of 2020, the City began the code enforcement process urging the owner of the property at 609 Martin Street to renovate or remove the uninhabitable house. After multiple violation letters to the owner, the City pursued legal action. After a court order was issued in December of 2023, the owner proceeded to remove the house, but after 5 months had not proceeded with the foundation and debris removal.

The City requested bids and accepted the low bid from SP Powells Sand and Soil, and the foundation and other debris were removed in October of 2024.

The total charges incurred, including demolition fees and legal fees, came to \$11,466.33.

The process for specially assessing the costs of abating “hazards & nuisances”, such as the one noted above, consists of two resolutions, each triggering separate actions. Resolution No. 1 was approved December 2, 2024. Since then, notice of the hearing has been mailed to the property owner, published in The Argus Press, and posted to the City’s website.

Resolution No. 2 will be considered tonight after the public hearing has been conducted. If approved, it will record the comments presented at the public hearing, approve the assessment roll (with any changes made by Council), create a lien on the property, set the time period over which payment will be accepted, set the interest rate on installments, and set the annual due date for payments.

### FISCAL IMPACTS:

Staff is suggesting the assessment be spread out over a 10-year period.

**RESOLUTION NO.**

**AUTHORIZING THE ROLL FOR  
SPECIAL ASSESSMENT DISTRICT NO. 2025-104 - HAZARDS & NUISANCES  
FOR 609 MARTIN STREET**

WHEREAS, the City Council has met, after due and legal notice, and reviewed the Special Assessment Roll for Hazards and Nuisances District No. 2025-104 prepared for the purpose of defraying the unpaid costs incurred in the altering, repairing, tearing down, abating or removing of hazards and nuisances on the following described property:

<b>PARCEL#</b>	<b>SERVICE ADDRESS</b>	<b>TYPE</b>	<b>AMOUNT</b>
050-113-008-016-00	609 Martin St	Removal of foundation and debris from the property	\$ 11,466.33

and

WHEREAS, after hearing all persons interested therein and after carefully reviewing said Special Assessment Roll-Hazards and Nuisances the Council deems said Special Assessment Roll-Hazards and Nuisances to be fair, just and equitable and that 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-Hazards and Nuisances as prepared by the City Assessor in the amount of \$11,466.33 is hereby confirmed and shall be known as Special Assessment Roll-Hazards and Nuisances District No. 2025-104.
2. Pursuant to MCL 211.78k(c) said special assessment roll shall be divided into ten (10) equal annual installments, the first of which shall be due and payable on September 1, 2025, and the subsequent installments shall be due on September 1st of each and every year thereafter. Payment of the amount of the special assessment may be made in full without interest or penalty by November 1, 2025. Annual special assessment bills are not mailed by the City. It is the property owner's responsibility to contact the Treasurer's office for the amount of the annual payment if they do not wish for the amount to be placed on the winter tax bill.
3. The installments of the special assessment rolls shall bear interest at the rate of 3% per annum; provided, however, if the bonds are issued in anticipation of said special assessments, then such unpaid special assessment shall bear interest at a rate of interest equal to 1% above the average rate of interest borne by said bonds. Such interest shall commence on September 1, 2025 and shall be paid annually on each installment due date.
4. Said Special Assessment Roll-Hazards and Nuisances District No. 2025-104 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.



## Boards and Commissions Application

Please return your completed application to the City Clerk's office at 301 W. Main St, Owosso, MI 48867.

Application for appointment to: Planning Commission  
Name of board(s) or commission(s)

<input type="text" value="Nicholas Albertson"/>	<input type="text"/>	<input type="text"/>
Name:	Email:	Phone:
<input type="text"/>	<input type="text" value="Owosso"/>	<input type="text" value="MI"/>
Address:	City:	State:
		<input type="text" value="48867"/>
		Zip:

### Why do you wish to serve on this board or commission?

I want to serve on the Planning Commission because I care about Owosso's growth and want to contribute to decisions that shape its future. While I came to Owosso for college, I decided to make it my home because of its potential and vibrant community. My experience running for State Representative gave me insight into the concerns of residents, and I'm eager to bring that understanding, along with my professional skills, to help ensure thoughtful planning for our community.

### Briefly describe community activities you have been involved in:

I've volunteered with Habitat for Humanity, the Salvation Army soup kitchen, Angel's Hands Outreach, the Shiawassee River clean-up, and helped install kayak mile markers along the Shiawassee river. I have donated countless canned goods and toiletries to organizations like the YMCA and First Congregational Church UCC and have financially supported groups like the Shiawassee Humane Society and Angel's Hands and Salvation Army.

### Briefly describe the skills and experience you would bring to this position?

I bring a mix of leadership, technical expertise, customer service and project management. I've led teams solving complex technical problems, managed IT infrastructure, and gained a practical understanding of construction through hands-on experience with projects like wall hanging and flooring installation. My experience working with municipalities and residents has given me insight into local government structure and planning decisions.

### What is your education and training background?

I hold a degree in Information Technology from Baker College, where I developed expertise in programming, networking, and technical problem-solving. This foundation has been instrumental in my professional career, providing me with the skills needed to approach challenges with a systematic and analytical mindset.

### What is your job experience?

I've worked as a Team Lead for technical support overseeing a range of issues with networks, websites, POS and more. Working closely with the executive team to ensure successful project completion. A Network/System Administrator managing IT infrastructure, and currently own a small local IT business. My experience also includes government website sales and working with small to medium size business on integrating card processing systems.

## Important Public Records Information

All information submitted in this application is public information and subject to disclosure in response to a public records request made pursuant to the Freedom of Information Act. Please contact the Clerk at (989) 725-0500 if you have questions or concerns about the disclosure of specific information.

## Truth and Accuracy

I certify that the information contained on this form is accurate and complete to the best of my knowledge. I understand that all information disclosed on this form will be available to the public as part of a Freedom of Information Act request.

**Nicholas Albertson**

Digitally signed by Nicholas Albertson  
Date: 2024.11.26 16:45:15 -05'00'

**11/26/2024**

Signature

Date





## MEMORANDUM

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

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DATE: December 16, 2024  
TO: City Council  
FROM: Clayton Wehner, Director of Engineering  
SUBJECT: Change Order No. 1 to the 2024 Sidewalk Program

### RECOMMENDATION:

Approval of Change Order No. 1, in the amount of \$159,750.00, to the Contract between the city of Owosso and Lopez Concrete Construction, LLC of Lansing, Michigan, for the 2024 Sidewalk Program.

### BACKGROUND:

On February 20, 2024, City Council approved the contract with Lopez Concrete Construction, LLC in the amount of \$137,530.00, for the 2024 Sidewalk Program for sidewalk and curb replacement during the 2024 construction season.

Lopez Concrete Construction, LLC has offered to extend the contract for the 2025 construction season at a 5% increase to unit prices. Lopez Concrete Construction completed the city's sidewalk program in 2022 and 2024 and has performed high quality work. The 2025 Sidewalk Program is targeting sidewalk replacement in the area bounded by Woodlawn Ave, Corunna Ave, Abrey Ave, and the south city limits as shown on the attached map. Additional sidewalk and curb replacements will be made at other locations based on resident complaints.

Change Order No. 1, an increase in the amount of \$159,750.00, adds work items and quantities for sidewalk and curb replacement for the 2025 construction season. If approved, the total contract amount will increase to \$297,280.00 and the completion date will be extended to October 4, 2025. Work shall not commence until July 7, 2025.

### FISCAL IMPACTS:

Additional funds for this work are to be charged to the FY2025-2026 Major and Local Street Maintenance Funds, Account Nos. 202-463-818.000 and 203-463-818.000, and other funds as appropriate, in the amount of \$159,750.00.

Attachments: (1) Resolution  
(2) Change Order No. 1  
(3) Project Map

**MASTER PLAN IMPLEMENTATION GOALS: 3.4**

**RESOLUTION NO.**

**AUTHORIZING CHANGE ORDER NO. 1  
TO THE CONTRACT BETWEEN THE CITY OF OWOSSO AND  
LOPEZ CONCRETE CONSTRUCTION, LLC  
FOR THE 2024 SIDEWALK PROGRAM**

WHEREAS, the city of Owosso, Shiawassee County, Michigan, approved a contract with Lopez Concrete Construction, LLC on February 20, 2024 in the amount of \$137,530.00 for sidewalk replacements throughout the city during the 2024 construction season; and

WHEREAS, Lopez Concrete Construction, LLC has offered to extend the contract for the 2025 construction season with a 5% increase to unit prices and a change order is necessary to increase the contract amount; and

WHEREAS, Lopez Concrete Construction, LLC has completed the sidewalk program in 2022 and 2024 and performed high quality work and city staff recommends extending the contract.

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

- FIRST: it has heretofore determined that it is advisable, necessary and in the public interest to extend the 2024 Sidewalk Program contract with Lopez Concrete Construction, LLC to include work for the 2025 construction season by increasing the contract amount by \$159,750.00 for additional sidewalk replacement, bringing the contract total to \$297,280.00.
- SECOND: the mayor and city clerk are instructed and authorized to sign the document substantially in form attached as Change Order No. 1 to the Contract for Services between the city of Owosso and Lopez Concrete Construction, LLC.
- THIRD: the accounts payable department is authorized to pay Lopez Concrete Construction, LLC for work satisfactorily completed up to the revised contract amount of \$297,280.00.
- FOURTH: the above additional expenses shall be paid from FY2025-26 Major and Local Street Maintenance Funds accounts 202-463-818.000 and 203-463-818.000, and other funds as appropriate.

**CHANGE ORDER**

No. 1

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OWNER: City of Owosso  
CONTRACTOR: Lopez Concrete Construction, LLC  
CONTRACT NAME: City of Owosso 2024 Sidewalk Program  
OWNER's P.O. NO. 45701

The Contract is modified as follows upon execution of this Change Order:

Description:

Extend the contract to October 5, 2025. Work shall not start until July 7, 2025. Create additional work items for 2025 work. 2025 unit prices are a 5% increase to the 2024 unit prices.

**Adjust the following quantities to the Contract:**

<u>Item No.</u>	<u>Description</u>	<u>Quantity Change</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Cost</u>
8	4" Sidewalk Removal and Replacement, 2025	13,500	Sft	\$7.24	\$97,740.00
9	6" Sidewalk Removal and Replacement, 2025	3,000	Sft	\$8.29	\$24,870.00
10	Lawn Restoration, 2025	12,000	Sft	\$0.95	\$11,400.00
11	Saw Cut, 2025	2,500	Ft	\$2.00	\$5,000.00
12	Curb Removal and Replacement, 2025	300	Ft	\$42.00	\$12,600.00
13	7" Sidewalk Ramp Removal and Replacement, 2025	500	Sft	\$10.40	\$5,200.00
14	Detectable Warning Surface, Modified, 2025	40	Ft	\$73.50	\$2,940.00
				<b>Total Change:</b>	<b>\$159,750.00</b>

CHANGE IN CONTRACT PRICE
Original Contract Price \$ <u>137,530.00</u>
Increase (Decrease) from previously approved Change Orders No. _____ to _____: \$ _____
Contract Price prior to this Change Order: \$ <u>137,530.00</u>
Increase (Decrease) of this Change Order: \$ <u>159,750.00</u>
Contract Price incorporating this Change Order: \$ <u>297,280.00</u>

CHANGE IN CONTRACT TIMES
Original Contract Times: Substantial Completion: <u>October 5, 2024</u> Ready for Final Payment: _____ (days or dates)
Increase (Decrease) from previously approved Change Orders No. _____ to _____: Substantial Completion: _____ Ready for Final Payment: _____ (days)
Contract Times prior to this Change Order: Substantial Completion: <u>October 5, 2024</u> Ready for Final Payment: _____ (days or dates)
Increase (Decrease) of this Change Order: Substantial Completion: <u>364 days</u> Ready for Final Payment: _____ (days)
Contract Times with all approved Change Orders: Substantial Completion: <u>October 4, 2025</u> Ready for Final Payment: _____ (days or dates)

RECOMMENDED:

By: Clayton Wehner

ENGINEER (Authorized Signature)  
Title: Director of Engineering  
Date: 12/4/2024

APPROVED:

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

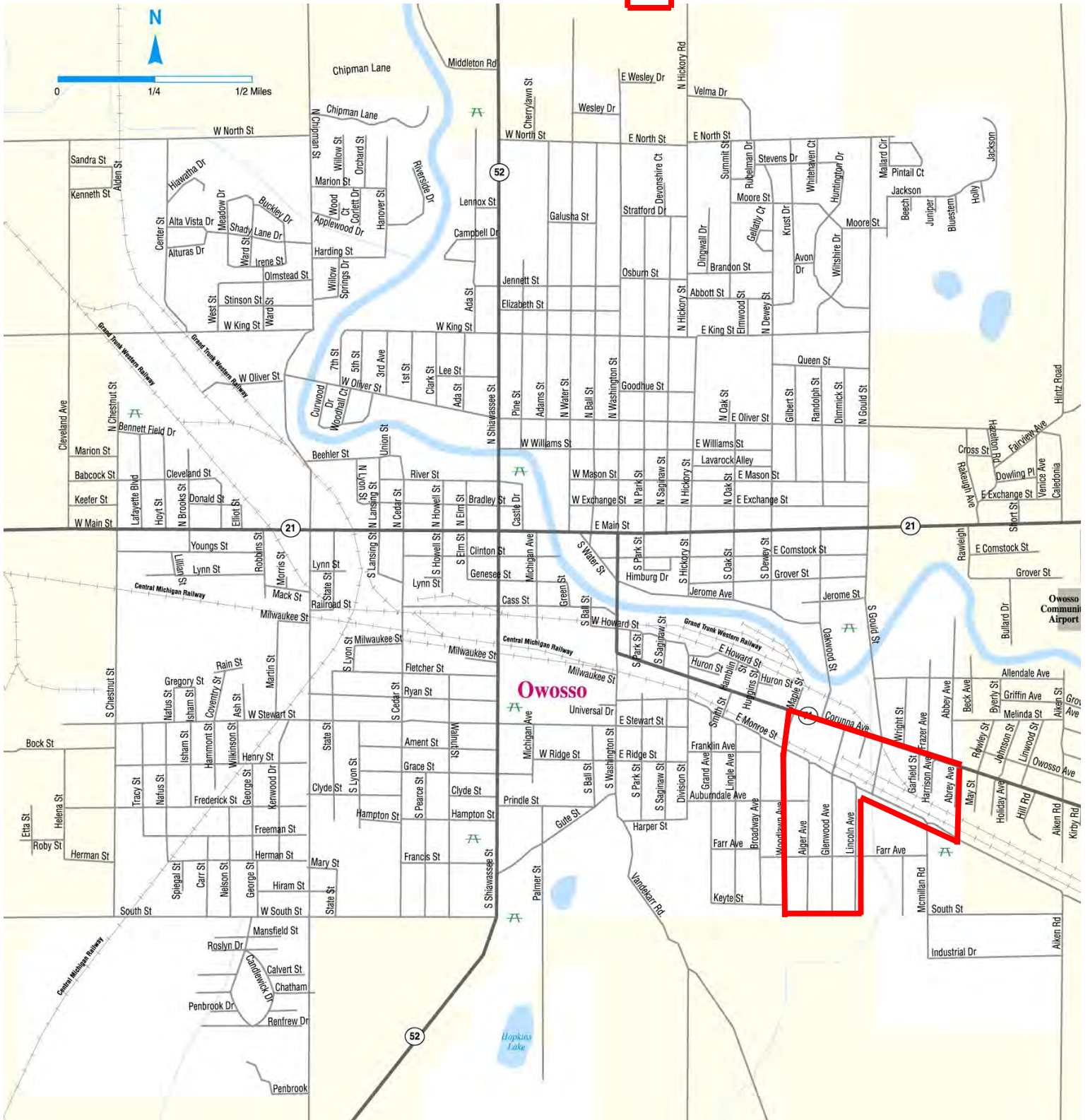
OWNER (Authorized Signature)  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

ACCEPTED:

By: [Signature]

CONTRACTOR (Authorized Signature)  
Title: Member  
Date: 12/01/2024

# CITY OF OWOSSO 2025 SIDEWALK PROGRAM FOCUS AREA





## MEMORANDUM

Building Department 301 W Main St Owosso, MI 989-725-0535

**DATE:** December 11, 2024

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

**FROM:** Tanya Buckelew, Planning & Building Director

**SUBJECT:** MSHDA Michigan Housing Opportunities Promoting Energy Efficiency (MI-HOPE)  
Grant Contract Amendment & Change Order

### RECOMMENDATION:

Approve Amendment No. 2 to the MI-HOPE Grant agreement for an additional \$100,000 for energy efficiency improvements to the homes of eligible City residents. In addition, recommend Council approval of Change Order No. 3 to the contract with Merkel and Kenney, Inc. for completion of five additional grant projects.

### BACKGROUND:

1. The City was awarded the MI-HOPE Grant for \$105,000 in the Spring of 2023. Additional funding of \$160,000 was awarded in March of 2024. Then most recently, the City was awarded High Performer funding of \$100,000.

The total grant award is now \$365,000 (\$350,000 toward home improvement efficiency projects and \$15,000 for administrative costs). A City match is not required.

With the additional \$100,000 and \$20,000 in existing funds, five (5) more homes will receive energy efficiency home improvements.

This make a total of sixteen (16) homes that will benefit from this grant program.

2. Bids were solicited for the \$120,000 and one (1) bid was received on November 26, 2024 from Merkel and Kenney, Inc. of Owosso, MI for \$119,520.

Merkel & Kenney, Inc. has been responsible for the housing renovations on the current 11 homes and an additional five homes will be added to their contract as Change Order No. 3.

Approval has been received from MSHDA to proceed with the one (1) bid. In addition, comparative quotes have been obtained from Homewyse (Remodeling, Repair and Installation Cost Calculators).

Projects are expected to be completed by the end of Summer 2025.

### FISCAL IMPACTS:

Minimal impact on the budget as the City will be reimbursed for the time spent on this grant. In addition, the MI-HOPE grant funds will be paid to Merkel & Kenney, Inc. via the City of Owosso.

**RESOLUTION NO.**

**APPROVING AMENDMENT NO. 2 TO  
THE MICHIGAN HOUSING OPPORTUNITIES PROMOTING ENERGY EFFICIENCY (MI-HOPE)  
GRANT #ARP-2023-27-MIH  
FOR THE AWARD OF HIGH PERFORMER FUNDS**

WHEREAS, the City of Owosso applied for and received a MI-HOPE Grant totaling \$105,000 in the Spring of 2023 to assist property owners in funding energy efficiency improvements, such as window replacement, HVAC replacement, and appliance upgrades; and

WHEREAS, the City of Owosso further applied for another phase of the grant and received an additional \$160,000 in March of 2024 (total grant of \$265,000 = \$250,000 for home improvement projects and \$15,000 for administrative costs); and

WHEREAS, the City of Owosso was recently awarded High Performer funds of an additional \$100,000, for a total of \$350,000 for home improvement projects; and

WHEREAS, the beneficiaries of this additional funding will include five residents in the community that experienced a Qualified Financial Hardship associated with the coronavirus pandemic; and

WHEREAS, the City of Owosso will not be required to match any grant dollars, but will serve to administer the grant, be a pass-through entity for grant funds, and abide by the terms and conditions set forth in the grant agreement.

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

FIRST: it has heretofore determined that it is advisable, necessary and in the public interest to approve Amendment No. 2 for the acceptance of additional funds in the amount of \$100,000.00 for the MI-HOPE Program Grant Agreement, Grant # ARP-2023-37-MIH, between the Michigan State Housing Development Authority and the City of Owosso.

**RESOLUTION NO.**

**APPROVING CHANGE ORDER NO. 4 TO THE MI-HOPE GRANT CONSTRUCTION CONTRACT  
WITH MERKEL & KENNEY, INC. TO PERFORM  
HOME IMPROVEMENT PROJECTS FOR FIVE ADDITIONAL HOMES**

WHEREAS, the City of Owosso applied for and received a MI-HOPE Grant totaling \$265,000 to assist property owners in funding energy efficiency improvements, such as window replacement, HVAC replacement, and appliance upgrades; and

WHEREAS, the original beneficiaries of this grant included eleven (11) residents in the community that experienced a Qualified Financial Hardship associated with the coronavirus pandemic; and

WHEREAS, the City of Owosso received an additional \$100,000 in funding as reward for being a High Performer; and

WHEREAS, the additional funding, in combination with remaining grant funds of \$20,000, will allow five (5) more residential homes to benefit from this grant; and

WHEREAS, the City of Owosso sought bids for a general contractor to perform the additional home improvements; one (1) bid was received from Merkel and Kenney Inc. of Owosso, MI for \$119,520; and

WHEREAS, Merkel and Kenney, Inc. is the current contractor for the MI-HOPE Grant Construction Contract, and as such, the additional amount will be added to the existing contract as Change Order No. 4; and

WHEREAS, this grant project is now expected to be completed by the end of Summer 2025.

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

- FIRST: it has heretofore determined that it is advisable, necessary and in the public interest to Approve Change Order No. 4 to the MI-HOPE Grant Construction Contract with Merkel and Kenney Inc. for home improvement projects for an additional five (5) residential homes as a part of the 2023/2024/2025 MI-HOPE Grant (ARP-2023-37-MIH) in the amount of \$119,520.00.
- SECOND: the City Manager and the Planning & Building Director, having been previously designated as authorized signers for the grant, are instructed and authorized to sign homeowner and contractor contracts, with one contract signed for each home selected for participation in the program.
- THIRD: the Accounts Payable department is authorized to pay Merkel and Kenney Inc. for work satisfactorily completed on the project up to the contract amount of \$346,126.00, with prior approval from MSHDA.
- FOURTH: the above expenses shall be paid from the Housing & Redevelopment Fund 254-200-818.000.



**CITY OF OWOSSO  
 CONTRACT CHANGE ORDER NO. 4**

**CONTRACTOR:** Merkel &Kenny, Inc.

**Date:** 12/11/2024

**CONTRACT:** MI-HOPE Grant Construction Contract

**REQUESTING PARTY:**  
City

You are hereby requested to comply with the following changes from the contract plans and specifications:

1 Item No.	2 Description of Changes - Quantities, Units, Unit Prices, Change in Completion Schedule, Etc.	3 Decrease Contract Price	4 Increase Contract Price
1	600 Abrey Street; windows, entry & storm doors		\$ 24,000.00
2	1415 W. Main Street; windows, electrical service, entry door		\$ 24,000.00
3	817 Ryan Street; windows, entry & storm doors, insulation		\$ 23,520.00
4	1018 W. South Street; windows, entry doors (standard & custom)		\$ 24,000.00
5	1115 Walnut Street; Water heater, entry & storm doors, insulation		\$ 24,000.00
Change in contract price due to this Change Order			
	Total Decrease	\$ -	XXXXXXXXXXXXXXXX
	Total Increase	XXXXXXXXXXXXXXXX	\$ 119,520.00
	Difference between columns 3 & 4		\$ 119,520.00
	Net <b>INCREASE</b> contract price		

Original Contract Price:	\$ 192,341.00
Total Net Addition or Deduction by previous C.O. No.:	\$ 34,265.00
Total Amount of Contract Prior to this Change Order:	<u>\$ 226,606.00</u>
Net Addition or Deduction for this Change Order No.:	<u>\$ 119,520.00</u>
Net Amount of Contract to date:	<u>\$ 346,126.00</u>

The time provided for completion of contract is increased to end of summer 2025.  
 This document shall become an amendment to the contract and all provisions of the contract will apply hereto.

**FOR THE CITY:**

**FOR THE CONTRACTOR:**

\_\_\_\_\_  
 Robert J. Teich, Jr., Mayor

\_\_\_\_\_

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

**MI-HOPE GRANT  
Projects for 2025**

**Bid Result and Homewyse Comparison**

<b>Street</b>	<b>Scope of Work</b>	<b>Quantity</b>	<b>Homewyse Low Estimate</b>	<b>Merkel &amp; Kenney Bid</b>	<b>Homewyse High Estimate</b>
<b>ABREY</b>	Windows	12	\$10,155	\$14,900	\$15,245
	Entry doors	3	\$3,269	\$3,500	\$4,911
	Storm doors	2	\$1,228	\$1,600	\$1,873
	O & P		Included	\$4,000	Included
	<b>Total</b>			<b>\$14,651</b>	<b>\$24,000</b>
<b>MAIN</b>	Windows	19	\$16,078	\$18,480	\$24,137
	CO/Smoke	6	N/A	\$400	N/A
	Electrical Service	1	\$1,434	\$2,800	\$1,733
	Entry door	1	\$1,090	\$800	\$1,637
	O & P		Included	\$1,520	Included
<b>Total</b>			<b>\$18,602</b>	<b>\$24,000</b>	<b>\$27,507</b>
<b>RYAN</b>	Windows	15	\$12,693	\$15,800	\$19,056
	Entry doors	3	\$3,269	\$2,400	\$4,911
	Storm door	1	\$614	\$800	\$937
	Bond Insulation		N/A	\$600	N/A
	O & P		Included	\$3,920	Included
<b>Total</b>			<b>\$16,576</b>	<b>\$23,520</b>	<b>\$24,904</b>
<b>SOUTH</b>	Windows	13	\$11,001	\$14,200	\$16,515
	Entry doors	3	\$3,269	\$3,300	\$4,911
	Storm door	2	\$1,228	\$2,500	\$1,873
	O & P		Included	\$4,000	Included
<b>Total</b>			<b>\$15,497</b>	<b>\$24,000</b>	<b>\$23,300</b>
<b>WALNUT</b>	Water heater	1	\$1,684	\$2,800	\$1,957
	Entry doors	2	\$2,179	\$1,600	\$3,274
	Storm door	2	\$1,228	\$1,600	\$1,873
	CO/Smoke	1	N/A	\$100	N/A
	Insulation ceiling	960 sf	\$4,781	\$5,800	\$8,544
	Insulation walls	1152 sf	\$5,737	\$8,100	\$10,253
	O & P		Included	\$4,000	Included
<b>Total</b>			<b>\$15,609</b>	<b>\$24,000</b>	<b>\$25,901</b>
<b>GRAND TOTAL</b>			<b>\$80,935</b>	<b>\$119,520</b>	<b>\$123,642</b>



## MEMORANDUM

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

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DATE: December 16, 2024  
TO: City Council  
FROM: Clayton Wehner, Director of Engineering  
SUBJECT: 2025 Drainage Improvements Project Bid Award

### RECOMMENDATION:

Award of the 2025 Drainage Improvements Project to Wombat Services, LLC of Chesaning, Michigan in the amount of \$125,509.31.

### BACKGROUND:

Bids were received on November 26, 2024 for the 2025 Drainage Improvements Project. This work is necessary to clean the ditch within the North Street right-of-way between Chipman and Hanover and to clean the ditch west of Coventry Court north of Stewart Street. Both areas have been experiencing flooding issues during large rain events. Cleaning the ditches will add additional capacity and increase flows. Seven (7) bids were received. The bid tab is attached for reference.

### FISCAL IMPACTS:

Funds for this work are to be charged to Major and Local Street Maintenance Funds, Account Nos. 202-463-818.000 and 203-463-818.000 in the amount of \$62,754.66 each plus contingency for field adjustments by city staff in the amount of \$20,000.00 for a total of \$145,509.31.

Attachments: (1) Resolution  
(2) Bid Tab

**MASTER PLAN IMPLEMENTATION GOALS: 3.4**

**RESOLUTION NO.**

**AUTHORIZING AWARD OF THE  
2025 DRAINAGE IMPROVEMENTS PROJECT  
TO WOMBAT SERVICES, LLC OF CHESANING, MICHIGAN**

WHEREAS, the City of Owosso, Shiawassee County, Michigan, has determined that it is advisable, necessary, and in the public interest to clean the ditch within the North Street right-of-way between Chipman Street and Hanover Street and the ditch west of Coventry Court north of Stewart Street within in the City; and

WHEREAS, the City of Owosso sought bids for cleaning these ditches as part of the 2025 Drainage Improvements Project, and the low responsive and responsible bid was received from Wombat Services, LLC in the amount of \$125,509.31; and

WHEREAS, Wombat Services, LLC is hereby determined to be qualified to provide such services.

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

- FIRST: it has heretofore determined that it is advisable, necessary and in the public interest to employ Wombat Services, LLC to clean ditches as part of the 2025 Drainage Improvements Project.
- SECOND: the Mayor and City Clerk are instructed and authorized to sign the necessary documents to execute the services contract with Wombat Services, LLC in the amount of \$125,509.31.
- THIRD: the Accounts Payable Department is authorized to pay Wombat Services, LLC for work satisfactorily completed on the project up to the initial contact amount of \$125,509.31, plus a contingency in the amount of \$20,000.00 upon written approval, for a total of \$145,509.31.
- FOURTH: the above expenses shall be paid from the Major and Local Street Maintenance Funds accounts 202-463-818.000 and 203-463-818.000 in the amount of \$62,754.66 each and other funds as appropriate.

**EXHIBIT A**

**Contract for Services Between**

**The City of Owosso**

**and**

**Wombat Services, Llc**

**2025 Drainage Improvements Project**

**December 2024**

## CONTRACT

THIS AGREEMENT is made on December \_\_\_\_, 2024 between the CITY OF OWOSSO, a Michigan municipal corporation, 301 W. Main Street, Owosso, Michigan 48867 ("city") and WOMBAT SERVICES, LLC ("contractor"), a Michigan company, whose address is 14381 Brennan Road, Chesaning, Michigan 48616.

Based upon the mutual promises below, the contractor and the city agree as follows:

### **ARTICLE I - Scope of work**

The contractor agrees to provide the services listed in the proposal entitled "2025 Drainage Improvements Project", as attached, including all written modifications incorporated into any of the documents, which are incorporated as part of this contract:

- Bid documents
- Bid proposal
- Contract and exhibits
- Bonds
- General conditions
- Standard specifications
- Detailed specifications

### **ARTICLE II - The Contract Sum**

(A) The city shall pay to the contractor for the performance of the contract, in the unit prices as given in the proposal not to exceed one hundred twenty-five thousand five hundred nine dollars and thirty-one cents (\$125,509.31). No additional work shall be performed unless a change order is issued by the city.

(B) The amount paid shall be equitably adjusted to cover changes in the work ordered by the city but not required by the contract documents where there is a written change order.

### **ARTICLE III – Assignment**

This contract may not be assigned or subcontracted without the written consent of the city.

### **ARTICLE IV - Choice of law**

This contract shall be construed, governed, and enforced in accordance with the laws of the state of Michigan. By executing this agreement, the contractor and the city agree to a venue in a court of appropriate jurisdiction sitting within Shiawassee County for purposes of any action arising under this contract.

Whenever possible, each provision of the contract will be interpreted in a manner as to be effective and valid under applicable law. The prohibition or invalidity, under applicable law, of any provision will not invalidate the remainder of the contract.

### **ARTICLE V - Relationship of the parties**

The parties of the contract agree that it is not a contract of employment but is a contract to accomplish a specific result. Contractor is an independent contractor performing services for the city. Nothing contained in this contract shall be deemed to constitute any other relationship between the city and the contractor.

Contractor certifies that it has no personal or financial interest in the project other than the compensation it is to receive under the contract. Contractor certifies that it is not, and shall not become, overdue or in default to the city for any contract, debt, or any other obligation to the city including real or personal property taxes. City shall have the right to set off any such debt against compensation awarded for services under this agreement.

**ARTICLE VI – Notice**

All notices given under this contract shall be in writing, and shall be by personal delivery or by certified mail with return receipt requested to the parties at their respective addresses as specified in the contract documents or other address the contractor may specify in writing.

**ARTICLE VII - Indemnification**

To the fullest extent permitted by law, for any loss not covered by insurance under this contract; contractor shall indemnify, defend and hold harmless the city, its officers, employees and agents harmless from all suits, claims, judgments and expenses including attorney’s fees resulting or alleged to result, in whole or in part, from any act or omission, which is in any way connected or associated with this contract, by the contractor or anyone acting on the contractor’s behalf under this contract. Contractor shall not be responsible to indemnify the city for losses or damages caused by or resulting from the city’s sole negligence.

**ARTICLE VIII - Entire agreement**

This contract represents the entire understanding between the city and the contractor and it supersedes all prior representations or agreements whether written or oral. Neither party has relied on any prior representations in entering into this contract. This contract may be altered, amended or modified only by written amendment signed by the city and the contractor.

FOR CONTRACTOR

By \_\_\_\_\_

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

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

THE CITY OF OWOSSO

By \_\_\_\_\_

Its: Robert J. Teich, Jr., Mayor

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

By \_\_\_\_\_

Its: Amy K. Kirkland, City Clerk

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

CITY OF OWOSSO BID TABULATION SHEET

DATE 11/26/2024  
 DEPT. Engineering

SUBJECT: 2025 Drainage Improvements Project

**BID CONTAINS MATH ERROR**  
**Did not Acknowledge Addendum**

				Engineer's Estimate		Wombat Services, LLC 14381 Brennan Rd Chesaning, MI 48616 989-798-7179		Donely Excavating, LLC 3417 Main St Marlette, MI 48453 989-213-8091	
ITEM #	DESCRIPTION	EST. QTY	UNIT	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
1	Mobilization, Max \$13,900	1	LSUM	\$ 13,900.00	\$ 13,900.00	\$ 13,800.00	\$ 13,800.00	\$ 3,969.00	\$ 3,969.00
2	Clearing	0.2	Acre	\$ 15,000.00	\$ 3,000.00	\$ 2,500.00	\$ 500.00	\$ 100,000.00	\$ 20,000.00
3	Sewer, Rem, Less than 24 inch	187	Ft	\$ 20.00	\$ 3,740.00	\$ 16.25	\$ 3,038.75	\$ 60.00	\$ 11,220.00
4	Sewer, Rem, 24 inch to 48 inch	20	Ft	\$ 50.00	\$ 1,000.00	\$ 100.00	\$ 2,000.00	\$ 100.00	\$ 2,000.00
5	Ditch Cleanout	10.2	Sta	\$ 1,000.00	\$ 10,200.00	\$ 2,696.08	\$ 27,500.02	\$ 1,980.00	\$ 20,196.00
6	Ditch Cleanout, Modified	11.7	Sta	\$ 1,500.00	\$ 17,550.00	\$ 683.76	\$ 8,000.00	\$ 1,855.00	\$ 21,703.50
7	Erosion Control, Check Dam, Stone	60	Ft	\$ 50.00	\$ 3,000.00	\$ 100.00	\$ 6,000.00	\$ 100.00	\$ 6,000.00
8	Erosion Control, Inlet Protection, Fabric Drop	5	Ea	\$ 200.00	\$ 1,000.00	\$ 164.87	\$ 824.35	\$ 200.00	\$ 1,000.00
9	Culv End Sect, Conc, 15 inch	1	Ea	\$ 1,000.00	\$ 1,000.00	\$ 2,650.00	\$ 2,650.00	\$ 2,000.00	\$ 2,000.00
10	Sewer, N-12, 24 inch, Tr Det A, Modified	200	Ft	\$ 200.00	\$ 40,000.00	\$ 120.60	\$ 24,120.00	\$ 50.00	\$ 10,000.00
11	Dr Structure, Tap, 24 inch	1	Ea	\$ 1,000.00	\$ 1,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
12	Barricade, Type III, High Intensity, Double Sided, Light, Furn & Oper	4	Ea	\$ 150.00	\$ 600.00	\$ 1,054.44	\$ 4,217.76	\$ 250.00	\$ 1,000.00
13	Lighted Arrow, Type C, Furn and Oper	2	Ea	\$ 500.00	\$ 1,000.00	\$ 2,530.66	\$ 5,061.32	\$ 500.00	\$ 1,000.00
14	Minor Traffic Devices, Max \$5,000	1	LSUM	\$ 5,000.00	\$ 5,000.00	\$ 4,500.00	\$ 4,500.00	\$ 500.00	\$ 500.00
15	Plastic Drum, Fluorescent, Furn & Oper	25	Ea	\$ 50.00	\$ 1,250.00	\$ 50.62	\$ 1,265.50	\$ 35.00	\$ 875.00
16	Sign, Type B, Temp, Prismatic, Furn & Oper	408	Sft	\$ 5.00	\$ 2,040.00	\$ 6.96	\$ 2,839.68	\$ 2.00	\$ 816.00
17	Traf Regulator Control	1	LSUM	\$ 5,000.00	\$ 5,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
18	Riprap, Plain, LM	13	Cyd	\$ 150.00	\$ 1,950.00	\$ 384.61	\$ 4,999.93	\$ 60.00	\$ 780.00
19	Turf Establishment, Performance	4050	Syd	\$ 10.00	\$ 40,500.00	\$ 2.64	\$ 10,692.00	\$ 5.00	\$ 20,250.00
<b>TOTAL BID</b>					<b>\$ 152,730.00</b>		<b>\$ 125,509.31</b>		<b>\$ 126,809.50</b>



CITY OF OWOSSO BID TABULATION SHEET

DATE 11/26/2024

DEPT. Engineering

SUBJECT: 2025 Drainage Improvements Project

				Green Tech Systems, LLC 214 Athlone Beach Bay City, MI 48706 989-737-8508		Joe Raica Excavating 3640 Nicholson Rd Fowlerville, MI 48836 517-521-4508		MWT LLC 5164 Saddlebay Lake Rd Woodland, MI 48897 517-202-9437	
ITEM #	DESCRIPTION	EST. QTY	UNIT	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
1	Mobilization, Max \$13,900	1	LSUM	\$ 13,900.00	\$ 13,900.00	\$ 13,900.00	\$ 13,900.00	\$ 10,000.00	\$ 10,000.00
2	Clearing	0.2	Acre	\$ 10,000.00	\$ 2,000.00	\$ 10,000.00	\$ 2,000.00	\$ 25,000.00	\$ 5,000.00
3	Sewer, Rem, Less than 24 inch	187	Ft	\$ 20.00	\$ 3,740.00	\$ 20.00	\$ 3,740.00	\$ 10.00	\$ 1,870.00
4	Sewer, Rem, 24 inch to 48 inch	20	Ft	\$ 40.00	\$ 800.00	\$ 25.00	\$ 500.00	\$ 20.00	\$ 400.00
5	Ditch Cleanout	10.2	Sta	\$ 1,800.00	\$ 18,360.00	\$ 2,400.00	\$ 24,480.00	\$ 3,000.00	\$ 30,600.00
6	Ditch Cleanout, Modified	11.7	Sta	\$ 1,800.00	\$ 21,060.00	\$ 2,400.00	\$ 28,080.00	\$ 3,400.00	\$ 39,780.00
7	Erosion Control, Check Dam, Stone	60	Ft	\$ 20.00	\$ 1,200.00	\$ 50.00	\$ 3,000.00	\$ 30.00	\$ 1,800.00
8	Erosion Control, Inlet Protection, Fabric Drop	5	Ea	\$ 200.00	\$ 1,000.00	\$ 100.00	\$ 500.00	\$ 100.00	\$ 500.00
9	Culv End Sect, Conc, 15 inch	1	Ea	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	\$ 3,000.00	\$ 3,000.00
10	Sewer, N-12, 24 inch, Tr Det A, Modified	200	Ft	\$ 110.00	\$ 22,000.00	\$ 150.00	\$ 30,000.00	\$ 70.00	\$ 14,000.00
11	Dr Structure, Tap, 24 inch	1	Ea	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
12	Barricade, Type III, High Intensity, Double Sided, Light, Furn & Oper	4	Ea	\$ 500.00	\$ 2,000.00	\$ 80.00	\$ 320.00	\$ 50.00	\$ 200.00
13	Lighted Arrow, Type C, Furn and Oper	2	Ea	\$ 2,000.00	\$ 4,000.00	\$ 500.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
14	Minor Traffic Devices, Max \$5,000	1	LSUM	\$ 5,000.00	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
15	Plastic Drum, Fluorescent, Furn & Oper	25	Ea	\$ 200.00	\$ 5,000.00	\$ 15.00	\$ 375.00	\$ 100.00	\$ 2,500.00
16	Sign, Type B, Temp, Prismatic, Furn & Oper	408	Sft	\$ 10.00	\$ 4,080.00	\$ 4.00	\$ 1,632.00	\$ 5.00	\$ 2,040.00
17	Traf Regulator Control	1	LSUM	\$ 10,000.00	\$ 10,000.00	\$ 500.00	\$ 500.00	\$ 10,000.00	\$ 10,000.00
18	Riprap, Plain, LM	13	Cyd	\$ 100.00	\$ 1,300.00	\$ 250.00	\$ 3,250.00	\$ 200.00	\$ 2,600.00
19	Turf Establishment, Performance	4050	Syd	\$ 4.00	\$ 16,200.00	\$ 5.00	\$ 20,250.00	\$ 2.20	\$ 8,910.00
<b>TOTAL BID</b>					<b>\$ 135,640.00</b>		<b>\$ 138,027.00</b>		<b>\$ 138,700.00</b>

CITY OF OWOSSO BID TABULATION SHEET

DATE 11/26/2024  
 DEPT. Engineering

SUBJECT: 2025 Drainage Improvements Project

Glaeser Dawes Corporation 4130 Commerce Drive Flushing, MI 48433 810-845-1630	Champagne & Marx Excavating 1445 Liberty Rd Saginaw, MI 48604 989-755-8971
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ITEM #	DESCRIPTION	EST. QTY	UNIT	Glaeser Dawes Corporation		Champagne & Marx Excavating	
				UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
1	Mobilization, Max \$13,900	1	LSUM	\$ 13,885.77	\$ 13,885.77	\$ 13,900.00	\$ 13,900.00
2	Clearing	0.2	Acre	\$ 2,500.00	\$ 500.00	\$ 668,159.43	\$ 133,631.89
3	Sewer, Rem, Less than 24 inch	187	Ft	\$ 13.72	\$ 2,565.64	\$ 47.89	\$ 8,955.43
4	Sewer, Rem, 24 inch to 48 inch	20	Ft	\$ 29.63	\$ 592.60	\$ 66.20	\$ 1,324.00
5	Ditch Cleanout	10.2	Sta	\$ 2,219.37	\$ 22,637.57	\$ 1,275.40	\$ 13,009.08
6	Ditch Cleanout, Modified	11.7	Sta	\$ 1,538.46	\$ 17,999.98	\$ 1,471.61	\$ 17,217.84
7	Erosion Control, Check Dam, Stone	60	Ft	\$ 19.82	\$ 1,189.20	\$ 63.61	\$ 3,816.60
8	Erosion Control, Inlet Protection, Fabric Drop	5	Ea	\$ 139.29	\$ 696.45	\$ 188.75	\$ 943.75
9	Culv End Sect, Conc, 15 inch	1	Ea	\$ 3,920.55	\$ 3,920.55	\$ 1,418.45	\$ 1,418.45
10	Sewer, N-12, 24 inch, Tr Det A, Modified	200	Ft	\$ 114.12	\$ 22,824.00	\$ 142.44	\$ 28,488.00
11	Dr Structure, Tap, 24 inch	1	Ea	\$ 1,096.33	\$ 1,096.33	\$ 864.36	\$ 864.36
12	Barricade, Type III, High Intensity, Double Sided, Light, Furn & Oper	4	Ea	\$ 60.00	\$ 240.00	\$ 119.36	\$ 477.44
13	Lighted Arrow, Type C, Furn and Oper	2	Ea	\$ 350.00	\$ 700.00	\$ 1,133.89	\$ 2,267.78
14	Minor Traffic Devices, Max \$5,000	1	LSUM	\$ 500.00	\$ 500.00	\$ 5,000.00	\$ 5,000.00
15	Plastic Drum, Fluorescent, Furn & Oper	25	Ea	\$ 15.00	\$ 375.00	\$ 17.90	\$ 447.50
16	Sign, Type B, Temp, Prismatic, Furn & Oper	408	Sft	\$ 2.00	\$ 816.00	\$ 2.01	\$ 820.08
17	Traf Regulator Control	1	LSUM	\$ 1,387.93	\$ 1,387.93	\$ 4,130.87	\$ 4,130.87
18	Riprap, Plain, LM	13	Cyd	\$ 420.85	\$ 5,471.05	\$ 513.51	\$ 6,675.63
19	Turf Establishment, Performance	4050	Syd	\$ 11.80	\$ 47,790.00	\$ 11.36	\$ 46,008.00
TOTAL BID				\$	145,188.08	\$	289,396.69

DEPT. HEAD: *Clayton Wehner*  
 PURCH. AGENT: *J. Banett*  
 STAFF REC.: Wombat Services, LLC

GENERAL LIABILITY INSURANCE  
 EXPIRATION DATE: \_\_\_\_\_  
 WORKERS COMPENSATION INSURANCE  
 EXPIRATION DATE: \_\_\_\_\_  
 SOLE PROPRIETORSHIP  
 EXPIRATION DATE: \_\_\_\_\_

AWARDED: \_\_\_\_\_  
 COUNCIL APPROVED: \_\_\_\_\_  
 PO NUMBER: \_\_\_\_\_

203.463.818.000 75K  
 202.463.818.000 75K



## MEMORANDUM

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

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DATE: December 12, 2024

TO: Owosso City Council

FROM: Brad Barrett, Finance Director

SUBJECT: Professional Services Agreement with Taylor & Morgan, P.C.

### RECOMMENDATION:

Enter into a professional service agreement with Taylor & Morgan, P.C. for onsite accounting services, budget preparation assistance and annual audit/single audit preparation estimated to be \$30,000.

### BACKGROUND:

Per Section 7.5 of the Owosso City Charter, the Finance Department shall be the general accountant of the city, keep the books of account of the assets, receipts, and expenditures of the city and keep the Council and city manager informed of the financial affairs of the city. In addition, the Finance Department shall examine and audit all accounts and claims against the city, balance all the books of account of the city and conform to the state of Michigan's uniform chart of accounts.

The professional service agreement is for performing month end general ledger account reconciliations, preparation of annual audit / single audit work papers and consultation on other financial matters as requested.

This service agreement will be in place of a full-time accountant position in the Finance Department.

### FISCAL IMPACTS:

The accounting firm has estimated a cost of \$30,000 for onsite accounting services for the upcoming calendar year. This expense will be charged to the Finance Department (101.201.818.000 Contractual Services).

### Document originated by:

Attachments: (1) Resolution  
(2) Professional Services Agreement

**RESOLUTION NO.**

**AUTHORIZING A PROFESSIONAL SERVICES AGREEMENT WITH  
TAYLOR & MORGAN, P.C.  
FOR GOVERNMENTAL ACCOUNTING SERVICES**

WHEREAS, the City of Owosso, Shiawassee County, Michigan, is required to complete an independent audit per Section 8.4 of the Owosso City Charter; and

WHEREAS, the Finance Department has statutory responsibilities per Section 7.5 of the Owosso City Charter; and

WHEREAS, Taylor & Morgan, P.C., a full-service public accounting firm, has submitted a proposal for onsite accounting services for the calendar year ending December 31, 2025; and

WHEREAS, the employment of professional services is an exception to competitive bidding per Section 2-346(2) of the City of Owosso Code of Ordinances.

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

FIRST: it has heretofore determined that it is advisable, necessary and in the public interest to enter into a professional service agreement with Taylor & Morgan P.C. for governmental accounting services, annual budget creation and annual independent audit preparation services.

SECOND: the mayor and city clerk are instructed and authorized to sign the document substantially in form attached as Professional Services Agreement between the City of Owosso and Taylor & Morgan P.C.

THIRD: the accounts payable department is authorized to pay Taylor & Morgan P.C. for work satisfactorily completed, estimated at \$30,000, under said professional services agreement.

FOURTH: the above expenses shall be paid from General Fund Account 101.201.818.000.



December 5, 2024

Brad Barrett, Finance Director  
City of Owosso  
301 W. Main Street  
Owosso, MI 48567

Dear Mr. Barrett:

This letter is to confirm our understanding of the terms and objectives of our engagement to provide consulting services to the City of Owosso. These services will be performed on an as-needed basis beginning January 1, 2025 and will include:

- Performing month end general ledger account reconciliations
- Assistance with budget preparation and amendments
- Preparation of audit workpapers and facilitation of annual audit
- Consultation on other financial matters as requested.

All services will be under the direction of Shawna Farrell, CPA Partner.

We will invoice you monthly on a per hour basis at our standard hourly rates for the following individuals:

Staff Accountant:	\$115.00/hour
Senior Staff Accountant:	\$135.00/hour
Manager CPA-Sheri Sprygada:	\$185.00/hour
Partner CPA-Shawna Farrell:	\$250.00/hour

The fees above include all costs for travel and out-of-pocket expenses and are subject to annual increases. Our invoices for those fees will be rendered each month as work progresses and are payable upon presentation. This agreement can be terminated by written notice of either party.

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. However, we will inform the appropriate level of management of any material errors that come to our attention and any fraud or illegal acts that come to our attention, unless clearly inconsequential.

In view of the limitations described above, you agree not to take or assist in any action seeking to hold us liable for damages due to any deficiency in the financial statements we prepare and you agree to hold us harmless from any liability and related legal costs arising from any third-party use of the financial statements in contravention of the terms of this agreement.

Should you require financial statements for third-party use, we would be pleased to discuss with you the requested level of service. Such engagement would be considered separate and not deemed to be part of the services described in this engagement letter.

In no event shall either party be liable to the other, whether a claim be in tort, contract, or otherwise, for any indirect, consequential, punitive, exemplary, lost profits, or similar damages in claims relating to services provided under this engagement. If a dispute arises out of or relates to this contract or engagement letter, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle the dispute by mediation administered by the American

Arbitration Association under its Mediation Rules before resorting to arbitration, litigation or some other dispute resolution procedure.

Except for the fraudulent behavior, willful misconduct, or gross negligence of our officers, employees, or agents as finally determined by judicial proceeding, our liability to you for services rendered under this engagement letter shall be limited to the fees paid to us for such services or work product giving rise to liability.

This engagement letter, and all related services and work product, will be governed by and subject to the laws of the State of Michigan.

We sincerely appreciate this opportunity to be of service to you. If the foregoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return the signed letter to us.

Very truly yours,

*Taylor & Morgan, P.C.*

Taylor & Morgan, P.C.  
Certified Public Accountants

Accepted and agreed to:  
City of Owosso

\_\_\_\_\_  
Name

\_\_\_\_\_  
Date



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 11, 2024  
TO: Owosso City Council  
FROM: Brad Barrett, Finance Director  
SUBJECT: Annual Financial Reports – Fiscal Year Ending 6/30/2024

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The city has received a completed Independent Auditor's Annual Financial Report from Berthiaume & Company for the fiscal year ended June 30, 2024.

A Single Audit was required for this fiscal year due to the amount of federal funds received by the city. The city received \$4.7 million in federal funds.

The Independent Auditor's Report is a snapshot of financial activity during the fiscal year ending June 30, 2024 and includes balance sheets for such date.

The audit is sent to the state of Michigan, which 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 to review administration's handling of city's finances.

The audit reflects a positive change in fund balance of \$965,295 in the General Fund. This amount can be reconciled to \$352,579.44 after taking into account expenditures budgeted but not incurred yet (ambulance purchase and Exchange Street property demo) and bond revenue received prior to expenditure (fire truck).

**RESOLUTION NO.**

**ACCEPTING AND PLACING ON FILE  
THE CITY OF OWOSSO, MICHIGAN FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 Owosso City Charter requires an independent audit be made of all accounts of the city government at the close of each fiscal year per Section 8.14; and

WHEREAS, the City of Owosso employed Berthiaume and Company, certified public accountants, to audit the financial records of the City of Owosso and said 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 Annual Financial Report for the Fiscal Year Ended June 30, 2024, 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, Annual Financial Report for the Fiscal Year Ended June 30, 2024 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.





## MEMORANDUM

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

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**DATE:** December 6, 2024

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

**FROM:** City Manager

**SUBJECT:** Fire Hydrant Flushing and Maintenance Program

### Background

Proper maintenance of the City of Owosso's fire hydrants is essential for public safety and operational efficiency. To ensure that hydrants remain functional and protected from seasonal challenges, the Fire Department (FD) and the Department of Public Works (DPW) collaborate on an annual and semi-annual maintenance program. This memo provides an overview of the hydrant-flushing program, tracking procedures, and current management of non-functioning hydrants.

The City of Owosso's water system includes **750 hydrants**, while two townships serviced by the City have an additional **166 hydrants**. Hydrants in the system represent a mix of manufacturers and installation periods:

- **Traverse City Iron Works** (oldest, 1920s - 1970s)
- **Mueller Company** (1970s)
- **American Darling** (1980s)
- **East Jordan Iron Works** (newest and still in production)

Replacing a single hydrant costs approximately **\$4,000**, highlighting the importance of regular maintenance to maximize the lifespan of this diverse infrastructure.

### Hydrant Maintenance Program

#### 1. Annual Pump-Down Maintenance

- **Timing:** Conducted every October.
- **Purpose:** To prevent freezing during the winter months.
- **Responsibilities:**
  - The Fire Department checks and pumps down all 750 hydrants within the city limits if needed.

- The Department of Public Works checks and pumps down all 166 hydrants in the townships if needed.
2. **Semi-Annual Flushing of Dead-End Hydrants**
- **Timing:** Performed each spring and fall.
  - **Scope:** Includes all dead-end hydrants to ensure water quality and operability.
    - **City Hydrants:** 127 hydrants.
    - **Township Hydrants:** 48 hydrants.

## **Data Tracking and Updates**

- As maintenance is performed, both the FD and DPW update the City's ArcGIS database to document the status of each hydrant.
- This system ensures accurate records for operational planning and maintenance scheduling.

## **Non-Functioning Hydrants**

- Currently, hydrants identified as non-functional are prioritized for repair or replacement based on criticality and available resources.
- The coordinated use of the ArcGIS system helps to monitor and manage these units effectively.

## **Unauthorized Use of Hydrants**

Unauthorized use of fire hydrants by the public or private contractors can compromise the integrity of the system. When individuals or businesses access a hydrant without proper authorization, they often fail to pump the hydrant down afterward. This increases the risk of the hydrant freezing and becoming inoperable during the winter months if the unauthorized use happens after the October pump-down. It is almost impossible to proactively catch someone in the act of using a hydrant.

The City urges both the public and township residents to remain vigilant in reporting suspicious activity involving hydrants. Any unauthorized use should be reported immediately to the appropriate authorities to ensure hydrants remain functional and available for emergency use and each entity should educate the public on this matter regularly

## **Recommendation**

To ensure continued efficiency and safety, staff recommend the following:

1. Continue the collaborative efforts between the FD and DPW to perform and document hydrant maintenance.
2. Allocate additional resources, if available, to address non-functioning hydrants.
3. Periodically review the hydrant database to identify trends or areas for improvement in the maintenance program.
4. Raise public awareness about the importance of reporting unauthorized hydrant use through social media, water billing, and local press.
5. Continue to provide regular training to Fire Department and DPW staff in the use of the city's ArcGIS program and mobile app to ensure accurate real-time updates on the hydrant system data when maintenance is conducted or a problem identified.

The City is committed to maintaining a robust hydrant system to protect residents and property while meeting operational needs. Should Council have any questions or require further information, staff are prepared to provide additional details.

**From:** Allié McGuire <[allie@awaressties.us](mailto:allie@awaressties.us)>  
**Sent:** Saturday, November 30, 2024 9:25 AM  
**To:** Lizzie L. Fredrick <[lizzie.fredrick@ci.owosso.mi.us](mailto:lizzie.fredrick@ci.owosso.mi.us)>  
**Subject:** Re: December 4th Main Street Board Meeting

Hello Lizzie,

It looks like GLOW was a great success last night!  
As we celebrated Thanksgiving with my family, I wasn't able to attend. That said, from what I've seen posted, it looks like it was amazing!

Reaching out because I will not be able to attend the December 4th board meeting. In addition, I'll not be able to attend the December 12 design committee meeting either, as I will be filming for our documentary on those dates.

With all that said, I feel at this time I need to submit my resignation. While it has been an honor to serve our city as a DDA board member and committee member, due to my recent developments in my career and with my health, I need to step down. Know that I am here to volunteer as needed. Please don't hesitate to reach out to me, as I am willing to help with community projects as I am able.

Thank you for trying to create a safe and supporting space for all of us, Lizzie. I'm sorry that I am no longer able to serve. I'm sending my very best to you and to all of our amazing board members who I very much appreciate and respect with a tremendous amount of gratitude.

Sincerely,  
Allié

P.S. If you have an hour free next week, please let me know of a day and time we can meet up for coffee. We are way overdue for a one-on-one conversation.

<b>From:</b>	<b>Building Department</b>
<b>To:</b>	<b>Owosso City Council</b>
<b>Report Month:</b>	<b>NOVEMBER 2024</b>

<b>Category</b>	<b>Estimated Cost</b>	<b>Permit Fee</b>	<b>Number of Permits</b>
ACCESSORY STRUCTURES	\$0	\$0	2
DECK	\$1,600	\$110	1
Electrical	\$0	\$2,130	12
FENCE PERMIT	\$0	\$85	2
Mechanical	\$0	\$2,250	12
NEW BUSINESS	\$0	\$150	4
Plumbing	\$0	\$560	4
RAMP	\$1,000	\$0	2
RES. ADD/ALTER/REPAIR	\$4,000	\$150	1
RES. SINGLE FAMILY NEW BUILD	\$120,000	\$1,930	1
ROOF	\$63,968	\$1,130	8
ROW-ENG	\$0	\$150	2
ROW-UTILITY	\$0	\$350	7
SIDING	\$10,000	\$90	1
SIGN PERMIT	\$0	\$142	3
VACANT PROPERTY REGISTRATION	\$0	\$100	1
WINDOWS	\$27,956	\$360	4
<b>Totals</b>	<b>\$228,524</b>	<b>\$9,687</b>	<b>67</b>

**2023 COMPARISON TOTALS**

**NOVEMBER 2023**

**\$1,009,026**

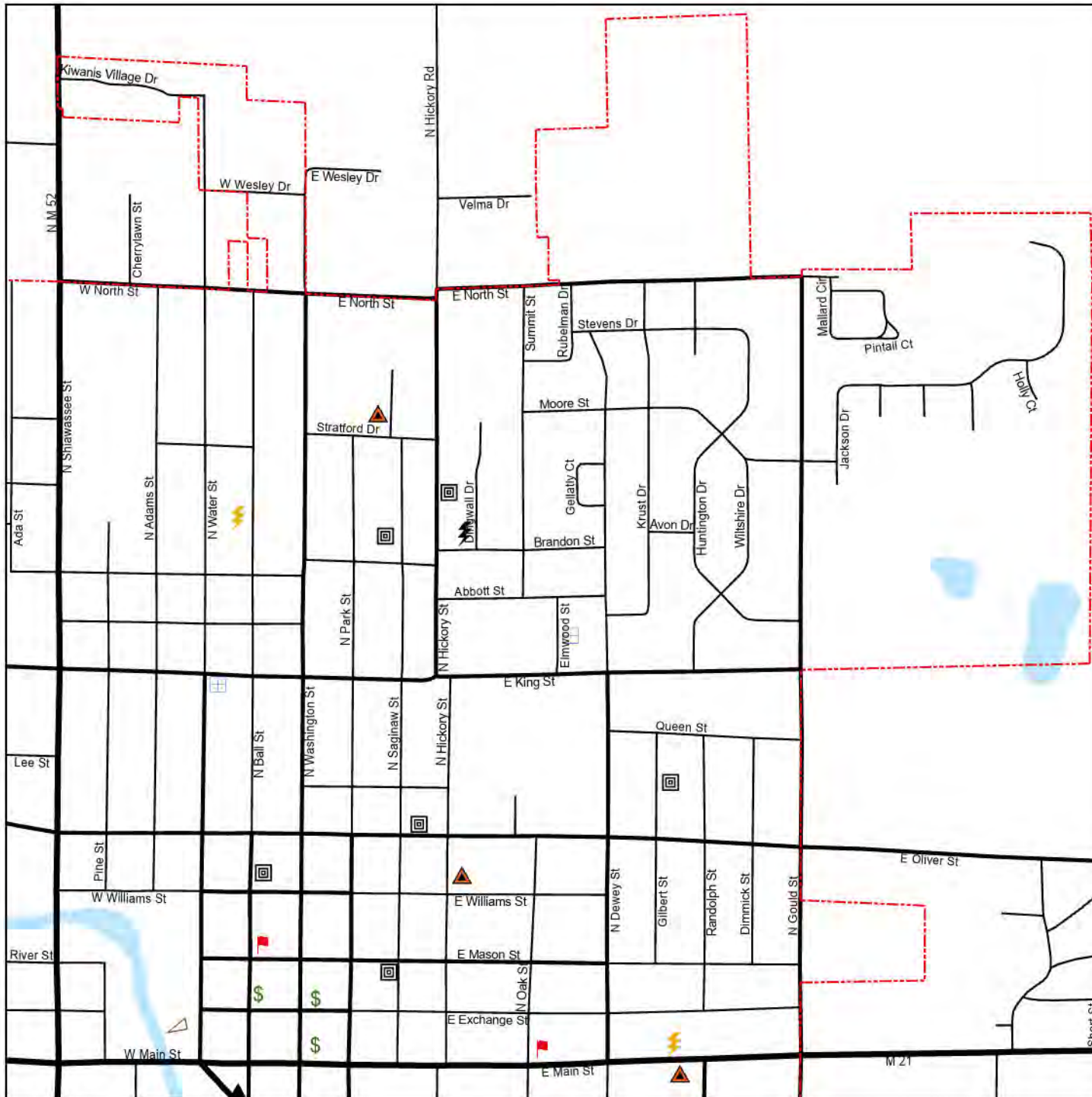
**\$15,484**

**62**

# City of Owosso

Permit Activity  
November 2024

NE Quadrant



## Category

- ⚡ Electrical
- ⚡ Electrical & Mechanical
- ⊠ Mechanical
- 💰 New Business
- 📐 Ramp
- ▲ Roof
- ⚠️ ROW-Utility
- 🚩 Sign Permit
- ⊕ Windows

## Other Features

- City Limit
- Railroads
- 🌊 River & Lakes

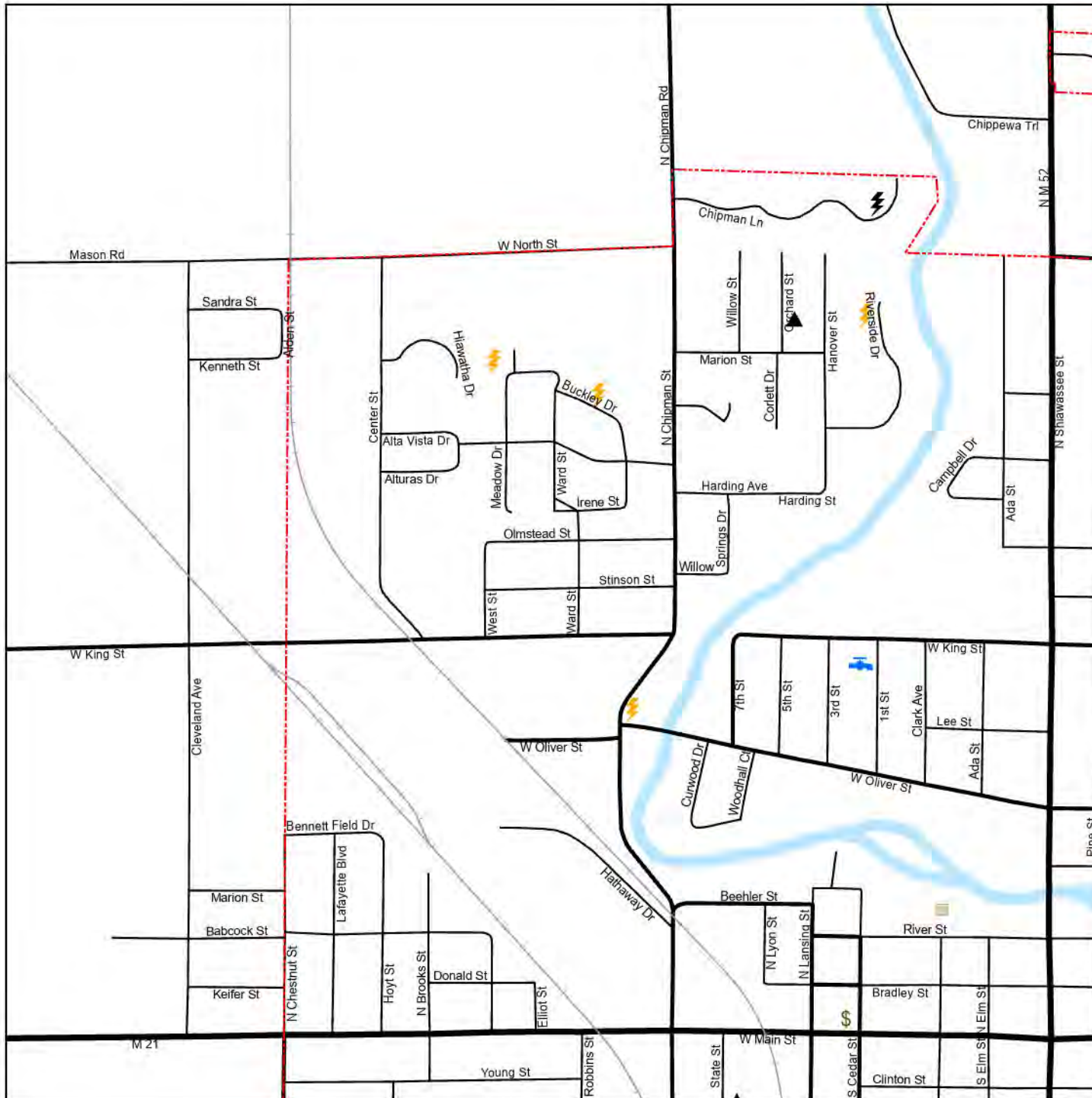
0 300 600 900 1,200 Feet



# City of Owosso

Permit Activity  
November 2024

NW Quadrant

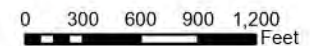


### Category

- Deck
- Electrical
- Electrical & Mechanical
- New Business
- Plumbing
- Roof

### Other Features

- City Limit
- Railroads
- River & Lakes









# City of Owosso

Permit Activity  
November 2024

SW Quadrant



## Category

- ⚡ Electrical
- 💰 New Business
- 🏠 Res. Single Family New Build
- 📐 Ramp
- ▲ Roof
- ⚠️ ROW-Utility
- 🪟 Windows

## Other Features

- City Limit
- Railroads
- 🌊 River & Lakes

0 300 600 900 1,200 Feet



**Code Enforcement Activity**  
**NOVEMBER 2024**

Enf. Number	Address	Previous Status	Current Status	Filed	Last Action Date	Next Action Date	Date Closed	Rental
<b><u>ACCESSORY STRUCTURES</u></b>								
ENF 21-1429	MAIN ST	INSPECTED PROPERTY	EXTENSION GRANTED	09/13/2021	11/04/2024	04/01/2025		N
ENF 24-0655	DEWEY ST	INSPECTED PROPERTY	FINAL NOTICE	04/17/2024	11/19/2024	01/21/2025		N
				<b>Total Entries</b>	<b>2</b>			
<b><u>AUTO REP/JUNK VEH</u></b>								
ENF 24-1791	MICHIGAN AVE	INSPECTED PROPERTY	CLOSED	11/05/2024	11/05/2024		11/05/2024	N
ENF 24-1750	MAIN ST	RESOLVED	CLOSED	10/30/2024	11/12/2024		11/12/2024	Y
ENF 24-1626	YOUNG ST	INSPECTED PROPERTY	PARTIALLY RESOLVED	10/15/2024	11/18/2024	12/02/2024		N
ENF 24-1874	MILWAUKEE ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/19/2024	11/19/2024	12/03/2024		N
ENF 24-1878	SAGINAW ST	CONTACT WITH OCCUPANT	CLOSED	11/19/2024	11/25/2024		11/25/2024	N
ENF 24-1913	MAIN ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/25/2024	11/25/2024	12/04/2024		COMM
				<b>Total Entries</b>	<b>6</b>			
<b><u>BRUSH PILES</u></b>								
ENF 24-1909	JACKSON DR	CONTACT WITH OWNER	RECHECK SCHEDULED	11/21/2024	11/25/2024	12/05/2024		N
				<b>Total Entries</b>	<b>1</b>			
<b><u>BUILDING VIOL</u></b>								
ENF 21-0307	WASHINGTON ST	INSPECTED PROPERTY	RECHECK SCHEDULED	03/03/2021	11/04/2024	01/30/2025		COMM
ENF 19-0167	TRACY ST	INSPECTED PROPERTY	RECHECK SCHEDULED	03/15/2019	11/06/2024	12/05/2024		N
ENF 22-0167	CEDAR ST	INSPECTED PROPERTY	RECHECK SCHEDULED	02/15/2022	11/06/2024	12/05/2024		N
ENF 24-0915	WASHINGTON ST	INSPECTED PROPERTY	RECHECK SCHEDULED	05/23/2024	11/06/2024	12/05/2024		COMM
ENF 23-0569	WOODLAWN AVE	INSPECTED PROPERTY	RECHECK SCHEDULED	06/12/2023	11/07/2024	02/05/2025		N
ENF 23-0631	SAGINAW ST	INSPECTED PROPERTY	RECHECK SCHEDULED	06/22/2023	11/19/2024	12/19/2024		N

**Code Enforcement Activity**  
**NOVEMBER 2024**

Enf. Number	Address	Previous Status	Current Status	Filed	Last Action Date	Next Action Date	Date Closed	Rental
ENF 21-1156	WILLIAMS ST	INSPECTED PROPERTY	RECHECK SCHEDULED	08/01/2023	11/20/2024	12/23/2024		N
ENF 22-0677	SHIAWASSEE ST	INSPECTED PROPERTY	RECHECK SCHEDULED	05/19/2022	11/20/2024	12/18/2024		VAC
ENF 23-0128	DIVISION ST	OBTAINED PERMIT	CLOSED	02/06/2023	11/22/2024		11/25/2024	VAC
ENF 20-0972	WILLIAMS ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/18/2020	11/25/2024	12/23/2024		N
ENF 21-1484	SAGINAW ST	INSPECTED PROPERTY	RECHECK SCHEDULED	09/27/2021	11/25/2024	12/23/2024		VAC
ENF 22-1586	EXCHANGE ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/29/2022	11/25/2024	01/06/2025		COMM
ENF 23-0612	EXCHANGE	INSPECTED PROPERTY	LEGAL ACTION	06/20/2023	11/25/2024	01/06/2025		N
ENF 24-0726	MASON ST	INSPECTED PROPERTY	RECHECK SCHEDULED	04/30/2024	11/26/2024	03/26/2025		N

**Total Entries      14**

**BUILDING VIOLATIONS**

ENF 24-1236	GREEN ST	INSPECTED PROPERTY	RECHECK SCHEDULED	08/06/2024	11/07/2024	12/09/2024		VACANT
ENF 24-1756	BROADWAY AVE	INSPECTED PROPERTY	CLOSED	10/31/2024	11/13/2024		11/13/2024	VAC
ENF 24-1840	EXCHANGE ST	RESOLVED	CLOSED	11/13/2024	11/19/2024		11/19/2024	COMM
ENF 24-1877	RIDGE ST	RESOLVED	CLOSED	11/19/2024	11/21/2024		11/21/2024	N
ENF 23-0849	CARMODY ST	INSPECTED PROPERTY	RECHECK SCHEDULED	08/08/2023	11/25/2024	01/06/2025		VAC

**Total Entries      5**

**CHICKENS/DUCKS**

ENF 24-1281	FREDERICK ST	INSPECTED PROPERTY	PENDING 1ST TICKET	08/13/2024	11/25/2024	12/09/2024		N
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**Total Entries      1**

**DEAD TREE**

ENF 24-1926	WATER ST	LETTER SENT	RECHECK SCHEDULED	11/27/2024	11/27/2024	01/02/2025		N
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**Total Entries      1**

**Code Enforcement Activity**  
**NOVEMBER 2024**

Enf. Number	Address	Previous Status	Current Status	Filed	Last Action Date	Next Action Date	Date Closed	Rental
<b><u>DEMOLITION</u></b>								
ENF 24-1816	GUTE ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/08/2024	11/08/2024	01/02/2025		VACANT
				<b>Total Entries</b>	<b>1</b>			
<b><u>EXTERIOR PAINT/SIDING</u></b>								
ENF 24-0982	LANSING ST	INSPECTED PROPERTY	RECHECK SCHEDULED	06/10/2024	11/11/2024	05/12/2025		Y
				<b>Total Entries</b>	<b>1</b>			
<b><u>FENCE VIOLATION</u></b>								
ENF 24-0873	CHIPMAN ST	RESOLVED	CLOSED	05/20/2024	11/25/2024		11/25/2024	N
				<b>Total Entries</b>	<b>1</b>			
<b><u>FIRE DAMAGE</u></b>								
ENF 24-1295	CENTER ST	INSPECTED PROPERTY	RED-TAGGED	08/16/2024	11/20/2024	12/23/2024		N
ENF 24-0034	MILWAUKEE ST	INSPECTED PROPERTY	RECHECK SCHEDULED	01/17/2024	11/26/2024	12/10/2024		Y
				<b>Total Entries</b>	<b>2</b>			
<b><u>FRONT YARD PARKING</u></b>								
ENF 24-1745	DINGWALL DR	RESOLVED	CLOSED	10/30/2024	11/06/2024		11/06/2024	N
ENF 24-1607	GEORGE ST	RESOLVED	CLOSED	10/10/2024	11/07/2024		11/07/2024	N
ENF 24-1858	YOUNG ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/18/2024	11/18/2024	12/02/2024		N
ENF 24-1731	RYAN ST	INSPECTED PROPERTY	LETTER SENT	10/29/2024	11/20/2024	12/02/2024		N
ENF 24-1610	DEWEY ST	RESOLVED	CLOSED	10/14/2024	11/25/2024		11/25/2024	N
ENF 24-1802	KING ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/06/2024	11/26/2024	12/05/2024		N
ENF 24-1820	KING ST	RESOLVED	CLOSED	11/11/2024	11/26/2024		11/26/2024	N
ENF 24-1839	BALL ST	RESOLVED	CLOSED	11/13/2024	11/26/2024		11/26/2024	N

**Code Enforcement Activity**  
**NOVEMBER 2024**

<b>Enf. Number</b>	<b>Address</b>	<b>Previous Status</b>	<b>Current Status</b>	<b>Filed</b>	<b>Last Action Date</b>	<b>Next Action Date</b>	<b>Date Closed</b>	<b>Rental</b>
ENF 24-1920	KING ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/26/2024	11/26/2024	12/03/2024		N
ENF 24-1922	SHIAWASSEE ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/26/2024	11/26/2024	12/04/2024		Y
ENF 24-1927	DEWEY ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/27/2024	11/27/2024	12/11/2024		N
ENF 24-1928	EXCHANGE ST	LETTER SENT	RECHECK SCHEDULED	11/27/2024	11/27/2024	12/11/2024		Y
<b>Total Entries</b>				<b>12</b>				
<b><u>FURNITURE OUTSIDE</u></b>								
ENF 24-1663	OLIVER ST	RESOLVED	CLOSED	10/21/2024	11/04/2024		11/04/2024	N
ENF 24-1598	CHIPMAN ST	RESOLVED	CLOSED	10/08/2024	11/06/2024		11/06/2024	Y
ENF 24-1506	CASS ST	INSPECTED PROPERTY	CLOSED	09/23/2024	11/11/2024		11/21/2024	N
ENF 24-1723	OLIVER ST	LETTER SENT	RECHECK SCHEDULED	10/28/2024	11/18/2024	12/02/2024		N
ENF 24-1822	HENRY ST	RESOLVED	CLOSED	11/11/2024	11/18/2024		11/18/2024	N
ENF 24-1809	LANSING ST	RESOLVED	CLOSED	11/07/2024	11/26/2024		11/26/2024	N
ENF 24-1872	MICHIGAN AVE	LETTER SENT	CLOSED	11/19/2024	11/26/2024		11/26/2024	N
<b>Total Entries</b>				<b>7</b>				
<b><u>GARBAGE &amp; DEBRIS</u></b>								
ENF 24-1625	DINGWALL DR	INSPECTED PROPERTY	CLOSED	10/15/2024	11/06/2024		11/06/2024	Y
ENF 24-1817	GLENWOOD AVE	INSPECTED PROPERTY	RECHECK SCHEDULED	11/11/2024	11/11/2024	12/02/2024		VACANT
ENF 24-1668	GENESEE ST	RESOLVED	CLOSED	10/21/2024	11/12/2024		11/12/2024	Y
ENF 24-1732	BROADWAY AVE	RESOLVED	CLOSED	10/29/2024	11/12/2024		11/12/2024	N
ENF 24-0614	KENWOOD DR	INSPECTED PROPERTY	RECHECK SCHEDULED	04/04/2024	11/13/2024	12/12/2024		N
ENF 24-0651	HOWARD ST	INSPECTED PROPERTY	3RD TICKET ISSUED	04/16/2024	11/18/2024	12/02/2024		N
ENF 24-1438	BRADLEY ST	INSPECTED PROPERTY	1ST TICKET ISSUED	09/16/2024	11/19/2024	12/03/2024		N

**Code Enforcement Activity**  
**NOVEMBER 2024**

Enf. Number	Address	Previous Status	Current Status	Filed	Last Action Date	Next Action Date	Date Closed	Rental
ENF 24-1627	WASHINGTON ST	RESOLVED	CLOSED	10/15/2024	11/19/2024		11/19/2024	N
ENF 24-1873	GRACE ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/19/2024	11/19/2024	12/09/2024		N
ENF 24-1879	SAGINAW ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/19/2024	11/19/2024	12/03/2024		N
ENF 24-1880	SAGINAW ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/19/2024	11/19/2024	12/03/2024		N
ENF 23-1355	WILLIAMS ST	INSPECTED PROPERTY	RECHECK SCHEDULED	12/12/2023	11/20/2024	12/23/2024		N
ENF 24-1766	MAIN ST	CONTACT WITH OCCUPANT	EXTENSION GRANTED	11/04/2024	11/20/2024	12/11/2024		Y
ENF 24-0008	CORUNNA AVE	INSPECTED PROPERTY	LEGAL ACTION	01/04/2024	11/21/2024	12/05/2024		N
ENF 24-1767	MAIN ST	INSPECTED PROPERTY	CLOSED	11/04/2024	11/25/2024		11/25/2024	Y
ENF 24-1906	DIMMICK ST	LETTER SENT	RECHECK SCHEDULED	11/21/2024	11/25/2024	12/09/2024		N
ENF 24-1508	FLETCHER ST	INSPECTED PROPERTY	1ST TICKET ISSUED	09/23/2024	11/26/2024	12/11/2024		N
ENF 24-1612	CORUNNA AVE	INSPECTED PROPERTY	RECHECK SCHEDULED	10/14/2024	11/26/2024	12/10/2024		Y
ENF 24-1622	OLIVER ST	RESOLVED	CLOSED	10/15/2024	11/26/2024		11/26/2024	N
ENF 24-1923	COMSTOCK ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/26/2024	11/26/2024	12/17/2024		Y
				<b>Total Entries</b>	<b>20</b>			
<b><u>GARBAGE CANS</u></b>								
ENF 24-1859	WATER ST	RESOLVED	CLOSED	11/18/2024	11/25/2024		11/25/2024	N
ENF 24-1875	KING ST	RESOLVED	CLOSED	11/19/2024	11/26/2024		11/26/2024	N
				<b>Total Entries</b>	<b>2</b>			
<b><u>GARBAGE/JUNK IN ROW</u></b>								
ENF 24-1613	CHIPMAN ST	RESOLVED	CLOSED	10/14/2024	11/04/2024		11/04/2024	N
ENF 24-1624	ABREY AVE	RESOLVED	CLOSED	10/15/2024	11/04/2024		11/04/2024	N

**Code Enforcement Activity**  
**NOVEMBER 2024**

<b>Enf. Number</b>	<b>Address</b>	<b>Previous Status</b>	<b>Current Status</b>	<b>Filed</b>	<b>Last Action Date</b>	<b>Next Action Date</b>	<b>Date Closed</b>	<b>Rental</b>
ENF 24-1725	STEWART ST	RESOLVED	CLOSED	10/28/2024	11/04/2024		11/04/2024	N
ENF 24-1680	ADAMS ST	RESOLVED	CLOSED	10/22/2024	11/07/2024		11/07/2024	N
ENF 24-1681	NORTH ST	RESOLVED	CLOSED	10/22/2024	11/07/2024		11/07/2024	N
ENF 24-1661	KING ST	RESOLVED	CLOSED	10/21/2024	11/11/2024		11/11/2024	N
ENF 24-1759	KING ST	RESOLVED	CLOSED	11/04/2024	11/11/2024		11/11/2024	N
ENF 24-1760	LYNN ST	INSPECTED PROPERTY	CLOSED	11/04/2024	11/11/2024		11/11/2024	Y
ENF 24-1803	KING ST	RESOLVED	CLOSED	11/06/2024	11/12/2024		11/12/2024	N
ENF 24-1805	COMSTOCK ST	RESOLVED	CLOSED	11/06/2024	11/12/2024		11/12/2024	Y
ENF 24-1705	PARK ST	RESOLVED	CLOSED	10/24/2024	11/13/2024		11/13/2024	Y
ENF 24-1746	GLENWOOD AVE	LETTER SENT	CLOSED	10/30/2024	11/18/2024		11/18/2024	N
ENF 24-1758	CHIPMAN ST	RESOLVED	CLOSED	11/04/2024	11/19/2024		11/19/2024	Y
ENF 24-1792	STEWART ST	RESOLVED	CLOSED	11/05/2024	11/19/2024		11/19/2024	N
ENF 24-1830	RYAN ST	RESOLVED	CLOSED	11/12/2024	11/19/2024		11/19/2024	N
ENF 24-1837	DEWEY ST	RESOLVED	CLOSED	11/13/2024	11/19/2024		11/19/2024	Y
ENF 24-1720	YOUNG ST	RESOLVED	CLOSED	10/24/2024	11/20/2024		11/20/2024	N
ENF 24-1722	WASHINGTON ST	RESOLVED	CLOSED	10/28/2024	11/20/2024		11/20/2024	Y
ENF 24-1733	SAGINAW ST	RESOLVED	CLOSED	10/29/2024	11/20/2024		11/20/2024	N
ENF 24-1749	OAKWOOD AVE	INSPECTED PROPERTY	PARTIALLY RESOLVED	10/30/2024	11/20/2024	12/05/2024		Y
ENF 24-1821	GROVER ST	RESOLVED	CLOSED	11/11/2024	11/20/2024		11/20/2024	N
ENF 24-1843	GROVER ST	RESOLVED	CLOSED	11/13/2024	11/20/2024		11/20/2024	N
ENF 24-1893	CASS ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/21/2024	11/21/2024	12/03/2024		N

**Code Enforcement Activity**  
**NOVEMBER 2024**

<b>Enf. Number</b>	<b>Address</b>	<b>Previous Status</b>	<b>Current Status</b>	<b>Filed</b>	<b>Last Action Date</b>	<b>Next Action Date</b>	<b>Date Closed</b>	<b>Rental</b>
ENF 24-1860	OLIVER	RESOLVED	CLOSED	11/18/2024	11/25/2024		11/25/2024	Y
ENF 24-1861	OAKWOOD AVE	LETTER SENT	RECHECK SCHEDULED	11/18/2024	11/25/2024	12/05/2024		N
ENF 24-1862	MAIN ST	RESOLVED	CLOSED	11/18/2024	11/25/2024		11/25/2024	Y
ENF 24-1912	CHIPMAN ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/25/2024	11/25/2024	12/02/2024		N
ENF 24-1914	MARTIN ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/25/2024	11/25/2024	12/02/2024		N
ENF 24-1916	COMSTOCK ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/25/2024	11/25/2024	12/02/2024		N
ENF 24-1917	HICKORY ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/25/2024	11/25/2024	12/03/2024		N
ENF 24-1918	WATER ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/25/2024	11/25/2024	12/03/2024		Y
ENF 24-1790	HARRISON AVE	INSPECTED PROPERTY	RECHECK SCHEDULED	11/05/2024	11/26/2024	12/03/2024		Y
ENF 24-1804	DINGWALL DR	RESOLVED	CLOSED	11/06/2024	11/26/2024		11/26/2024	N
ENF 24-1863	STATE ST	LETTER SENT	RECHECK SCHEDULED	11/18/2024	11/26/2024	12/05/2024		N
ENF 24-1864	DEWEY ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/18/2024	11/26/2024	12/03/2024		N
ENF 24-1866	ISHAM ST	RESOLVED	CLOSED	11/19/2024	11/26/2024		11/26/2024	N
ENF 24-1868	ALGER AVE	RESOLVED	CLOSED	11/19/2024	11/26/2024		11/26/2024	Y
ENF 24-1869	CORUNNA AVE	RESOLVED	CLOSED	11/19/2024	11/26/2024		11/26/2024	Y
ENF 24-1870	WILLIAMS ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/19/2024	11/26/2024	12/10/2024		N
ENF 24-1871	OLIVER ST	RESOLVED	CLOSED	11/19/2024	11/26/2024		11/26/2024	N
ENF 24-1881	BEEHLER ST	RESOLVED	CLOSED	11/20/2024	11/26/2024		11/26/2024	N
ENF 24-1882	HICKORY ST	RESOLVED	CLOSED	11/20/2024	11/26/2024		11/26/2024	N
ENF 24-1883	KING ST	RESOLVED	CLOSED	11/20/2024	11/26/2024		11/26/2024	N



**Code Enforcement Activity**  
**NOVEMBER 2024**

<b>Enf. Number</b>	<b>Address</b>	<b>Previous Status</b>	<b>Current Status</b>	<b>Filed</b>	<b>Last Action Date</b>	<b>Next Action Date</b>	<b>Date Closed</b>	<b>Rental</b>
ENF 24-1884	WILLIAMS ST	RESOLVED	CLOSED	11/20/2024	11/26/2024		11/26/2024	N
ENF 24-1885	DEWEY ST	RESOLVED	CLOSED	11/20/2024	11/26/2024		11/26/2024	N
ENF 24-1886	LYNN ST	RESOLVED	CLOSED	11/20/2024	11/26/2024		11/26/2024	N
ENF 24-1924	DIVISION ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/27/2024	11/27/2024	12/04/2024		N
ENF 24-1925	AMENT ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/27/2024	11/27/2024	12/04/2024		N
ENF 24-1929	DEWEY ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/27/2024	11/27/2024	12/04/2024		Y
<b>Total Entries</b>				<b>49</b>				
<b><u>HDC - NOTICE OF VIOLATION</u></b>								
ENF 24-1717	EXCHANGE ST	INSPECTED PROPERTY	RECHECK SCHEDULED	10/24/2024	11/18/2024	12/18/2024		COMM
ENF 24-1528	WASHINGTON ST	EXTENSION GRANTED	RECHECK SCHEDULED	09/25/2024	11/20/2024	01/30/2025		COMM
ENF 24-1529	WASHINGTON	EXTENSION GRANTED	RECHECK SCHEDULED	09/25/2024	11/20/2024	01/30/2025		COMM
<b>Total Entries</b>				<b>3</b>				
<b><u>HEALTH &amp; SAFETY</u></b>								
ENF 21-0921	CORUNNA AVE	INSPECTED PROPERTY	RECHECK SCHEDULED	06/23/2021	11/06/2024	01/06/2025		VAC
<b>Total Entries</b>				<b>1</b>				
<b><u>HOUSE FIRE</u></b>								
ENF 24-1386	HUNTINGTON DR	INSPECTED PROPERTY	RED-TAGGED	09/09/2024	11/07/2024	12/05/2024		N
ENF 24-1057	CASS ST	INSPECTED PROPERTY	RECHECK SCHEDULED	06/25/2024	11/21/2024	01/02/2025		N
<b>Total Entries</b>				<b>2</b>				
<b><u>HOUSE NUMBERS</u></b>								
ENF 24-1762	ADAMS ST	LETTER SENT	RECHECK SCHEDULED	11/04/2024	11/04/2024	12/04/2024		N
ENF 24-1763	ADAMS ST	LETTER SENT	RECHECK SCHEDULED	11/04/2024	11/04/2024	12/04/2024		N

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ENF 24-1764	ADAMS ST	RESOLVED	CLOSED	11/04/2024	11/04/2024		11/04/2024	N
ENF 24-1765	ADAMS ST	LETTER SENT	RECHECK SCHEDULED	11/04/2024	11/04/2024	12/04/2024		Y
ENF 24-1768	PINE ST	RESOLVED	CLOSED	11/04/2024	11/04/2024		11/04/2024	Y
ENF 24-1769	PINE ST	RESOLVED	CLOSED	11/04/2024	11/04/2024		11/04/2024	N
ENF 24-1770	PINE ST	RESOLVED	CLOSED	11/04/2024	11/04/2024		11/04/2024	N
ENF 24-1771	PINE ST	RESOLVED	CLOSED	11/04/2024	11/04/2024		11/04/2024	N
ENF 24-1772	PINE ST	RESOLVED	CLOSED	11/04/2024	11/04/2024		11/04/2024	N
ENF 24-1773	PINE ST	RESOLVED	CLOSED	11/04/2024	11/04/2024		11/04/2024	N
ENF 24-1774	PINE ST	LETTER SENT	RECHECK SCHEDULED	11/04/2024	11/04/2024	12/04/2024		N
ENF 24-1775	PINE ST	LETTER SENT	RECHECK SCHEDULED	11/04/2024	11/04/2024	12/04/2024		N
ENF 24-1778	ADAMS ST	INSPECTED PROPERTY	CLOSED	11/05/2024	11/04/2024		11/05/2024	N
ENF 24-1562	RYAN ST	2ND NOTICE SENT	RECHECK SCHEDULED	10/01/2024	11/05/2024	12/05/2024		N
ENF 24-1564	RYAN ST	RESOLVED	CLOSED	10/01/2024	11/05/2024		11/05/2024	N
ENF 24-1565	RYAN ST	INSPECTED PROPERTY	CLOSED	10/01/2024	11/05/2024		11/05/2024	N
ENF 24-1567	RYAN ST	RESOLVED	CLOSED	10/01/2024	11/05/2024		11/05/2024	COMM
ENF 24-1568	RYAN ST	RESOLVED	CLOSED	10/01/2024	11/05/2024		11/05/2024	N
ENF 24-1726	LAFAYETTE BLVD	RESOLVED	CLOSED	10/29/2024	11/05/2024		11/05/2024	N
ENF 24-1777	ADAMS ST	RESOLVED	CLOSED	11/05/2024	11/05/2024		11/05/2024	Y
ENF 24-1779	ADAMS ST	RESOLVED	CLOSED	11/05/2024	11/05/2024		11/05/2024	N
ENF 24-1780	ADAMS ST	INSPECTED PROPERTY	CLOSED	11/05/2024	11/05/2024		11/05/2024	N
ENF 24-1781	ADAMS ST	RESOLVED	CLOSED	11/05/2024	11/05/2024		11/05/2024	N

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ENF 24-1782	ADAMS ST	LETTER SENT	RECHECK SCHEDULED	11/05/2024	11/05/2024	12/05/2024		N
ENF 24-1783	ADAMS ST	RESOLVED	CLOSED	11/05/2024	11/05/2024		11/05/2024	N
ENF 24-1784	ADAMS ST	LETTER SENT	RECHECK SCHEDULED	11/05/2024	11/05/2024	12/05/2024		Y
ENF 24-1785	ADAMS ST	RESOLVED	CLOSED	11/05/2024	11/05/2024		11/05/2024	N
ENF 24-1786	ADAMS ST	RESOLVED	CLOSED	11/05/2024	11/05/2024		11/05/2024	N
ENF 24-1787	ADAMS ST	LETTER SENT	RECHECK SCHEDULED	11/05/2024	11/05/2024	12/05/2024		N
ENF 24-1788	ADAMS ST	LETTER SENT	RECHECK SCHEDULED	11/05/2024	11/05/2024	12/05/2024		N
ENF 24-1794	HARDING AVE	LETTER SENT	RECHECK SCHEDULED	11/05/2024	11/05/2024	12/05/2024		N
ENF 24-1795	RIVERSIDE DR	INSPECTED PROPERTY	RECHECK SCHEDULED	11/05/2024	11/05/2024	12/05/2024		N
ENF 24-1796	HARDING AVE	RESOLVED	CLOSED	11/05/2024	11/05/2024		11/05/2024	N
ENF 24-1797	HANOVER ST	RESOLVED	CLOSED	11/05/2024	11/05/2024		11/05/2024	N
ENF 24-1798	HANOVER ST	RESOLVED	CLOSED	11/05/2024	11/05/2024		11/05/2024	N
ENF 24-1799	HANOVER ST	RESOLVED	CLOSED	11/05/2024	11/05/2024		11/05/2024	N
ENF 24-1800	HANOVER ST	RESOLVED	CLOSED	11/05/2024	11/05/2024		11/05/2024	N
ENF 24-1801	HANOVER ST	RESOLVED	CLOSED	11/05/2024	11/05/2024		11/05/2024	N
ENF 24-1806	APPLEWOOD DR	RESOLVED	CLOSED	11/06/2024	11/06/2024		11/06/2024	N
ENF 24-1807	CORLETT DR	RESOLVED	CLOSED	11/06/2024	11/06/2024		11/06/2024	N
ENF 24-1808	MARION ST	RESOLVED	CLOSED	11/06/2024	11/06/2024		11/06/2024	N
ENF 24-1575	GOULD ST	RESOLVED	CLOSED	10/03/2024	11/07/2024		11/07/2024	COMM
ENF 24-1586	BRADLEY ST	RESOLVED	CLOSED	10/07/2024	11/07/2024		11/07/2024	N

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ENF 24-1587	BRADLEY ST	CONTACT WITH OWNER	RECHECK SCHEDULED	10/07/2024	11/07/2024	12/09/2024		N
ENF 24-1599	RIVER ST	RESOLVED	CLOSED	10/08/2024	11/07/2024		11/07/2024	Y
ENF 24-1601	RIVER ST	INSPECTED PROPERTY	CLOSED	10/08/2024	11/07/2024		11/07/2024	Y
ENF 24-1810	WILLOW ST	INSPECTED PROPERTY	CLOSED	11/07/2024	11/07/2024		11/07/2024	N
ENF 24-1811	WILLOW ST	RESOLVED	CLOSED	11/07/2024	11/07/2024		11/07/2024	N
ENF 24-1812	WILLOW ST	RESOLVED	CLOSED	11/07/2024	11/07/2024		11/07/2024	N
ENF 24-1813	WILLOW ST	RESOLVED	CLOSED	11/07/2024	11/07/2024		11/07/2024	N
ENF 24-1814	WILLOW ST	RESOLVED	CLOSED	11/07/2024	11/07/2024		11/07/2024	N
ENF 24-1606	ELM	INSPECTED PROPERTY	RECHECK SCHEDULED	10/10/2024	11/11/2024	12/11/2024		COMM
ENF 24-1818	CHIPMAN LANE	INSPECTED PROPERTY	CLOSED	11/11/2024	11/11/2024		11/11/2024	N
ENF 24-1819	ORCHARD ST	INSPECTED PROPERTY	CLOSED	11/11/2024	11/11/2024		11/11/2024	N
ENF 24-1823	MILWAUKEE ST	LETTER SENT	RECHECK SCHEDULED	11/11/2024	11/11/2024	12/11/2024		COMM
ENF 24-1824	JACKSON DR	LETTER SENT	RECHECK SCHEDULED	11/11/2024	11/11/2024	12/11/2024		N
ENF 24-1825	JEROME AVE	LETTER SENT	RECHECK SCHEDULED	11/12/2024	11/12/2024	12/12/2024		N
ENF 24-1826	JEROME AVE	RESOLVED	CLOSED	11/12/2024	11/12/2024		11/12/2024	N
ENF 24-1827	OAKWOOD AVE	INSPECTED PROPERTY	CLOSED	11/12/2024	11/12/2024		11/12/2024	COMM
ENF 24-1828	HICKORY ST	LETTER SENT	RECHECK SCHEDULED	11/12/2024	11/12/2024	12/12/2024		COMM
ENF 24-1829	WOOD CT	RESOLVED	CLOSED	11/12/2024	11/12/2024		11/12/2024	Y
ENF 24-1831	CAMPBELL DR	RESOLVED	CLOSED	11/12/2024	11/12/2024		11/12/2024	N
ENF 24-1833	GOULD ST	RESOLVED	CLOSED	11/12/2024	11/12/2024		11/12/2024	N
ENF 24-1834	GOULD ST	RESOLVED	CLOSED	11/12/2024	11/12/2024		11/12/2024	N

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ENF 24-1835	GOULD ST	RESOLVED	CLOSED	11/12/2024	11/12/2024		11/12/2024	N
ENF 24-1609	CORUNNA AVE	INSPECTED PROPERTY	CLOSED	10/11/2024	11/13/2024		11/13/2024	COMM
ENF 24-1614	ELM ST	INSPECTED PROPERTY	CLOSED	10/14/2024	11/13/2024		11/13/2024	N
ENF 24-1615	ELM ST	INSPECTED PROPERTY	CLOSED	10/14/2024	11/13/2024		11/13/2024	N
ENF 24-1616	ELM ST	INSPECTED PROPERTY	CLOSED	10/14/2024	11/13/2024		11/13/2024	N
ENF 24-1617	ELM ST	INSPECTED PROPERTY	CLOSED	10/14/2024	11/13/2024		11/13/2024	Y
ENF 24-1619	HOWELL ST	INSPECTED PROPERTY	RECHECK SCHEDULED	10/14/2024	11/13/2024	12/16/2024		N
ENF 24-1628	SEVENTH ST	RESOLVED	CLOSED	10/15/2024	11/13/2024		11/13/2024	N
ENF 24-1629	SEVENTH ST	RESOLVED	CLOSED	10/15/2024	11/13/2024		11/13/2024	N
ENF 24-1841	GROVER ST	RESOLVED	CLOSED	11/13/2024	11/13/2024		11/13/2024	Y
ENF 24-1842	GROVER ST	RESOLVED	CLOSED	11/13/2024	11/13/2024		11/13/2024	N
ENF 24-1844	GROVER ST	RESOLVED	CLOSED	11/13/2024	11/13/2024		11/13/2024	N
ENF 24-1846	GROVER ST	LETTER SENT	RECHECK SCHEDULED	11/13/2024	11/13/2024	12/16/2024		N
ENF 24-1849	SUMMIT ST	LETTER SENT	RECHECK SCHEDULED	11/14/2024	11/14/2024	12/16/2024		N
ENF 24-1850	SUMMIT ST	INSPECTED PROPERTY	CLOSED	11/14/2024	11/14/2024		11/14/2024	N
ENF 24-1851	RUBELMAN DR	LETTER SENT	RECHECK SCHEDULED	11/14/2024	11/14/2024	12/16/2024		N
ENF 24-1852	MOORE ST	LETTER SENT	RECHECK SCHEDULED	11/14/2024	11/14/2024	12/16/2024		N
ENF 24-1853	STEVENS DR	LETTER SENT	RECHECK SCHEDULED	11/14/2024	11/14/2024	12/16/2024		N
ENF 24-1854	WHITEHAVEN CT	INSPECTED PROPERTY	RECHECK SCHEDULED	11/14/2024	11/14/2024	12/05/2024		N
ENF 24-1856	CURWOOD CASTLE DR	RESOLVED	CLOSED	11/14/2024	11/14/2024		11/14/2024	Y

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ENF 24-1857	CURWOOD CASTLE DR	RESOLVED	CLOSED	11/14/2024	11/14/2024		11/14/2024	N
ENF 24-1631	LANSING ST	RESOLVED	CLOSED	10/16/2024	11/18/2024		11/18/2024	N
ENF 24-1634	LANSING ST	RESOLVED	CLOSED	10/16/2024	11/18/2024		11/18/2024	N
ENF 24-1641	STATE ST	INSPECTED PROPERTY	CLOSED	10/16/2024	11/18/2024		11/18/2024	N
ENF 24-1642	STATE ST	INSPECTED PROPERTY	CLOSED	10/16/2024	11/18/2024		11/18/2024	IND
ENF 24-1643	STATE ST	RESOLVED	CLOSED	10/16/2024	11/18/2024		11/18/2024	N
ENF 24-1647	ADA ST	INSPECTED PROPERTY	CLOSED	10/17/2024	11/18/2024		11/18/2024	N
ENF 24-1649	CLARK ST	INSPECTED PROPERTY	CLOSED	10/17/2024	11/18/2024		11/18/2024	N
ENF 24-1865	GROVER ST	RESOLVED	CLOSED	11/18/2024	11/18/2024		11/18/2024	N
ENF 24-1665	WEST ST	RESOLVED	CLOSED	10/21/2024	11/20/2024		11/20/2024	N
ENF 24-1887	GOODHUE ST	RESOLVED	CLOSED	11/20/2024	11/20/2024		11/20/2024	Y
ENF 24-1888	GOODHUE ST	LETTER SENT	RECHECK SCHEDULED	11/20/2024	11/20/2024	12/23/2024		N
ENF 24-1889	KRUST DR	RESOLVED	CLOSED	11/20/2024	11/20/2024		11/20/2024	N
ENF 24-1890	KRUST DR	LETTER SENT	RECHECK SCHEDULED	11/20/2024	11/20/2024	12/23/2024		N
ENF 24-1891	KRUST DR	LETTER SENT	RECHECK SCHEDULED	11/20/2024	11/20/2024	12/23/2024		N
ENF 24-1892	KRUST DR	RESOLVED	CLOSED	11/20/2024	11/20/2024		11/20/2024	N
ENF 24-1897	CURWOOD DR	RESOLVED	CLOSED	11/21/2024	11/20/2024		11/21/2024	N
ENF 24-1894	CURWOOD DR	RESOLVED	CLOSED	11/21/2024	11/21/2024		11/21/2024	N
ENF 24-1895	CURWOOD DR	RESOLVED	CLOSED	11/21/2024	11/21/2024		11/21/2024	N
ENF 24-1896	CURWOOD DR	LETTER SENT	RECHECK SCHEDULED	11/21/2024	11/21/2024	12/23/2024		N
ENF 24-1898	WATER ST	RESOLVED	CLOSED	11/21/2024	11/21/2024		11/21/2024	N

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ENF 24-1899	EXCHANGE ST	RESOLVED	CLOSED	11/21/2024	11/21/2024		11/21/2024	Y
ENF 24-1900	RANDOLPH ST	RESOLVED	CLOSED	11/21/2024	11/21/2024		11/21/2024	N
ENF 24-1901	DIMMICK ST	LETTER SENT	RECHECK SCHEDULED	11/21/2024	11/21/2024	12/23/2024		N
ENF 24-1902	DIMMICK ST	LETTER SENT	RECHECK SCHEDULED	11/21/2024	11/21/2024	12/23/2024		N
ENF 24-1903	DIMMICK ST	RESOLVED	CLOSED	11/21/2024	11/21/2024		11/21/2024	N
ENF 24-1904	DIMMICK ST	RESOLVED	CLOSED	11/21/2024	11/21/2024		11/21/2024	N
ENF 24-1905	DIMMICK ST	LETTER SENT	RECHECK SCHEDULED	11/21/2024	11/21/2024	12/23/2024		N
ENF 24-1908	DIMMICK ST	RESOLVED	CLOSED	11/21/2024	11/21/2024		11/21/2024	N
ENF 24-1910	MALLARD CIRCLE	RESOLVED	CLOSED	11/21/2024	11/21/2024		11/21/2024	N
ENF 24-1911	ADAMS ST	RESOLVED	CLOSED	11/21/2024	11/21/2024		11/21/2024	N
ENF 24-1512	STEWART ST	INSPECTED PROPERTY	CLOSED	09/24/2024	11/25/2024		11/25/2024	Y
ENF 24-1520	MARTIN ST	RESOLVED	CLOSED	09/24/2024	11/25/2024		11/25/2024	N
ENF 24-1669	OLMSTEAD ST	RESOLVED	CLOSED	10/22/2024	11/25/2024		11/25/2024	N
ENF 24-1672	OLMSTEAD ST	RESOLVED	CLOSED	10/22/2024	11/25/2024		11/25/2024	N
ENF 24-1688	ALTA VISTA DR	RESOLVED	CLOSED	10/23/2024	11/25/2024		11/25/2024	N
ENF 24-1689	ALTA VISTA DR	RESOLVED	CLOSED	10/23/2024	11/25/2024		11/25/2024	N
ENF 24-1690	ALTURAS DR	RESOLVED	CLOSED	10/23/2024	11/25/2024		11/25/2024	N
ENF 24-1691	WARD ST	RESOLVED	CLOSED	10/23/2024	11/25/2024		11/25/2024	N
ENF 24-1709	CARMODY ST	INSPECTED PROPERTY	CLOSED	10/24/2024	11/25/2024		11/25/2024	Y
ENF 24-1752	ELIZABETH ST	RESOLVED	CLOSED	10/30/2024	11/25/2024		11/25/2024	Y

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ENF 24-1719	CLEVELAND ST	RESOLVED	CLOSED	10/24/2024	11/26/2024		11/26/2024	Y
ENF 24-1730	LAFAYETTE BLVD	INSPECTED PROPERTY	LETTER SENT	10/29/2024	11/26/2024	12/23/2024		Y
ENF 24-1735	BRANDON ST	LETTER SENT	RECHECK SCHEDULED	10/29/2024	11/26/2024	12/26/2024		N
ENF 24-1737	ABBOTT ST	RESOLVED	CLOSED	10/29/2024	11/26/2024		11/26/2024	N
<b>Total Entries</b>				<b>129</b>				
<b><u>IMMINENT DANGER OF STRUCTURE</u></b>								
ENF 22-0059	DEWEY ST	INSPECTED PROPERTY	RECHECK SCHEDULED	01/21/2022	11/26/2024	12/17/2024		VAC
<b>Total Entries</b>				<b>1</b>				
<b><u>MECHANICAL VIOLATIONS</u></b>								
ENF 24-1815	RIVER ST	INSPECTED PROPERTY	CLOSED	11/08/2024	11/08/2024		11/21/2024	Y
<b>Total Entries</b>				<b>1</b>				
<b><u>MULTIPLE VIOLATIONS</u></b>								
ENF 23-1108	MAIN ST	INSPECTED PROPERTY	LEGAL ACTION	10/17/2023	11/04/2024	12/02/2024		N
ENF 23-1352	CHIPMAN ST	INSPECTED PROPERTY	RECHECK SCHEDULED	12/12/2023	11/04/2024	01/06/2025		N
ENF 24-1789	HARRISON AVE	LETTER SENT	RECHECK SCHEDULED	11/05/2024	11/05/2024	05/14/2025		N
ENF 23-0156	CHIPMAN ST	INSPECTED PROPERTY	LEGAL ACTION	02/16/2023	11/06/2024	12/05/2024		N
ENF 24-0140	MELINDA AVE	CONTACT WITH OWNER	RECHECK SCHEDULED	02/21/2024	11/06/2024	12/11/2024		Y
ENF 24-0890	STEWART ST	INSPECTED PROPERTY	RECHECK SCHEDULED	05/21/2024	11/07/2024	12/05/2024		N
ENF 24-1597	PARK ST	INSPECTED PROPERTY	CLOSED	10/08/2024	11/07/2024		11/07/2024	N
ENF 24-1676	CORUNNA AVE	CONTACT WITH OWNER	RECHECK SCHEDULED	10/22/2024	11/08/2024	12/09/2024		Y
ENF 24-0907	PINE ST	INSPECTED PROPERTY	RECHECK SCHEDULED	05/23/2024	11/11/2024	12/11/2024		VAC
ENF 23-1358	HICKORY ST	INSPECTED PROPERTY	RECHECK SCHEDULED	12/12/2023	11/12/2024	12/12/2024		N



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ENF 24-0833	MILWAUKEE ST	INSPECTED PROPERTY	PENDING 2ND TICKET	05/15/2024	11/12/2024	12/02/2024		N
ENF 24-1514	GLENWOOD AVE	INSPECTED PROPERTY	CLOSED	09/24/2024	11/12/2024		11/12/2024	VACANT
ENF 24-1695	PEARCE ST	RESOLVED	CLOSED	10/23/2024	11/12/2024		11/12/2024	N
ENF 24-1217	PRINDLE ST	INSPECTED PROPERTY	RECHECK SCHEDULED	08/01/2024	11/13/2024	12/18/2024		VACANT HOUSE
ENF 24-1262	LINGLE AVE	INSPECTED PROPERTY	RECHECK SCHEDULED	08/08/2024	11/13/2024	12/04/2024		N
ENF 24-1621	WATER ST	RESOLVED	CLOSED	10/15/2024	11/13/2024		11/13/2024	Y
ENF 24-1635	PINE ST	LETTER SENT	RECHECK SCHEDULED	10/16/2024	11/13/2024	12/04/2024		Y
ENF 24-1658	STEWART ST	INSPECTED PROPERTY	PARTIALLY RESOLVED	10/17/2024	11/13/2024	12/05/2024		N
ENF 24-0091	STATE ST	INSPECTED PROPERTY	RECHECK SCHEDULED	02/06/2024	11/18/2024	12/02/2024		N
ENF 24-1008	LANSING ST	INSPECTED PROPERTY	1ST TICKET ISSUED	06/13/2024	11/18/2024	12/02/2024		Y
ENF 24-1530	ADAMS ST	RESOLVED	CLOSED	09/25/2024	11/18/2024		11/18/2024	Y
ENF 24-1724	SAGINAW ST	INSPECTED PROPERTY	CLOSED	10/28/2024	11/18/2024		11/18/2024	N
ENF 24-0333	LYNN ST	INSPECTED PROPERTY	RECHECK SCHEDULED	03/06/2024	11/19/2024	12/05/2024		N
ENF 24-1183	BALL ST	INSPECTED PROPERTY	RECHECK SCHEDULED	07/26/2024	11/19/2024	12/05/2024		VACANT LOT
ENF 24-1313	CEDAR ST	INSPECTED PROPERTY	PARTIALLY RESOLVED	08/20/2024	11/19/2024	12/10/2024		COMM
ENF 24-1558	SHIAWASSEE ST	INSPECTED PROPERTY	RECHECK SCHEDULED	10/01/2024	11/19/2024	12/04/2024		N
ENF 24-1675	BALL ST	INSPECTED PROPERTY	RECHECK SCHEDULED	10/22/2024	11/19/2024	12/04/2024		N
ENF 24-1677	WRIGHT AVE	LETTER SENT	CLOSED	10/22/2024	11/19/2024		11/19/2024	Y
ENF 24-1832	ALGER AVE	LETTER SENT	RECHECK SCHEDULED	11/12/2024	11/19/2024	12/03/2024		Y
ENF 24-1867	LINGLE AVE	LETTER SENT	RECHECK SCHEDULED	11/19/2024	11/19/2024	12/19/2024		N

**Code Enforcement Activity**  
**NOVEMBER 2024**

<b>Enf. Number</b>	<b>Address</b>	<b>Previous Status</b>	<b>Current Status</b>	<b>Filed</b>	<b>Last Action Date</b>	<b>Next Action Date</b>	<b>Date Closed</b>	<b>Rental</b>
ENF 24-1876	RIDGE ST	LETTER SENT	RECHECK SCHEDULED	11/19/2024	11/19/2024	12/03/2024		N
ENF 24-0936	WOODLAWN AVE	INSPECTED PROPERTY	RECHECK SCHEDULED	05/29/2024	11/20/2024	12/11/2024		N
ENF 24-1544	DEWEY ST	INSPECTED PROPERTY	RECHECK SCHEDULED	09/26/2024	11/20/2024	12/11/2024		N
ENF 24-1713	MACK ST	INSPECTED PROPERTY	RECHECK SCHEDULED	10/24/2024	11/20/2024	12/05/2024		N
ENF 24-1845	GROVER ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/13/2024	11/20/2024	12/04/2024		N
ENF 21-1592	STEWART ST	INSPECTED PROPERTY	LEGAL ACTION	10/19/2021	11/21/2024	12/05/2024		N
ENF 21-1578	ROBBINS ST	INSPECTED PROPERTY	RECHECK SCHEDULED	10/14/2021	11/25/2024	01/06/2025		COMM
ENF 24-1294	YOUNG ST	INSPECTED PROPERTY	RECHECK SCHEDULED	08/15/2024	11/25/2024	12/16/2024		N
ENF 24-1596	PINE ST	INSPECTED PROPERTY	RECHECK SCHEDULED	10/08/2024	11/25/2024	12/09/2024		Y
ENF 24-1848	HICKORY ST	RESOLVED	CLOSED	11/14/2024	11/25/2024		11/25/2024	N
ENF 24-0113	PINE ST	INSPECTED PROPERTY	RECHECK SCHEDULED	02/13/2024	11/26/2024	12/17/2024		N
ENF 24-1235	KING ST	INSPECTED PROPERTY	LETTER SENT	08/06/2024	11/26/2024	12/10/2024		N
ENF 24-1532	KING ST	INSPECTED PROPERTY	RECHECK SCHEDULED	09/25/2024	11/26/2024	12/10/2024		N
ENF 24-1740	SHIAWASSEE ST	RESOLVED	CLOSED	10/29/2024	11/26/2024		11/26/2024	Y
ENF 24-1793	QUEEN ST	FINAL NOTICE SENT	RECHECK SCHEDULED	11/05/2024	11/26/2024	12/10/2024		N
<b>Total Entries</b>				<b>45</b>				
<b><u>NO BUILDING PERMIT</u></b>								
ENF 24-1855	DEWEY ST	CONTACT WITH CONTRACTOR	CLOSED	11/14/2024	11/19/2024		11/19/2024	N
ENF 24-1847	STEWART ST	OBTAINED PERMIT	CLOSED	11/14/2024	11/20/2024		11/20/2024	N
ENF 24-1907	MAIN ST	INSPECTED PROPERTY	LETTER SENT	11/21/2024	11/21/2024	12/05/2024		COMM

**Code Enforcement Activity**  
**NOVEMBER 2024**

Enf. Number	Address	Previous Status	Current Status	Filed	Last Action Date	Next Action Date	Date Closed	Rental
ENF 24-1915	MAIN ST	CONTACT WITH OWNER	INSPECTION PENDING	11/25/2024	11/25/2024			N
<b>Total Entries</b>				<b>4</b>				
<b><u>PLUMBING VIOLATIONS</u></b>								
ENF 24-1919	FIRST ST	COMPLAINT LOGGED	LETTER SENT	11/26/2024	11/26/2024	01/01/2025		N
<b>Total Entries</b>				<b>1</b>				
<b><u>RENTAL REGISTRATION</u></b>								
ENF 24-1077	COMSTOCK ST	2ND NOTICE SENT	FINAL NOTICE	07/01/2024	11/08/2024	12/13/2024		Y
ENF 24-1400	HICKORY ST	CONTACT WITH OWNER	EXTENSION GRANTED	09/10/2024	11/19/2024	02/21/2025		Y
ENF 24-1921	PINE ST	COMPLAINT LOGGED	LETTER SENT	11/26/2024	11/26/2024	01/03/2025		Y
ENF 24-0742	OLIVER ST	RE-OPENED ENF	LETTER SENT	05/02/2024	11/27/2024	01/03/2025		Y
ENF 24-1931	CEDAR ST	COMPLAINT LOGGED	LETTER SENT	11/27/2024	11/27/2024	01/03/2025		Y
ENF 24-1932	COMSTOCK ST	COMPLAINT LOGGED	LETTER SENT	11/27/2024	11/27/2024	01/03/2025		Y
<b>Total Entries</b>				<b>6</b>				
<b><u>ROW VIOLATIONS</u></b>								
ENF 24-1678	OAKWOOD AVE	RESOLVED	CLOSED	10/22/2024	11/19/2024		11/19/2024	N
ENF 24-1930	COMSTOCK ST	LETTER SENT	RECHECK SCHEDULED	11/27/2024	11/27/2024	12/09/2024		Y
<b>Total Entries</b>				<b>2</b>				
<b><u>TEMPORARY STRUCTURES</u></b>								
ENF 24-1761	STEWART ST	COMPLAINT LOGGED	RECHECK SCHEDULED	11/04/2024	11/04/2024	05/05/2025		Y
ENF 24-1117	SOUTH ST	INSPECTED PROPERTY	1ST TICKET ISSUED	07/11/2024	11/07/2024	12/05/2024		Y
ENF 21-0380	GRACE ST	RESOLVED	CLOSED	03/11/2021	11/19/2024		11/19/2024	N
ENF 23-1357	CEDAR ST	INSPECTED PROPERTY	CLOSED	12/12/2023	11/19/2024		11/19/2024	N

**Code Enforcement Activity**  
**NOVEMBER 2024**

Enf. Number	Address	Previous Status	Current Status	Filed	Last Action Date	Next Action Date	Date Closed	Rental
ENF 24-1013	WASHINGTON ST	INSPECTED PROPERTY	RECHECK SCHEDULED	06/17/2024	11/20/2024	01/06/2025		N
ENF 23-0658	CEDAR ST	INSPECTED PROPERTY	RECHECK SCHEDULED	06/29/2023	11/25/2024	01/06/2025		N
<b>Total Entries</b>				<b>6</b>				
<b><u>TRAILER VIOLATIONS</u></b>								
ENF 24-1604	BEEHLER ST	LETTER SENT	RECHECK SCHEDULED	10/09/2024	11/12/2024	12/05/2024		N
ENF 24-1836	DEWEY ST	CONTACT WITH OCCUPANT	RECHECK SCHEDULED	11/12/2024	11/26/2024	12/10/2024		Y
<b>Total Entries</b>				<b>2</b>				
<b><u>VACANT STRUCTURES</u></b>								
ENF 24-0728	ADAMS ST	INSPECTED PROPERTY	RECHECK SCHEDULED	05/01/2024	11/18/2024	12/18/2024		VAC
<b>Total Entries</b>				<b>1</b>				
<b><u>ZONING</u></b>								
ENF 24-1838	WOODLAWN AVE	OBTAINED PERMIT	CLOSED	11/13/2024	11/18/2024		11/18/2024	N
ENF 24-1776	WASHINGTON	INSPECTED PROPERTY	RECHECK SCHEDULED	11/05/2024	11/20/2024	12/23/2024		COMM
ENF 24-1079	MAIN ST	INSPECTED PROPERTY	RECHECK SCHEDULED	07/02/2024	11/26/2024	04/23/2025		N
<b>Total Entries</b>				<b>3</b>				

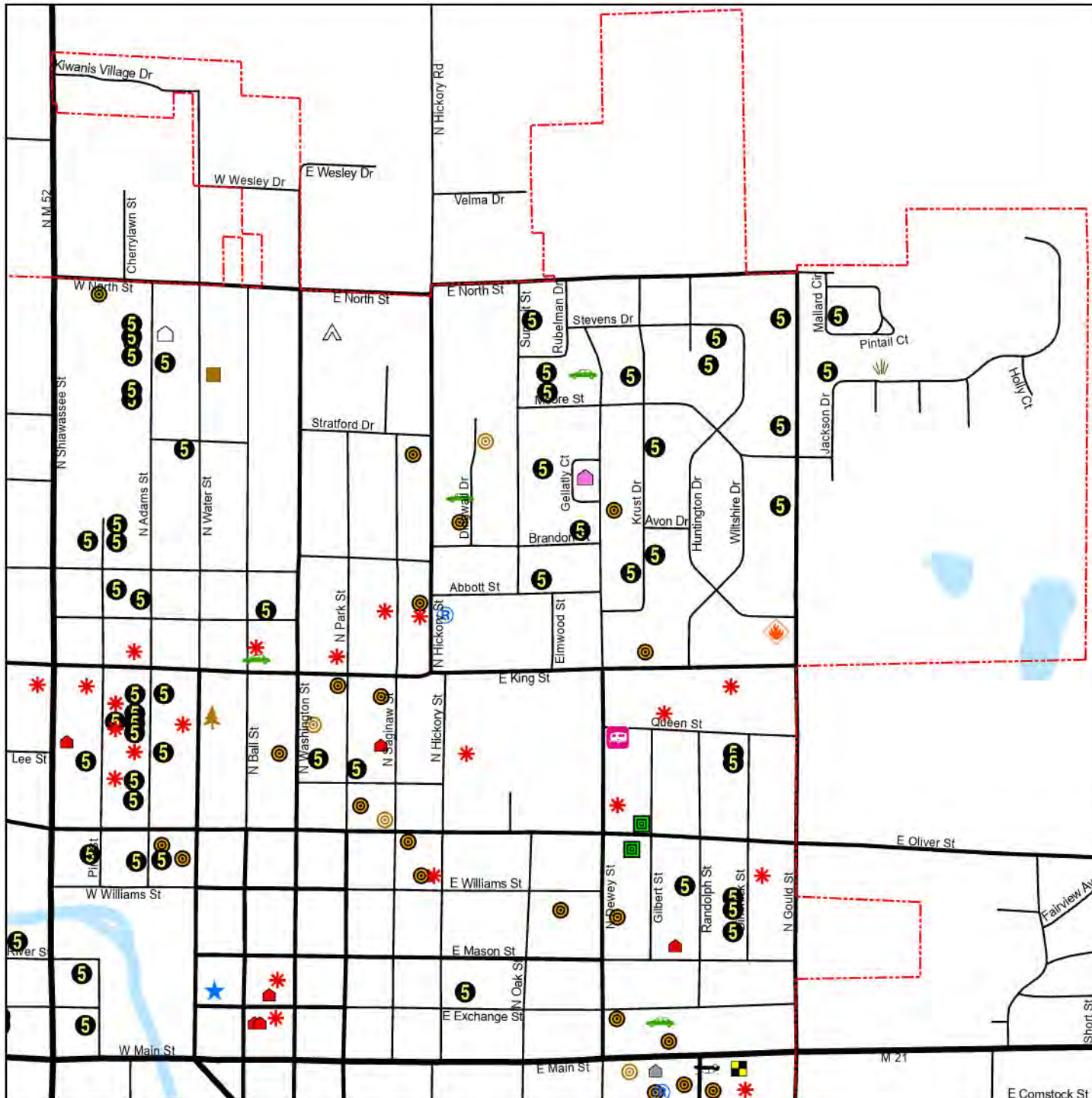
**Total Records: 332**

**Total Pages: 19**

# City of Owosso

## Code Enforcement Activity November 2024

### NE Quadrant

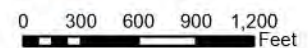


#### Category

- Accessory Structures
- Auto Repair/Junk Vehicle
- Brush Piles
- Building Violations
- Dead Tree
- Fire Damage
- Front Yard Parking
- Furniture Outside
- Garbage & Debris
- Garbage Cans
- Garbage/Junk In ROW
- HDC - Notice Of Violation
- House Numbers
- Multiple Violations
- No Building Permit
- Rental Registration
- Temporary Structures
- Trailer Violations
- Vacant Structures
- Zoning

#### Other Features

- City Limit
- Railroads
- River & Lakes

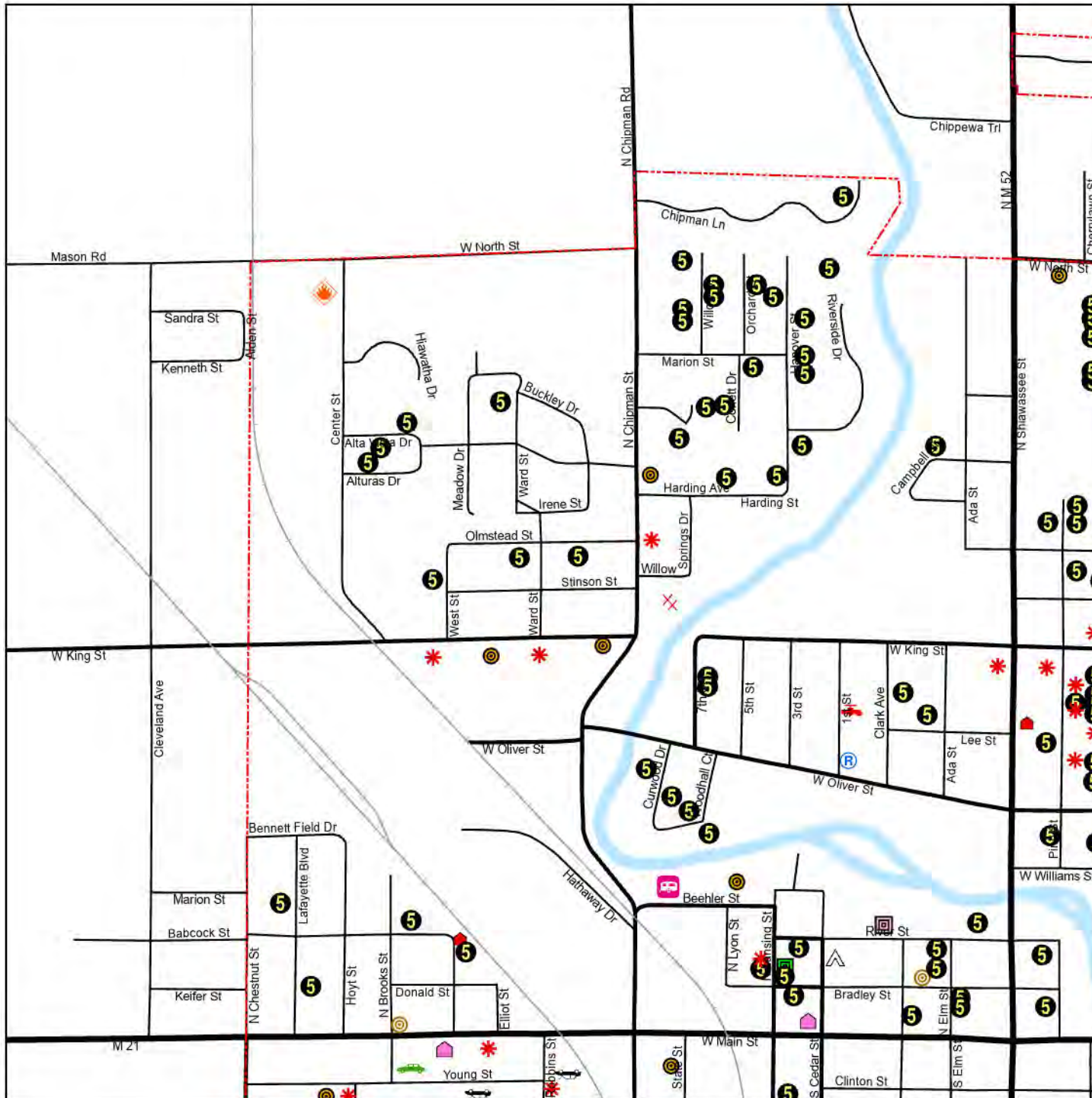




# City of Owosso

## Code Enforcement Activity November 2024

### NW Quadrant

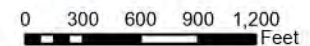


#### Category

- Auto Repair/Junk Vehicle
- Building Violations
- Fence Violation
- Fire Damage
- Front Yard Parking
- Furniture Outside
- Garbage & Debris
- Garbage/Junk In ROW
- House Numbers
- Mechanical Violations
- Multiple Violations
- No Building Permit
- Plumbing Violations
- Rental Registration
- Temporary Structures
- Trailer Violations

#### Other Features

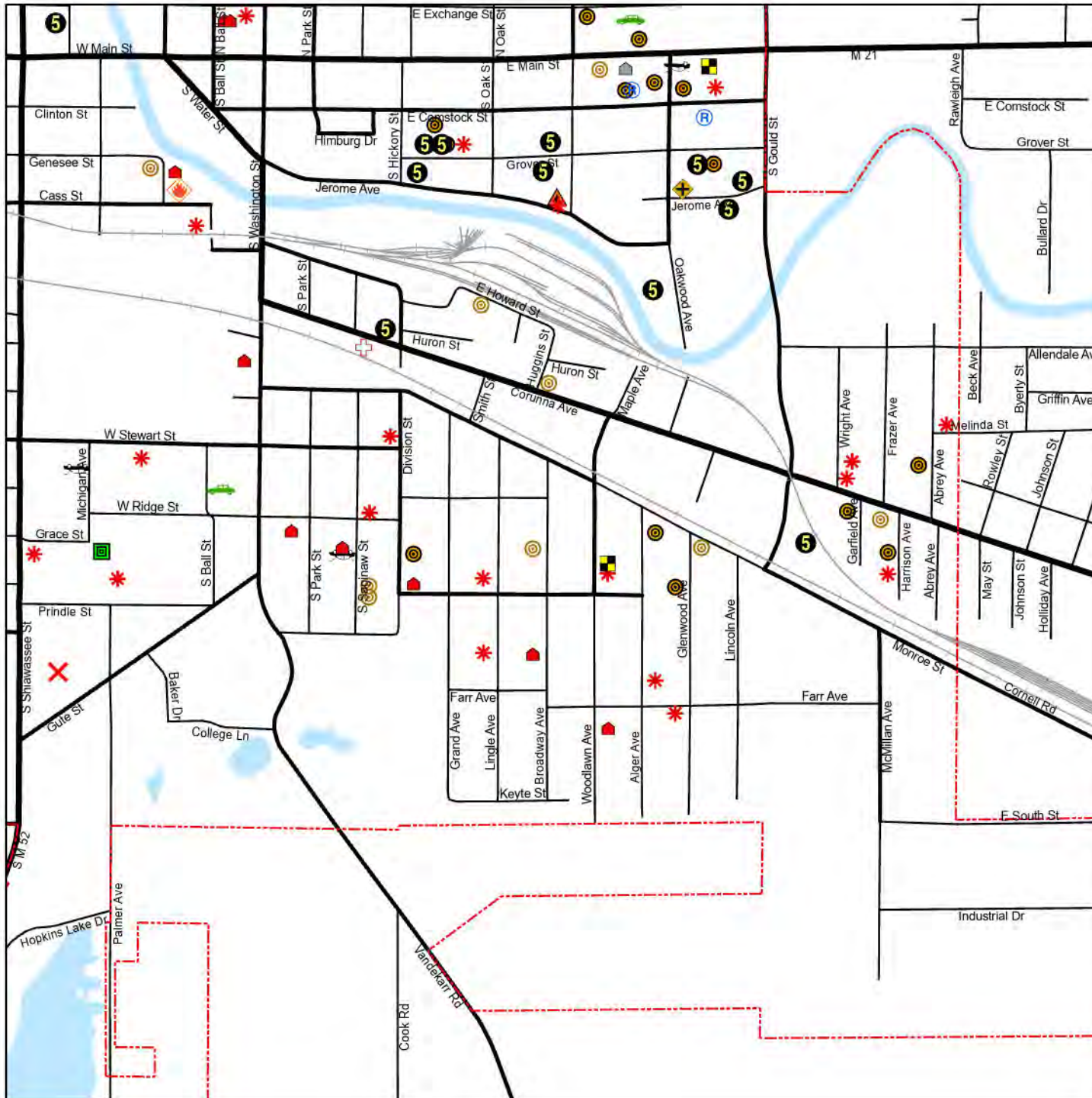
- City Limit
- Railroads
- River & Lakes



# City of Owosso

## Code Enforcement Activity November 2024

### SE Quadrant



#### Category

- Accessory Structures
- Auto Repair/Junk Vehicle
- Building Violations
- Demolition
- Fire Damage
- Front Yard Parking
- Furniture Outside
- Garbage & Debris
- Garbage/Junk In ROW
- Health & Safety
- House Numbers
- Imminent Danger Of Structure
- Multiple Violations
- Rental Registration
- ROW Violations
- Zoning

#### Other Features

- City Limit
  - Railroads
  - River & Lakes
- 0 300 600 900 1,200 Feet

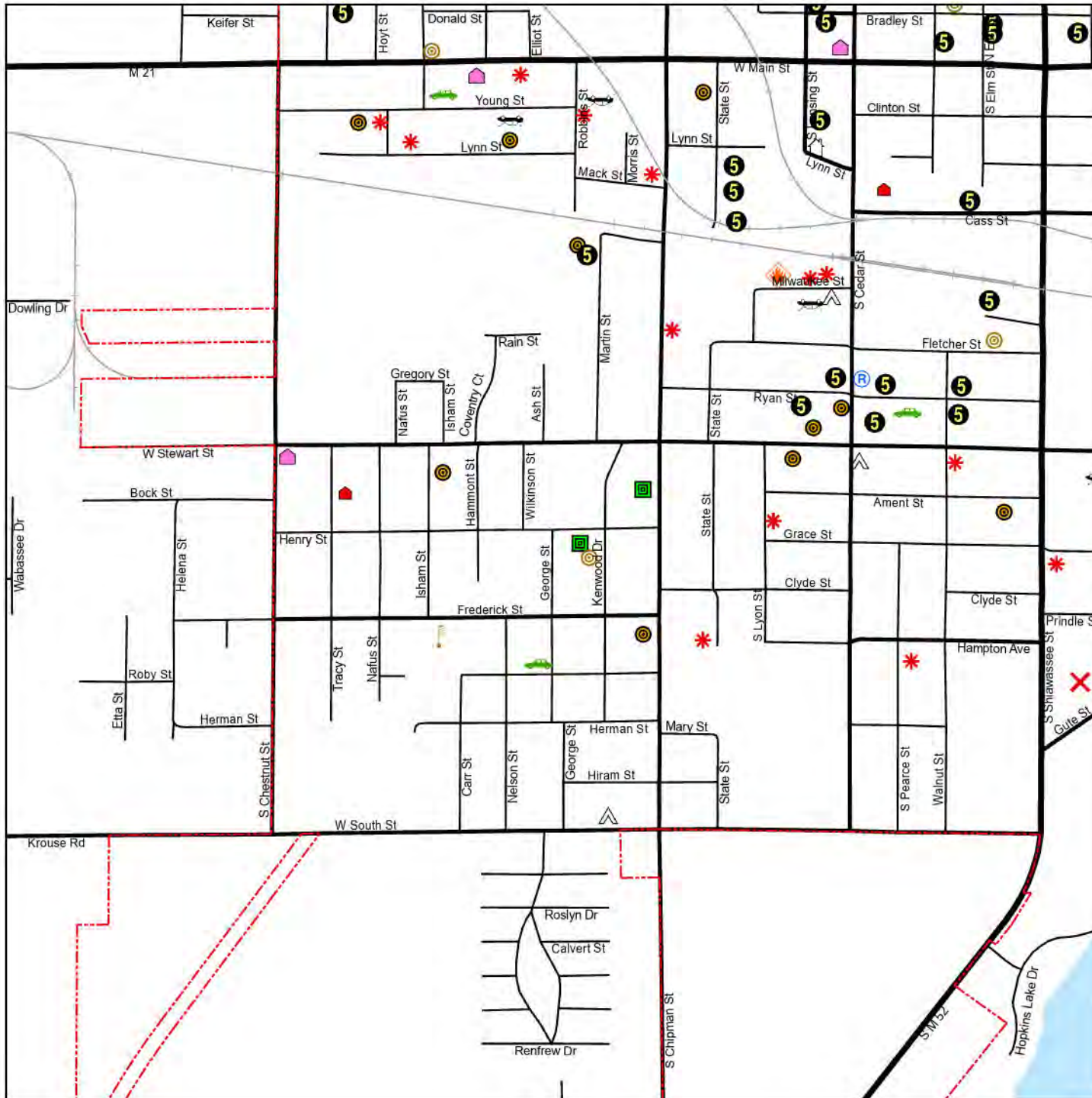




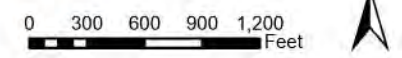
# City of Owosso

## Code Enforcement Activity November 2024

### SW Quadrant



- Category**
- Auto Repair/Junk Vehicle
  - Building Violations
  - Chickens/Ducks
  - Demolition
  - Exterior Paint/Siding
  - Fire Damage
  - Front Yard Parking
  - Furniture Outside
  - Garbage & Debris
  - Garbage/Junk In ROW
  - House Numbers
  - Multiple Violations
  - No Building Permit
  - Rental Registration
  - Temporary Structures
- Other Features**
- City Limit
  - Railroads
  - River & Lakes





**Monthly Inspection List  
NOVEMBER 2024**

CHARLES, NATHAN	BUILDING OFFICIAL Total Inspections:	<b>86</b>
BOOTH, MARK	MECHANICAL & PLUMBING INSPECTOR Total Inspections:	<b>26</b>
HARRIS, JON	ELECTRICAL INSPECTOR Total Inspections:	<b>19</b>
FREEMAN, GREG	CODE ENFORCEMENT Total Inspections:	<b>170</b>
MAYBAUGH, BRAD	CODE ENFORCEMENT Total Inspections:	<b>184</b>
<b>Grand Total Inspections:</b>		<b>485</b>

**CERTIFICATES & LICENSES ISSUED BY MONTH FOR 2024**

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>ADULT USE RECREATIONAL RETAIL</b>												
1				1			1		1			4
\$5,000				\$5,000			\$5,000		\$5,000			\$20,000
<b>AMPHITHEATER</b>												
					7	2	5		1			15
					\$50	\$0	\$200		\$50			\$300
<b>BENTLEY PARK RENTAL</b>												
				2	10	10	12	6	1			41
				\$50	\$275	\$325	\$350	\$150	\$25			\$1,175
<b>GROWER LICENSE (Medical)</b>												
								1				1
								\$5,000				\$5,000
<b>HARMON PATRIDGE PARK RENTAL</b>												
					20	16	15	10	3			64
					\$550	\$400	\$450	\$300	100			\$1,800
<b>MOBILE FOOD VENDING (Food Truck License)</b>												
					1	1	1					3
					\$150	\$150	\$150					\$450
<b>PROCESSOR LICENSE</b>												
1												1
\$5,000												\$5,000
<b>PROVISIONING CENTER</b>												
1							1		1			3
\$5,000							\$5,000		\$5,000			\$15,000
<b>RECREATIONAL GROW</b>												
1								1	1			3
\$5,000								\$5,000	\$5,000			\$15,000
<b>RENTAL (Renewals)</b>												
118	48	26	33	3	3	8	3	3	2	1		248
\$7,550	\$3,300	\$2,550	\$2,500	\$150	\$250	\$550	\$150	\$150	\$100	\$50		\$17,300
<b>RENTAL REGISTRATIONS (New)</b>												
5	5	1	6	4	4	0	4	2	2	1		34
\$250	\$250	\$50	\$300	\$250	\$200	\$0	\$200	\$100	\$100	\$50		\$1,750
<b>RESIDENTIAL DESIGNATED PARKING</b>												
					7							7
					\$840							\$840
<b>TOTALS:</b>												
127	53	27	39	10	52	37	42	23	12	2	0	424
\$27,800	\$3,550	\$2,600	\$2,800	\$5,450	\$2,315	\$1,425	\$11,500	\$10,700	\$15,375	\$100	\$0	\$83,615



# OWOSSO POLICE DEPARTMENT

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 3, 2024  
TO: Owosso City Council  
FROM: Eric E. Cherry  
Police Department Captain  
RE: November 2024 Police Activity Report

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### Master Plan Goal 3.1, 3.2

Owosso Police, Fire & EMS personnel attended the Shiawassee Regional Education Service District's (RESD) Career and Technical Education (CTE) 10<sup>th</sup> Grade Career Expo. Several hundred 10<sup>th</sup> grade students from area high schools attended presentations from different career fields, showcasing what programs RESD's CTE programs provide.

City IT installed a camera providing the agency with monitoring capabilities for entering/exiting the evidence and property room.

The Investigative Services Bureau attended the monthly multidisciplinary meeting for all forensic interviews conducted. This is where investigators, CPS, Voices for Children and Shiawassee County Prosecutors discuss where each case is at of the reported sexual assault investigations. They also attended the Sexual Assault Response Team (SART) meeting coordinated by The Safe Center.

Our Comprehensive Opioid, Stimulant and Substance Use Program (COSSUP) team met on multiple occasions and also completed some field work with persons that were effected by overdose.

Staff assisted with traffic and crowd control for the annual downtown Glow 5K, Glow Parade and tree lightening ceremony.

**November - 5 YEAR AVERAGE**

	2020-Nov	2021-Nov	2022-Nov	2023-Nov	2024-Nov	Nov 5YR AVG
Part I Crimes	15	26	30	26	17	22.8
Part II Crimes	74	75	83	88	81	80.2
Violent Crimes	8	6	11	15	7	9.4
Total Reports	135	144	171	154	153	151.4
Felony Arrests	7	6	5	4	8	6
Total Arrests	28	32	39	22	40	32.2
Traffic Stops	47	19	197	78	34	75
All Dispatched Events	518	771	1167	942	607	801

**LAST 12 MONTHS**

	2023- Dec	2024- Jan	2024- Feb	2024- Mar	2024- Apr	2024- May	2024- Jun	2024- Jul	2024- Aug	2024- Sep	2024- Oct	2024- Nov	Last 12 Months	Average
Part I Crimes	20	16	26	23	31	34	30	26	25	29	19	17	296	24.67
Part II Crimes	71	71	96	95	129	85	111	99	97	80	95	81	1110	92.5
Violent Crimes	5	5	4	7	6	11	12	17	10	3	9	7	96	8
Total Reports	141	133	170	183	194	179	202	178	184	176	161	153	2054	171.17
Felony Arrests	8	7	8	5	6	6	10	7	8	4	14	8	91	7.58
Total Arrests	44	33	39	31	40	36	45	31	45	34	39	40	457	38.08
Traffic Stops	213	222	130	151	78	58	82	100	63	80	27	34	1238	103.17
All Dispatched Events	1071	1006	969	1004	1061	898	903	915	886	1003	692	607	11015	917.92



301 W. MAIN • OWOSSO, MICHIGAN 48867-2958 • (989) 725-0580

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# *MEMORANDUM*

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DATE: December 5, 2024

TO: Owosso City Council

FROM: Kevin Lenkart  
Director of Public Safety

RE: November 2024 Fire & Ambulance Report

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Attached are the statistics for the Owosso Fire Department (OFD) for September 2024. The Owosso Fire Department responded to 225 incidents in the month of August.

OFD responded to 19 fire or rescue calls and EMS responded to 206 EMS calls.

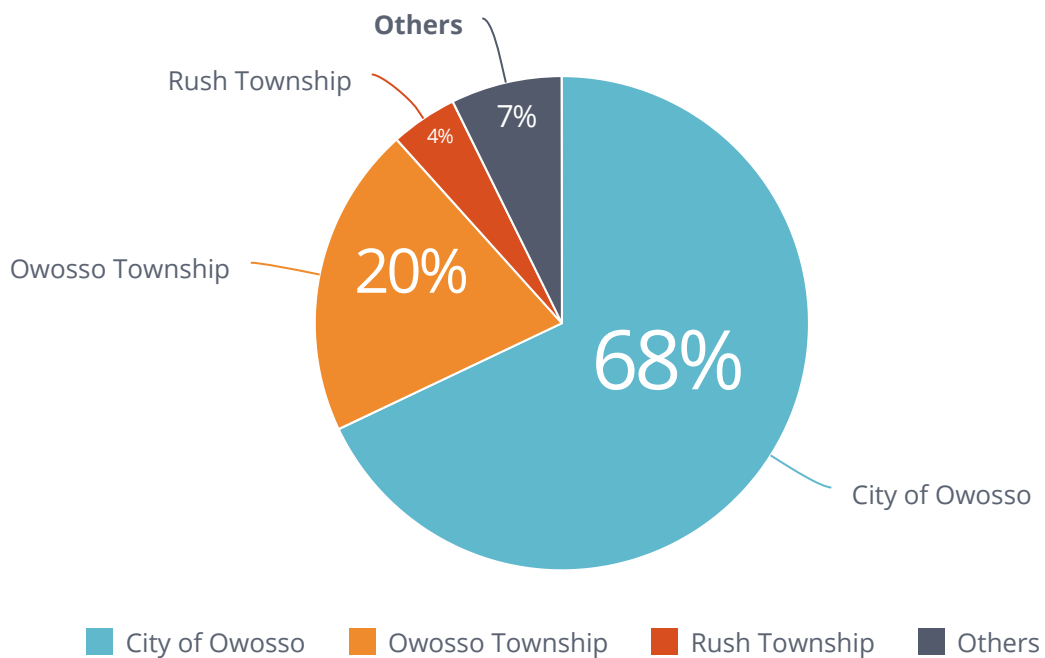
Car Fire	1
Illegal Burn	1
Power Line	3
False Alarm	3
Building Fire	2
Call Cancelled	3
Electrical Fire	1
Brush Fire	3
CO2 Alarm	2
<b>Total</b>	<b>19</b>

# Call Volume per Zone EMS

Filter statement

Filters **Days in Dispatched** 11/1/24 to 11/30/24 | **Is Locked** true | **Is Active** true

Scene Zone	# of unique Incident Number
CANCER CENTER	1
City of Owosso	140
Corunna EMS Coverage Area	4
Fairfield Township	4
Middlebury Township	4
Out of County Calls	1
Owosso Township	42
PERRY Ambulance Coverage Area	1
Rush Township	9



**REGULAR MEETING MINUTES OF THE  
OWOSSO MAIN STREET & DOWNTOWN DEVELOPMENT AUTHORITY  
CITY OF OWOSSO**

**December 4, 2024, AT 7:30 A.M.**

**CALL TO ORDER:** The meeting was called to order by Chair Bill Gilbert at 7:30 A.M.

**ROLL CALL:** Taken by Lizzie Fredrick

**PRESENT:** Chair Bill Gilbert, Vice-Chair Lance Omer and Commissioners Daylen Howard, Jill Davis, Emily Olson, Mayor Robert J. Teich Jr. and Josh Ardelean. Ardelean left at 7:57 A.M. and returned at 8:29 A.M.

**ABSENT:** Commissioner Dakota Woodworth

**STAFF PRESENT:** Lizzie Fredrick, OMS & DDA Director

**AGENDA:**

**MOVED BY OLSON SUPPORTED BY HOWARD TO APPROVE THE DECEMBER 4, 2024, OWOSSO MAIN STREET AND DOWNTOWN DEVELOPMENT AUTHORITY AGENDA AS PRESENTED.**

**AYES: ALL  
MOTION CARRIED**

**MINUTES:**

**MOVED BY HOWARD, SUPPORTED BY OMER TO APPROVE THE NOVEMBER 6, 2024, OWOSSO MAIN STREET AND DOWNTOWN DEVELOPMENT AUTHORITY REGULAR MEETING MINUTES.**

**AYE: ALL  
MOTION CARRIED**

**PUBLIC COMMENTS:** None

**REPORTS:** Fredrick presented the financial reports and highlighted the Draft Audit for Fiscal Year 2023-2024.

Gilber asked Fredrick to determine if the Electric Vehicle Charging Stations are breaking even, losing money, or making a profit.

Omer noted an increase in revenue from October to November.

Olson acknowledged that November 10th had seven charging sessions.

**ITEMS OF BUSINESS:**

- 1. 2025 OMS & DDA Meeting Schedule:** Fredrick presented the OMS & DDA Meeting Schedule and noted that the Board will meet on the second Wednesday of the month in January and July due to holidays falling within the first week of those two months.

**MOVED BY GILBERT, SUPPORTED BY ARDELEAN TO ADOPT THE 2025 OWOSSO MAIN STREET & DOWNTOWN DEVELOPMENT AUTHORITY MEETING SCHEDULE.**

**AYE: ALL  
MOTION CARRIED**



2. **2025 Sponsor Guide:** Gilbert presented the 2025 Sponsor Guide created by the Organization Committee, which includes year-long and one-time sponsorship opportunities.

Olson asked if the Organization Committee will attribute a value system for recognition of each volunteer's fundraising efforts.

3. **2025 Michigan Main Street Technical Assistance Service:** Fredrick presented the MMS Technical Assistance Request Form and the Idea Factory Report for Downtown Bound Brook.

**MOVED BY ARDELEAN, SUPPORTED BY HOWARD TO APPLY FOR THE IDEA FACTORY REPORT AS THE FIRST CHOICE FOR THE ANNUAL MAIN STREET TECHNICAL ASSISTANCE SERVICE AND THE MAIN 5 COMMUNICATION PLAN AS THE SECOND CHOICE FOR THE MAIN STREET TECHNICAL ASSISTANCE SERVICE.**

**AYE: ALL  
MOTION CARRIED**

4. **2025-2030 Strategic Plan:** Fredrick presented the Draft Strategic Plan including implementation plans identifying the responsible committees and time frame for each action.

Davis noted the importance of regularly revisiting the Strategic Plan for accountability purposes.

#### **COMMITTEE UPDATES:**

1. **Organization:** Gilbert confirmed that the Organization Committee will be tracking excused and unexcused absences for Board Members at Board meetings and Committee meetings.

Gilbert asked the Board to stay true to the commitment they made to attending Board and Committee meetings.

Gilbert confirmed Allie McGuire's resignation from the Board.

2. **Promotion:** Davis provided updates on the Chocolate Walk including a ticket price increase to accommodate credit card processing fees, an increase in the quantity of tickets available to accommodate more guests, and an increase in the length of the event to allow more time for guests to visit all participating businesses.

Fredrick confirmed that the prizes for the Glow Parade will be gift cards to downtown businesses.

Board discussed the addition of fireworks to the Glow Owosso event being a positive decision and the visibility based on the spectator's location.

Gilbert recommended hosting an information session for businesses participating in the Chocolate Walk to help them strategize how to handle the day of the event and maximize their investment.

Olson suggested that businesses could create a promo code for Chocolate Walk guests to return and use at their business on a later date.

3. **Design:** Fredrick shared that the November Design Committee meeting was dedicated to the Fountain Park Seasonal Expansion and that the plan is to have a presentation compiled from the Design and Promotion Committees to answer questions, alleviate concerns, and help community members envision the gathering space and events that would be created with this project.
4. **Economic Vitality:** Howard noted that the Revolving Loan & Grant Program applications and scoring matrix have been finalized with the next revisions scheduled for the end of spring 2025 and that the program marketing is next on the Committee's agenda.

Fredrick confirmed that the Revolving Loan & Grant Program revisions were approved by the City Council.

**DIRECTOR UPDATES:** Fredrick confirmed that the City Council approved the Social District Expansion.

**BOARD COMMENTS:** Olson shared that the Main Street holiday décor is almost complete besides wreathes for City Hall, lights for the City Hall Christmas trees, and that she would like lights to highlight the nutcrackers.

Teich noted there have been a lot of compliments on the nutcrackers.

Howard acknowledged everyone did a fantastic job with the Glow Owosso event.

Teich shared that the Glow Committee and Public Safety Department are looking into relocating the Glow Parade route to Main Street to better accommodate the growth of the parade and audience.

Olson suggested purchasing igloos and having them for a VIP Glow Experience.

**ADJOURNMENT:**

**MOVED BY OLSON, SUPPORTED BY ARDELEAN TO ADJOURN AT 8:35 A.M.  
AYES: ALL  
MOTION CARRIED**

**NEXT MEETING JANUARY 8, 2024.**