

**CITY OF OWOSSO
REGULAR MEETING OF THE CITY COUNCIL
TUESDAY, JANUARY 17, 2023
7:30 P.M.**

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

AGENDA

OPENING PRAYER:

PLEDGE OF ALLEGIANCE:

ROLL CALL:

APPROVAL OF THE AGENDA:

APPROVAL OF THE MINUTES OF REGULAR MEETING OF JANUARY 3, 2023:

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 Joe Verlin, Principal CPA, and Matthew Holland, CPA, with Gabridge & Company, PLC.

PUBLIC HEARINGS

1. Special Assessment District No. 2023-04. Conduct a public hearing to receive citizen comment regarding the authorization of Resolution No. 5 for Special Assessment District No. 2023-04 for Center Street from King Street to North Street for street resurfacing.
Master Plan Implementation Goals: 3.10

CITIZEN COMMENTS AND QUESTIONS

CONSENT AGENDA

1. Special Assessment District No. 2023-01. Authorize Resolution No. 4 setting a public hearing for Monday, February 6, 2023 to receive citizen comment regarding the proposed special assessment roll for Special Assessment District No. 2023-01 for North Street from Shiawassee Street (M-52) to Hickory Street for street rehabilitation.
Master Plan Implementation Goals: 3.10

2. Special Assessment District No. 2023-03. Authorize Resolution No. 4 setting a public hearing for Monday, February 6, 2023 to receive citizen comment regarding the proposed special assessment roll for Special Assessment District No. 2023-03 for Lee Street from Clark Street to Ada Street for street resurfacing.
Master Plan Implementation Goals: 3.10
3. Bid Award – 2023 Storm Sewer Lining Project. Approve bid award to Insituform Technologies USA, LLC for the 2023 Storm Sewer Lining Project in the amount of \$63,519.10, plus a contingency of \$20,000 for additional lining services required during the calendar year, and further approve payment to the contractor up to the contract amount, plus the contingency, upon satisfactory completion of the work or portion thereof.
Master Plan Implementation Goals: 3.4
4. Bid Award – 2023 Street Program – Contract No. 1. Approve bid award to The Glaeser-Dawes Corporation for the 2023 Street Program – Contract No. 1 in the amount of \$463,416.02, authorize a contingency amount of \$40,000.00 to be utilized upon written authorization, and further approve payment to the contractor up to the contract amount, plus the contingency, upon satisfactory completion of the work or portion thereof.
Master Plan Implementation Goals: 3.10
5. Professional Services Agreement – Fire/EMS Billing. Authorize a professional services agreement with AccuMed Billing, Inc. for Fire and EMS billing services in the amount of 6.3% of monies collected.
6. 2023 Park Rules and Regulations. Approve proposed revisions to the Park Rules and Regulations for 2023.
7. Warrant No. 625. Authorize Warrant No. 625 as follows:

Vendor	Description	Fund	Amount
Municipal Employees' Retirement System (MERS)	One Time Extra Contribution (assigned General Fund Balance)	General	\$500,000.00

8. Boards and Commissions Appointment. Approve the following Mayoral Boards and Commissions appointment:

Name	Board/Commission	Term Expires
Robert Hooper	Owosso Historical Commission	12-31-2025

ITEMS OF BUSINESS

1. Audit Acceptance. Consider resolution accepting and placing on file the City of Owosso Financial Report for the Fiscal Year Ended June 30, 2022.

COMMUNICATIONS

1. Nathan Henne, City Manager. City Manager Report, December 2022.
2. Tanya S. Buckelew, Planning & Building Director. December 2022 Building Department Report.
3. Tanya S. Buckelew, Planning & Building Director. December 2022 Code Violations Report.
4. Tanya S. Buckelew, Planning & Building Director. December 2022 Inspections Report.
5. Tanya S. Buckelew, Planning & Building Director. December 2022 Certificates Issued Report.
6. Kevin D. Lenkart, Public Safety Director. December 2022 Fire Report.
7. Kevin D. Lenkart, Public Safety Director. December 2022 Police Report.

CITIZEN COMMENTS AND QUESTIONS

NEXT MEETING

Monday, February 06, 2023

BOARDS AND COMMISSIONS OPENINGS

Building Board of Appeals – Alternate - term expires June 30, 2024
Building Board of Appeals – Alternate - term expires June 30, 2025
Downtown Development Authority – District Resident - term expires June 30, 2026
Downtown Historic District Commission – term expires June 30, 2023
Downtown Historic District Commission - term expires June 30, 2024
Owosso Historical Commission – 1 term expires December 31, 2025
Zoning Board of Appeals – Alternate – term expires June 30, 2024
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. The City of Owosso Website address is 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 January 17, 2023. Citizens may view and listen to the meeting using the following link and phone numbers.

OWOSSO CITY COUNCIL
Tuesday, January 17, 2023
at 7:30 p.m.

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

- **Join Zoom Meeting:**
<https://us02web.zoom.us/j/83697293452?pwd=Mkd2VDQ5aklBZGtDOU5vQUV4VDVtdz09>
- **Meeting ID: 836 9729 3452**
- **Password: 806924**
- **One tap mobile**

+13092053325,,83697293452#,,,,*806924# US
+13126266799,,83697293452#,,,,*806924# US (Chicago)

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 January 17, 2023 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. 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. The City of Owosso Website address is www.ci.owosso.mi.us.

**CITY OF OWOSSO
REGULAR MEETING OF THE CITY COUNCIL
MINUTES OF JANUARY 3, 2023
7:30 P.M.
VIRGINIA TEICH CITY COUNCIL CHAMBERS**

PRESIDING OFFICER: MAYOR ROBERT J. TEICH, JR.

OPENING PRAYER: PASTOR MARLENE WEBSTER
OWOSSO CITY CHURCH

PLEDGE OF ALLEGIANCE: KATHY TEICH

PRESENT: Mayor Robert J. Teich, Jr., Mayor Pro-Tem Susan J. Osika,
Councilmembers Janae L. Fear, Jerome C. Haber, Daniel A. Law, Emily
S. Olson, and Nicholas L. Pidek.

ABSENT: None.

APPROVE AGENDA

Motion by Councilmember Law to approve the agenda with the following additions to Consent Agenda 4. Boards & Commissions Appointments (changes are shown in bold text):

4. Boards and Commissions Appointments. Approve the following Mayoral boards and commissions appointments:

Name	Board/Commission	Term Expires
Robert J. Teich, Jr.	Downtown Development Authority/Main Street filling unexpired term of Sue Osika	11-12-2024
Emily S. Olson	Downtown Development Authority/Main Street filling unexpired term of Brianna Marrah	06-30-2024
Emily S. Olson	Shiawassee Area Transportation Agency Board of Directors	10-01-2025

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

APPROVAL OF THE MINUTES OF REGULAR MEETING OF DECEMBER 19, 2022

Motion by Mayor Pro-Tem Osika to approve the Minutes of the Regular Meeting of December 19, 2022 as presented.

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

PROCLAMATIONS / SPECIAL PRESENTATIONS

Retirement Proclamation – Jon Cecil

Mayor Robert J. Teich, Jr. read aloud the following Mayoral Proclamation recognizing Detective Sergeant Jon Cecil for his years of service to the City of Owosso on the occasion of his retirement:

A PROCLAMATION

**OF THE MAYOR’S OFFICE OF THE CITY OF OWOSSO, MICHIGAN
RECOGNIZING THE DISTINGUISHED PUBLIC SERVICE OF
JON CECIL**

- WHEREAS, Jon Cecil began his service to the City of Owosso as a Police Patrol Officer on January 5, 1997; receiving promotion to Police Sergeant in 2004 and joining the Detective Bureau in 2015; and
- WHEREAS, he was recognized for exemplary work on several occasions, including a citation for Professional Excellence in 2008 and a citation for Meritorious Service in 2010; and
- WHEREAS, he also received commendation for Exemplary Service in 2021 for displaying outstanding compassion and professionalism in the course of his duties; and
- WHEREAS, Jon was committed to solving the tough crimes of the City and enjoyed proving people’s innocence, going the extra mile to collect all the available information; and
- WHEREAS, he was consistently a sound voice for both the City and the Police Department employees on contractual matters representing all with fairness and honesty; and
- WHEREAS, Jon has been described by his peers as conscientious, reliable, level-headed, calm, hard-working and dedicated; and
- WHEREAS, he was readily available to help ease the strain of difficult cases and incidents with a hearty belly laugh; and
- WHEREAS, in his spare time, he continued to give of himself through his involvement coaching high school football (but don’t ask him about it unless you can spare the time); and
- WHEREAS, it is the intent of this Office that Jon Cecil’s Honorable and Distinguished Public Service be recognized.

NOW, THEREFORE, BE IT PROCLAIMED that I, Robert J. Teich, Jr., Mayor of the City of Owosso, on behalf of the citizens of Owosso, hereby recognize and thank Jon for his 26 years of dedicated service to the Owosso community and further express our sincere wishes to Jon and his family for a long, healthy and happy retirement.

Proclaimed this 3rd day of January, 2023.

Public Safety Director Kevin D. Lenkart stepped forward and thanked Jon for his many years of service to the City, as well as his sense of humor and the laughter that was ever-present when he was around.

PUBLIC HEARINGS

Ordinance Amendment – Chapter 38, Zoning

Master Plan Implementation Goals: 1.17

The proposed amendment would allow drive-through window service at marijuana retail locations.

A public hearing was conducted to receive citizen comment regarding the proposed amendment to various sections of Chapter 38, Zoning, of the Code of Ordinances for the purpose noted.

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

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

ORDINANCE NO. 835

**APPROVING AMENDMENT TO VARIOUS SECTIONS OF
CHAPTER 38, ZONING,
OF THE CODE OF ORDINANCES
TO ALLOW DRIVE-THRU WINDOW SERVICE AT MARIHUANA RETAIL LOCATIONS**

WHEREAS, the City of Owosso, Shiawassee County, Michigan, Planning Commission desires to amend the Zoning Ordinance to allow drive-thru window service at marihuana retail locations; and

WHEREAS, the Planning Commission held a public hearing on November 28, 2022, at its regularly scheduled meeting, regarding a request to amend various sections of Chapter 38, Zoning, to allow the purpose noted. Two citizens spoke, one in favor of the proposed amendments, the other, opposed; and

WHEREAS, the Planning Commission recommends approval of the proposed amendments to Chapter 38, Zoning; and

WHEREAS, the City Council held a public hearing on January 3, 2022, heard all interested persons, and deliberated on any and all proposed ordinance amendments.

NOW, THEREFORE, BE IT RESOLVED, THAT THE CITY OF OWOSSO ORDAINS THAT:

SECTION 1. AMENDMENT. That Subsection (11)a.2. of Sec. 38-197, Principal uses permitted, of Article IX, *B-1 Local Business District*, of Chapter 38, Zoning, shall be amended as follows:

Sec. 38-197 (11)a.2.

- (11) A marihuana provisioning center as authorized by the city's medical marihuana facilities licensing — police power ordinance, chapter 16.5.
 - a. Provisioning centers shall be subject to the following standards:
 2. Contactless or limited contact transactions. A marihuana provisioning center may designate an area for contactless or limited contact transactions either by curbside service or a drive through window service. Contactless or limited contact transactions must be completed during normal business hours. Marihuana being transferred during a contactless or limited contact transaction must be in an opaque bag and the contents must not be visible to the general public upon pick up.

SECTION 2. AMENDMENT. That Subsection (4)a.2. of Sec. 38-217, Principal uses permitted, of Article X, *B-2 Planned Shopping Center Districts*, of Chapter 38, Zoning, shall be amended as follows:

Sec. 38-217 (4)a.2.

- (4) A marihuana provisioning center as authorized by the city's medical marihuana facilities licensing — police power authorizing ordinance.
 - a. Provisioning centers shall be subject to the following standards:
 2. Contactless or limited contact transactions. A marihuana provisioning center may designate an area for contactless or limited contact transactions either by curbside service or a drive through window service. Contactless or limited contact transactions must be completed during normal business hours. Marihuana being transferred during a contactless or limited contact transaction must be in an opaque bag and the contents must not be visible to the general public upon pick up.

SECTION 3. AMENDMENT. That Subsection (9)a.2. of Sec. 38-242, Principal uses permitted, of Article XI, *B-3 Central Business District*, of Chapter 38, Zoning, shall be amended as follows:

Sec. 38-242 (9)a.2.

- (9) A marihuana provisioning center as authorized by the city's medical marihuana facilities licensing - police power authorizing ordinance.
 - a. Provisioning centers shall be subject to the following standards:
 - 2. Contactless or limited contact transactions. A marihuana provisioning center may designate an area for contactless or limited contact transactions either by curbside service or a drive through window service. Contactless or limited contact transactions must be completed during normal business hours. Marihuana being transferred during a contactless or limited contact transaction must be in an opaque bag and the contents must not be visible to the general public upon pick up.

SECTION 4. AMENDMENT. That Subsection (10)a.2. of Sec. 38-267, Principal uses permitted, of Article XII, *B-4 General Business Districts*, of Chapter 38, Zoning, shall be amended as follows:

Sec. 38-267 (10)a.2.

- (9) A marihuana provisioning center as authorized by the city's medical marihuana facilities licensing - police power authorizing ordinance.
 - a. Provisioning centers shall be subject to the following standards:
 - 2. Contactless or limited contact transactions. A marihuana provisioning center may designate an area for contactless or limited contact transactions either by curbside service or a drive through window service. Contactless or limited contact transactions must be completed during normal business hours. Marihuana being transferred during a contactless or limited contact transaction must be in an opaque bag and the contents must not be visible to the general public upon pick up.

SECTION 5. SEVERABILITY. If any section, subsection, sentence, clause or phrase of this article is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this article. The city hereby declares that it would have passed this ordinance, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one (1) or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

SECTION 6. AVAILABILITY. This ordinance may be purchased or inspected in the city clerk's office, Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m.

SECTION 7. EFFECTIVE DATE. This amendment shall become effective January 23, 2022.

The motion was supported by Councilmember Law and concurred in by unanimous vote.

CITIZEN COMMENTS AND QUESTIONS

Mayor Teich started off the comments period with a statement explaining that the Council is a group of seven elected community members charged with conducting the business of the City. During the last three meetings a significant amount of time was dedicated listening to residents and addressing issues regarding the opening prayer and the Pledge of Allegiance. Decisions were made and he considers the matters addressed. Citizens are free to continue to comment on these items, but he would like Council to move on and return its focus to the conduct of City business.

Mayor Teich asked that all comments be addressed to him.

Patrice Martin, a Fair Maven member, spoke about how misinformation and rumor have been used to sow division and create enemies in the community where none should exist, suggesting that those wishing to learn about the group simply ask a member rather than trying to wade through the untruths online. She noted that everyone present this evening is here because they love Owosso and want to see it thrive. She asked that people use that energy to work together to make Owosso an even better place.

Erica (did not give a last name or address) reminded Councilmembers that they represent everyone in the community, not just the majority. She went on to say that the City is comprised of people of varying backgrounds and opinions, all of which want to see Owosso move forward. In order to do so we need to accept the fact that other people get to determine their own course in life and our energy would be better spent on other things rather than forcing our opinion onto others.

Mark Drayton, 1116 N. Ball Street, said he spoke with Councilmember Olson regarding her stance on the Pledge of Allegiance and they can now see each other's point of view. That being said, he felt it was a violation of duty for a Councilmember to disparage a local business because they do not align with their views on religion. He asked Mayor Teich to remove Councilmember Olson from the Council for not upholding her oath of office. Lastly, he said he has never heard of the Fair Mavens group before and asked if they had been investigated.

Katlyn Gregory, 635 Martin Street, said that there has been no boycott initiated by the Fair Mavens group, that people do or don't endorse a business based on their experience at that business. She said it was unfair that the businesses of Fair Mavens group members are now being targeted, and asked that people make up their own minds and not be a puppet for others.

Tom Manke, publisher of Friends Community Owosso Corunna Facebook page, said he was recently asked by the former DDA Director to help market downtown Owosso businesses. His posts generated over 600,000 hits for downtown businesses and events. He suggested the Council provide the DDA with marketing funds and require them to utilize it in a way that reaches the greatest number of people.

Garland Grazier, business owner at 3051 Hintz Road, said he Googled "Fair Mavens" and discovered it was a large organization of women, originating in Australia, that get together to talk. He likened group get-togethers like men going to the cigar shop. He said they are not a secret group and are not out to ruin anyone. Lastly, he noted that people visit Mr. Manke's Facebook page for the drama.

Dave Gregory, 635 Martin Street, thanked the Mayor for his earlier statement addressing the opening prayer and Pledge of Allegiance issues. He also thanked the Councilmembers that were the targets of the recent horrible comments and threats for taking the high road and turning the other cheek. Lastly, he thanked the entire Council for keeping its focus on City business while respecting the First Amendment and encouraged everyone to visit downtown business and make their own decision whether to continue to patronize or not.

Rachel Osmer, Fair Mavens member, said she grew up in Owosso and returned to Owosso after college because she wanted to be here. She said it was very disappointing that an online bully was peddling false narratives about the Fair Mavens group causing her to feel threatened.

Patty VanLuven, Fair Mavens member, said she cares very much about Shiawassee County and made a choice to live here. She was adamant there is no boycott by the Fair Mavens group, though there is a constitutional right to do so. Lastly, she relayed a story about a friend of hers that moved away from the area because she didn't feel her family was accepted here and the positive influence the Fair Mavens group had on her opinion of the community's openness.

The 30-minute time limit for citizen comments was reached. Three more people expressed an interest in commenting. Mayor Teich asked them to wait to make their comments until the second citizen comment and question period near the end of the meeting.

CONSENT AGENDA

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

Proposed Special Assessment District No. 2023-102 – Hazards and Nuisances. Authorize Resolution No. 1 setting a public hearing for Monday, February 6, 2023 at 7:30 p.m. to receive citizen comment regarding proposed Special Assessment District No. 2023-102, Hazards and Nuisances, as it relates to unpaid costs incurred in the altering, repairing, tearing down, abating or removing of hazards and nuisances at 917 S. Park Street and 1122 S. Cedar Street as follows:

RESOLUTION NO. 01-2023
SPECIAL ASSESSMENT DISTRICT
NO. 2023-102
HAZARDS AND NUISANCES
FOR 917 S. PARK STREET AND 1122 S. CEDAR 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 7:30 o'clock p.m., on Monday, February 6, 2023 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:

PARCEL NUMBER	ADDRESS	BALANCE
050-652-010-024-00	917 S. Park Street	\$11,141.10
050-114-006-001-00	1122 S. Cedar Street	\$11,499.45

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 7:30 p.m. on Monday, February 6, 2023 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.

Master Plan Implementation Goals: 1.1

Special Assessment District No. 2023-04 – Center Street. Authorize Resolution No. 4 setting a public hearing for Tuesday, January 17, 2023 to receive citizen comment regarding the proposed special assessment roll for Special Assessment District No. 2023-04 for Center Street from King Street to North Street for street resurfacing as follows:

RESOLUTION NO. 02-2023

**SPECIAL ASSESSMENT RESOLUTION NO. 4
SETTING A PUBLIC HEARING
TO RECEIVE COMMENT REGARDING
SPECIAL ASSESSMENT DISTRICT NO. 2023-04
CENTER STREET, A PUBLIC STREET, FROM KING STREET TO NORTH STREET**

WHEREAS, the Assessor has prepared a special assessment roll for the purpose of specially assessing that portion of the cost of the public improvements more particularly hereinafter described to the properties specially benefited by said public improvement, and the same has been presented to the Council by the City Clerk.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Said special assessment roll is hereby accepted and shall be filed in the office of the City Clerk for public examination.
2. The Council shall meet at the Owosso City Hall, Owosso, Michigan at 7:30 p.m., on Tuesday, January 17, 2023 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.

4. 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
CITY OF OWOSSO, COUNTY OF SHIAWASSEE, MICHIGAN**

TO THE OWNERS OF THE FOLLOWING DESCRIBED PROPERTY:

Center Street, a Public Street, from King Street to North Street

TAKE NOTICE that a Special Assessment roll has been prepared for the purpose of defraying the Special Assessment district's share of the cost of the following described improvements:

Street Resurfacing

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

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

TAKE FURTHER NOTICE that the City Council will meet at the Owosso City Hall, Owosso, Michigan at 7:30 p.m. on Tuesday, January 17, 2023 for the purpose of reviewing said special assessment roll and for the purpose of considering all objections to said roll submitted in writing.

Master Plan Implementation Goals: 3.10

Purchase Authorization – Police Utility Vehicle. Waive competitive bidding requirements, authorize a joint purchase from Owosso Motors, Inc. d/b/a Signature Auto Group of Owosso for the purchase of one 2023 Ford Interceptor Police Utility in the amount of \$45,745.00 under the terms of State of Michigan Contract No. 071B7700180 / Macomb County Contract # 21-18, and further authorize payment to the vendor upon satisfactory delivery of the vehicle as follows:

RESOLUTION NO. 03-2023

**AUTHORIZING THE PURCHASE OF A POLICE UTILITY VEHICLE
FROM SIGNATURE AUTO GROUP OF OWOSSO**

WHEREAS, the City of Owosso, Shiawassee County, Michigan, has a police department requiring the use of police vehicles; and

WHEREAS, the City of Owosso desires to purchase one new police vehicle and a bid was received from Owosso Motors, Inc. d/b/a Signature Auto Group of Owosso, holder of the contract for police vehicles with the State of Michigan and Macomb County; and it is hereby determined that Signature Auto Group of

Owosso is qualified to provide such vehicles and that it has submitted the responsible and responsive bid; and

WHEREAS, the City of Owosso may waive competitive bidding requirements when purchasing equipment in coordination with another municipality.

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

- FIRST: it has heretofore been determined that it is advisable, necessary and in the public interest to purchase one 2023 Ford Interceptor Utility Police Vehicle from Signature Auto Group of Owosso, utilizing State of Michigan Contract No. 071B7700180/Macomb County Contract # 21-18, for a cost to the City of Owosso of \$45,745.00
- SECOND: the Finance Director and the Director of Public Safety are hereby instructed and authorized to sign documents necessary to complete the transaction.
- THIRD: payment is authorized to Signature Auto Group in the amount of \$45,745.00 upon delivery of the police vehicle.
- FOURTH: The above expenses shall be paid from the Police Division Capital Outlay fund 101-301-978.000.

Master Plan Implementation Goals: 3.2

Boards and Commissions Appointments. Approve the following Mayoral Boards and Commissions appointments (the last two appointments were added to the agenda):

Name	Board/Commission	Term Expires
Robert J. Teich, Jr.	Downtown Development Authority/Main Street filling unexpired term of Sue Osika	11-12-2024
Emily S. Olson	Downtown Development Authority/Main Street filling unexpired term of Brianna Marrah	06-30-2024
Emily S. Olson	Shiawassee Area Transportation Agency Board of Directors	10-01-2025

***Check Register – December 2022.** Affirm check disbursements totaling \$1,712,301.21 through December 31, 2022.

Motion supported by Councilmember Pidek.

Roll Call Vote.

AYES: Mayor Pro-Tem Osika, Councilmembers Pidek, Law, Haber, Olson, Fear, and Mayor Teich.

NAYS: None.

ITEMS OF BUSINESS

Ordinance Adoption - Bonding for DWSRF Financing – Project No. 7491-01

Master Plan Implementation Coals: 3.4, 3.7

Dickinson Wright bonding attorney Eric McGlothlin introduced the item saying that this ordinance is similar to the ordinance Council adopted last year for water system maintenance and improvements. He went on to describe the details of the ordinance, noting that it will become effective immediately.

City Manager Henne noted the bonds authorized by the proposed ordinance will finance the replacement of water mains on several streets, the replacement of any lead service lines on those streets, upgrades to certain City wells, and SCADA upgrades at the Water Filtration Plant.

Councilmember Pidek highlighted the fact that City staff has done a tremendous job getting grants that help lighten the burden of the cost of major utilities projects. He said there's lots of work to be done, but it seems like we get help with each project in some way.

Motion by Councilmember Pidek approving adoption of an ordinance to authorize and provide for the issuance of revenue bonds for DWSRF financing of the cost of the replacement of water mains and lead service lines, well upgrades, and SCADA upgrades at the water treatment plant and related facilities under the provisions of Act 94, Public Acts of Michigan, 1933, as amended, as follows:

ORDINANCE NO. 836

A SUPPLEMENTAL ORDINANCE TO PROVIDE FOR THE ISSUANCE AND SALE OF REVENUE BONDS TO PAY THE COST OF THE ACQUISITION AND CONSTRUCTION OF IMPROVEMENTS TO THE WATER SUPPLY SYSTEM OF THE CITY OF OWOSSO; TO PRESCRIBE THE FORM OF THE SERIES 2023 BOND; TO PROVIDE FOR THE COLLECTION OF REVENUES FROM THE SYSTEM SUFFICIENT FOR THE PURPOSE OF PAYING THE COSTS OF OPERATION AND MAINTENANCE OF THE SYSTEM AND TO PAY THE PRINCIPAL OF AND INTEREST ON THE SERIES 2023 BOND; TO PROVIDE FOR SECURITY FOR THE SERIES 2023 BOND; TO PROVIDE FOR THE SEGREGATION AND DISTRIBUTION OF REVENUES OF THE SYSTEM; TO PROVIDE FOR THE RIGHTS OF THE HOLDERS OF THE SERIES 2023 BOND IN ENFORCEMENT THEREOF; AND TO PROVIDE FOR OTHER MATTERS RELATING TO THE SERIES 2023 BOND AND THE SYSTEM.

THE CITY OF OWOSSO ORDAINS:

Section 1. 2023 SUPPLEMENTAL ORDINANCE. This ordinance (hereinafter referred to as the "2023 Supplemental Ordinance") is adopted in accordance with Section 21 of the Prior Ordinance (defined below) and pursuant to the authority in Act 94.

Section 2. DEFINITIONS. Except as hereinafter provided, all terms which are defined in Section 1 of the Prior Ordinance shall have the same meanings in this 2023 Supplemental Ordinance. In addition, whenever used in this 2023 Supplemental Ordinance, except when otherwise indicated by context, the following definitions shall apply to the terms in this 2023 Supplemental Ordinance:

- (a) "Authority" means the Michigan Finance Authority, or any successor agency.
- (b) "Authorized Officer" means the Mayor, City Manager, Finance Director, or Public Utilities Director of the City, or any one or more of them.
- (c) "Bonds" as defined in the Prior Ordinance shall include the Series 2023 Bond that is being issued on a parity with the Series 2020 Bond and the Series 2022 Bonds pursuant to Section 21 of Ordinance No. 614.
- (d) "Contract Documents" means the Purchase Contract between the City and the Authority, the Supplemental Agreement by and among the City, the Authority and the State of Michigan acting through the Department of Environment, Great Lakes, and Energy, and the Issuer's Certificate for the Series 2023 Bond, and such other closing documents required by the Authority for the issuance of the Series 2023 Bond.

- (e) "Improvements" means the design, acquisition and construction of improvements to the System, consisting of watermain and lead service line replacements, well upgrades, SCADA upgrades at the water treatment plant and related facilities, as well as the restoration of property, streets, rights-of-way and easements affected by the improvements, and all other work necessary and incidental to these improvements.
- (f) "Issue Date" means the date on which the Series 2023 Bond is delivered to the original purchaser thereof.
- (g) "Prior Ordinance" means Ordinance No. 614 adopted by the City Council on June 3, 2002, as supplemented by the 2020 Supplemental Ordinance and the 2022 Supplemental Ordinance.
- (h) "Series 2020 Bond" means the Bond authorized in Sections 4 and 5 of the 2020 Supplemental Ordinance.
- (i) "Series 2022 Bonds" means the Bonds authorized in Sections 5 and 6 of the 2022 Supplemental Ordinance.
- (j) "Series 2023 Bond" means the Bond authorized in Sections 5 and 6 of this 2023 Supplemental Ordinance.
- (k) "Tax-Exempt Bonds" means bonds the interest on which is excluded from gross income for federal income tax purposes.
- (l) "2020 Supplemental Ordinance" means Ordinance No. 805 adopted by the City Council on February 3, 2020.
- (m) "2022 Supplemental Ordinance" means Ordinance No. 828 adopted by the City Council on March 7, 2022.

Section 3. NECESSITY, PUBLIC PURPOSE. It is hereby determined to be necessary for the public health, safety and welfare of the City to acquire and construct the Improvements to the System in accordance with the maps, plans and specifications therefor prepared by the City's consulting engineers, which are hereby approved.

Section 4. ESTIMATED COST; PERIOD OF USEFULNESS. The aggregate cost of the Improvements has been estimated not to exceed \$5,901,200, including the payment of eligible legal, engineering, financial and other expenses, which estimate of cost is approved and confirmed. The period of usefulness of the Improvements is estimated to be not less than forty (40) years.

Section 5. ISSUANCE OF BONDS. To pay all or a portion of the eligible cost of designing, acquiring, and constructing the Improvements and to pay the eligible legal and financial expenses and all other eligible expenses incidental to the issuance of the Series 2023 Bond, the City shall borrow the sum of not to exceed \$4,000,000 and issue its revenue bonds pursuant to the provisions of Act 94. The Series 2023 Bond shall be issued in the aggregate principal sum of not to exceed \$4,000,000, as finally determined by the Authorized Officer at the time of sale, or such lesser amount thereof as shall have been advanced to the City pursuant to the Contract Documents. The remaining cost of the Improvements, if any, shall be paid from City funds on hand and legally available for such use.

During the time funds are being drawn down by the City under the Series 2023 Bond, the Authority will periodically provide the City a statement showing the amount of principal that has been advanced and the date of each advance, which statement shall constitute prima facie evidence of the reported information; provided that no failure on the part of the Authority to provide such a statement or to reflect a disbursement or the correct amount of a disbursement shall relieve the City of its obligation to repay the outstanding principal amount actually advanced, all accrued interest thereon, and any other amount payable with respect thereto in accordance with the terms of the Series 2023 Bond.

Section 6. SERIES 2023 BOND DETAILS. The Series 2023 Bond shall be designated "Water Supply System Revenue Bonds" with such appropriate series designation determined by the Authorized Officer.

The Series 2023 Bond shall be issued as one fully-registered bond, shall be sold and delivered to the Authority in the denomination of the principal amount of the Series 2023 Bond. The Series 2023 Bond shall be dated the date of delivery to the Authority, or such other date approved by the Authorized Officer, and shall be payable on the dates determined by the Authorized Officer at the time of sale provided the final maturity shall be no later than forty (40) years after the date of issuance. The Series 2023 Bond shall bear interest at a rate of not to exceed 3.00% per annum as determined by the Authorized Officer, payable semiannually on the dates determined by the Authorized Officer at the time of sale.

Notwithstanding the above, the final amount of any maturity and terms of the Series 2023 Bond shall be as provided in the Contract Documents and will be finally determined by the Authorized Officer.

Section 7. PAYMENT OF SERIES 2023 BOND; CONFIRMATION OF STATUTORY LIEN. The principal of, premium, if any, and interest on the Series 2023 Bond shall be payable solely from the Net Revenues, and, to secure such payment from the Net Revenues, the statutory lien upon the whole of the Net Revenues established by Act 94 and the pledge created in Sections 5 and 8 of Ordinance No. 614 is hereby confirmed in favor of the Series 2023 Bond and such lien shall be of equal standing and priority with the Series 2020 Bond and the Series 2022 Bonds, but junior and subordinate to the lien of all, if any, subsequently issued Senior Lien Bonds.

The Series 2023 Bond, including both principal and interest thereon, shall not be a general obligation of the City and shall not constitute an indebtedness of the City for the purpose of any debt limitations imposed by any constitutional or statutory provisions.

The statutory lien on the Net Revenues with respect to the Series 2023 Bond will continue until payment in full of the principal of and interest on the Series 2023 Bond, or until sufficient cash or Sufficient Government Obligations, or a combination thereof, have been deposited in trust for the payment in full of the principal of and interest on the Series 2023 Bond to maturity, or, if called for redemption, to the date fixed for redemption, together with the amount of the redemption premium, if any. Upon deposit of cash or Sufficient Government Obligations, or a combination thereof, as provided in the previous sentence, the statutory lien shall be terminated with respect to the Series 2023 Bond, the holder of the Series 2023 Bond shall have no further rights under the Ordinance except for payment from the deposited funds, and the Series 2023 Bond shall be considered to be defeased and shall not longer be considered to be outstanding under the Ordinance.

Section 8. STATE REVENUE SHARING PLEDGE. If required by the Authority, as additional security for repayment of the Series 2023 Bond, the City Council agrees to pledge the state revenue sharing payments that the City is eligible to receive from the State of Michigan under Act 140, Public Acts of Michigan, 1971, as amended, to the Authority as purchaser and holder of the Series 2023 Bond. The Authorized Officer is authorized to execute and deliver a revenue sharing pledge agreement between the City and the Authority.

Section 9. PRIOR REDEMPTION. The Series 2023 Bond issued and sold to the Authority shall be subject to redemption prior to maturity upon the terms and conditions set forth in the form of Series 2023 Bond contained in Section 12 hereof.

Section 10. PAYING AGENT AND REGISTRATION.

- (a) Appointment of Paying Agent. From time to time the Authorized Officer shall designate and appoint a Paying Agent, which shall also act as transfer agent and bond registrar. The initial Paying Agent shall be the City Treasurer. In the event of a change in the Paying Agent, notice shall be given in writing, by certified mail, to each Registered Owner not less than sixty (60) days prior to the next interest payment date. The Paying Agent shall keep the official books for the recordation of the Registered Owners of the Series 2023 Bond.
- (b) Registration of Bonds. Registration of the Series 2023 Bond shall be recorded in the registration books of the City to be kept by a Paying Agent. The Series 2023 Bond may be transferred only by

submitting the same, together with a satisfactory instrument of transfer signed by the Registered Owner or the Registered Owner's legal representative duly authorized in writing, to the Paying Agent, after which a new Series 2023 Bond or Series 2023 Bonds shall be issued by the Paying Agent to the transferee (new registered owner) in any denomination, in the same aggregate principal amount as the Bond submitted for transfer. No transfer of any Series 2023 Bond shall be valid unless and until recorded on the bond registration books in accordance with the foregoing. The person in whose name any Series 2023 Bond is registered may for all purposes, notwithstanding any notice to the contrary, be deemed and treated by the City and the Paying Agent as the absolute owner thereof, and any payment of principal and interest on any Series 2023 Bond to the Registered Owner thereof shall constitute a valid discharge of the City's liability upon such Bond to the extent of such payment. No Series 2023 Bond shall be transferred less than fifteen (15) days prior to an interest payment date nor after the Series 2023 Bond has been called for redemption.

- (c) Authority's Depository. Notwithstanding any other provision of the Prior Ordinance, this 2023 Supplemental Ordinance or the Series 2023 Bond, so long as the Authority is the owner of the Series 2023 Bond: (a) the Series 2023 Bond shall be payable in lawful money of the United States; (b) the Series 2023 Bond is payable as to principal, premium, if any, and interest at U.S. Bank Trust Company, National Association, or at such other place as shall be designated in writing to the City by the Authority (the "Authority's Depository"); (c) the City agrees that it will deposit with the Authority's Depository payments of the principal of, premium, if any, and interest on the Series 2023 Bond in immediately available funds by 12:00 p.m. (noon) at least five business days prior to the date on which any such payment is due whether by maturity, redemption or otherwise; in the event that the Authority's Depository has not received the City's deposit by 12:00 p.m. (noon) on the scheduled day, the City shall immediately pay to the Authority as invoiced by the Authority an amount to recover the Authority's administrative costs and lost investment earnings attributable to that late payment; and (d) written notice of any redemption of the Series 2023 Bond shall be given by the City and received by the Authority's Depository at least 40 days prior to the date on which such redemption is to be made.

Section 11. SALE OF BONDS. The Series 2023 Bond shall be sold to the Authority by means of a negotiated sale. The City determines that a negotiated sale to the Authority is in the best interest of the City because the terms offered by the Authority are more favorable than those available from other sources of funding.

Section 12. BOND FORM. The Series 2023 Bond shall be in substantially the following form with such completions, changes and additions as may be required by the Authority or as recommended by the City's Bond Counsel and approved by the officers of the City signing the Series 2023 Bond:

**UNITED STATES OF AMERICA
STATE OF MICHIGAN
COUNTY OF SHIAWASSEE**

**CITY OF OWOSSO
WATER SUPPLY SYSTEM REVENUE BOND, SERIES 2023**

<u>Interest Rate</u>	<u>Maturity Date</u> See Schedule I	<u>Date of Original Issue</u> _____, 2023
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Registered Owner: Michigan Finance Authority
Principal Amount:

The City of Owosso, Shiawassee County, Michigan (the "Issuer"), acknowledges itself indebted and, for value received, hereby promises to pay to the Registered Owner specified above, or registered assigns, out of the net revenues of the Water Supply System of the City (the "System"), including all

appurtenances, additions, extensions and improvements thereto after provision has been made for reasonable and necessary expenses of operation, maintenance and administration of the System (the "Net Revenues"), the amounts and on the Dates of Maturity set forth on Schedule I herein, together with interest thereon from the dates of receipt of such funds, or such later date to which interest has been paid, at the Interest Rate per annum specified above, first payable on _____ 1, 20__, and semiannually thereafter on the first day of _____ and _____ of each year, except as the provisions hereinafter set forth with respect to redemption of this Bond prior to maturity may become applicable hereto.

The Issuer promises to pay to the Michigan Finance Authority (the "Authority") the principal amount of this Bond or so much thereof as shall have been advanced to the Issuer pursuant to a Purchase Contract between the Issuer and the Authority and a Supplemental Agreement by and among the Issuer, the Authority and the State of Michigan acting through the Department of Environment, Great Lakes and Energy, and the Order of Approval issued by the Department of Environment, Great Lakes and Energy.

Interest on this Bond is payable to the registered owner of record as of the close of business on the 15th day of the month immediately preceding any interest payment as shown on the registration books of the Issuer kept by the Treasurer of the Issuer, as bond registrar and paying agent, by check or draft mailed by the Treasurer of the Issuer to the registered owner at the registered address. Interest on this Bond shall be computed on the basis of a 360-day year comprised of twelve 30-day months. During the time funds are being drawn down by the Issuer under this Bond, the Authority will periodically provide the Issuer a statement showing the amount of principal that has been advanced and the date of each advance, which statement shall constitute prima facie evidence of the reported information; provided that no failure on the part of the Authority to provide such a statement or to reflect a disbursement or the correct amount of a disbursement shall relieve the Issuer of its obligation to repay the outstanding principal amount actually advanced, all accrued interest thereon, and any other amount payable with respect thereto in accordance with the terms of this Bond.

Notwithstanding any other provision of this Bond, so long as the Authority is the owner of this Bond, (a) this Bond is payable as to principal, premium, if any, and interest at U. S. Bank Trust Company, National Association, or at such other place as shall be designated in writing to the Issuer by the Authority (the "Authority's Depository"); (b) the Issuer agrees that it will deposit with the Authority's Depository payments of the principal of, premium, if any, and interest on this Bond in immediately available funds by 12:00 p.m. (noon) at least five business days prior to the date on which any such payment is due whether by maturity, redemption or otherwise; in the event that the Authority's Depository has not received the Issuer's deposit by 12:00 p.m. (noon) on the scheduled day, the Issuer shall immediately pay to the Authority as invoiced by the Authority an amount to recover the Authority's administrative costs and lost investment earnings attributable to that late payment; and (c) written notice of any redemption of this Bond shall be given by the Issuer and received by the Authority's Depository at least 40 days prior to the date on which such redemption is to be made.

This Bond, being one fully registered bond, is issued in accordance with the provisions of Act 94, Public Acts of Michigan, 1933, as amended, and Ordinance No. 614 adopted by the City Council of the Issuer on June 3, 2002, as supplemented on February 3, 2020, and March 7, 2022 (as supplemented, the "Ordinance"), for the purpose of paying the cost of acquiring and constructing improvements to the System. This Bond is a self-liquidating bond, and is not a general obligation of the Issuer within any constitutional, statutory or charter limitation, but is payable, both as to principal and interest, solely from the Net Revenues of the System. The principal of and interest on this Bond are secured by a statutory lien on the Net Revenues. This Bond is of equal standing and priority of lien as to the Net Revenues of the System with the City's Water Supply System Revenue Bond, Series 2020 dated March 27, 2020, the City's Water Supply System Revenue Bonds, Series 2022A dated May 6, 2022, and the City's Water Supply System Revenue Bonds, Series 2022B dated May 6, 2022.

The Issuer hereby covenants and agrees to fix, and maintain at all times while any of the Bonds shall be outstanding, such rates for service furnished by the System as shall be sufficient to provide for payment of the principal of and interest upon all such Bonds as and when the same become due and payable, to maintain a bond and interest redemption account and to provide for the payment of expenses

of administration and operation and such expenses for maintenance of the System as are necessary to preserve the same in good repair and working order, and to provide for such other expenditures and funds for the System as are required by the Ordinance. **The City has reserved the right, on the conditions stated in the Ordinance, to issue additional bonds of prior and senior or equal standing of priority of lien with this Bond as to the Net Revenues.** For a complete statement of the revenues from which, and the conditions under which, this Bond is payable, a statement of the conditions under which additional bonds of equal or superior standing may hereafter be issued, and the general covenants and provisions pursuant to which this Bond is issued, reference is made to the Ordinance.

Bonds of this series may be subject to redemption prior to maturity by the Issuer only with the prior written consent of the Authority and on such terms as may be required by the Authority.

In the event of a default in the payment of principal or interest hereon when due, whether at maturity, by redemption or otherwise, the amount of such default shall bear interest (the "additional interest") at a rate equal to the rate of interest that is two percent above the Authority's cost of providing funds (as determined by the Authority) to make payment on the bonds of the Authority issued to provide funds to purchase this Bond but in no event in excess of the maximum rate of interest permitted by law. The additional interest shall continue to accrue until the Authority has been fully reimbursed for all costs incurred by the Authority (as determined by the Authority) as a consequence of the Issuer's default. Such additional interest shall be payable on the interest payment date following demand of the Authority. In the event that (for reasons other than the default in the payment of any municipal obligation purchased by the Authority) the investment of amounts in the reserve account established by the Authority for the bonds of the Authority issued to provided funds to purchase this Bond fails to provide sufficient available funds (together with any other funds that may be made available for such purpose) to pay the interest on outstanding bonds of the Authority issued to fund such account, the Issuer shall and hereby agrees to pay on demand only the Issuer's pro rata share (as determined by the Authority) of such deficiency as additional interest on this Bond.

It is hereby certified and recited that all acts, conditions and things required by law, precedent to and in the issuance of this Bond, exist and have been done and performed in regular and due time and form as required by law and that the total indebtedness of the Issuer including this Bond, does not exceed any charter, constitutional or statutory limitation.

IN WITNESS WHEREOF, the City of Owosso, Shiawassee County, Michigan, by its City Council, has caused this Bond to be signed, by the manual or facsimile signatures of its Mayor and City Clerk and its corporate seal (or a facsimile thereof) to be impressed or imprinted hereon, all as of the _____ day of _____, 2023.

Robert J. Teich, Jr., Mayor

Amy K. Kirkland, City Clerk

ASSIGNMENT

For value received, the undersigned hereby sells, assigns and transfers unto _____

(please print or type social security number or taxpayer identification number and name and address of transferee)

the within bond and all rights thereunder, and does hereby irrevocably constitute and appoint _____ attorney to transfer the within bond on the books kept for registration thereof, with full power of substitution in the premises.

Dated: _____, 20__

Notice: The signature to this assignment must correspond with the name as it appears upon the face of the within bond in every particular, without alteration or enlargement or

any change whatever. When assignment is made by a guardian, trustee, executor or administrator, an officer of a corporation, or anyone in a representative capacity, proof of his/her capacity to act must accompany the bond.

In the presence of: _____

Signature(s) must be guaranteed by an eligible guarantor institution participating in a Securities Transfer Association recognized signature guaranty program.

Signature Guaranteed: _____

Name of Issuer: CITY OF OWOSSO
EGLE Project No: 7491-01
EGLE Approved Amount: \$

SCHEDULE I

Based on the schedule provided below, unless revised as provided in this paragraph, repayment of principal of the Bond shall be made until the full amount advanced to the Issuer is repaid. In the event the Order of Approval issued by the Department of Environmental Quality (the "Order") approves a principal amount of assistance less than the amount of the Bond delivered to the Authority, the Authority shall only disburse principal up to the amount stated in the Order. In the event (1) that the payment schedule approved by the Issuer and described below provides for payment of a total principal amount greater than the amount of assistance approved by the Order or (2) that less than the principal amount of assistance approved by the Order is disbursed to the Issuer by the Authority, the Authority shall prepare a new payment schedule that shall be effective upon receipt by the Issuer.

<u>Due Date</u>	<u>Amount of Principal Installment Due</u>
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Interest on the Bond shall accrue on that portion of principal disbursed by the Authority to the Issuer from the date principal is disbursed, until paid, at the rate of ____% per annum, payable _____ 1, 20__, and semiannually thereafter.

The Issuer agrees that it will deposit with U.S. Bank Trust Company, National Association, or at such other place as shall be designated in writing to the Issuer by the Authority (the "Authority's Depository") payments of the principal of, premium, if any, and interest on this Bond in immediately available funds by 12:00 p.m. (noon) at least five business days prior to the date on which any such payment is due whether by maturity, redemption or otherwise. In the event that the Authority's Depository has not received the Issuer's deposit by 12:00 p.m. (noon) on the scheduled day, the Issuer shall immediately pay to the Authority as invoiced by the Authority an amount to recover the Authority's administrative costs and lost investment earnings attributable to that late payment.

[END OF BOND FORM]

Section 13. SALE, ISSUANCE, DELIVERY, TRANSFER AND EXCHANGE OF SERIES 2023 BOND. The Series 2023 Bond shall be sold at a private, negotiated sale to the Authority, as authorized by Act 227, Public Acts of Michigan, 1985, as amended. The City Council determines that the sale and delivery of the Series 2023 Bond to the Authority as provided in this 2023 Supplemental Ordinance will provide the City with the lowest cost of borrowing money for the Improvements. The sale shall be made pursuant to the terms and conditions to be set forth in a Purchase Contract (the "Purchase Contract") and a Supplemental Agreement (the "Supplemental Agreement") related to the Series 2023 Bond. The Authorized Officer is authorized to execute and deliver the Supplemental Agreement and the Purchase Contract in such forms as shall be approved by the Authorized Officer, with such approval to be evidenced by the Authorized Officer's signature thereon. Notwithstanding any other provision of this 2023 Supplemental Ordinance, the Series 2023 Bond shall be initially sold to the Authority as one bond, numbered 1, in the aggregate principal amount of not to exceed the original principal amount of the Series 2023 Bond. In addition, the Authorized Officer and other City employees and officials are authorized to execute and deliver to the Authority and such certificates and documents as the Authority or bond counsel shall require and to do all other things necessary to effectuate the sale, issuance, delivery, transfer and exchange of the Series 2023 Bond in accordance with the provisions of this 2023 Supplemental Ordinance. The Authorized Officer is authorized to execute any orders, receipts, agreements, pledge agreements, documents or certificates necessary to complete the transaction, including, but not limited to, any issuers certificate, any certificates relating to federal or state securities laws, rules or regulations, and any revenue sharing pledge agreement. The Authorized Officer is authorized to seek a credit assessment, or similar, from Standard & Poor's or another nationally recognized rating organization and to execute and file any applications to the Michigan Department of Treasury, including an Application for State Treasurer's Approval to Issue Long-Term Securities and any other applications to the Michigan Department of Treasury and to seek any waivers from the Michigan Department of Treasury.

Section 14. TAX COVENANT. If the Series 2023 Bond is issued as Tax-Exempt Bonds, the City covenants to comply with all requirements of the Code necessary to assure that the interest on the Series 2023 Bond will be and will remain excludable from gross income for federal income tax purposes. The Authorized Officer and other appropriate officials of the City are authorized to do all things necessary to assure that the interest on the Series 2023 Bond will be and will remain excludable from gross income for federal income tax purposes.

Section 15. EXECUTION OF BOND. The Mayor or the Mayor Pro Tem, and the Clerk or Deputy Clerk of the City, are hereby authorized and directed to sign the Series 2023 Bond, either manually or by facsimile signature, on behalf of the City, and the seal of the City (or a facsimile thereof) shall be impressed or imprinted on the Series 2023 Bond. Upon execution, the Series 2023 Bond shall be delivered to the purchaser upon receipt of the purchase price or upon compliance with the terms and conditions of the Purchase Contract.

Section 16. CONSTRUCTION FUND. The City Treasurer is hereby directed to create and maintain a construction fund for the Improvements (the "Construction Fund"), into which the proceeds of the Series 2023 Bond shall be deposited. Such moneys shall be used solely for the purpose for which the Series 2023 Bond was issued. Any unexpected balance in the Construction Fund remaining after completion of the Improvements may be used for such purposes as allowed by law. After completion of the Improvements and disposition of remaining Series 2023 Bond proceeds, if any, pursuant to the provisions of this Section, the Construction Fund shall be closed.

Section 17. SERIES 2023 BOND PROCEEDS. The proceeds of the sale of the Series 2023 Bond shall be used solely to pay the eligible costs of the Improvements and any eligible engineering, legal and other expenses incident thereto; provided that the City Council shall not authorize the payment of any such moneys for acquisition and construction of any part of the Improvements until there shall have been first filed with it by the consulting engineer in charge of such work, a written statement to the effect that the sum so to be paid is in full or partial payment of a contractual obligation in connection with the Improvements and that the City has received the consideration for such payment. The statement of the consulting engineer shall also show the cost of acquisition and construction of the Improvements that has theretofore

been approved by him for payment and the amount of the balance that will be required for completion of the Improvements.

Section 18. PUBLICATION AND RECORDATION. This 2023 Supplemental Ordinance shall be published once in full in a newspaper of general circulation in the City qualified under state law to publish legal notices, and the same shall be recorded in the records of the City and such recording authenticated by the signature of the City Clerk.

Section 19. ORDINANCE SUBJECT TO MICHIGAN LAW. The provisions of this 2023 Supplemental Ordinance are subject to the laws of the State of Michigan.

Section 20. SECTION HEADINGS. The section headings in this 2023 Supplemental Ordinance are furnished for convenience of reference only and shall not be considered to be a part of this 2023 Supplemental Ordinance.

Section 21. SEVERABILITY. If any section, paragraph, clause or provision of this 2023 Supplemental Ordinance shall be held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the other provisions of this 2023 Supplemental Ordinance.

Section 22. RATIFICATION OF PRIOR ORDINANCE; CONFLICTING ORDINANCES. The Prior Ordinance, as supplemented by this 2023 Supplemental Ordinance, is hereby ratified and confirmed. All ordinances or parts thereof, insofar as the same may be in conflict herewith, are hereby repealed to the extent of the conflict; provided, that the foregoing shall not operate to repeal any provision thereof, the repeal of which would impair the obligation on the Series 2020 Bond, any series of the Series 2022 Bonds, or the Series 2023 Bond.

Section 23. EFFECTIVE DATE OF ORDINANCE. Pursuant to Section 6 of Act 94, this 2023 Supplemental Ordinance shall be approved on the date of first reading, and this 2023 Supplemental Ordinance shall be effective immediately upon its adoption and publication pursuant to Act 94.

Motion supported by Councilmember Law.

Roll Call Vote.

AYES: Councilmembers Fear, Law, Olson, Pidek, Mayor Pro-Tem Osika, Councilmember Haber, and Mayor Teich.

NAYS: None.

***Parks & Recreation Master Plan Update**

Master Plan Implementation Goals: 5.2, 5.3

City Manager Henne explained that the existing Parks & Recreation Master Plan expires this year and the development of a new 5-year plan is required to secure grant funding for parks projects. Assistant City Manager Amy K. Fuller took on the project, leading the Parks & Recreation Commission on an extensive 12-month review of the current plan, holding meetings and conducting a survey to solicit citizen comment as to what people want to see in the parks.

Motion by Mayor Pro-Tem Osika approving the adoption of the 2023-2027 Parks & Recreation Master Plan as follows:

RESOLUTION NO. 04-2023

**ADOPTING THE
2023-2027 OWOSSO PARKS & RECREATION MASTER PLAN**

WHEREAS, the City of Owosso must review its Parks and Recreation Master Plan every five years in accordance with parts 19, 703 and 716 of Act 451, P.A. 1994 of the State of Michigan, as amended; and

WHEREAS, the City Council has appointed a Parks and Recreation Commission to oversee the Plan; and

WHEREAS, the Parks and Recreation Commission reviewed the 2018 Plan by holding meetings on March 23, 2022, April 27, 2022, July 27, 2022, and October 25, 2022, and conducted a public survey in August 2022 in order to get public participation and input for a potential update; and

WHEREAS, updates and amendments to the plan were made in accordance with public, commissioner, and staff input; and

WHEREAS, the plan was distributed on November 21, 2022 and the Parks and Recreation Commission held a public hearing, no less than 30 days after distribution, on December 22, 2022; and

WHEREAS, the Plan was recommended by the Owosso Parks and Recreation Commission for adoption by the City Council on December 22, 2022.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Owosso, Shiawassee County, Michigan that the 2023-2027 Owosso Parks and Recreation Master Plan is hereby adopted.

BE IT FURTHER RESOLVED THAT the Council hereby directs staff to distribute the Plan to the City Clerk's Office, the Shiawassee County Planning Commission, the City of Corunna, the Region V Planning Commission, Caledonia Charter Township, Owosso Charter Township, SATA, and the City website.

Motion supported by Councilmember Law.

Roll Call Vote.

AYES: Councilmembers Haber, Pidek, Olson, Fear, Law, Mayor Pro-Tem Osika, and Mayor Teich.

NAYS: None.

COMMUNICATIONS

Brianna Marrah, Main Street/Downtown Development Authority. Letter of Resignation.

Brad A. Barrett, Finance Director. Financial Report – November 2022.

Brad A. Barrett, Finance Director. Pension and OPEB Report.

Owosso Historical Commission. Minutes of December 12, 2022.

Parks & Recreation Commission. Minutes of December 22, 2022.

CITIZEN COMMENTS AND QUESTIONS

Bridget Flynn, village of Morrice resident, said she has lived in Shiawassee County most of her life and she always felt its residents were a diverse group of people. She was attracted to the Fair Mavens group because they seem like a positive women's group, but the group is private and doesn't allow everyone in. For this reason, she feels that membership in the group by elected officials is inappropriate.

Stacey Jameson, Fair Mavens member, said the Mavens are a new group, formed only 6 months ago, so many people haven't heard of it until now, but there is nothing nefarious going on. She said there is no boycott, no list, and no requirement for membership except that you be female. She encouraged anyone wanting to know about the group to come to a meeting. Lastly, she said she felt it was inappropriate for a sitting Councilmember to compare the Fair Mavens to the KKK.

Judy Ford, 649 Adams Street, said that the separation of church and state is necessary for good governance. A person's religion is private and personal, and no one can be required to display their faith, but citizens can demonstrate their allegiance by showing up and participating in our democracy.

Elaine Wigle, 927 N. Park Street, had three questions: Why do we keep discussing prayer at City meetings? Why did it take until now to notify residents of the water sample that exceeded bacterial limits if the incident happened in October? And why are there still huge piles of snow in the streets of the downtown area?

Councilmember Olson read aloud a written statement listing the occasions she has been the subject of intimidation, open hostility, lies and online slander, stalking, and threats to her life in the six weeks she has been a member of City Council. All because she asked that Council reconsider having a religious prayer at the start of each meeting in an effort to help non-believers to feel more included in the democratic process. She went on to say that the Fair Mavens are not boycotting any business in town, but that she personally "votes with her dollars". She said she moved here, invested her life savings here, and brought her businesses here because she sincerely wants to be here. She ran for City Council because she wants to participate in the effort to move the City forward. She takes her job as a Councilmember very seriously and is simply asking for some compassion and a minimum of respect.

City Manager Henne answered Mrs. Wigle's questions noting the DPW got a little behind in removing the snow piled up downtown when they were stretched to their limit by the snowstorm and several major water main breaks over the Christmas holiday. He also indicated the City cannot put snow from the downtown down by the river due to EGLE regulations. Responding to her question regarding the bacterial testing of the water system that triggered the recent notice sent to water customers, he explained that due to maintenance work at the regular test the City was forced to move to a back-up site and take bacterial test samples from a closed, private part of the water system leading to the anomalous result reported in the bulletin. He said no one was ever in danger.

Mayor Teich asked the City Manager to briefly detail the efforts DPW workers went to ensure the streets were safe for holiday travelers and everyone had water service over Christmas. City Manager Henne indicated that they required all hands on deck, including the hands of a few administrators, to get the work done, with some DPW workers working 40+ hours just over the holiday weekend. Teams of workers were out plowing snow, while others were working to repair a watermain that ruptured five times in a four-day period, all while it was bitterly cold. Henne said between the two crises they actually ran out of workers at one point due to the statutory sleep requirements for heavy equipment operators. Mayor Teich thanked everyone involved, saying that while unseen, their efforts were greatly appreciated.

Councilmember Fear echoed the Mayor's sentiments regarding the efforts of the DPW workers. She went on to note that she was unable to attend the last Council meeting, but she did watch it via Zoom and she wanted to address some comments that were made about her at that time. She indicated that there is no boycott by Fair Mavens group members and a boycott was never even proposed. She further indicated that she has been taking her own dogs to Downtown Hound for grooming services for the last two years. She defended Councilmember Olson saying she puts in more work than any other Councilmember she knows of, she has attended class for city councilmembers, and meets weekly with the City Manager. She said she is tired of the lies and persecution and is ready to put this business behind her. She welcomed anyone that wanted to attend a Fair Mavens meeting, said she has greatly enjoyed her time in the group, and clarified the fact that the Owosso group is independent and is not affiliated with any larger organization.

Councilmember Law took issue with a speaker that said Owosso could be a great place to live, saying that he has worked all over the state and the region and he knows that Owosso is already a great place to live.

NEXT MEETING

Tuesday, January 17, 2023

BOARDS AND COMMISSIONS OPENINGS

Brownfield Redevelopment Authority – term expires June 30, 2026
Building Board of Appeals – Alternate - term expires June 30, 2024
Building Board of Appeals – Alternate - term expires June 30, 2025
Downtown Development Authority/Main Street – term expires June 30, 2024
Downtown Historic District Commission – term expires June 30, 2023
Downtown Historic District Commission - term expires June 30, 2024
Downtown Historic District Commission – term expires June 30, 2025
Owosso Historical Commission – 2 terms expire December 31, 2022
Owosso Historical Commission – term expires December 31, 2023

ADJOURNMENT

Motion by Councilmember Fear for adjournment at 9:05 p.m.

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

Robert J. Teich, Jr., Mayor

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

June 30, 2022 Audit Summary

Gabridge & Company

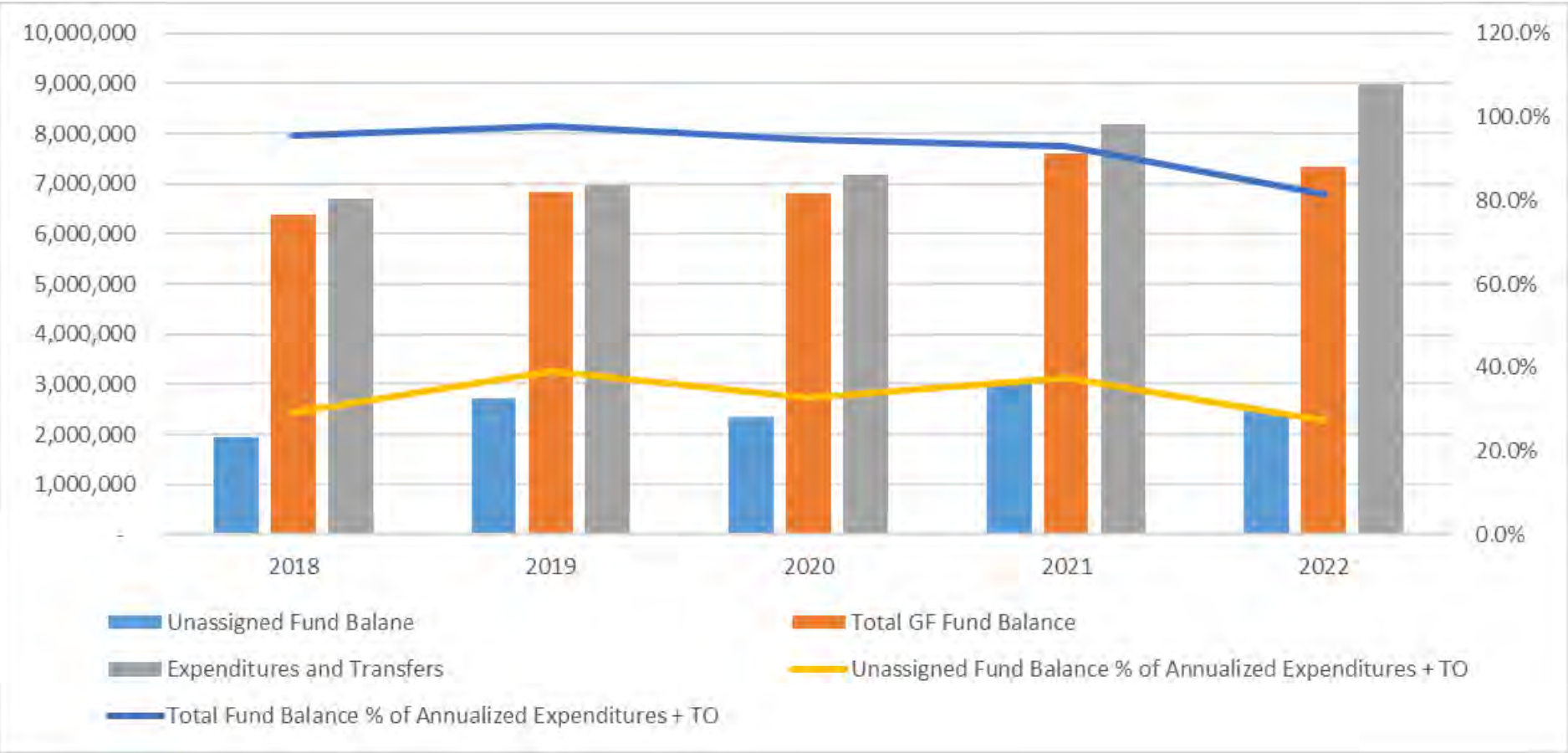
Audit Opinion

- ▶ Issued an unmodified opinion - highest level of assurance
- ▶ No single audit required as federal expenditures <\$750,000
- ▶ No internal control deficiencies
- ▶ No deficit fund balances
- ▶ No budget deficiencies requiring a corrective action plan

Financial Highlights

- ▶ The City's fund balance across all funds as of 6/30/2022 was \$12,287,437
 - ▶ Decrease of \$1,110,789
- ▶ General Fund ending fund balance as of 6/30/2022 was \$7,344,229
 - ▶ Decrease of \$254,634
 - ▶ Unassigned fund balance of \$2,452,803
 - ▶ Approximately 27% of annualized expenditures and transfers out

General Fund - Fund Balance



Statement of Net Position

ASSETS	Governmental Activities		Business-type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
<i>Current Assets</i>						
Cash and Investments	\$ 13,606,610	\$ 13,547,116	\$ 5,346,284	\$ 3,573,200	\$ 18,952,894	\$ 17,120,316
Receivables, net	2,041,365	2,360,794	1,740,148	1,647,001	3,781,513	4,007,795
Due from Other Units of Government	687,347	694,463	755,323	1,050,608	1,442,670	1,745,071
Inventories	55,801	69,404	128,235	84,926	184,036	154,330
Other Assets	273,146	237,647	-	-	273,146	237,647
Total Current Assets	16,664,269	16,909,424	7,969,990	6,355,735	24,634,259	23,265,159
<i>Noncurrent Assets</i>						
Restricted Cash	-	-	1,905,498	1,417,930	1,905,498	1,417,930
Advance to Component Units	1,497,328	1,016,494	-	612,280	1,497,328	1,628,774
Capital Assets, Net	47,250,438	45,910,801	25,153,762	24,658,650	72,404,200	70,569,451
Total Assets	65,412,035	63,836,719	35,029,250	33,044,595	100,441,285	96,881,314
DEFERRED OUTFLOWS OF RESOURCES						
Charges on Bond Refunding	80,913	86,103	-	-	80,913	86,103
Pension Related	1,426,476	1,224,234	436,250	365,679	1,862,726	1,589,913
Total Deferred Outflows of Resources	1,507,389	1,310,337	436,250	365,679	1,943,639	1,676,016
LIABILITIES						
<i>Current Liabilities</i>						
Accounts Payable	383,821	200,442	1,187,474	1,050,115	1,571,295	1,250,557
Accrued Wages	184,605	644,875	26,757	86,943	211,362	731,818
Accrued Interest	93,086	60,360	50,717	34,159	143,803	94,519
Customer Deposits	-	5,031	192,525	186,965	192,525	191,996
Unearned Revenue	1,517,586	-	-	-	1,517,586	-
Current Portion of Compensated Absences	193,876	79,037	52,591	22,606	246,467	101,643
Current Portion of Long-term Debt	535,000	560,000	954,516	911,458	1,489,516	1,471,458
Total Current Liabilities	2,907,974	1,549,745	2,464,580	2,292,246	5,372,554	3,841,991
<i>Noncurrent Liabilities</i>						
Compensated Absences	193,876	316,151	52,591	90,422	246,467	406,573
Long-term Debt	9,802,286	10,419,056	7,519,658	7,587,730	17,321,944	18,006,786
Net Pension Liability	908,351	3,370,893	277,796	1,006,891	1,186,147	4,377,784
Total Liabilities	13,812,487	15,655,845	10,314,625	10,977,289	24,127,112	26,633,134
DEFERRED INFLOWS OF RESOURCES						
Pension Related	4,555,351	3,115,998	1,393,137	930,753	5,948,488	4,046,751
NET POSITION						
Net Investment in Capital Assets	36,994,065	36,191,691	16,679,588	16,159,462	53,673,653	52,351,153
Restricted	5,908,420	7,103,870	1,905,498	1,417,930	7,813,918	8,521,800
Unrestricted	5,649,101	3,079,652	5,172,652	3,924,840	10,821,753	7,004,492
Total Net Position	\$ 48,551,586	\$ 46,375,213	\$ 23,757,738	\$ 21,502,232	\$ 72,309,324	\$ 67,877,445

Statement of Activities

	Governmental Activities		Business-type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues						
Charges for Services	\$ 3,192,027	\$ 3,033,465	\$ 9,292,673	\$ 8,425,614	\$ 12,484,700	\$ 11,459,079
Operating Grants and Contributions	2,206,044	2,871,609	4,642	3,868	2,210,686	2,875,477
Capital Grants and Contributions	-	371,437	426,619	27,850	426,619	399,287
Total Program Revenues	5,398,071	6,276,511	9,723,934	8,457,332	15,122,005	14,733,843
General Revenues						
Property Taxes	4,669,162	4,852,305	39,861	85,936	4,709,023	4,938,241
Unrestricted State Sources	2,171,194	2,073,409	-	-	2,171,194	2,073,409
Investment Income	53,879	81,431	19,947	29,713	73,826	111,144
Net Transfers	-	(22,331)	-	22,331	-	-
Total General Revenues and Transfers	6,894,235	6,984,814	59,808	137,980	6,954,043	7,122,794
Total Revenues	12,292,306	13,261,325	9,783,742	8,595,312	22,076,048	21,856,637
Expenses						
General Government	2,089,973	3,067,811	-	-	2,089,973	3,067,811
Public Safety	4,323,396	5,167,912	-	-	4,323,396	5,167,912
Public Works	2,854,518	2,585,160	-	-	2,854,518	2,585,160
Community and Economic Development	155,027	131,112	-	-	155,027	131,112
Recreation and Culture	435,701	347,324	-	-	435,701	347,324
Interest and Other Charges on Long-term Debt	257,318	589,214	-	-	257,318	589,214
Water Supply System	-	-	3,325,617	3,405,264	3,325,617	3,405,264
Sewage Disposal System	-	-	2,170,814	2,095,368	2,170,814	2,095,368
Wastewater Treatment System	-	-	1,962,210	2,288,255	1,962,210	2,288,255
Transportation	-	-	69,595	64,048	69,595	64,048
Total Expenses	10,115,933	11,888,533	7,528,236	7,852,935	17,644,169	19,741,468
Change in Net Position	2,176,373	1,372,792	2,255,506	742,377	4,431,879	2,115,169
<i>Net Position at the Beginning of Period</i>	<i>46,375,213</i>	<i>45,002,421</i>	<i>21,502,232</i>	<i>20,759,855</i>	<i>67,877,445</i>	<i>65,762,276</i>
Net Position at the End of Period	\$ 48,551,586	\$ 46,375,213	\$ 23,757,738	\$ 21,502,232	\$ 72,309,324	\$ 67,877,445

Pension

	<u>2021</u>	<u>2020***</u>	<u>2019</u>	<u>2018</u>
Total Pension Liability				
Service Cost	\$ 490,586	\$ 511,427	\$ 206,341	\$ 58,387
Interest on Total Pension Liability	3,396,971	751,518	392,133	386,699
Differences Between Expected and Actual Experience	(1,115,880)	36,158,635	5,515,134	33,459
Changes of Assumptions**	1,502,391	299,435	164,399	-
Changes in Benefit Terms	-	-	-	-
Benefit Payments, Including Refunds	(3,489,411)	(2,314,615)	(572,986)	(396,219)
Net Change in Pension Liability	<u>784,657</u>	<u>35,406,400</u>	<u>5,705,021</u>	<u>82,326</u>
<i>Total Pension Liability - Beginning</i>	46,196,403	10,790,003	5,084,982	5,002,656
Total Pension Liability - Ending (a)	<u>\$ 46,981,060</u>	<u>\$ 46,196,403</u>	<u>\$ 10,790,003</u>	<u>\$ 5,084,982</u>
Plan Fiduciary Net Position				
Contributions - Employer	\$ 1,467,148	\$ 25,564,961	\$ 5,953,640	\$ 140,293
Contributions - Employee	256,479	2,857,659	85,826	42,775
Net Investment Income (Loss)	5,808,757	6,810,907	543,653	(122,935)
Benefit Payments, Including Refunds	(3,489,411)	(2,314,615)	(572,986)	(396,218)
Administrative Expenses	(66,679)	(52,632)	(9,039)	(6,246)
Net Change in Plan Fiduciary Net Position	<u>3,976,294</u>	<u>32,866,280</u>	<u>6,001,094</u>	<u>(342,331)</u>
<i>Plan Fiduciary Net Position - Beginning</i>	41,818,619	8,952,339	2,951,245	3,293,576
Plan Fiduciary Net Position - Ending (b)	<u>\$ 45,794,913</u>	<u>\$ 41,818,619</u>	<u>\$ 8,952,339</u>	<u>\$ 2,951,245</u>
Net Pension Liability - Ending (a) - (b)	\$ 1,186,147	\$ 4,377,784	\$ 1,837,664	\$ 2,133,737
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	97.48%	90.52%	82.97%	58.04%

Questions





**CITY OF OWOSSO
SHIAWASSEE COUNTY, MICHIGAN
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2022**

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INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Owosso
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, Michigan (the "City"), as of and for the year ended June 30, 2022, 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, as of June 30, 2022, 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City 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'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.

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 auditor's 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 a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the 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'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'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, budgetary comparison information, and the defined benefit

pension plan schedules, as listed in the table of contents, 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.

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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'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 City's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Gabridge & Company".

Gabridge & Company, PLC
Grand Rapids, Michigan
December 30, 2022

Management's Discussion and Analysis

City of Owosso
Management's Discussion and Analysis
June 30, 2022

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

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$72,309,324 (net position).
- The total net position for the City is \$72,309,324. Of this amount, \$10,821,753, or 15%, is unrestricted.
- Combined program and general revenues for the City's activities amounted to \$22,076,048 while expenses amounted to \$17,644,169, causing the net position to increase by \$4,431,879 from the prior fiscal year.
- The combined fund balance at year end for the City's governmental funds was \$12,287,437. This was a decrease of \$1,110,789 from the prior fiscal year.
- General fund expenditures and other financing uses exceeded revenues and other financing sources by \$254,634, causing the general fund's fund balance to decrease accordingly.

Overview of the Financial Statements

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

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

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

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

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

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

- Governmental funds such as the general fund and major/local streets fund focus on the financing of these areas in the short-term and what remains for future spending.
- The water supply system, sewage disposal system, and wastewater treatment system funds represent some of the proprietary fund statements and show how these activities operate like businesses.
- Fiduciary fund statements provide information about financial relationships, such as the collection and distribution of taxes, where the City administers the funds for the benefit of others who have ownership to the assets.

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

The required supplementary information includes such items as the City's progress in funding its pension obligations as well as the City contributions. In addition, the City has also provided other discretionary supplementary information about the City that should further enhance the understanding of its operations.

Government-wide Financial Analysis

As mentioned earlier, net position provides useful benchmarks in determining overall financial position. The City of Owosso's combined net position was \$72,309,324.

City of Owosso's Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
ASSETS						
<i>Current Assets</i>						
Cash and Investments	\$ 13,606,610	\$ 13,547,116	\$ 5,346,284	\$ 3,573,200	\$ 18,952,894	\$ 17,120,316
Receivables, net	2,041,365	2,360,794	1,740,148	1,647,001	3,781,513	4,007,795
Due from Other Units of Government	687,347	694,463	755,323	1,050,608	1,442,670	1,745,071
Inventories	55,801	69,404	128,235	84,926	184,036	154,330
Other Assets	273,146	237,647	-	-	273,146	237,647
Total Current Assets	16,664,269	16,909,424	7,969,990	6,355,735	24,634,259	23,265,159
<i>Noncurrent Assets</i>						
Restricted Cash	-	-	1,905,498	1,417,930	1,905,498	1,417,930
Advance to Component Units	1,497,328	1,016,494	-	612,280	1,497,328	1,628,774
Capital Assets, Net	47,250,438	45,910,801	25,153,762	24,658,650	72,404,200	70,569,451
Total Assets	65,412,035	63,836,719	35,029,250	33,044,595	100,441,285	96,881,314
DEFERRED OUTFLOWS OF RESOURCES						
Charges on Bond Refunding	80,913	86,103	-	-	80,913	86,103
Pension Related	1,426,476	1,224,234	436,250	365,679	1,862,726	1,589,913
Total Deferred Outflows of Resources	1,507,389	1,310,337	436,250	365,679	1,943,639	1,676,016
LIABILITIES						
<i>Current Liabilities</i>						
Accounts Payable	383,821	200,442	1,187,474	1,050,115	1,571,295	1,250,557
Accrued Wages	184,605	644,875	26,757	86,943	211,362	731,818
Accrued Interest	93,086	60,360	50,717	34,159	143,803	94,519
Customer Deposits	-	5,031	192,525	186,965	192,525	191,996
Unearned Revenue	1,517,586	-	-	-	1,517,586	-
Current Portion of Compensated Absences	193,876	79,037	52,591	22,606	246,467	101,643
Current Portion of Long-term Debt	535,000	560,000	954,516	911,458	1,489,516	1,471,458
Total Current Liabilities	2,907,974	1,549,745	2,464,580	2,292,246	5,372,554	3,841,991
<i>Noncurrent Liabilities</i>						
Compensated Absences	193,876	316,151	52,591	90,422	246,467	406,573
Long-term Debt	9,802,286	10,419,056	7,519,658	7,587,730	17,321,944	18,006,786
Net Pension Liability	908,351	3,370,893	277,796	1,006,891	1,186,147	4,377,784
Total Liabilities	13,812,487	15,655,845	10,314,625	10,977,289	24,127,112	26,633,134
DEFERRED INFLOWS OF RESOURCES						
Pension Related	4,555,351	3,115,998	1,393,137	930,753	5,948,488	4,046,751
NET POSITION						
Net Investment in Capital Assets	36,994,065	36,191,691	16,679,588	16,159,462	53,673,653	52,351,153
Restricted	5,908,420	7,103,870	1,905,498	1,417,930	7,813,918	8,521,800
Unrestricted	5,649,101	3,079,652	5,172,652	3,924,840	10,821,753	7,004,492
Total Net Position	\$ 48,551,586	\$ 46,375,213	\$ 23,757,738	\$ 21,502,232	\$ 72,309,324	\$ 67,877,445

Net position is comprised of three parts: net investment in capital assets, restricted net position, and unrestricted net position. The largest portion, \$53,673,653 or 74.3%, is net investment in capital assets which is calculated of the City's investments in land and improvements, buildings and improvements, machinery and equipment, and infrastructure less related long-term debt. It cannot be readily liquidated or available for future spending. The second portion, \$7,813,918, or 10.7%, is restricted net position, which is subject to external restrictions on how it may be used. The last portion, \$10,821,753, or 15.0%, is unrestricted net position which can be used for ongoing obligations or new activities.

Reasons for significant changes in the City's assets and liabilities include the following:

- Cash and investment increased by \$1,832,578 during the year as the City received but did not expend ARPA funds. This too is the reason that unearned revenues increased by \$1,517,586.
- Capital assets had an overall increase of \$1,834,749 as the City continues to invest significantly into its streets, water, and sewer infrastructure.
- The City's net pension liability decreased by \$3,191,637 as pension assets earned a rate of return of approximately 14% on the City's most recent actuarial valuation. This too is the reason that pension related deferred inflows showed an increase of \$1,901,737 as the actual earnings (roughly 14%) in excess of expected earnings (7.25%) will be amortized over the next four years.

As mentioned earlier, the City's net position increased by \$4,431,879 for an ending net position balance of \$72,309,324. The following chart illustrates changes in net position for the past two fiscal years:

City of Owosso's Changes in Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues						
Charges for Services	\$ 3,192,027	\$ 3,033,465	\$ 9,292,673	\$ 8,425,614	\$ 12,484,700	\$ 11,459,079
Operating Grants and Contributions	2,206,044	2,871,609	4,642	3,868	2,210,686	2,875,477
Capital Grants and Contributions	-	371,437	426,619	27,850	426,619	399,287
Total Program Revenues	5,398,071	6,276,511	9,723,934	8,457,332	15,122,005	14,733,843
General Revenues						
Property Taxes	4,669,162	4,852,305	39,861	85,936	4,709,023	4,938,241
Unrestricted State Sources	2,171,194	2,073,409	-	-	2,171,194	2,073,409
Investment Income	53,879	81,431	19,947	29,713	73,826	111,144
Net Transfers	-	(22,331)	-	22,331	-	-
Total General Revenues and Transfers	6,894,235	6,984,814	59,808	137,980	6,954,043	7,122,794
Total Revenues	12,292,306	13,261,325	9,783,742	8,595,312	22,076,048	21,856,637
Expenses						
General Government	2,089,973	3,067,811	-	-	2,089,973	3,067,811
Public Safety	4,323,396	5,167,912	-	-	4,323,396	5,167,912
Public Works	2,854,518	2,585,160	-	-	2,854,518	2,585,160
Community and Economic Development	155,027	131,112	-	-	155,027	131,112
Recreation and Culture	435,701	347,324	-	-	435,701	347,324
Interest and Other Charges on Long-term Debt	257,318	589,214	-	-	257,318	589,214
Water Supply System	-	-	3,325,617	3,405,264	3,325,617	3,405,264
Sewage Disposal System	-	-	2,170,814	2,095,368	2,170,814	2,095,368
Wastewater Treatment System	-	-	1,962,210	2,288,255	1,962,210	2,288,255
Transportation	-	-	69,595	64,048	69,595	64,048
Total Expenses	10,115,933	11,888,533	7,528,236	7,852,935	17,644,169	19,741,468
Change in Net Position	2,176,373	1,372,792	2,255,506	742,377	4,431,879	2,115,169
<i>Net Position at the Beginning of Period</i>	<i>46,375,213</i>	<i>45,002,421</i>	<i>21,502,232</i>	<i>20,759,855</i>	<i>67,877,445</i>	<i>65,762,276</i>
Net Position at the End of Period	\$ 48,551,586	\$ 46,375,213	\$ 23,757,738	\$ 21,502,232	\$ 72,309,324	\$ 67,877,445

Overall, revenues showed an increase of \$219,411. This was largely driven by increased charges for services within the City's water and sewer funds pursuant to rates required by the most recent rate study. Property taxes decreased by \$229,218, despite an increase in taxable values, due to a

roughly 1 mill decrease as the City's historic / parks millage lapsed, in addition to decreased taxes requested by the City for debt service and transit services based on upcoming budgeted expenditures in those areas and millage rollbacks due to Proposition A/Headlee.

Expenses decreased overall by \$2,097,299. The most notable cause of the decrease was the aforementioned change in the City's net pension liability due to favorable market conditions on the City's most recent actuarial valuation. Accordingly, the City's pension expense was a negative \$532,963 during fiscal 2022.

Financial Analysis of the City's Funds

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

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$12,287,437. More detail on available, spendable balances can be found in the notes to these financial statements.

The *general fund* is the chief operating fund of the City. At the end of the current fiscal year, total fund balance was \$7,344,29, a decrease of \$254,634. Unassigned fund balance of \$2,452,803 was 27.2% of expenditures and transfers out while total fund balance of \$7,344,229 was 81.7% of expenditures and transfers out. The decrease was caused primarily by a transfer out of the general fund during the year of \$545,577 to subsidize ongoing capital projects.

The *major streets fund*, a major fund, had an increase in fund balance of \$757,890 for an ending restricted fund balance of \$2,171,175.

The *local streets fund*, a major fund, had a decrease in fund balance of \$41,12 for an ending restricted fund balance of \$1,241,519.

The *ARPA fund*, a major fund, had an increase in fund balance of \$2,629 during the year, which was also its ending fund balance (fiscal 2022 was the initial year for the ARPA fund). The ARPA fund reported \$1,520,215 of cash (offset by unearned revenue) available for future City projects.

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

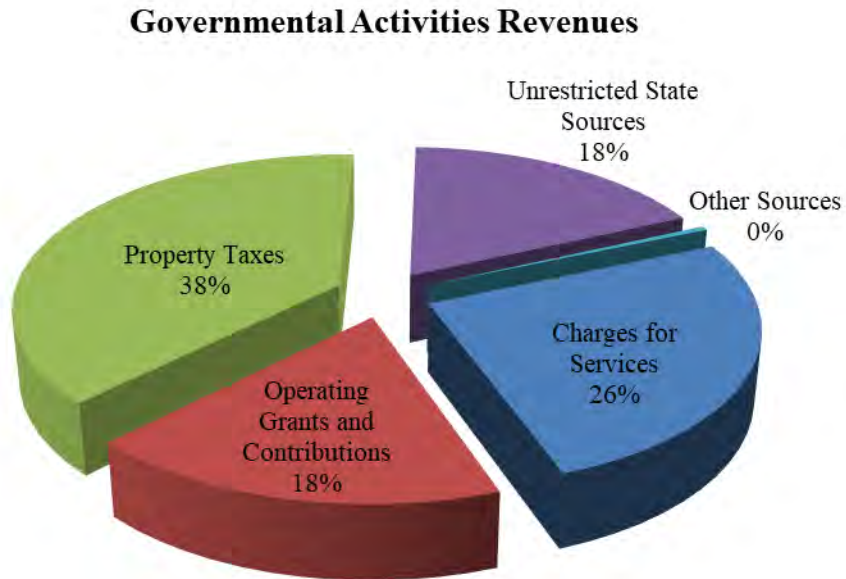
The proprietary funds of the City are comprised of the sewage disposal system, water supply system, wastewater treatment system, and nonmajor transportation funds. The sewage disposal system fund's net position increased by \$197,666 to \$4,033,241. The water supply system fund's net position increased by \$1,383,909 to \$14,757,672. The wastewater treatment system fund's net position increased by \$699,020 to \$4,884,777. The nonmajor transportation fund's net position decreased by \$25,089 to \$82,048. Unrestricted net position for the sewage disposal system was

\$2,493,209, for the water supply system was \$2,371,602, for the wastewater treatment system was \$225,793, and for the nonmajor transportation fund was \$82,048.

Information regarding the reasons for significant changes within these funds can be found in an earlier section of this report.

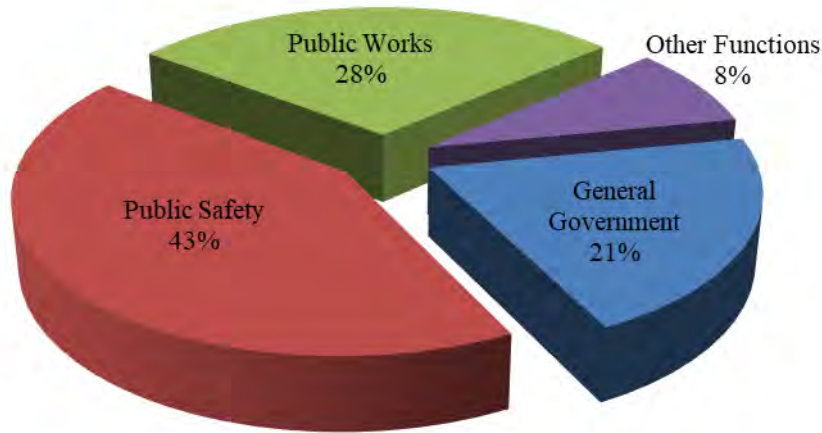
Governmental Activities

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



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

Governmental Activities Expenses



General Fund Budgetary Highlights

Original budget compared to final budget. During the year, there were various amendments made to the original estimated revenues and the original budgeted appropriations. Overall budgeted revenues decreased from \$8,744,234 to \$8,620,662 while expenditures were increased from \$8,744,235 to \$9,410,107. The City also had other minor amendments meant to better allocate expenditures to their correct departments and functions.

Final budget compared to actual results. The City’s actual revenues were \$119,369 better than the final amended budget and expenditures were \$415,442 under the final budget for a favorable budget variance during the year of \$534,811. The City had the following expenditures in excess of the amounts appropriated during the year ended June 30, 2022:

Function	Final Budgeted Amount	Actual Amount	Negative Variance
Police	\$ 2,296,083	\$ 2,324,283	\$ (28,200)
Fire Department	2,034,582	2,099,964	(65,382)
Parks	243,637	273,386	(29,749)

Capital Asset and Debt Administration

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2022 amounts to \$72,404,200 (net of accumulated depreciation), an increase of \$1,834,749, or 2.6%, over the prior year. This investment in capital assets includes land and improvements, buildings and improvements, machinery, and equipment, vehicles, and water and sewer infrastructure.

Additional information regarding the City's fixed assets can be found in the notes to financial statements.

Long-term Debt

At the end of the current fiscal year, the City had \$18,811,460 in bonds and premium on bonds outstanding, which was a decrease of \$666,784, or 3.4%, from the prior year.

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

Economic Factors and Next Year's Budget and Rates

The City's 2022-2023 budget for the general fund projects revenues and transfers in of \$9,27,784 and appropriations and transfers out of \$9,081,739, for an ending increase in fund balance of \$126,045. For comparison, the City's 2021-2022 actual results for the general fund were \$8,740,031 of total revenues and transfers in and \$8,994,665 of total expenditures and transfers out for an ending decrease in fund balance of \$254,634.

The City will continue to monitor closely its capital needs, debt service requirements, and upcoming projects as they relate to the budget and projected revenue streams.

Requests for Information

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

301 W. Main Street
Owosso, Michigan, 48867.

Basic Financial Statements

**City of Owosso
Statement of Net Position
June 30, 2022**

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
<i>Current Assets</i>				
Cash and Investments	\$ 13,606,610	\$ 5,346,284	\$ 18,952,894	\$ 314,339
Accounts Receivable, net	835,452	1,740,148	2,575,600	36,748
Special Assessments Receivable	1,205,913	--	1,205,913	--
Due from Other Units of Government	687,347	755,323	1,442,670	--
Inventories	55,801	128,235	184,036	--
Prepaid Items	30,756	--	30,756	--
Other Assets	242,390	--	242,390	--
Total Current Assets	16,664,269	7,969,990	24,634,259	351,087
<i>Noncurrent Assets</i>				
Restricted Cash	--	1,905,498	1,905,498	--
Capital Assets not being Depreciated	4,559,913	1,714,145	6,274,058	--
Capital Assets being Depreciated, net	42,690,525	23,439,617	66,130,142	26,763
Advance to Component Unit	1,497,328	--	1,497,328	--
Total Assets	65,412,035	35,029,250	100,441,285	377,850
DEFERRED OUTFLOWS OF RESOURCES				
Pension Related Deferred Outflows	1,426,476	436,250	1,862,726	--
Deferred Charges on Refunding	80,913	--	80,913	--
Total Deferred Outflows of Resources	1,507,389	436,250	1,943,639	--
LIABILITIES				
<i>Current Liabilities</i>				
Accounts Payable	383,821	1,187,474	1,571,295	18,567
Accrued Wages	184,605	26,757	211,362	--
Accrued Interest	93,086	50,717	143,803	883
Customer Deposits	--	192,525	192,525	--
Unearned Revenue	1,517,586	--	1,517,586	--
Current Portion of Compensated Absences	193,876	52,591	246,467	--
Current Portion of Long-term Debt	535,000	954,516	1,489,516	178,638
Total Current Liabilities	2,907,974	2,464,580	5,372,554	198,088
<i>Noncurrent Liabilities</i>				
Compensated Absences	193,876	52,591	246,467	--
Long-term Debt	9,802,286	7,519,658	17,321,944	1,662,842
Net Pension Liability	908,351	277,796	1,186,147	--
Total Liabilities	13,812,487	10,314,625	24,127,112	1,860,930
DEFERRED INFLOWS OF RESOURCES				
Pension Related Deferred Inflows	4,555,351	1,393,137	5,948,488	--
Total Deferred Inflows of Resources	4,555,351	1,393,137	5,948,488	--
NET POSITION				
Net Investment in Capital Assets	36,994,065	16,679,588	53,673,653	23
<i>Restricted for:</i>				
Debt Service	81,426	--	81,426	--
Revolving Loan	1,128,084	--	1,128,084	--
Improvement and Replacement	--	1,905,498	1,905,498	--
Streets and Highways	4,344,981	--	4,344,981	--
Historical	78,267	--	78,267	--
ARPA	2,629	--	2,629	--
Building Inspections	139,173	--	139,173	--
Parks	133,860	--	133,860	--
<i>Unrestricted</i>	5,649,101	5,172,652	10,821,753	(1,483,103)
Total Net Position	\$ 48,551,586	\$ 23,757,738	\$ 72,309,324	\$ (1,483,080)

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

**City of Owosso
Statement of Activities
For the Year Ended June 30, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue			Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Primary Government								
Governmental Activities:								
General Government	\$ 2,089,973	\$ 760,235	\$ 201,057	\$ --	\$ (1,128,681)	\$ --	\$ (1,128,681)	\$ --
Public Safety	4,323,396	1,411,812	--	--	(2,911,584)	--	(2,911,584)	--
Public Works	2,854,518	981,828	1,917,125	--	44,435	--	44,435	--
Community and Economic Development	155,027	18,418	66,756	--	(69,853)	--	(69,853)	--
Recreation and Culture	435,701	19,734	21,106	--	(394,861)	--	(394,861)	--
Interest on Long-term Debt	257,318	--	--	--	(257,318)	--	(257,318)	--
Total Governmental Activities	10,115,933	3,192,027	2,206,044	--	(4,717,862)	--	(4,717,862)	--
Business-type Activities:								
Transportation Fund (Nonmajor)	69,595	--	4,642	--	--	(64,953)	(64,953)	--
Sewage Disposal System	2,170,814	2,362,219	--	--	--	191,405	191,405	--
Water Supply System	3,325,617	4,274,450	--	426,619	--	1,375,452	1,375,452	--
Wastewater Treatment System	1,962,210	2,656,004	--	--	--	693,794	693,794	--
Total Business-type Activities	7,528,236	9,292,673	4,642	426,619	--	2,195,698	2,195,698	--
Total Primary Government	\$ 17,644,169	\$ 12,484,700	\$ 2,210,686	\$ 426,619	(4,717,862)	2,195,698	(2,522,164)	--
Component Units								
Brownfield Redevelopment Authority	\$ 280,343	\$ --	\$ 148,926	\$ --	--	--	--	(131,417)
Downtown Development Authority	320,780	46,269	34,537	--	--	--	--	(239,974)
Total Component Units	\$ 601,123	\$ 46,269	\$ 183,463	\$ --	--	--	--	(371,391)
General Purpose Revenues:								
					53,879	19,947	73,826	2,448
					2,171,194	--	2,171,194	--
					4,669,162	39,861	4,709,023	642,227
					6,894,235	59,808	6,954,043	644,675
					2,176,373	2,255,506	4,431,879	273,284
					46,375,213	21,502,232	67,877,445	(1,756,364)
					\$ 48,551,586	\$ 23,757,738	\$ 72,309,324	\$ (1,483,080)

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

**City of Owosso
Balance Sheet
Governmental Funds
June 30, 2022**

	<u>Special Revenue</u>				<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General</u>	<u>Major Streets</u>	<u>Local Streets</u>	<u>ARPA</u>		
ASSETS						
Cash and Investments	\$ 5,617,441	\$ 2,002,716	\$ 1,175,141	\$ 1,520,215	\$ 976,376	\$ 11,291,889
Accounts Receivable, net	250,294	--	290	--	581,989	832,573
Special Assessments Receivable	245,142	--	--	--	960,771	1,205,913
Due from Other Units of Government	392,050	216,315	78,982	--	--	687,347
Inventories	55,801	--	--	--	--	55,801
Prepaid Items	30,756	--	--	--	--	30,756
Advance to Component Unit	1,497,328	--	--	--	--	1,497,328
Total Assets	\$ 8,088,812	\$ 2,219,031	\$ 1,254,413	\$ 1,520,215	\$ 2,519,136	\$ 15,601,607
LIABILITIES						
Accounts Payable	\$ 213,474	\$ 47,412	\$ 12,478	\$ --	\$ 30,194	\$ 303,558
Accrued Wages	181,376	444	416	--	286	182,522
Unearned Revenue	--	--	--	1,517,586	--	1,517,586
Total Liabilities	394,850	47,856	12,894	1,517,586	30,480	2,003,666
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues	349,733	--	--	--	960,771	1,310,504
Total Liabilities and Deferred Inflows of Resources	744,583	47,856	12,894	1,517,586	991,251	3,314,170
FUND BALANCE						
Nonspendable	1,583,885	--	--	--	--	1,583,885
Restricted	191,819	2,171,175	1,241,519	2,629	1,340,506	4,947,648
Assigned	3,115,722	--	--	--	187,379	3,303,101
Unassigned	2,452,803	--	--	--	--	2,452,803
Total Fund Balance	7,344,229	2,171,175	1,241,519	2,629	1,527,885	12,287,437
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 8,088,812	\$ 2,219,031	\$ 1,254,413	\$ 1,520,215	\$ 2,519,136	\$ 15,601,607

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

City of Owosso
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2022

Total Fund Balance - Governmental Funds	\$ 12,287,437
Net position of internal service funds that are treated as proprietary in the fund level statements are treated as governmental in the entity-wide statements.	3,663,782
Assets held on deposit with the MMRMA for self insurance are not current financial resources and, therefore, are not reported in the funds.	176,871
General government capital assets, net of accumulated depreciation, are not financial resources and, accordingly, are not reported in the funds. This represents capital assets of \$82,307,416 net of accumulated depreciation of \$36,574,329.	45,733,087
Certain receivables are not available to pay for current period expenditures and, therefore, are unavailable in the funds.	1,310,504
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.	(3,893,830)
Long-term liabilities, including premium on bonds, are not due and payable in the current period and, therefore, are not reported in the funds.	(10,337,286)
Accrued interest is not due and payable in the current period and, therefore, is not reported in the funds.	(93,086)
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(376,806)
Deferred charges on refunding related to the issuance of long-term refunding debt will be amortized over the life of the debt on the statement of net position.	80,913
Total Net Position - Governmental Activities	\$ <u>48,551,586</u>

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

City of Owosso
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2022

	Special Revenue				Other Governmental Funds	Total Governmental Funds
	General	Major Streets	Local Streets	ARPA		
Revenues						
Property Taxes	\$ 3,948,864	\$ --	\$ --	\$ --	\$ 720,298	\$ 4,669,162
Special Assessments	--	386,376	181,895	--	--	568,271
Licenses and Permits	266,581	--	--	--	--	266,581
Intergovernmental	2,292,902	1,585,116	530,384	--	123,826	4,532,228
Charges for Services	1,197,856	--	--	--	3,650	1,201,506
Interest and Rentals	48,115	499	423	2,629	17,001	68,667
Other Revenue	976,450	--	--	--	72,255	1,048,705
Total Revenues	8,730,768	1,971,991	712,702	2,629	937,030	12,355,120
Expenditures						
General Government	2,227,101	--	--	--	--	2,227,101
Public Safety	5,003,684	--	--	--	--	5,003,684
Public Works	881,904	1,540,670	1,601,245	--	--	4,023,819
Community and Economic Development	63,013	--	--	--	85,473	148,486
Recreation and Culture	273,386	--	--	--	335,843	609,229
Debt Service, Principal	--	--	--	--	560,000	560,000
Debt Service, Interest	--	--	--	--	301,172	301,172
Capital Outlay	--	--	--	--	601,681	601,681
Total Expenditures	8,449,088	1,540,670	1,601,245	--	1,884,169	13,475,172
Excess of Revenues Over (Under) Expenditures	281,680	431,321	(888,543)	2,629	(947,139)	(1,120,052)
Other Financing Sources (Uses)						
Sale of Fixed Assets	9,263	--	--	--	--	9,263
Transfers In	--	668,993	847,414	--	545,577	2,061,984
Transfers Out	(545,577)	(342,424)	--	--	(1,173,983)	(2,061,984)
Net Other Financing Sources (Uses)	(536,314)	326,569	847,414	--	(628,406)	9,263
Net Change in Fund Balance	(254,634)	757,890	(41,129)	2,629	(1,575,545)	(1,110,789)
<i>Fund Balance at Beginning of Period</i>	7,598,863	1,413,285	1,282,648	--	3,103,430	13,398,226
Fund Balance at End of Period	\$ 7,344,229	\$ 2,171,175	\$ 1,241,519	\$ 2,629	\$ 1,527,885	\$ 12,287,437

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

City of Owosso
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance with Statement of Activities
For the Year Ended June 30, 2022

Total Net Change in Fund Balances - Governmental Funds	\$ (1,110,789)
Changes in net position of internal service funds that are treated as enterprise fund changes in net position in the fund level statements are treated as governmental fund changes in net position in the entity-wide statements.	47,321
Changes to the MMRMA deposit and related self-insurance liability are not shown in the fund financial statements. This amounts represents the changes in net position held with an agent for self-insurance.	(50,776)
Governmental funds report capital outlay as expenditures; however, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount by which capital outlay of \$2,433,353 exceeds depreciation expense of \$976,565.	1,456,788
Revenue in the statement of activities that do not provide current financial resources are not reported as revenue in the funds, but rather are deferred to the following fiscal year. This amount represents the changes in revenue unavailable in the current year and deferred to the following fiscal year.	(78,795)
Repayment of bond principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the statement of net position.	560,000
The statement of activities reports changes to net pension liability and pension related deferrals as pension expense; however, the expenditures recorded on the governmental funds equals actual pension contributions.	1,300,480
In the statement of activities, interest and bond discounts and premiums are accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due. This represents the current year change in accrued interest and amortization of bond premiums and discounts. In addition, the amortization of the deferred charge on bond refundings is included.	43,854
Changes to compensated absences are not shown in the fund financial statements. This amounts represents the changes in compensated absences during the current year.	8,290
Changes in Net Position - Governmental Activities	\$ <u>2,176,373</u>

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

**City of Owosso
Statement of Net Position
Proprietary Funds
June 30, 2022**

	Business-type Activities - Enterprise Funds					Governmental Activities Internal Service Fund
	Transportation Fund (Nonmajor)	Sewage Disposal System	Water Supply System	Wastewater Treatment System	Total Enterprise Funds	
ASSETS						
<i>Current Assets</i>						
Cash and Investments	\$ 82,048	\$ 2,044,095	\$ 2,061,303	\$ 1,158,838	\$ 5,346,284	\$ 2,314,721
Accounts Receivable, net	--	622,821	1,117,327	--	1,740,148	2,879
Due from Other Units of Government	--	--	414,167	341,156	755,323	--
Inventories	--	--	128,235	--	128,235	--
Total Current Assets	82,048	2,666,916	3,721,032	1,499,994	7,969,990	2,317,600
<i>Noncurrent Assets</i>						
Restricted Cash	--	--	959,253	946,245	1,905,498	--
Capital Assets not being Depreciated	--	30,400	1,683,745	--	1,714,145	--
Capital Assets being Depreciated, net	--	2,903,082	14,239,566	6,296,969	23,439,617	1,517,351
Total Assets	82,048	5,600,398	20,603,596	8,743,208	35,029,250	3,834,951
DEFERRED OUTFLOWS OF RESOURCES						
Pension Related Deferred Outflows	--	46,010	155,723	234,517	436,250	50,666
Total Deferred Outflows of Resources	--	46,010	155,723	234,517	436,250	50,666
LIABILITIES						
<i>Current Liabilities</i>						
Accounts Payable	--	19,769	630,484	537,221	1,187,474	14,744
Accrued Wages	--	3,475	14,921	8,361	26,757	2,083
Accrued Interest	--	9,465	27,643	13,609	50,717	--
Customer Deposits	--	--	192,525	--	192,525	--
Current Portion of Compensated Absences	--	5,391	21,562	25,638	52,591	5,473
Current Portion of Long-term Debt	--	105,000	759,516	90,000	954,516	--
Total Current Liabilities	--	143,100	1,646,651	674,829	2,464,580	22,300
<i>Noncurrent Liabilities</i>						
Compensated Absences	--	5,391	21,562	25,638	52,591	5,473
Long-term Debt	--	1,288,450	3,736,978	2,494,230	7,519,658	--
Net Pension Liability	--	29,298	99,162	149,336	277,796	32,263
Total Liabilities	--	1,466,239	5,504,353	3,344,033	10,314,625	60,036
DEFERRED INFLOWS OF RESOURCES						
Pension Related Deferred Inflows	--	146,928	497,294	748,915	1,393,137	161,799
Total Deferred Inflows of Resources	--	146,928	497,294	748,915	1,393,137	161,799
NET POSITION						
Net Investment in Capital Assets	--	1,540,032	11,426,817	3,712,739	16,679,588	1,517,351
<i>Restricted for:</i>						
Improvement and Replacement	--	--	959,253	946,245	1,905,498	--
<i>Unrestricted</i>	82,048	2,493,209	2,371,602	225,793	5,172,652	2,146,431
Total Net Position	\$ 82,048	\$ 4,033,241	\$ 14,757,672	\$ 4,884,777	\$ 23,757,738	\$ 3,663,782

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

City of Owosso
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2022

Business-type Activities - Enterprise Funds

	Transportation Fund (Nonmajor)	Sewage Disposal System	Water Supply System	Wastewater Treatment System	Total Enterprise Funds	Governmental Activities Internal Service Fund
Operating Revenues						
Charges for Services	\$ --	\$ 2,356,175	\$ 4,270,954	\$ 2,639,038	\$ 9,266,167	\$ 938,276
Other Revenue	--	--	2,976	--	2,976	--
Total Operating Revenues	--	2,356,175	4,273,930	2,639,038	9,269,143	938,276
Operating Expenses						
Personnel Services	--	164,469	1,108,119	638,380	1,910,968	230,786
Administrative and Engineering Services	--	102,500	33,899	226,491	362,890	31,520
Contractual and Professional Services	69,595	81,670	501,371	89,213	741,849	3,200
Supplies and Chemicals	--	8,614	268,018	138,180	414,812	67,986
Utilities	--	3,907	181,666	239,706	425,279	--
Insurance	--	10,604	45,118	40,114	95,836	27,447
Maintenance	--	12,229	618,051	124,432	754,712	77,956
Plant Charges	--	1,705,606	--	--	1,705,606	--
Depreciation	--	52,737	488,266	422,522	963,525	458,778
Total Operating Expenses	69,595	2,142,336	3,244,508	1,919,038	7,375,477	897,673
Operating Income (Loss)	(69,595)	213,839	1,029,422	720,000	1,893,666	40,603
Non-Operating Revenues (Expenses)						
Investment Income	3	6,261	8,457	5,226	19,947	862
Other Revenue	4,642	6,044	520	16,966	28,172	--
Property Taxes	39,861	--	--	--	39,861	--
Gain on Sale of Capital Assets	--	--	--	--	--	5,856
Interest Expense	--	(28,478)	(81,109)	(43,172)	(152,759)	--
Net Non-Operating Revenues (Expenses)	44,506	(16,173)	(72,132)	(20,980)	(64,779)	6,718
Income Before Contributions and Transfers	(25,089)	197,666	957,290	699,020	1,828,887	47,321
Capital Contributions	--	--	426,619	--	426,619	--
Change In Net Position	(25,089)	197,666	1,383,909	699,020	2,255,506	47,321
<i>Net Position at Beginning of Period</i>	107,137	3,835,575	13,373,763	4,185,757	21,502,232	3,616,461
Net Position at End of Period	\$ 82,048	\$ 4,033,241	\$ 14,757,672	\$ 4,884,777	\$ 23,757,738	\$ 3,663,782

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

City of Owosso
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2022

	Business-type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities Internal Service Fund
	Transportation (Nonmajor)	Sewage Disposal System	Water Supply System	Wastewater Treatment System		
Cash Flows from Operating Activities						
Cash Received from Customers	\$ --	\$ 2,321,615	\$ 4,220,903	\$ 2,314,773	\$ 8,857,291	\$ 940,541
Cash Payments to Employees for Services and Fringe Benefits	--	(249,597)	(1,257,905)	(808,780)	(2,316,282)	(158,046)
Cash Payments to Suppliers for Goods and Services	(69,595)	(1,963,223)	(1,659,813)	(714,303)	(4,406,934)	(199,685)
Net Cash Provided (Used) by Operating Activities	<u>(69,595)</u>	<u>108,795</u>	<u>1,303,185</u>	<u>791,690</u>	<u>2,134,075</u>	<u>582,810</u>
Cash Flows from Non-capital Financing Activities						
Change in Interfund Balances and Advances to Component Units	--	--	612,280	--	612,280	--
Other Revenue	4,642	6,044	520	16,966	28,172	--
Property Taxes	39,861	--	--	--	39,861	--
Net Cash Provided by Non-capital Financing Activities	<u>44,503</u>	<u>6,044</u>	<u>612,800</u>	<u>16,966</u>	<u>680,313</u>	<u>--</u>
Cash Flows from Capital and Related Financing Activities						
Capital Contributions	--	275,460	770,709	--	1,046,169	--
Interest Payments on Long-term Debt	--	(24,151)	(73,502)	(38,548)	(136,201)	--
Principal Payments on Long-term Debt	--	(100,000)	(721,548)	(90,000)	(911,548)	--
Issuances of Long-term Debt	--	147,402	209,902	529,230	886,534	--
Purchases of Capital Assets	--	(124,776)	(931,130)	(402,731)	(1,458,637)	(335,771)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>--</u>	<u>173,935</u>	<u>(745,569)</u>	<u>(2,049)</u>	<u>(573,683)</u>	<u>(335,771)</u>
Cash Flows from Investing Activities						
Investment Income	3	6,261	8,457	5,226	19,947	862
Net Cash Provided by Investing Activities	<u>3</u>	<u>6,261</u>	<u>8,457</u>	<u>5,226</u>	<u>19,947</u>	<u>862</u>
Net Increase (Decrease) in Cash and Investments	(25,089)	295,035	1,178,873	811,833	2,260,652	247,901
<i>Cash and Investments - Beginning of Year</i>	107,137	1,749,060	1,841,683	1,293,250	4,991,130	2,066,820
Cash and Investments - End of Year	<u>\$ 82,048</u>	<u>\$ 2,044,095</u>	<u>\$ 3,020,556</u>	<u>\$ 2,105,083</u>	<u>\$ 7,251,782</u>	<u>\$ 2,314,721</u>
Statement of Net Position						
Cash and Investments	\$ 82,048	\$ 2,044,095	\$ 2,061,303	\$ 1,158,838	\$ 5,346,284	\$ 2,314,721
Restricted Cash and Investments	--	--	959,253	946,245	1,905,498	--
Total Cash and Investments	<u>\$ 82,048</u>	<u>\$ 2,044,095</u>	<u>\$ 3,020,556</u>	<u>\$ 2,105,083</u>	<u>\$ 7,251,782</u>	<u>\$ 2,314,721</u>

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

City of Owosso
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2022

	Business-type Activities - Enterprise Funds					Governmental Activities Internal Service Fund
	Transportation (Nonmajor)	Sewage Disposal System	Water Supply System	Wastewater Treatment System	Total Enterprise Funds	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities						
Operating Income (Loss)	\$ (69,595)	\$ 213,839	\$ 1,029,422	\$ 720,000	\$ 1,893,666	\$ 40,603
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities						
Depreciation	--	52,737	488,266	422,522	963,525	458,778
Changes in Assets, Liabilities, and Related Deferrals						
Accounts Receivable, net	--	(34,560)	(58,587)	(324,265)	(417,412)	2,265
Inventories	--	--	(43,309)	--	(43,309)	--
Accounts Payable	--	(38,093)	31,619	143,833	137,359	8,424
Accrued Wages	--	(5,399)	(36,217)	(18,570)	(60,186)	(3,163)
Customer Deposits	--	--	5,560	--	5,560	--
Compensated Absences	--	(4,905)	(7,532)	4,591	(7,846)	854
Net Pension Liability and Pension Related Deferrals	--	(74,824)	(106,037)	(156,421)	(337,282)	75,049
Net Cash Provided (Used) by Operating Activities	\$ (69,595)	\$ 108,795	\$ 1,303,185	\$ 791,690	\$ 2,134,075	\$ 582,810

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

City of Owosso
Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2022

	Custodial Fund
	Current Tax Collection
ASSETS	
Cash and Investments	\$ 1,398
<i>Total Assets</i>	1,398
LIABILITIES	
Undistributed Receipts	1,398
<i>Total Liabilities</i>	1,398
NET POSITION	
Total Net Position	\$ --

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

City of Owosso
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Period Ended June 30, 2022

	Custodial Fund
	Current Tax Collection
Additions	
Property Taxes for Other Governments	\$ 8,938,269
<i>Total Additions</i>	<i>8,938,269</i>
Deductions	
Payments of Property Taxes to Other Governments	8,938,269
<i>Total Deductions</i>	<i>8,938,269</i>
<i>Change in Net Position</i>	<i>--</i>
<i>Net Position at Beginning of Period</i>	<i>--</i>
<i>Net Position at End of Period</i>	<i>\$ --</i>

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

City of Owosso
Combining Statement of Net Position
Component Units
June 30, 2022

	Brownfield Redevelopment Authority	Downtown Development Authority	Total Component Units
ASSETS			
<i>Current Assets</i>			
Cash and Investments	\$ 197,095	\$ 117,244	\$ 314,339
Accounts Receivable, net	--	36,748	36,748
Total Current Assets	197,095	153,992	351,087
<i>Noncurrent Assets</i>			
Capital Assets being Depreciated, net	--	26,763	26,763
Total Assets	197,095	180,755	377,850
LIABILITIES			
<i>Current Liabilities</i>			
Accounts Payable	4,800	13,767	18,567
Accrued Interest	883	--	883
Current Portion of Long-term Debt	173,944	4,694	178,638
Total Current Liabilities	179,627	18,461	198,088
<i>Noncurrent Liabilities</i>			
Long-term Debt	1,640,796	22,046	1,662,842
Total Liabilities	1,820,423	40,507	1,860,930
NET POSITION			
Net Investment in Capital Assets	--	23	23
<i>Unrestricted</i>	(1,623,328)	140,225	(1,483,103)
Total Net Position	\$ (1,623,328)	\$ 140,248	\$ (1,483,080)

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

City of Owosso
Combining Statement of Activities
Component Units
For the Year Ended June 30, 2022

	Brownfield Redevelopment Authority	Downtown Development Authority	Total Component Units
Expenses			
Community and Economic Development	\$ 220,820	\$ 319,982	\$ 540,802
Debt Service, Interest	59,523	798	60,321
Total Expenses	280,343	320,780	601,123
Program Revenues			
Charges for services	--	46,269	46,269
Operating grants and contributions	148,926	34,537	183,463
Total Program Revenues	148,926	80,806	229,732
Net Program Revenues (Expenses)	(131,417)	(239,974)	(371,391)
General Revenue			
Investment Income	3	2,445	2,448
Property Taxes	414,291	227,936	642,227
Total General Revenues	414,294	230,381	644,675
Change in Net Position	282,877	(9,593)	273,284
<i>Net Position at Beginning of Period</i>	<i>(1,906,205)</i>	<i>149,841</i>	<i>(1,756,364)</i>
Net Position at End of Period	\$ (1,623,328)	\$ 140,248	\$ (1,483,080)

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

Notes to the Financial Statements

City of Owosso

Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the City of Owosso, Michigan (the “City” or “government”) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by 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 accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City (see discussion below for description).

Discretely Presented Component Units

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 is 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.

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 audited separately and separately issued financial statements can be obtained from the administrative offices of the DDA.

Government-wide and Fund Financial Statements

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

City of Owosso

Notes to the Financial Statements

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

City of Owosso

Notes to the Financial Statements

The City reports the following major governmental funds:

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

The **major streets fund** accounts for and report the resources of state gas and weight taxes and other revenues that are restricted for use on City streets designated as major by the Michigan Department of Transportation.

The **local streets fund** accounts for and report the resources of state gas and weight taxes and other revenues that are restricted for use on City streets designated as local by the Michigan Department of Transportation.

The **ARPA fund** accounts for the funding received through the American Rescue Plan Act and related expenditures.

The City reports the following major proprietary funds:

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

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

Additionally, the City reports the following fund types:

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

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

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

The **enterprise funds** are used to account for operations of the City that are financed by charges for the services provided.

City of Owosso

Notes to the Financial Statements

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

The *custodial fund* is custodial in nature and does not present results of operations or have a measurement focus. The custodial fund is accounted for using the accrual basis of accounting. This fund is used to account for assets that the government holds for others in a custodial capacity (such as taxes collected for other governments).

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

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

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 2021 taxable valuation of the City totaled \$302,004,373 (a portion of which is captured by the DDA). The City levied 12.8448 mills for general operations, 1.0000 for Public Act 298 (collecting and disposing of garbage), 2.56 for debt service, 0.15 for transit services, and 1.9001 for the Downtown Development Authority.

Assets, Deferred Outflows and Inflows of Resources, Liabilities, or Equity

Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and

City of Owosso

Notes to the Financial Statements

short-term investments with original maturities of three months or less from the date of acquisition.

State statutes and City policy authorize the City to invest in:

- Bonds, securities, other obligations and repurchase agreements of the United States, or an agency or instrumentality of the United States.
- Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution.
- Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
- Banker's acceptances of United States banks.
- Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
- External investment pools as authorized by Public Act 20 as amended through December 31, 1997.

Investments are stated at fair market value. Investments are exposed to various risks, such as significant external events, interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the fair value of investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of net position.

Receivables and Payables

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

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

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

City of Owosso

Notes to the Financial Statements

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

Restricted Assets

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

Restricted cash in the water supply system is comprised of water main replacement capital charges collected quarterly from system users, net of water main replacement costs.

Inventories

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

Prepaid Expenditures/Expenses

Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both the government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, buildings and equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items acquired or constructed since 1980), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of one year. Capital assets are stated at historical cost or estimated historical cost where actual cost information is not available. Donated capital assets are recorded at their estimated acquisition cost as of the donation date.

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.

City of Owosso

Notes to the Financial Statements

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

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

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

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

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.

Unearned Revenues

Unearned revenues are those where asset recognition criteria have been met but for which revenue recognition criteria have not been met.

Long-term Obligations

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

City of Owosso

Notes to the Financial Statements

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.

Pension

For purposes of measuring the net pension liability, deferred outflows of resources, and deferred inflows of resources related to the pension, and pension expense, information about the fiduciary net position of the Municipal Employees Retirement System (MERS) of Michigan and additions to/deductions from MERS' fiduciary net position have been determined on the same basis as they are reported by MERS. 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.

Deferred Outflows / Inflows of Resources

In addition to assets and liabilities, the statement of financial position or balance sheet will, when applicable, report separate sections for deferred outflows of resources and deferred inflows of resources. *Deferred outflows of resources*, a separate financial statement element, represents a consumption of net position or fund balance, respectively, that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until that time. *Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance, respectively, that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

The City has several items that qualify for reporting in these categories and are reported in the government-wide financial statement of net position. These items relate to the City's net pension liability. The net pension liability amounts are related to differences between expected and actual experience, changes of assumptions, differences between projected and actual pension plan investment earnings, and employer contributions made subsequent to the measurement date. These amounts are deferred and recognized as an outflow or inflow of resources in the period to which they apply.

The City also has a deferred inflow, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, this item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: receivables for revenues that are not considered to be available to liquidate liabilities of the current period. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

Additionally, the City has a deferred outflow related to deferred charges on advance bond refundings which is reported on the government-wide financial statements within governmental activities.

City of Owosso

Notes to the Financial Statements

Net Position Flow Assumptions

Sometimes the government will fund outlays for a particular order from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In to calculate the amounts to report as restricted 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 government's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

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.

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

City of Owosso

Notes to the Financial Statements

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.

Fund Balance Flow Assumption

Sometimes the government 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 government'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.

Note 2 - Budgetary Information

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 Budgetary Funds

The City had the following expenditures in excess of the amounts appropriated during the year ended June 30, 2022:

Function	Final Budgeted Amount	Actual Amount	Negative Variance
Police	\$ 2,296,083	\$ 2,324,283	\$ (28,200)
Fire Department	2,034,582	2,099,964	(65,382)
Parks	243,637	273,386	(29,749)

City of Owosso

Notes to the Financial Statements

Deficit Net Position

The City's Brownfield Redevelopment Authority, a discretely presented component unit, has a deficit unrestricted and total net position of \$(1,623,328). The Brownfield Redevelopment Authority will capture property taxes in the future and use revenues from services to eliminate this deficit.

Note 3 - Deposits and Investments

Following is a reconciliation of deposit and investment balances as of June 30, 2022:

	Primary Government	Component Units	Total
Statement of Net Position			
Cash and Investments	\$ 18,952,894	\$ 314,339	\$ 19,267,233
Restricted Cash	1,905,498	-	1,905,498
Statement of Fiduciary Net Position			
Cash and Investments	1,398	-	1,398
<i>Total Cash and Investments</i>	\$ 20,859,790	\$ 314,339	\$ 21,174,129
Deposits and Investments			
Bank Deposits (Checking and Savings)			\$ 20,484,386
			Certificates of Deposit 523,725
			Michigan CLASS 163,793
			Cash on Hand 2,225
<i>Total Deposits and Investments</i>			\$ 21,174,129

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits might not be returned. State law does not require, and the City does not have a policy for deposit custodial credit risk. As of year-end, \$20,006,686 of the City's bank balance of \$21,006,686 was exposed to custodial credit risk because it was uninsured and uncollateralized. Due to the dollar amounts of cash deposits and the limits of FDIC and NCUA insurance, the City believes it is impractical to insure all bank deposits. As a result, the City evaluates each financial institution with which it deposits City funds 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, 2022, none of the City's investments were exposed to custodial credit risk.

City of Owosso

Notes to the Financial Statements

Investments for the City consisted of the following types:

Michigan CLASS	\$ 163,793
Certificates of Deposit	523,725
Total Investments	\$ 687,518

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

Standards & Poor's AAAM	\$ 163,793
Not Applicable	523,725
Total Investments	\$ 687,518

Interest Rate Risk. Interest rate risk is the risk that the market rate of securities in the portfolio will fall due to changes in market interest rates. State law limits the allowable investments and the maturities of some of the allowable investments as identified in the summary of significant accounting policies. The City's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Maturity dates for investments held at year-end are summarized as follows:

No Maturity	\$ 163,793
Due in Less than 1 Year	121,616
Due within 1-5 Years	402,109
Total Investments	\$ 687,518

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.

Fair Value Measurement

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

City of Owosso

Notes to the Financial Statements

assets; level 2 inputs are significant other observable inputs; level 3 inputs are significant unobservable inputs.

The City holds shares in the Michigan CLASS government investment pool whereby the fair value of the investment is measured on a recurring basis using net asset value per share (or its equivalent) of the investment pool as a practical expedient.

At year-end, the net asset value of the City's investment in the Michigan CLASS government investment pool was \$163,793. The investment pool had no unfunded commitments, specific redemption frequency or redemption notice period required. The Michigan CLASS government investment pool invests in U.S. treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated 'A-1' or better) collateralized bank deposits, repurchase agreements (collateralized at 102% by Treasuries and agencies), and approved money-market funds. The program seeks to provide safety, liquidity, convenience, and competitive rates of return, and is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities and other public agencies.

Note 4 - Interfund Transactions

Interfund transfers for the year ended June 30, 2022 were as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Nonmajor Governmental	General	\$ 545,577
Major Streets	Nonmajor Governmental	668,993
Local Streets	Major Streets	342,424
Local Streets	Nonmajor Governmental	504,990

Interfund transfers are used to: 1) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, 2) move Act 51 revenues to fund local street projects, and 3) move monies from the major and local streets funds to the streets capital projects fund to fund capital projects related to streets and highways.

City of Owosso

Notes to the Financial Statements

Note 5 - Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2022 was as follows:

Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance
Capital Assets not Being Depreciated				
Land	\$ 4,559,913	\$ -	\$ -	\$ 4,559,913
Capital Assets Being Depreciated				
Roads and Sidewalks	64,059,305	1,667,309	-	65,726,614
Land Improvements	3,921,512	412,371	-	4,333,883
Buildings and Improvements	2,953,517	254,151	-	3,207,668
Vehicles	5,016,875	441,875	152,295	5,306,455
Office Furnishings	1,392,099	-	-	1,392,099
Machinery and Equipment	2,422,287	10,874	116,000	2,317,161
<i>Subtotal</i>	<u>79,765,595</u>	<u>2,786,580</u>	<u>268,295</u>	<u>82,283,880</u>
Less Accumulated Depreciation				
Roads and Sidewalks	26,929,147	686,499	-	27,615,646
Land Improvements	2,668,832	130,967	-	2,799,799
Buildings and Improvements	2,589,441	34,357	-	2,623,798
Vehicles	2,949,676	389,428	152,295	3,186,809
Office Furnishings	1,331,663	19,987	-	1,351,650
Machinery and Equipment	1,945,948	174,105	104,400	2,015,653
<i>Subtotal</i>	<u>38,414,707</u>	<u>1,435,343</u>	<u>256,695</u>	<u>39,593,355</u>
<i>Capital Assets Being Depreciated, Net</i>	<u>41,350,888</u>	<u>1,351,237</u>	<u>(11,600)</u>	<u>42,690,525</u>
<i>Capital Assets, Governmental Activities</i>	<u>\$ 45,910,801</u>	<u>\$ 1,351,237</u>	<u>\$ (11,600)</u>	<u>\$ 47,250,438</u>

Depreciation expense was charged to the governmental functions of the City as follows:

Governmental Activities	
General Government	\$ 82,487
Public Safety	161,505
Public Works	637,204
Community and Economic Development	4,746
Recreation and Culture	90,623
Depreciation Charged to the Internal Service Fund	458,778
<i>Total</i>	<u>\$ 1,435,343</u>

City of Owosso

Notes to the Financial Statements

Capital asset activity for business-type activities for the year ended June 30, 2022 was as follows:

Business-type Activities	Beginning Balance	Additions	Reductions	Ending Balance
Capital Assets not Being Depreciated				
Land	\$ 131,724	\$ 234,118	\$ -	\$ 365,842
Construction in Progress	1,057,897	290,406	-	1,348,303
<i>Subtotal</i>	<u>1,189,621</u>	<u>524,524</u>	<u>-</u>	<u>1,714,145</u>
Capital Assets Being Depreciated				
Buildings	13,245,205	-	-	13,245,205
Improvements, other than Buildings	19,216,335	-	-	19,216,335
Vehicles	1,569,203	66,169	-	1,635,372
Machinery and Equipment	16,010,910	867,944	-	16,878,854
<i>Subtotal</i>	<u>50,041,653</u>	<u>934,113</u>	<u>-</u>	<u>50,975,766</u>
Less Accumulated Depreciation				
Buildings	8,706,550	200,007	-	8,906,557
Improvements, other than Buildings	6,700,598	77,250	-	6,777,848
Vehicles	335,016	105,752	-	440,768
Machinery and Equipment	10,830,460	580,516	-	11,410,976
<i>Subtotal</i>	<u>26,572,624</u>	<u>963,525</u>	<u>-</u>	<u>27,536,149</u>
<i>Capital Assets Being Depreciated, Net</i>	<u>23,469,029</u>	<u>(29,412)</u>	<u>-</u>	<u>23,439,617</u>
Capital Assets, Business-type Activities	<u>\$ 24,658,650</u>	<u>\$ 495,112</u>	<u>\$ -</u>	<u>\$ 25,153,762</u>

Depreciation expense was charged to funds of business-type activities as follows:

Business-type Activities	
Sewage Disposal System	\$ 52,737
Water Supply System	447,266
Wastewater Treatment System	422,522
Total	<u>\$ 922,525</u>

Note 6 - Long-term Debt

The City issues bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. City contractual agreements and installment purchase agreements are also general obligations of the government. Revenue bonds involve a pledge of specific income derived from the acquired or constructed assets to pay debt service.

City of Owosso

Notes to the Financial Statements

The following is a summary of the long-term obligations of the City for the year ended June 30, 2022:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
2021 General Obligation Unlimited Tax bonds, \$9,110,000, due in annual installments of \$480,000 to \$1,145,000 through May 1, 2039, interest at 3.00% - 4.00%, payable semi-annually.	\$ 9,110,000	\$ -	\$ 510,000	\$ 8,600,000	\$ 480,000
2021 General Obligation Limited Tax bonds, \$475,000, due in annual installments of \$50,000 to \$70,000 through May 1, 2029, interest at 4.00%, payable semi-annually.	475,000	-	50,000	425,000	55,000
Premium on 2021 GOUT Bonds	1,331,806	-	73,989	1,257,817	-
Premium on 2021 GOLT Bonds	62,250	-	7,781	54,469	-
Compensated Absences	395,188	387,752	395,188	387,752	193,876
Total Long-term Debt, Governmental Activities	\$ 11,374,244	\$ 387,752	\$ 1,036,958	\$ 10,725,038	\$ 728,876
Business-type Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Revenue Bond Series 2012 Refunding, \$3,800,000 due in annual installments of \$55,000 to \$505,000 through November 1, 2022, interest at 2.00% to 3.25%, payable semi-annually.	\$ 980,000	\$ -	\$ 475,000	\$ 505,000	\$ 505,000
U.S. Bancorp Installment purchase, \$1,900,000 due in annual installments of \$150,919 through May 15, 2031, interest at 2.63%, payable annually.	1,236,396	-	116,548	1,119,848	119,516
State Revolving Fund 2009 Sewer System, \$801,786 due in annual installments of \$30,000 to \$55,000 through April 1, 2028, interest at 2.50%, payable semi-annually.	351,786	-	45,000	306,786	50,000
State Revolving Fund 2020 Collection System, \$1,340,000 due in annual installments of \$55,000 to \$80,000 through October 1, 2040, interest at 2.00%, payable semi-annually.	994,262	147,402	55,000	1,086,664	55,000
State Revolving Fund 2020 Wastewater Treatment System, \$2,145,000 due in annual installments of \$90,000 to \$130,000 through October 1, 2040, interest at 2.00%, payable semi-annually.	2,145,000	529,230	90,000	2,584,230	90,000
State Revolving Fund 2020 Drinking Water, \$3,220,000 due in annual installments of \$130,000 to \$195,000 through October 1, 2040, interest at 2.00%, payable semi-annually.	2,791,744	209,902	130,000	2,871,646	135,000
Compensated Absences	113,028	105,182	113,028	105,182	52,591
Total Long-term Debt, Business-type Activities	\$ 8,612,216	\$ 991,716	\$ 1,024,576	\$ 8,579,356	\$ 1,007,107

City of Owosso

Notes to the Financial Statements

Component Units	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Cass Street loan from primary government, \$211,137, due in annual installments of \$7,151 to \$51,265 through June 30, 2027, interest at 6.00%, payable annually.	\$ 92,846	\$ -	\$ 16,836	\$ 76,010	\$ 17,846
Cargill Brownfield loan from primary government, \$2,120,497, due in annual installments of \$105,900 to \$176,049 through January 1, 2032, interest at 4.00%, payable annually.	1,628,774	-	125,569	1,503,205	131,460
Qdoba and Retail Project loan from State of Michigan Department of Environment, Great Lakes and Energy, \$287,969, due in annual installments of \$24,274 to \$28,171 through March 31, 2031, interest at 1.50%, payable annually.	259,798	-	24,274	235,524	24,638
Total Long-term Debt, Component Units	<u>\$ 1,981,418</u>	<u>\$ -</u>	<u>\$ 166,679</u>	<u>\$ 1,814,739</u>	<u>\$ 173,944</u>

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

Year Ending June 30,	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 535,000	\$ 282,078	\$ 817,078	\$ 954,516	\$ 172,179	\$ 1,126,695
2024	540,000	307,050	847,050	462,655	153,934	616,589
2025	555,000	285,450	840,450	470,876	143,613	614,489
2026	575,000	263,250	838,250	479,181	133,108	612,289
2027	600,000	240,250	840,250	492,574	122,465	615,039
2028 - 2032	2,965,000	837,450	3,802,450	2,166,922	451,287	2,618,209
2033 - 2037	2,685,000	324,750	3,009,750	1,800,000	241,800	2,041,800
2038 - 2040	570,000	25,650	595,650	1,647,450	62,600	1,710,050
Totals	<u>\$ 9,025,000</u>	<u>\$ 2,565,928</u>	<u>\$ 11,590,928</u>	<u>\$ 8,474,174</u>	<u>\$ 1,480,986</u>	<u>\$ 9,955,160</u>

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

Year Ending June 30,	Component Unit		
	Principal	Interest	Total
2023	\$ 173,944	\$ 67,354	\$ 241,298
2024	180,644	60,654	241,298
2025	187,622	53,676	241,298
2026	192,835	46,404	239,239
2027	179,940	38,951	218,891
2028 - 2032	899,755	91,408	991,163
Totals	<u>\$ 1,814,739</u>	<u>\$ 358,447</u>	<u>\$ 2,173,186</u>

The City has pledged substantially all revenue of the water supply system fund, net of operating expenses, to repay the above water supply system revenue bonds. Proceeds from the bonds provided financing for the construction of the water supply system. The bonds are payable solely from the net revenue of the water supply system fund.

City of Owosso

Notes to the Financial Statements

Series 2021 General Obligation Unlimited Tax Bonds

On June 3, 2021, the City issued refunding bonds for \$9,110,000 known as the 2021 Refunding Bonds (General Obligation – Unlimited Tax). The proceeds were used to retire \$625,000 of the 2010 UTGO bonds, \$775,000 of the 2013 UTGO bonds, \$3,995,000 of the 2017 UTGO bonds, and \$4,760,000 of the 2018 UTGO bonds. These bonds were called on July 23, 2021. The refunding is expected to save the City approximately \$1,655,498 over the course of the 2021 refunding bonds life with an economic gain of approximately \$1,425,166.

Defeased Debt

During 2021, the City advance refunded \$10,155,000 of bonds, as mentioned above, to purchase U.S. government securities were placed in an escrow fund for the purpose of generating resources for all future debt service payments of the refunded debt. As a result, the liability for the bonds was removed from the statement of net position. As of June 30, 2022, no funds were in escrow for the payment of these bonds as payment in full occurred on July 23, 2021.

Series 2021 General Obligation Limited Tax Bonds

On June 3, 2021, the City issued refunding bonds for \$475,000 known as the 2021 Refunding Bonds (General Obligation – Limited Tax). The proceeds were used to retire \$505,000 of the 2009 Limited Tax General Obligation bonds. These bonds were called on July 23, 2021. The refunding is expected to save the City approximately \$71,826 over the course of the 2021 refunding bonds life with an economic gain of approximately \$66,938.

Defeased Debt

During 2021, the City advance refunded \$505,000 of bonds, as mentioned above, to purchase U.S. government securities were placed in an escrow fund for the purpose of generating resources for all future debt service payments of the refunded debt. As a result, the liability for the bonds was removed from the statement of net position. As of June 30, 2022, no funds were in escrow for the payment of these bonds as payment in full occurred on July 23, 2021.

City of Owosso

Notes to the Financial Statements

Note 7 - Net Investment in Capital Assets

Following is a summary of net investment in capital assets as presented in the government-wide statement of net position:

	Governmental Activities	Business-type Activities	Component Units
Add: Related Capital Assets:			
Capital Assets not being Depreciated	\$ 4,559,913	\$ 1,714,145	\$ -
Capital Assets being Depreciated, net	42,690,525	23,439,617	26,763
Deferred Charges	80,913	-	-
Less: Related Long-term Debt:			
Due within One Year	(535,000)	(954,516)	(4,694)
Due in more than One Year	(9,802,286)	(7,519,658)	(22,046)
<i>Net Investment in Capital Assets</i>	\$ 36,994,065	\$ 16,679,588	\$ 23

Note 8 - Defined Contribution Retirement 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 ICMA-RC (company changed their name to Mission Square in 2022), for which the City provides employer contributions. In accordance with the collective bargaining agreement and personnel policy manual, the City contributed \$181,501 during the current year and employees contributed \$72,627 during the year. At June 30, 2022, the City had no outstanding amounts due to the Plan.

Note 9 - Defined Benefit Pension Plan

Plan Description

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

City of Owosso

Notes to the Financial Statements

Retirement benefits for employees are calculated as follows:

<u>Division</u>	<u>Benefit Multiplier</u>	<u>Benefit Maximum</u>	<u>Final Average Compensation (Years)</u>	<u>Normal Retirement Age</u>	<u>Unreduced Benefit (Age/Years of Service)</u>	<u>Reduced Benefit (Age/Years of Service)</u>	<u>Vesting (Years)</u>
AFSCME Council - Open	2.50%	80%	3	60	55/25	50/25 or 55/15	10
Police Command - Open	2.80% or 2.50%	80%	3	60	50/25	55/15	10
Fire hired before 5/1/19 - Closed	1.00% or 2.38% or 2.80%	75%	3	55	50/25	-	10
AFSCME hired prior 7/1/05 - Closed	2.50%	80%	3	60	55/25	50/25, 55/15	10
General EE's hired prior 1/6/06 - Closed	2.50%	80%	3	60	-	50/25, 55/15	10
POLC Nonsupervisory - Closed	2.80%	80%	3	55	50/25	-	10
Hybrid IAFF - Open	1.50%	No Max	3	60	55/25	-	6

Employees Covered by Benefit Terms

At the December 31, 2021 valuation date, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	104
Inactive Plan Members Entitled To But Not Yet Receiving Benefits	5
Active Plan Members	<u>47</u>
<i>Total Employees Covered By MERS</i>	<u>156</u>

Contributions

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

For the year ended June 30, 2022, the City had the following contribution amounts:

<u>Division</u>	<u>Employee Contributions</u>	<u>Employer Contributions*</u>
AFSCME Council - Closed	6.40%	\$2,877/month
Police Command - Open	10.00%	39.13%
Fire hired before 5/1/19 - Closed	8.00%	\$15,312/month
AFSCME hired prior 7/1/05 - Closed	6.00%	\$17,712/month
General EE's hired prior 1/6/06 - Closed	6.00%	\$21,654/month
POLC Nonsupervisory - Closed	10.00%	\$9,883/month
Hybrid IAFF - Open	0.00%	6.23%

City of Owosso

Notes to the Financial Statements

Net Pension Liability

The net pension liability reported at June 30, 2022 was determined using a measure of the total pension liability and the pension net position as of December 31, 2021. The December 31, 2021 total pension liability was determined by an actuarial valuation performed as of December 31, 2021.

Actuarial Assumptions

The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases	3.00% plus merit and longevity: 3.00% in the long-term
Investment Rate of Return	7.00%, net of investment and administrative expense including inflation

Although no specific price inflation assumptions are needed for the valuation, the 2.50% 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 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 arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Target Allocation Gross Rate of Return</u>	<u>Long-term Expected Gross Rate of Return</u>	<u>Inflation Assumption</u>	<u>Long-term Expected Real Rate of Return</u>
Global Equity	60.00%	7.00%	4.20%	2.50%	2.70%
Global Fixed Income	20.00%	4.50%	0.90%	2.50%	0.40%
Private Investments	20.00%	9.50%	1.90%	2.50%	1.40%
<i>Totals</i>	<u>100.00%</u>		<u>7.00%</u>		<u>4.50%</u>

City of Owosso

Notes to the Financial Statements

Discount Rate

The discount rate used to measure the total pension liability in the current year and prior year was 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balance at December 31, 2020	\$ 46,196,403	\$ 41,818,619	\$ 4,377,784
<i>Changes for the Year:</i>			
Service Cost	490,586	-	490,586
Interest on Total Pension Liability	3,396,971	-	3,396,971
Differences Between Expected and Actual Experience	(1,115,880)	-	(1,115,880)
Changes of Assumptions	1,502,391	-	1,502,391
Contributions - Employer	-	1,467,148	(1,467,148)
Contributions - Employee	-	256,479	(256,479)
Net Investment Income	-	5,808,757	(5,808,757)
Benefit Payments, Including Refunds	(3,489,411)	(3,489,411)	-
Administrative Expenses	-	(66,679)	66,679
<i>Net Changes</i>	784,657	3,976,294	(3,191,637)
Balance at December 31, 2021	\$ 46,981,060	\$ 45,794,913	\$ 1,186,147
		Allocated to:	
		Governmental Activities	\$ 908,351
		Business-type Activities	277,796
		Total	\$ 1,186,147

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 7.25%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate.

City of Owosso

Notes to the Financial Statements

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability of the City	\$ 6,129,285	\$ 1,186,147	\$ (2,993,675)

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.

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2022 the City recognized pension expense of (\$532,963).

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

Source	Deferred Outflows of Resources	Deferred Inflows of Resources
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	\$ -	\$ 5,204,568
Difference between Expected and Actual Experience	182,254	743,920
Changes of Assumptions	1,167,165	-
Employer Contributions to the Plan Subsequent to the Measurement Date*	513,307	-
Totals	\$ 1,862,726	\$ 5,948,488
	Allocated as Follows:	
	\$ 1,426,476	\$ 4,555,351
	436,250	1,393,137
	\$ 1,862,726	\$ 5,948,488

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending June 30, 2023.

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

Fiscal Year Ended June 30,	Amount
2023	\$ (1,090,222)
2024	(1,400,691)
2025	(1,568,120)
2026	(540,036)

City of Owosso

Notes to the Financial Statements

Assumption and Method Change in 2022

Effective February 17, 2022, the MERS Retirement Board adopted a dedicated gains policy that automatically adjusts the assumed rate of investment return by using excess asset gains to mitigate large increases in required contributions to the Plan. Full details of this dedicated gains policy are available in the Actuarial Policy found on the MERS website. Some goals of the dedicated gains policy are to:

- Provide a systematic approach to lower the assumed rate of investment return between experience studies, and
- Use excess gains to cover both the increase in normal cost and any increase in UAL payment the first year after implementation (i.e., minimize the first-year impact (i.e., increase) in employer contributions).

The dedicated gains policy has been implemented with the December 31, 2021 annual actuarial valuation. After initial application of the smoothing method, remaining market gains were used to lower the assumed rate of investment return from 7.35% to 7.00%. The December 31, 2021 valuation liabilities were developed using this new, lower assumption. Additionally, as a result of recognizing excess market gains, the valuation assets used to fund these liabilities are 7.2% higher than if there were no dedicated gain policy. The combined impact of these changes will minimize the first-year impact on employer contributions and may result in an increase or a decrease in employer contributions.

Note 10 - Construction Code Fees

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

Cumulative Surplus, Beginning of Year	\$ 283,868
Add: Building and Related Permit Revenue	189,601
Less: Related Expenditures - Direct Costs	<u>(334,296)</u>
<i>Cumulative Surplus, End of Year</i>	<u>\$ 139,173</u>

Note 11 - Fund Balances - Governmental Funds

City of Owosso

Notes to the Financial Statements

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 reported in governmental funds.

Detailed information on fund balances of governmental funds is as follows:

	<u>General</u>	<u>Major Streets</u>	<u>Local Streets</u>	<u>ARPA</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable						
Advance to Component Unit	\$ 1,497,328	\$ -	\$ -	\$ -	\$ -	\$ 1,497,328
Inventories	55,801	-	-	-	-	55,801
Prepaid Items	30,756	-	-	-	-	30,756
Total Nonspendable	1,583,885	-	-	-	-	1,583,885
Restricted for:						
Debt Service	-	-	-	-	52,941	52,941
Revolving Loan	-	-	-	-	1,128,084	1,128,084
Streets and Highways	-	2,171,175	1,241,519	-	-	3,412,694
Historical	-	-	-	-	78,267	78,267
Building Inspections	139,173	-	-	-	-	139,173
ARPA	-	-	-	2,629	-	2,629
Parks	52,646	-	-	-	81,214	133,860
Total Restricted	191,819	2,171,175	1,241,519	2,629	1,340,506	4,947,648
Assigned for:						
Portion of Expenditures	223,688	-	-	-	-	223,688
Building Authority	-	-	-	-	36,608	36,608
Downtown Development Authority Construction	-	-	-	-	33,796	33,796
Capital Projects	-	-	-	-	116,975	116,975
Compensated Absences	403,274	-	-	-	-	403,274
Special Assessment	100,000	-	-	-	-	100,000
Economic Development	500,000	-	-	-	-	500,000
Owosso Drain	58,110	-	-	-	-	58,110
Unfunded Pension Liability	500,000	-	-	-	-	500,000
Revenue Sharing - COVID Uncertainty	350,000	-	-	-	-	350,000
Capital Cuts	180,650	-	-	-	-	180,650
Contingencies	550,000	-	-	-	-	550,000
Street Assessments	250,000	-	-	-	-	250,000
Total Assigned	3,115,722	-	-	-	187,379	3,303,101
Unassigned	2,452,803	-	-	-	-	2,452,803
Total Fund Balances	\$ 7,344,229	\$ 2,171,175	\$ 1,241,519	\$ 2,629	\$ 1,527,885	\$ 12,287,437

City of Owosso

Notes to the Financial Statements

Note 12 - Tax Abatement Disclosure

Industrial property tax abatements are granted in the State of Michigan under Public Act 198, as amended, to promote economic development, creation of jobs, and new or improvement facilities. The industrial facilities tax (IFT) exemption must be approved by both the local unit (after a public hearing is held) and the State of Michigan. IFT exemptions can cover real and/or personal property. By State law, the exemption must be applied for no later than six months after commencement of the project, and must be accompanied by a written agreement between the taxpayer and the local unit. An exemption allows for taxation on IFT property at 50% of the local property tax millage rate for a period of 1 to 12 years. Accordingly, such agreements meet the criteria of "tax abatements" under GASB Statement No. 77. For the year ended June 30, 2022, the City's property taxes were reduced by \$22,849 under this program.

Obsolete property rehabilitation tax abatements are granted in the State of Michigan under Public Act 146, as amended, to encourage investment in the significant renovation and/or rehabilitation of obsolete buildings for commercial use. The obsolete property rehabilitation tax (OPRA) exemption must be approved by both the local unit (after a public hearing is held) and the State of Michigan. OPRA exemptions can cover only real property. Property must be functionally obsolete as determined by the City Assessor as defined in the legislation. Project must be for a project that will have a commercial or commercial housing use. The taxable value of the qualifying property is set ("frozen") at the taxable value assigned in the year immediately preceding the effective date of the exemption certificate. New taxable value in excess of the frozen taxable value is exempted from certain millages levied on real property for a period of 1-12 years. The amount of the abatement is equal to the exempted mills applied to the amount of the taxable value created by investment in the project. The applicant and the City enter into a Memorandum of Agreement, by which the applicant agrees to pay (for distribution to the various tax collecting entities) an amount equal to amount of the taxes abated, if it does not meet the job creation or private investment estimates contained in their application. Accordingly, such agreements meet the criteria of "tax abatements" under GASB Statement No. 77. For the year ended June 30, 2022, the City's property taxes were reduced by \$11,830 under this program.

The Personal Property Exemption, PA 328 of 1998, (MCL 211.9) as amended, affords a 100% property tax exemption for specific businesses located within eligible distressed communities. This exemption is for all new personal property placed in the district that has been established by the City. For the year ended June 30, 2022, the City's property taxes were reduced by \$65,609 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

City of Owosso

Notes to the Financial Statements

property/development or a targeted redevelopment area. The beneficiary's taxes are not reduced, but are captured and reimbursed, thereby reducing the effective rate of taxation. Upon paying its taxes, a participant is eligible to be reimbursed, from a portion of its taxes paid, by the Brownfield Redevelopment Authority for the documented costs of its eligible activities, thereby reducing the effective tax that is paid. In this case, the taxes are not reduced, but are used to reimburse for certain eligible activity costs. The amount of taxes not collected by local taxing authorities is generally any amount of taxes in excess of those taxes paid in the year immediately preceding approval of a Brownfield Plan Amendment. Reimbursement is made pursuant to the terms and conditions of a Development and Reimbursement Agreement between the applicant and the Brownfield Redevelopment Authority. If taxes are captured and the terms and conditions of the Development and Reimbursement Agreement for the project are violated, the taxes may be returned to the taxing authorities that would otherwise have received the taxes. From time to time, the City and/or the Brownfield Redevelopment Authority participate in a project by making investments in public infrastructure surrounding a project. Accordingly, such agreements meet the criteria of "tax abatements" under GASB Statement No. 77. For the year ended June 30, 2022, the City's property taxes were reduced by \$90,263 under this program.

Note 13 - Risk Management

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

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

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

At June 30, 2022, the City had \$242,390 on deposit with the Authority to pay claims. Upon termination of the program, any amounts remaining on deposit after the Authority has settled all claims incurred prior to termination will be returned to the City. The City estimates the liability for claims that have been incurred through the end of the fiscal year, including claims that have been reported as well as those that have not yet been reported.

City of Owosso

Notes to the Financial Statements

Changes in the net position for the past two fiscal years were as follows:

	<u>2022</u>	<u>2021</u>
Unpaid Claims - Beginning of Year	\$ 10,000	\$ 65,961
Incurred Claims and Adjustments (including claims incurred but not reported)	111,038	23,531
Claim Payments	<u>(55,519)</u>	<u>(79,492)</u>
Unpaid Claims - End of Year	65,519	10,000
Assets Held on Deposit with Authority	<u>242,390</u>	<u>237,647</u>
Net Position - End of Year	<u>\$ 176,871</u>	<u>\$ 227,647</u>

Note 14 - Contingent Liabilities

In the normal course of its activities, the City has become a party in various legal actions, including property tax assessment appeals. Management of the City is of the opinion that the outcome of such actions will not have a material effect on the financial position of the City and, therefore, has not reflected loss reserves in the financial statements.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

Note 15 - Subsequent Events

The City continues to move forward with bonding for water and sewer infrastructure improvements using EGLE Drinking Water State Revolving Fund (DWSRF) and Clean Water State Revolving Fund loan financing programs. The new fiscal year (2022-2023) includes plans to bond for \$4.045 million in water distribution system and water treatment plant improvements and \$13.425 million in waste water treatment plant improvements. This debt was planned for and included in a five year utility rate study completed by Baker Tilly Municipal Advisors, LLC which was adopted by City Council in 2022.

In the Fiscal Year Ended 6-30-2022, the City bonded for \$4.345 million in water distribution system and water treatment plant improvements and \$4.885 million in waste water treatment plant improvements using EGLE DWSRF and CWSRF loan and grant programs.

The City had approved construction and engineering contracts by year end for water distribution system, water treatment plant and waste water treatment plant improvement projects associated with the EGLE financed projects.

City of Owosso

Notes to the Financial Statements

In addition, the City agreed to purchase an Osage Super Warrior Type III ambulance at a cost of \$228,591. The City has secured \$80,000 in grant dollars from USDA Rural Development Community Facilities Direct Loan & Grant program to assist with the purchase.

Note 16 - Leases

The City implemented GASB Statement Number 87 - *Leases* in the current year, but there were no leases that were deemed material.

Required Supplementary Information

City of Owosso
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		(Unfavorable) Final to Actual
Revenues				
Property Taxes	\$ 3,795,670	\$ 3,945,044	\$ 3,948,864	\$ 3,820
Licenses and Permits	301,580	265,590	266,581	991
Intergovernmental	1,774,482	2,230,726	2,292,902	62,176
Charges for Services	1,098,650	1,152,607	1,197,856	45,249
Interest and Rentals	6,500	42,610	48,115	5,505
Other Revenue	1,767,353	974,822	976,450	1,628
Total Revenues	8,744,235	8,611,399	8,730,768	119,369
Other Financing Sources				
Sale of Fixed Assets	--	9,263	9,263	--
Total Revenues and Other Financing Sources	8,744,235	8,620,662	8,740,031	119,369
Expenditures				
General Government				
City Council	5,300	9,526	8,556	970
City Manager	262,583	262,744	256,315	6,429
Finance	306,305	351,924	308,668	43,256
Assessing	183,407	192,051	188,983	3,068
Attorney	118,000	117,305	113,032	4,273
Clerk	299,570	299,667	276,478	23,189
Human Resources	215,734	216,437	195,380	21,057
Treasurer	167,057	167,089	166,030	1,059
Information Technology	134,965	134,965	104,099	30,866
Buildings and Ground Maintenance	140,540	148,936	147,488	1,448
General Administration	352,776	506,748	462,072	44,676
Total General Government	2,186,237	2,407,392	2,227,101	180,291
Public Safety				
Police	2,263,812	2,296,083	2,324,283	(28,200)
Fire Department	2,012,337	2,034,582	2,099,964	(65,382)
Building and Code Enforcement	344,476	584,421	579,437	4,984
Total Public Safety	4,620,625	4,915,086	5,003,684	(88,598)
Public Works				
Public Works	668,878	703,393	599,647	103,746
Leaf and Brush Collection	231,500	270,788	255,420	15,368
Parking	33,000	33,000	26,837	6,163
Total Public Safety	933,378	1,007,181	881,904	125,277
Community Development	85,599	121,708	63,013	58,695
Parks	203,293	243,637	273,386	(29,749)
Total Expenditures	8,029,132	8,695,004	8,449,088	245,916
Other Financing Uses				
Transfers Out	715,103	715,103	545,577	169,526
Total Expenditures and Other Financing Uses	8,744,235	9,410,107	8,994,665	415,442
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	--	(789,445)	(254,634)	534,811
Net Change in Fund Balance	--	(789,445)	(254,634)	534,811
<i>Fund Balance at Beginning of Period</i>	7,598,863	7,598,863	7,598,863	--
Fund Balance at End of Period	\$ 7,598,863	\$ 6,809,418	\$ 7,344,229	\$ 534,811

City of Owosso
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Major Streets
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Special Assessments	\$ 249,094	\$ 249,094	\$ 386,376	\$ 137,282
Intergovernmental	1,748,073	1,555,400	1,585,116	29,716
Interest and Rentals	150	400	499	99
Total Revenues	<u>1,997,317</u>	<u>1,804,894</u>	<u>1,971,991</u>	<u>167,097</u>
Other Financing Sources				
Transfers In	674,084	668,993	668,993	--
Total Revenues and Other Financing Sources	<u>2,671,401</u>	<u>2,473,887</u>	<u>2,640,984</u>	<u>167,097</u>
Expenditures				
Public Works	1,816,948	1,944,431	1,540,670	403,761
Total Expenditures	<u>1,816,948</u>	<u>1,944,431</u>	<u>1,540,670</u>	<u>403,761</u>
Other Financing Uses				
Transfers Out	342,424	342,424	342,424	--
Total Expenditures and Other Financing Uses	<u>2,159,372</u>	<u>2,286,855</u>	<u>1,883,094</u>	<u>403,761</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>512,029</u>	<u>187,032</u>	<u>757,890</u>	<u>570,858</u>
Net Change in Fund Balance	<u>512,029</u>	<u>187,032</u>	<u>757,890</u>	<u>570,858</u>
<i>Fund Balance at Beginning of Period</i>	1,413,285	1,413,285	1,413,285	--
Fund Balance at End of Period	<u>\$ 1,925,314</u>	<u>\$ 1,600,317</u>	<u>\$ 2,171,175</u>	<u>\$ 570,858</u>

City of Owosso
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Local Streets
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Special Assessments	\$ 61,000	\$ 61,000	\$ 181,895	\$ 120,895
Intergovernmental	516,274	517,048	530,384	13,336
Interest and Rentals	50	350	423	73
Total Revenues	<u>577,324</u>	<u>578,398</u>	<u>712,702</u>	<u>134,304</u>
Other Financing Sources				
Transfers In	842,424	847,414	847,414	--
Total Revenues and Other Financing Sources	<u>1,419,748</u>	<u>1,425,812</u>	<u>1,560,116</u>	<u>134,304</u>
Expenditures				
Public Works	1,452,844	1,768,184	1,601,245	166,939
Total Expenditures	<u>1,452,844</u>	<u>1,768,184</u>	<u>1,601,245</u>	<u>166,939</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	<u>(33,096)</u>	<u>(342,372)</u>	<u>(41,129)</u>	<u>301,243</u>
Net Change in Fund Balance	<u>(33,096)</u>	<u>(342,372)</u>	<u>(41,129)</u>	<u>301,243</u>
<i>Fund Balance at Beginning of Period</i>	1,282,648	1,282,648	1,282,648	--
Fund Balance at End of Period	<u>\$ 1,249,552</u>	<u>\$ 940,276</u>	<u>\$ 1,241,519</u>	<u>\$ 301,243</u>

City of Owosso
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
ARPA
For the Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable) Final to Actual
Revenues				
Intergovernmental	\$ --	\$ 1,511,520	\$ --	\$ (1,511,520)
Interest and Rentals	--	850	2,629	1,779
Total Revenues	<u>--</u>	<u>1,512,370</u>	<u>2,629</u>	<u>(1,509,741)</u>
Excess (Deficiency) of Revenues				
Over Expenditures	--	1,512,370	2,629	(1,509,741)
Net Change in Fund Balance	<u>--</u>	<u>1,512,370</u>	<u>2,629</u>	<u>(1,509,741)</u>
<i>Fund Balance at Beginning of Period</i>	--	--	--	--
Fund Balance at End of Period	<u>\$ --</u>	<u>\$ 1,512,370</u>	<u>\$ 2,629</u>	<u>\$ (1,509,741)</u>

City of Owosso
Required Supplementary Information
Schedule of Changes in Net Pension Liability and Related Ratios*
MERS Agent Multiple-Employer Defined Benefit Pension Plan
Last Eight Calendar Years

	<u>2021</u>	<u>2020***</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability								
Service Cost	\$ 490,586	\$ 511,427	\$ 206,341	\$ 58,387	\$ 60,121	\$ 58,476	\$ 59,072	\$ 56,663
Interest on Total Pension Liability	3,396,971	751,518	392,133	386,699	372,940	370,415	367,218	364,054
Differences Between Expected and Actual Experience	(1,115,880)	36,158,635	5,515,134	33,459	128,899	(6,914)	(109,144)	-
Changes of Assumptions**	1,502,391	299,435	164,399	-	-	-	203,319	-
Changes in Benefit Terms	-	-	-	-	7,111	5,931	50,916	-
Benefit Payments, Including Refunds	(3,489,411)	(2,314,615)	(572,986)	(396,219)	(396,218)	(398,083)	(385,997)	(381,134)
Net Change in Pension Liability	<u>784,657</u>	<u>35,406,400</u>	<u>5,705,021</u>	<u>82,326</u>	<u>172,853</u>	<u>29,825</u>	<u>185,384</u>	<u>39,583</u>
Total Pension Liability - Beginning	46,196,403	10,790,003	5,084,982	5,002,656	4,829,803	4,799,978	4,614,594	4,575,011
Total Pension Liability - Ending (a)	<u>\$ 46,981,060</u>	<u>\$ 46,196,403</u>	<u>\$ 10,790,003</u>	<u>\$ 5,084,982</u>	<u>\$ 5,002,656</u>	<u>\$ 4,829,803</u>	<u>\$ 4,799,978</u>	<u>\$ 4,614,594</u>
Plan Fiduciary Net Position								
Contributions - Employer	\$ 1,467,148	\$ 25,564,961	\$ 5,953,640	\$ 140,293	\$ 139,100	\$ 206,166	\$ 45,863	\$ 50,484
Contributions - Employee	256,479	2,857,659	85,826	42,775	43,917	45,641	59,586	59,724
Net Investment Income (Loss)	5,808,757	6,810,907	543,653	(122,935)	399,865	328,921	(45,980)	205,685
Benefit Payments, Including Refunds	(3,489,411)	(2,314,615)	(572,986)	(396,218)	(396,218)	(398,083)	(385,997)	(381,134)
Administrative Expenses	(66,679)	(52,632)	(9,039)	(6,246)	(6,346)	(6,486)	(6,899)	(7,495)
Net Change in Plan Fiduciary Net Position	<u>3,976,294</u>	<u>32,866,280</u>	<u>6,001,094</u>	<u>(342,331)</u>	<u>180,318</u>	<u>176,159</u>	<u>(333,427)</u>	<u>(72,736)</u>
Plan Fiduciary Net Position - Beginning	41,818,619	8,952,339	2,951,245	3,293,576	3,113,258	2,937,099	3,270,526	3,343,262
Plan Fiduciary Net Position - Ending (b)	<u>\$ 45,794,913</u>	<u>\$ 41,818,619</u>	<u>\$ 8,952,339</u>	<u>\$ 2,951,245</u>	<u>\$ 3,293,576</u>	<u>\$ 3,113,258</u>	<u>\$ 2,937,099</u>	<u>\$ 3,270,526</u>
Net Pension Liability - Ending (a) - (b)	\$ 1,186,147	\$ 4,377,784	\$ 1,837,664	\$ 2,133,737	\$ 1,709,080	\$ 1,716,545	\$ 1,862,879	\$ 1,344,068
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	97.48%	90.52%	82.97%	58.04%	65.84%	64.46%	61.19%	70.87%
Covered Payroll	\$ 3,081,347	\$ 3,262,120	\$ 1,347,302	\$ 427,743	\$ 418,961	\$ 413,925	\$ 313,381	\$ 339,241
Net Pension Liability as a Percentage of Covered Payroll	38.49%	134.20%	136.40%	498.84%	407.93%	414.70%	594.45%	396.20%

Notes to Schedule:

*Built prospectively upon implementation on GASB Statement No.68. An additional year will be added each year until ten years are presented.

**The following were significant changes to economic and demographic assumptions:

2015 valuation - The investment rate of return assumption was reduced from 8.25% to 8.0%, the wage inflation assumption was reduced from 4.50% to 3.75%, inflation rates changed from 3.0-4.0% to 3.25%, and the mortality assumption was updated to be based on the RP-2014 tables.

2019 valuation - The investment rate of return assumption was reduced from 8.00% to 7.60%, the wage inflation assumption was reduced from 3.75% to 3.00%.

2020 valuation - Mortality rates were changed to the recently issued Pub-2010 mortality general rates as published by the Society of Actuaries along with a change to sex-distinct assumptions

2021 valuation - The investment rate of return assumption was reduced from 7.60% to 7.25%.

***In the 2020-2021 fiscal year, the City's Employee's Retirement System Single Employer Pension Plan closed and all associated assets and liabilities were absorbed into the City's MERS Defined Benefit Pension Plan. This is shown in the significant change in differences between expected and actual experience within the total pension liability and employer contributions within the plan fiduciary net position.

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

	<u>2022</u>	<u>2021**</u>	<u>2020**</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially Determined Contribution	\$ 1,024,696	\$ 846,081	\$ 5,138,223	\$ 140,293	\$ 139,100	\$ 128,079	\$ 81,621	\$ 46,402
Contributions in Relation to the Actuarially Determined Contribution	1,025,418	1,350,383	5,953,640	140,293	139,100	128,079	81,621	46,402
Contribution Deficiency (Excess)	<u>\$ (722)</u>	<u>\$ (504,302)</u>	<u>\$ (815,417)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 3,393,782	\$ 3,179,541	\$ 1,347,302	\$ 432,876	\$ 423,989	\$ 424,603	\$ 430,897	\$ 311,669
Contributions as a Percentage of Covered Payroll	30.21%	42.47%	441.89%	32.41%	32.81%	30.16%	18.94%	14.89%

Notes

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

Methods and Assumptions Used to Determine Contribution Rates

Actuarial Cost Method	Entry-age Normal
Amortization Method	Level Percentage of Payroll, Open
Remaining Amortization Period	17 Years
Asset Valuation Method	5-year Smoothed
Inflation	2.50%
Salary Increases	3.00% Wage Inflation with 0.00%-11.00% Merit and Longevity Increases (3.75% for 2015 through 2019)
Investment Rate of Return	7.00%, Net of Investment Expense, including Inflation (7.75% for 2015 through 2019 and 7.35% for 2020)
Retirement Age	Experience-based tables of rates that are specific to the type of eligibility condition
Mortality	Pub-2010 and fully generational MP-2019

**Built prospectively upon implementation on GASB Statement No.68. An additional year will be added each year until ten years are presented.*

***In the 2020-2021 fiscal year, the City's Employee's Retirement System Single Employer Pension Plan closed and all associated assets and liabilities were absorbed into the City's MERS Defined Benefit Pension Plan. This contributed to the significant increase in covered payroll in the 2021 fiscal year and significant increase in contributions in the 2020 fiscal year.*

Combining and Individual Fund Statements and Schedules

**City of Owosso
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022**

Special Revenue

	<u>Historical Fund</u>	<u>Revolving Loan</u>	<u>Parks / Recreation Sites</u>	<u>Historical Sites</u>	<u>2019 Special Assessment</u>	<u>2020 Special Assessment</u>	<u>2021 Special Assessments</u>	<u>2018 Special Assessment</u>
ASSETS								
Cash and Investments	\$ 79,937	\$ 553,466	\$ 81,337	\$ --	\$ --	\$ --	\$ --	\$ --
Accounts Receivable, net	--	574,618	--	--	--	--	--	--
Special Assessments Receivable	--	--	--	--	115,074	127,331	399,691	290,190
<i>Total Assets</i>	<u>\$ 79,937</u>	<u>\$ 1,128,084</u>	<u>\$ 81,337</u>	<u>\$ --</u>	<u>\$ 115,074</u>	<u>\$ 127,331</u>	<u>\$ 399,691</u>	<u>\$ 290,190</u>
LIABILITIES								
Accounts Payable	\$ 1,384	\$ --	\$ 123	\$ --	\$ --	\$ --	\$ --	\$ --
Accrued Wages	286	--	--	--	--	--	--	--
<i>Total Liabilities</i>	<u>1,670</u>	<u>--</u>	<u>123</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable Revenues	--	--	--	--	115,074	127,331	399,691	290,190
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>1,670</u>	<u>--</u>	<u>123</u>	<u>--</u>	<u>115,074</u>	<u>127,331</u>	<u>399,691</u>	<u>290,190</u>
FUND BALANCE								
Restricted	78,267	1,128,084	81,214	--	--	--	--	--
Assigned	--	--	--	--	--	--	--	--
Unassigned	--	--	--	--	--	--	--	--
<i>Total Fund Balance</i>	<u>78,267</u>	<u>1,128,084</u>	<u>81,214</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</i>	<u>\$ 79,937</u>	<u>\$ 1,128,084</u>	<u>\$ 81,337</u>	<u>\$ --</u>	<u>\$ 115,074</u>	<u>\$ 127,331</u>	<u>\$ 399,691</u>	<u>\$ 290,190</u>

Continued...

**City of Owosso
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022**

	Debt Service				Capital Projects				Total Nonmajor Governmental Funds
	2013 General Obligation Bonds	2013 Special Assessment Limited Tax Bonds	2016 Special Assessment Limited Tax Bonds	2009 Limited Tax General Obligation Bonds	Street Capital Project Fund	Building Authority	DDA Construction Fund	Capital Projects	
ASSETS									
Cash and Investments	\$ 45,570	\$ --	\$ --	\$ --	\$ --	\$ 36,608	\$ 33,796	\$ 145,662	\$ 976,376
Accounts Receivable, net	7,371	--	--	--	--	--	--	--	581,989
Special Assessments Receivable	--	3,029	25,456	--	--	--	--	--	960,771
<i>Total Assets</i>	<u>\$ 52,941</u>	<u>\$ 3,029</u>	<u>\$ 25,456</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 36,608</u>	<u>\$ 33,796</u>	<u>\$ 145,662</u>	<u>\$ 2,519,136</u>
LIABILITIES									
Accounts Payable	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 28,687	\$ 30,194
Accrued Wages	--	--	--	--	--	--	--	--	286
<i>Total Liabilities</i>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>28,687</u>	<u>30,480</u>
DEFERRED INFLOWS OF RESOURCES									
Unavailable Revenues	--	3,029	25,456	--	--	--	--	--	960,771
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>--</u>	<u>3,029</u>	<u>25,456</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>28,687</u>	<u>991,251</u>
FUND BALANCE									
Restricted	52,941	--	--	--	--	--	--	--	1,340,506
Assigned	--	--	--	--	--	36,608	33,796	116,975	187,379
Unassigned	--	--	--	--	--	--	--	--	--
<i>Total Fund Balance</i>	<u>52,941</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>36,608</u>	<u>33,796</u>	<u>116,975</u>	<u>1,527,885</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</i>	<u>\$ 52,941</u>	<u>\$ 3,029</u>	<u>\$ 25,456</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 36,608</u>	<u>\$ 33,796</u>	<u>\$ 145,662</u>	<u>\$ 2,519,136</u>

City of Owosso
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

Special Revenue

	<u>Historical Fund</u>	<u>Revolving Loan</u>	<u>Parks / Recreation Sites</u>	<u>Historical Sites</u>	<u>2019 Special Assessment</u>	<u>2020 Special Assessment</u>	<u>2021 Special Assessments</u>	<u>2018 Special Assessment</u>
Revenues								
Property Taxes	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Intergovernmental	--	--	2,644	2,645	--	--	--	--
Charges for Services	3,650	--	--	--	--	--	--	--
Interest and Rentals	15,661	1,132	21	17	--	--	--	--
Other Revenue	16,251	13,968	--	--	--	--	--	--
Total Revenues	<u>35,562</u>	<u>15,100</u>	<u>2,665</u>	<u>2,662</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Expenditures								
Community and Economic Development	--	85,473	--	--	--	--	--	--
Recreation and Culture	44,294	--	81,534	210,015	--	--	--	--
Debt Service, Principal	--	--	--	--	--	--	--	--
Debt Service, Interest	--	--	--	--	--	--	--	--
Capital Outlay	--	--	--	--	--	--	--	--
Total Expenditures	<u>44,294</u>	<u>85,473</u>	<u>81,534</u>	<u>210,015</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess of Revenues Over (Under) Expenditures	<u>(8,732)</u>	<u>(70,373)</u>	<u>(78,869)</u>	<u>(207,353)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Other Financing Sources (Uses)								
Transfers In	17,000	--	--	--	--	--	--	--
Transfers Out	--	--	--	--	--	--	--	--
Net Other Financing Sources (Uses)	<u>17,000</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balance	<u>8,268</u>	<u>(70,373)</u>	<u>(78,869)</u>	<u>(207,353)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance at Beginning of Period	<u>69,999</u>	<u>1,198,457</u>	<u>160,083</u>	<u>207,353</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance at End of Period	<u>\$ 78,267</u>	<u>\$ 1,128,084</u>	<u>\$ 81,214</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Continued...

City of Owosso
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

	Debt Service				Capital Projects				Total Nonmajor Governmental Funds
	2013 General Obligation Bonds	2013 Special Assessment Limited Tax Bonds	2016 Special Assessment Limited Tax Bonds	2009 Limited Tax General Obligation Bonds	Street Capital Project Fund	Building Authority	DDA Construction Fund	Capital Projects	
Revenues									
Property Taxes	\$ 720,298	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 720,298
Intergovernmental	51,781	--	--	66,756	--	--	--	--	123,826
Charges for Services	--	--	--	--	--	--	--	--	3,650
Interest and Rentals	30	--	--	--	140	--	--	--	17,001
Other Revenue	7,371	--	--	--	--	--	34,665	--	72,255
Total Revenues	<u>779,480</u>	<u>--</u>	<u>--</u>	<u>66,756</u>	<u>140</u>	<u>--</u>	<u>34,665</u>	<u>--</u>	<u>937,030</u>
Expenditures									
Community and Economic Development	--	--	--	--	--	--	--	--	85,473
Recreation and Culture	--	--	--	--	--	--	--	--	335,843
Debt Service, Principal	510,000	--	--	50,000	--	--	--	--	560,000
Debt Service, Interest	284,416	--	--	16,756	--	--	--	--	301,172
Capital Outlay	--	--	--	--	--	--	37,160	564,521	601,681
Total Expenditures	<u>794,416</u>	<u>--</u>	<u>--</u>	<u>66,756</u>	<u>--</u>	<u>--</u>	<u>37,160</u>	<u>564,521</u>	<u>1,884,169</u>
Excess of Revenues Over (Under) Expenditures	<u>(14,936)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>140</u>	<u>--</u>	<u>(2,495)</u>	<u>(564,521)</u>	<u>(947,139)</u>
Other Financing Sources (Uses)									
Transfers In	--	--	--	--	--	--	--	528,577	545,577
Transfers Out	--	--	--	--	(1,173,983)	--	--	--	(1,173,983)
Net Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(1,173,983)</u>	<u>--</u>	<u>--</u>	<u>528,577</u>	<u>(628,406)</u>
Net Change in Fund Balance	<u>(14,936)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(1,173,843)</u>	<u>--</u>	<u>(2,495)</u>	<u>(35,944)</u>	<u>(1,575,545)</u>
Fund Balance at Beginning of Period	67,877	--	--	--	1,173,843	36,608	36,291	152,919	3,103,430
Fund Balance at End of Period	<u>\$ 52,941</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 36,608</u>	<u>\$ 33,796</u>	<u>\$ 116,975</u>	<u>\$ 1,527,885</u>

City of Owosso
Governmental Fund Balance Sheet / Statement of Net Position
Component Unit - Brownfield Redevelopment Authority
June 30, 2022

	<u>General Fund</u>	<u>Adjustments</u>	<u>Governmental Activities</u>
ASSETS			
<i>Current Assets</i>			
Cash and Investments	\$ 197,095	\$ --	\$ 197,095
Total Assets	<u>197,095</u>	<u>--</u>	<u>197,095</u>
LIABILITIES			
<i>Current Liabilities</i>			
Accounts Payable	4,800	--	4,800
Accrued Interest	--	883	2 883
Current Portion of Long-term Debt	--	173,944	1 173,944
Total Current Liabilities	<u>4,800</u>	<u>174,827</u>	<u>179,627</u>
<i>Noncurrent Liabilities</i>			
Long-term Debt	--	1,640,796	1 1,640,796
Total Noncurrent Liabilities	<u>--</u>	<u>1,640,796</u>	<u>1,640,796</u>
Total Liabilities	<u>4,800</u>	<u>1,815,623</u>	<u>1,820,423</u>
FUND BALANCE / NET POSITION			
Unassigned / Unrestricted	192,295	(1,815,623)	(1,623,328)
Total Fund Balance / Net Position	<u>\$ 192,295</u>	<u>\$ (1,815,623)</u>	<u>\$ (1,623,328)</u>

1 - Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

2 - Accrued interest is not due and payable in the current period and, therefore, is not reported in the funds.

City of Owosso
Governmental Fund Statement of Revenues, Expenditures, and Change in Fund Balance /
Statement of Activities
Component Unit - Brownfield Redevelopment Authority
For the Year Ended June 30, 2022

	<u>General Fund</u>	<u>Adjustments</u>	<u>Governmental Activities</u>
Expenditures / Expenses			
Debt Service, Principal	\$ 166,770	\$ (166,770)	1 \$ --
Debt Service, Interest	59,523	(59,523)	--
Community and Economic Development	220,819	1	220,820
Interest on Long-term Debt	--	59,523	2 59,523
Total Expenditures / Expenses	<u>447,112</u>	<u>(166,769)</u>	<u>280,343</u>
Program Revenues			
Operating Grants and Contributions	148,926	--	148,926
Total Program Revenues	<u>148,926</u>	<u>--</u>	<u>148,926</u>
Net Program Revenues (Expenses)	<u>(298,186)</u>	<u>166,769</u>	<u>(131,417)</u>
General Revenues			
Property Taxes	414,291	--	414,291
Investment Income	3	--	3
Total General Revenues	<u>414,294</u>	<u>--</u>	<u>414,294</u>
Change in Fund Balance / Net Position	116,108	166,769	282,877
<i>Fund Balance / Net Position at Beginning of Period</i>	76,187	(1,982,392)	(1,906,205)
Fund Balance / Net Position at End of Period	<u>\$ 192,295</u>	<u>\$ (1,815,623)</u>	<u>\$ (1,623,328)</u>

1 - Current year long-term debt principal payments are expenditures in the fund financial statements but are reductions in long-term debt in the government-wide financial statements.

2 - In the statement of activities, interest are accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due. This represents the current year change in accrued interest.

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

To the City Council
City of Owosso
Owosso, 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 discreetly presented component units, each major fund, and the aggregate remaining fund information of City of Owosso (the "City"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 30, 2022.

Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Gabridge & Company". The signature is written in dark ink and is positioned above the printed name of the firm.

Gabridge & Company, PLC
Grand Rapids, MI
December 30, 2022

December 30, 2022

To the City Council
City of Owosso
Owosso, Michigan

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discreetly presented component units, each major fund, and the aggregate remaining fund information of the City of Owosso, Michigan (the “City”) for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 4, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. There were no new accounting policies adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2022. We noted no transactions entered by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

- Management’s estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.
- Management’s estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks.
- The assumptions used in the actuarial valuations of the pension plan are based on historical trends and industry standards.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 30, 2022.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the management's discussion and analysis, the pension schedules, and the budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

Restriction on Use

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

Very truly yours,

A handwritten signature in cursive script that reads "Gabridge & Company".

Gabridge & Company, PLC
Grand Rapids, MI



MEMORANDUM

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

DATE: January 17, 2023
TO: Owosso City Council
FROM: Clayton Wehner, Director of Engineering
SUBJECT: Resolution No. 5 for Center Street Resurfacing; Special Assessment Roll

RECOMMENDATION:

Approval of Resolution No. 5 which documents the public hearing, finalizes the special assessment roll, and sets the terms of payment.

BACKGROUND:

The public hearing for Special Assessment District No. 2023-04 and the subject project will be conducted on January 17, 2023 and bringing us to Step Five as follows:

Step Five/Resolution No. 5 documents the second public hearing, finalizes the special assessment roll and sets the terms of payment. This public hearing is designed to allow affected citizens the opportunity to address council as to whether or not the amount of their assessment is fair and equitable in relation to the benefit received from the project. If, after hearing citizen comment the council decides adjustments need to be made to the assessment roll, council may do so. Alternately, if it is felt all the assessments are fair and equitable the resolution may be passed as written.

Tonight the council will be considering Resolution No. 5 for the following public improvement:

Center Street, a Public Street, from King Street to North Street

Attachment/s: Center Street Resolution No. 5

RESOLUTION NO.
DISTRICT NO. 2023-04
CENTER STREET
FROM KING STREET TO NORTH STREET
SPECIAL ASSESSMENT RESOLUTION NO. 5

WHEREAS, the City Council has met, after due and legal notice, and reviewed the special assessment roll prepared for the purpose of defraying the special assessment district's share of the following described public improvement:

Center Street from King Street to North Street
Street Resurfacing

and;

WHEREAS, all interested parties were heard and after carefully reviewing said special assessment roll the Council deems said special assessment roll to be fair, just and equitable and that each of the assessments contained thereon results in the special assessment being in accordance with the benefits to be derived by the parcel of land assessed.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Said special assessment roll as prepared by the City Assessor in the amount of \$135,453.82 is hereby confirmed and shall be known as Special Assessment Roll No. 2023-04.
2. Said special assessment roll shall be divided into ten (10) installments, the first of which shall be due and payable on September 1, 2023, 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, 2023.
3. The installments of the special assessment rolls shall bear interest at the rate of 6% 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, 2023 and shall be paid annually on each installment due date.
4. Said special assessment roll shall be placed on file in the office of the City Clerk who shall attach her 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.

CENTER ST FROM KING TO NORTH
LOCAL STREET

SPECIAL ASSESSMENT ROLL 2023-04

RESO 4

WEST SIDE

ADDRESS NO.	STREET	PROPERTY OWNER NAME	ROLL NUMBER	FRONT FOOTAGE	CORNER LOT DISCOUNT	ASSESSABLE FRONT FEET	FRONT FOOT RATE	AMOUNT OF ASSESSMENT	PROPERTY TYPE
		GREAT LAKES CENTRAL RAILROAD INC	050-450-000-040-00	388	0.75	291.00	\$30.22	\$8,794.02	I-1
711	CENTER	RAPPUHN, ELWIN L	050-450-000-038-00	150.4	1	150.40	\$28.15	\$4,233.76	R-1
717	CENTER	RIETH, ANGELA	050-450-000-037-00	70	1	70.00	\$28.15	\$1,970.50	R-1
723	CENTER	FROSTY, DONALD A & ELIZABETH	050-450-000-036-00	70	1	70.00	\$28.15	\$1,970.50	R-1
757	CENTER	BALDWIN TRUST	050-450-000-065-00	70	1	70.00	\$28.15	\$1,970.50	R-1
761	CENTER	BALDWIN TRUST	050-450-000-035-00	114	1	114.00	\$28.15	\$3,209.10	R-1
765	CENTER	MCNEW, LORA M	050-450-000-058-00	130	1	130.00	\$28.15	\$3,659.50	R-1
787	CENTER	GONYOU, VINCENT J & DAWN D	050-450-000-057-00	214	1	214.00	\$28.15	\$6,024.10	R-1
815	CENTER	KEEZER, LOREN & ANGELA	050-450-000-031-00	132	1	132.00	\$28.15	\$3,715.80	R-1
821	CENTER	DIDUR, BRUCE W & KATHLEEN	050-450-000-041-00	132	1	132.00	\$28.15	\$3,715.80	R-1
829	CENTER	BURKHARDT, BRIAN	050-450-000-030-00	132	1	132.00	\$28.15	\$3,715.80	R-1
841	CENTER	KLOCKZIEM, TERESA L	050-450-000-029-00	132	1	132.00	\$28.15	\$3,715.80	R-1
975	CENTER	BEATTIE, HELEN E	050-450-000-028-00	132	1	132.00	\$28.15	\$3,715.80	R-1
985	CENTER	LAMBERT, GARY & KIM	050-450-000-027-00	132	1	132.00	\$28.15	\$3,715.80	R-1
1025	CENTER	TEJKL, PATRICK	050-450-000-026-00	132	1	132.00	\$28.15	\$3,715.80	R-1
1029	CENTER	JUDD, MICHEAL & JANICE	050-450-000-025-00	132	1	132.00	\$28.15	\$3,715.80	R-1
1215	CENTER	PORUBSKY, STEPHEN M & CHARLENE M	050-450-000-024-00	132	1	132.00	\$28.15	\$3,715.80	R-1
1221	CENTER	LISKOWYCZ, DANIEL	050-450-000-023-00	141	1	141.00	\$28.15	\$3,969.15	R-1
1601	NORTH	GOETZINGER, ALLAN M JR	050-450-000-056-00	123	0.75	92.25	\$28.15	\$2,596.84	R-1
				2658.4		2530.65		\$71,840.17	

EAST SIDE

ADDRESS NO.	STREET	PROPERTY OWNER NAME	ROLL NUMBER	FRONT FOOTAGE	CORNER LOT DISCOUNT	ASSESSABLE FRONT FEET	FRONT FOOT RATE	AMOUNT OF ASSESSMENT	PROPERTY TYPE
1470	W KING	THOMPSON, RUSSELL & KITTEN	050-450-000-059-00	12.5	0.75	9.38	\$28.15	\$263.91	R-1
720	CENTER	VIOLET, BRIANNA & LAFFERTY, JUSTIN	050-450-000-060-00	224.24	1	224.24	\$28.15	\$6,312.36	R-1
	CENTER	HERMANN, KATHERINE L TRUST	050-450-000-064-00	77.15	1	77.15	\$28.15	\$2,171.77	R-1
730	CENTER	LOPEZ, ERMA S	050-450-000-019-00	100.15	1	100.15	\$28.15	\$2,819.22	R-1
802	CENTER	SPENCER, DICK & ROXANNE	050-450-000-018-00	120.88	1	120.88	\$28.15	\$3,402.77	R-1
804	CENTER	HUNT, TODD	050-450-000-021-00	165	1	165.00	\$28.15	\$4,644.75	R-1
810	CENTER	CHURCH, RICHARD & SANDRA	050-450-000-011-00	150	1	150.00	\$28.15	\$4,222.50	R-1
812	CENTER	SELLECK, JOAN J TRUST	050-450-000-051-00	82	1	82.00	\$28.15	\$2,308.30	R-1
814	CENTER	SAWICKI, VALERIA	050-450-000-050-00	82	1	82.00	\$28.15	\$2,308.30	R-1
816	CENTER	LEWIS, KIRK L & TINA L	050-450-000-049-00	82	1	82.00	\$28.15	\$2,308.30	R-1
1533	ALTURAS	WHITE, BARBARA E ET AL TRUST	050-290-000-016-00	99	0.75	74.25	\$28.15	\$2,090.14	R-1
1532	ALTURAS	WITTUM, WINFIELD V	050-290-000-017-00	99	0.75	74.25	\$28.15	\$2,090.14	R-1
1533	ALTA VISTA	SKINNER, KENNETH JR & JILL	050-290-000-026-00	99	0.75	74.25	\$28.15	\$2,090.14	R-1
1532	ALTA VISTA	FOSTER, GARY A & PAULA M	050-290-000-001-00	99	0.75	74.25	\$28.15	\$2,090.14	R-1
820	CENTER	RAY, PAULA GALLOWAY TRUST	050-450-000-009-00	198	1	198.00	\$28.15	\$5,573.70	R-1
900	CENTER	BEGGS, JIMMY	050-425-000-001-00	139.75	0.75	104.81	\$28.15	\$2,950.47	R-1
1000	CENTER	HUTCHISON, CHRISTOPHER; COOK, BET	050-425-000-022-00	223.27	0.75	167.45	\$28.15	\$4,713.79	R-1
1546	HIAWATHA	KREGGER, KEVIN L & JANENA	050-425-000-021-00	33	0.75	24.75	\$28.15	\$696.71	R-1
	CENTER	TOMAN, FREDERICK J & KIMBERLY M	050-450-000-007-00	66	1	66.00	\$28.15	\$1,857.90	R-1
1210	CENTER	HUDSON, EDWARD J & JERRI C	050-450-000-006-00	82	1	82.00	\$28.15	\$2,308.30	R-1
1220	CENTER	ELKINS, MATTHEW & DEBORAH	050-450-000-005-00	82	1	82.00	\$28.15	\$2,308.30	R-1
1230	CENTER	SCHOENMEYER, DANN A TRUST	050-450-000-004-00	82	1	82.00	\$28.15	\$2,308.30	R-1
1515	NORTH	HANSEN, ROBERT & JACQUELINE	050-450-000-001-00	84	0.75	63.00	\$28.15	\$1,773.45	R-1
				2481.94		2259.81		\$63,613.65	

TOTAL ASSESSABLE FRONT FOOTAGE: 4790.46

**CENTER ST FROM KING TO NORTH
LOCAL STREET**

SPECIAL ASSESSMENT ROLL 2023-04

RESO 4

ENGINEER'S ESTIMATE ASSESSABLE AMOUNT: \$407,190.48
 TOTAL ASSESSABLE FRONT FEET: 4790.46

CALCULATING ASSESSABLE FRONT FOOT RATE AND AMOUNTS:

PROPERTY TYPE	RESIDENTIAL PROPERTY	COMMERCIAL PROPERTY	TOTAL
TOTAL ASSEMENT PER TYPE	\$407,190.48	\$407,190.48	
CITY SHARE \geq 60%	\$272,338.11	\$262,408.04	
PROPERTY SHARE @ \leq 40%	\$134,852.37	\$144,782.44	
ASSESSABLE FRONT FOOT RATE: PROP SHARE/4790.46	\$28.15	\$30.22	
TOTAL FRONT FEET PER TYPE	4499.46	291.00	
TOTAL AMOUNT OF ASSESSMENT PER TYPE:	\$126,660.66	\$8,794.92	\$135,455.58

SUMMARY: SPECIAL ASSESSMENT AMOUNTS PER SIDE OF STREET:

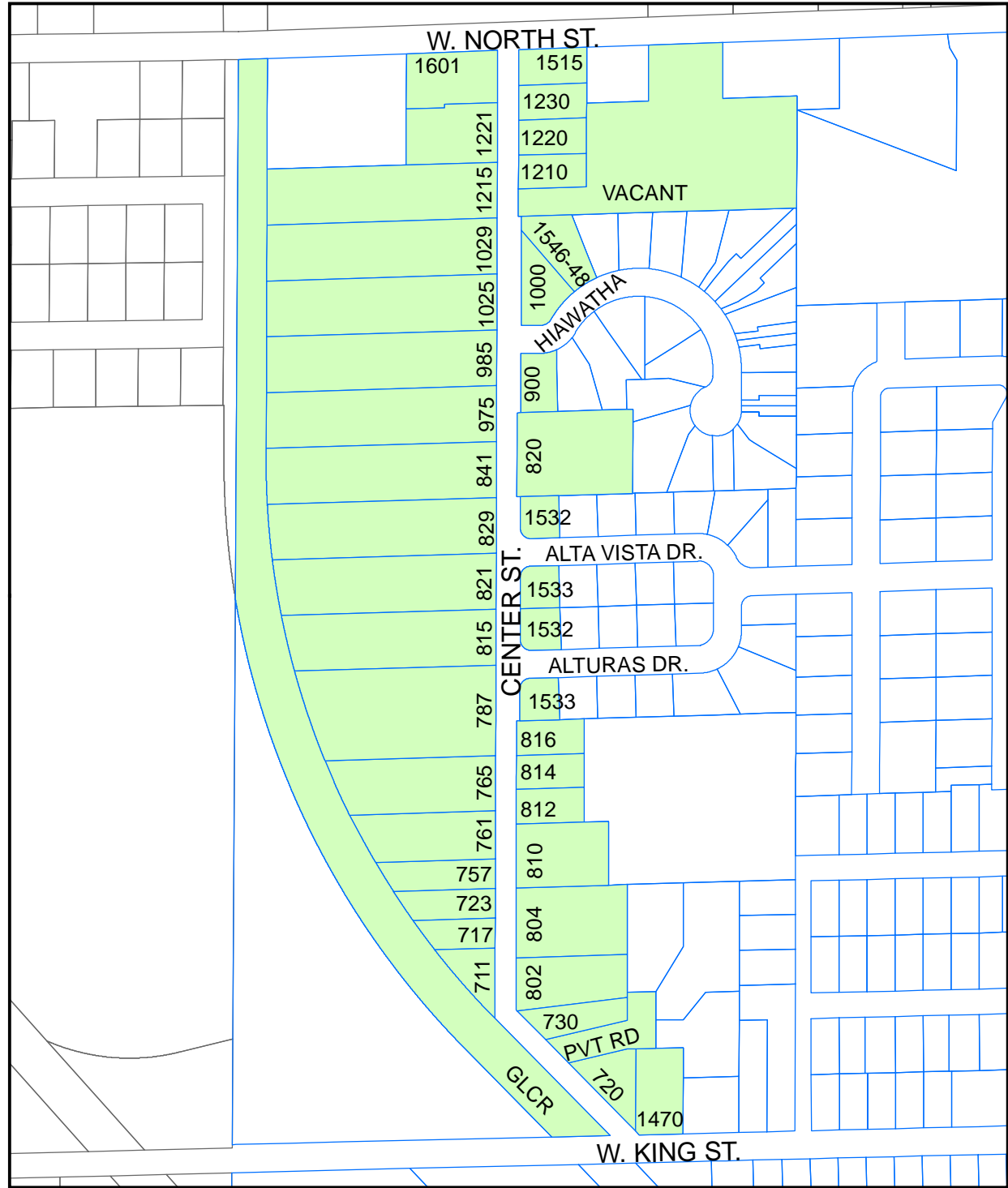
WEST SIDE	\$71,840.17
EAST SIDE	\$63,613.65
TOTAL SPECIAL ASSESSMENT	<u>\$135,453.82</u>

CENTER STREET FROM KING TO NORTH
13-Dec-22

ENGINEER'S ESTIMATE

RESO 4

DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	AMOUNT	ELIGIBLE AMOUNT	CITY COST 60 PERCENT	ASSESSMENT AT 40%	ASSESSMENT AT 40%
							RESIDENTIAL	COMMERCIAL
Mobilization, Max ___ (Road and Storm)	LSUM	1.0	\$22,880.90	\$ 22,880.90	\$ 22,880.90	\$ 13,728.54	\$ 9,152.36	\$ 9,152.36
Tree, Rem, 37 inch or larger	Ea	1.0	\$2,725.00	\$ 2,725.00		\$ -	\$ -	\$ -
Sewer, Rem, Less than 24 inch	Ft	160.0	\$5.56	\$ 889.60		\$ -	\$ -	\$ -
Curb and Gutter, Rem	Ft	374.0	\$6.92	\$ 2,588.08	\$ 2,588.08	\$ 1,552.85	\$ 1,035.23	\$ 1,035.23
Pavt, Rem	Syd	816.0	\$3.52	\$ 2,872.32	\$ 2,872.32	\$ 1,723.39	\$ 1,148.93	\$ 1,148.93
Sidewalk, Rem	Syd	35.0	\$1.08	\$ 37.80		\$ -	\$ -	\$ -
Embankment, CIP	Cyd	30.0	\$4.77	\$ 143.10		\$ -	\$ -	\$ -
Excavation, Earth	Cyd	881.0	\$2.99	\$ 2,634.19		\$ -	\$ -	\$ -
Subgrade Undercutting, Type II	Cyd	100.0	\$58.66	\$ 5,866.00		\$ -	\$ -	\$ -
Erosion Control, Inlet Protection, Fabric Drop	Ea	13.0	\$77.66	\$ 1,009.58	\$ 1,009.58	\$ 605.75	\$ 403.83	\$ 403.83
Subbase, CIP	Cyd	35.0	\$2.14	\$ 74.90		\$ -	\$ -	\$ -
Aggregate Base, 8 inch, Modified	Syd	3958.0	\$17.30	\$ 68,473.40		\$ -	\$ -	\$ -
Aggregate Base, 9 inch, Modified	Syd	255.0	\$22.87	\$ 5,831.85	\$ 5,831.85	\$ 3,499.11	\$ -	\$ 518.39
HMA Base Crushing and Shaping, Modified	Syd	3315.0	\$3.22	\$ 10,674.30	\$ 10,674.30	\$ 6,404.58	\$ -	\$ 1,423.24
Asphalt Cement Stabilized Base Course, 4 inch	Syd	3315.0	\$4.30	\$ 14,254.50	\$ 14,254.50	\$ 8,552.70	\$ -	\$ 2,850.90
Asphalt Cement Binder	Gal	5301.0	\$4.36	\$ 23,112.36	\$ 23,112.36	\$ 13,867.42	\$ -	\$ 3,081.65
Maintenance Gravel	Ton	125.0	\$24.60	\$ 3,075.00	\$ 3,075.00	\$ 1,845.00	\$ 1,230.00	\$ 1,230.00
Approach, Cl II, LM	Cyd	29.0	\$48.69	\$ 1,412.01	\$ 1,412.01	\$ 847.21	\$ 564.80	\$ 564.80
Shld, Cl I	Ton	136.0	\$29.11	\$ 3,958.96	\$ 3,958.96	\$ 2,375.38	\$ 1,583.58	\$ 1,583.58
Trenching, Modified	Sta	12.0	\$375.83	\$ 4,509.96	\$ 4,509.96	\$ 2,705.98	\$ -	\$ 400.89
Geotextile, Separator, Modified	Syd	3958.0	\$1.79	\$ 7,084.82		\$ -	\$ -	\$ -
Sewer, SDR-26, 10 inch, Tr Det B, Modified	Ft	86.0	\$53.55	\$ 4,605.30		\$ -	\$ -	\$ -
Sewer, SDR-26, 12 inch, Tr Det B, Modified	Ft	158.0	\$71.57	\$ 11,308.06		\$ -	\$ -	\$ -
Sanitary Serv Conflict	Ea	4.0	\$938.95	\$ 3,755.80		\$ -	\$ -	\$ -
Abandoned Gas Main Conflict	Ea	4.0	\$418.50	\$ 1,674.00		\$ -	\$ -	\$ -
Dr Structure Cover, Adj, Case 1	Ea	7.0	\$1,285.00	\$ 8,995.00	\$ 8,995.00	\$ 5,397.00	\$ 3,598.00	\$ 3,598.00
Dr Structure Cover, EJ 1040 w/ Solid Gasket Sealed Cover	Ea	7.0	\$934.26	\$ 6,539.82	\$ 6,539.82	\$ 3,923.89	\$ 2,615.93	\$ 2,615.93
Dr Structure Cover, EJ 6517 Ditch Grate	Ea	2.0	\$476.00	\$ 952.00	\$ 952.00	\$ 571.20	\$ 380.80	\$ 380.80
Dr Structure, 24 inch dia, Modified	Ea	2.0	\$1,127.00	\$ 2,254.00		\$ -	\$ -	\$ -
Dr Structure, Tap, 12 inch	Ea	1.0	\$272.00	\$ 272.00		\$ -	\$ -	\$ -
Dr Structure, Temp Lowering	Ea	7.0	\$297.43	\$ 2,082.01	\$ 2,082.01	\$ 1,249.21	\$ 832.80	\$ 832.80
HMA Surface, Rem	Syd	3444.0	\$2.31	\$ 7,955.64	\$ 7,955.64	\$ 4,773.38	\$ 3,182.26	\$ 3,182.26
Hand Patching	Ton	10.0	\$151.35	\$ 1,513.50	\$ 1,513.50	\$ 908.10	\$ 605.40	\$ 605.40
HMA, 13A	Ton	1796.0	\$98.10	\$ 176,187.60	\$ 176,187.60	\$ 105,712.56	\$ 70,475.04	\$ 70,475.04
Cement	Ton	2.0	\$196.00	\$ 392.00		\$ -	\$ -	\$ -
Driveway, Nonreinf Conc, 6 inch	Syd	300.0	\$68.67	\$ 20,601.00	\$ 20,601.00	\$ 12,360.60	\$ 8,240.40	\$ 8,240.40
Curb and Gutter, Conc, Det F4, Modified	Ft	403.0	\$31.07	\$ 12,521.21	\$ 12,521.21	\$ 7,512.73	\$ 5,008.48	\$ 5,008.48
Gate Box, Adj, Temp, Case 1	Ea	8.0	\$34.00	\$ 272.00	\$ 272.00	\$ 163.20	\$ 108.80	\$ 108.80
Gate Box, Adj, Case 1	Ea	8.0	\$34.00	\$ 272.00	\$ 272.00	\$ 163.20	\$ 108.80	\$ 108.80
Barricade, Type III, High Intensity, Double Sided, Furn & Oper	Ea	5.0	\$103.55	\$ 517.75	\$ 517.75	\$ 310.65	\$ 207.10	\$ 207.10
Minor Traf Devices, Max \$5,000	LSUM	1.0	\$2,616.00	\$ 2,616.00	\$ 2,616.00	\$ 1,569.60	\$ 1,046.40	\$ 1,046.40
Plastic Drum, High Intensity, Furn & Oper	Ea	50.0	\$23.98	\$ 1,199.00	\$ 1,199.00	\$ 719.40	\$ 479.60	\$ 479.60
Sign, Type B, Temp, Prismatic, Furn & Oper	Sft	169.0	\$5.45	\$ 921.05	\$ 921.05	\$ 552.63	\$ 368.42	\$ 368.42
Turf Establishment, Performance	Syd	1000.0	\$8.32	\$ 8,320.00		\$ -	\$ -	\$ -
Post, Steel, 3 lb	Ft	80.0	\$7.63	\$ 610.40		\$ -	\$ -	\$ -
Sign, Type III, Erect, Salv	Ea	5.0	\$49.05	\$ 245.25		\$ -	\$ -	\$ -
Sign, Type III, Rem	Ea	5.0	\$49.05	\$ 245.25		\$ -	\$ -	\$ -
Post, Mailbox	Ea	13.0	\$190.75	\$ 2,479.75		\$ -	\$ -	\$ -
SUB TOTALS				\$ 463,416.02	\$ 339,325.40	\$ 203,595.24	\$ 112,376.97	\$ 120,652.03
ENGINEERING AT 15% ASSESSABLE COST				\$ 69,512.40	\$ 50,898.81	\$ 30,539.29	\$ 16,856.55	\$ 18,097.80
ADMINISTRATIVE AT 5% ASSESSABLE COST				\$ 23,170.80	\$ 16,966.27	\$ 10,179.76	\$ 5,618.85	\$ 6,032.60
GRAND TOTALS				\$ 556,099.22	\$ 407,190.48	\$ 244,314.29	\$ 134,852.37	\$ 144,782.44



City of Owosso

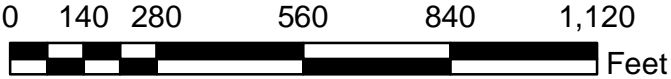
Proposed Special Assessment No. 2023-04

Center Street
from W. King St. to W. North St.



Legend

- Special Assessment Parcels
- Other City of Owosso Parcels
- Owosso Township Parcels
- 501 Street Address Number





MEMORANDUM

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

DATE: January 17, 2023

TO: Owosso City Council

FROM: Clayton Wehner, Director of Engineering

SUBJECT: Setting Public Hearing for Special Assessment Roll for North Street Rehabilitation

RECOMMENDATION:

City staff recommends approval of Resolution No. 4 which sets the second public hearing for the North Street Rehabilitation Project.

BACKGROUND:

This public hearing is intended to provide affected residents with the opportunity to comment regarding their individual assessments.

As you will recall, Step Four/Resolution No. 4 takes place after the bids are received. Estimated assessment amounts are adjusted if necessary to reflect the actual cost as dictated by the bids received. A second public hearing is set to allow property owners to comment on their particular assessment. Each property owner is sent a second notice containing the date and time of the public hearing and the amount of the proposed assessment for their property.

Step Five/Resolution No. 5 documents the second public hearing, finalizes the special assessment roll and sets the terms of payment. This public hearing is designed to allow affected citizens the opportunity to argue whether or not the amount of their assessment is fair and equitable in relation to the benefit they receive from the project. If, after hearing citizen comment, the council decides adjustments need to be made to the assessment roll they may do so. Alternately, if it is felt all the assessments are fair and equitable the resolution may be passed as written.

Tonight the council will be considering Resolution No. 4 for the proposed district as a part of the Consent Agenda. Staff recommends authorization of Resolution No. 4 setting a public hearing for Monday, February 6, 2023 to receive citizen comment regarding the proposed special assessment roll for the following public improvement:

**Special Assessment District No. 2023-01
North Street, a Public Street, from Shiawassee Street (M-52) to Hickory Street**

Attachment(s): North Street Resolution No. 4
North Street Special Assessment Roll
North Street Engineer's Estimate
North Street Special Assessment Map

RESOLUTION NO.

**SPECIAL ASSESSMENT RESOLUTION NO. 4
SETTING A PUBLIC HEARING
TO RECEIVE COMMENT REGARDING
SPECIAL ASSESSMENT DISTRICT NO. 2023-01
NORTH STREET, A PUBLIC STREET, FROM SHIAWASSEE STREET (M-52) TO HICKORY STREET**

WHEREAS, the Assessor has prepared a special assessment roll for the purpose of specially assessing that portion of the cost of the public improvements more particularly hereinafter described to the properties specially benefited by said public improvement, and the same has been presented to the Council by the City Clerk.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Said special assessment roll is hereby accepted and shall be filed in the office of the City Clerk for public examination.
2. The Council shall meet at the Owosso City Hall, Owosso, Michigan at 7:30 p.m., on Monday, February 6, 2023 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.
4. 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
CITY OF OWOSSO, COUNTY OF SHIAWASSEE, MICHIGAN**

TO THE OWNERS OF THE FOLLOWING DESCRIBED PROPERTY:

North Street, a Public Street, from Shiawassee Street (M-52) to Hickory Street

TAKE NOTICE that a Special Assessment roll has been prepared for the purpose of defraying the Special Assessment district's share of the cost of the following described improvements:

Street Rehabilitation

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

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

TAKE FURTHER NOTICE that the City Council will meet at the Owosso City Hall, Owosso, Michigan at 7:30 p.m. on Monday, February 6, 2023 for the purpose of reviewing said special assessment roll and for the purpose of considering all objections to said roll submitted in writing.

**NORTH STREET FROM SHIAWASSEE TO HICKORY
MAJOR STREET**

SPECIAL ASSESSMENT ROLL 2023-01

RESO 4

NORTH SIDE

ADDRESS NO.	STREET	PROPERTY OWNER NAME	ROLL NUMBER	FRONT FOOTAGE	CORNER LOT DISCOUNT	ASSESSABLE FRONT FEET	FRONT FOOT RATE	AMOUNT OF ASSESSMENT	ZONING TYPE
		*OWOSSO TOWNSHIP		239	1	239.00	\$56.93	*13,606.27	C-1
		*OWOSSO TOWNSHIP		745.91	1	745.91	\$48.48	*\$36,161.72	R-2
202	W NORTH	PATRICK & APRIL O'DRISCOLL	050-535-000-006-00	129.8	1	129.80	\$48.48	\$6,292.70	R1
		*OWOSSO TOWNSHIP		132	1	132.00	\$48.48	*\$6,399.36	R-2
114	W NORTH	SHIAWASSEE RESD	050-535-000-002-00	228	0.75	171.00	\$56.93	\$9,735.03	OS1
	W NORTH	FIRST UNITED METHODIST CHURCH	050-535-000-008-00	3	0.75	2.25	\$48.48	\$109.08	R1
		*OWOSSO TOWNSHIP		810.63	1	810.63	\$56.93	*\$46,149.17	C-1
				2288.34		2230.59		\$16,136.81	(Does not include Owosso Township Portion)

SOUTH SIDE

ADDRESS NO.	STREET	PROPERTY OWNER NAME	ROLL NUMBER	FRONT FOOTAGE	CORNER LOT DISCOUNT	ASSESSABLE FRONT FEET	FRONT FOOT RATE	AMOUNT OF ASSESSMENT	ZONING TYPE
1262	N SHIAWASSEE ST	JEREMY EAVY	050-536-000-042-00	132	1	132.00	\$48.48	\$6,399.36	R1
507	W NORTH	STEPHEN WILLIAMS	050-536-000-038-00	104	1	104.00	\$48.48	\$5,041.92	R1
503	W NORTH	DANIEL MILLS	050-536-000-039-00	80	1	80.00	\$48.48	\$3,878.40	R1
501	W NORTH	SHAWN & RACHEL WHITNEY	050-536-000-040-00	88.09	1	88.09	\$48.48	\$4,270.60	R1
409	W NORTH	SANDRA FORRESTER	050-390-003-026-00	62.75	1	62.75	\$48.48	\$3,042.12	R1
405	W NORTH	LAURENCE & SANDRA BURKE	050-390-003-028-00	60	1	60.00	\$48.48	\$2,908.80	R1
1333	ADAMS	MECHELLE NELSON	050-390-003-027-00	66	0.75	49.50	\$48.48	\$2,399.76	R1
307	W NORTH	MATTHEW & INITA JONES	050-390-004-016-00	66	0.75	49.50	\$48.48	\$2,399.76	R1
305	W NORTH	ANDREA MURAWA	050-390-004-017-00	84	1	84.00	\$48.48	\$4,072.32	R1
1333	N WATER	SETH MOBERG	050-390-004-018-00	114	0.75	85.50	\$48.48	\$4,145.04	R1
1332	N WATER	MICHAEL & MARILYN RHEW	050-390-005-014-00	132	0.75	99.00	\$48.48	\$4,799.52	R1
201	W NORTH	LINSAY FELVER	050-390-005-015-00	132	0.75	99.00	\$48.48	\$4,799.52	R1
115	W NORTH	JERALD BILA	050-320-000-005-00	74.33	0.75	55.75	\$48.48	\$2,702.64	R1
109	W NORTH	GILL ENTERPRISES	050-320-000-006-00	92.32	1	92.32	\$48.48	\$4,475.67	R1
1323	N WASHINGTON	ROBERT & TERESA KLUMPP	050-320-000-001-00	132	0.75	99.00	\$48.48	\$4,799.52	R1
1324	N WASHINGTON	DREW & LINDA THORSBY	050-320-000-119-00	168	0.75	126.00	\$48.48	\$6,108.48	R1
120	E NORTH	THOMAS & JOANNE SKINNER	050-320-000-129-00	83	1	83.00	\$48.48	\$4,023.84	R2
204	E NORTH	SHIRLEY BLOSSOM / RICK FINLEY	050-320-000-120-00	120	1	120.00	\$48.48	\$5,817.60	R2
208	E NORTH	D & S REAL PROPERTIES, LLC	050-320-000-121-00	64	1	64.00	\$48.48	\$3,102.72	R1
300	E NORTH	D & S REAL PROPERTIES, LLC	050-320-000-122-00	154.1	1	154.10	\$48.48	\$7,470.77	RM1
	N HICKORY	UNITED PENTECOSTAL CHURCH	050-320-000-123-00	77.05	1	77.05	\$48.48	\$3,735.38	R1
1425	N HICKORY	UNITED PENTECOSTAL CHURCH	050-320-000-124-00	193.25	0.75	144.94	\$48.48	\$7,026.57	R1
				2278.89		2009.50		\$97,420.32	

*For information only. Not part of Special Assessment Roll

Total Assessable Front Footage: 4,240.09 \$ 113,557.13

**NORTH STREET FROM SHIAWASSEE TO HICKORY
MAJOR STREET**

SPECIAL ASSESSMENT ROLL 2023-01

RESO 4

ENGINEER'S ESTIMATE ASSESSABLE AMOUNT \$625,807.81
TOTAL ASSESSABLE FRONT FEET 4240.09

CALCULATING ASSESSABLE FRONT FOOT RATE AND AMOUNTS:

PROPERTY TYPE	RESIDENTIAL PROPERTY	COMMERCIAL PROPERTY	TOWNSHIP RESIDENTIAL PROPERTY	TOWNSHIP COMMERCIAL PROPERTY	TOTAL
TOTAL ASSEMENT PER TYPE	\$625,807.81	\$625,807.81	\$625,807.81	\$625,807.81	
CITY SHARE ≥ 60%	\$420,245.06	\$384,436.76	\$420,245.06	\$384,436.76	
PROPERTY SHARE @ ≤40%	\$205,562.75	\$241,371.05	\$205,562.75	\$241,371.05	
ASSESSABLE FRONT FOOT RATE: PROP SHARE/4240.09	\$48.48	\$56.93	\$48.48	\$56.93	
TOTAL FRONT FEET PER TYPE	2141.55	171.00	877.91	1049.63	
TOTAL AMOUNT OF ASSESSMENT PER TYPE:	\$103,823.83	\$9,734.34	*\$42,561.08	*\$59,755.44	\$113,558.18

*(Does not include Owosso
Township Portion)*

SUMMARY: SPECIAL ASSESSMENT AMOUNTS PER SIDE OF STREET:

NORTH SIDE	\$	16,136.81
SOUTH SIDE	\$	<u>97,420.32</u>
TOTAL SPECIAL ASSESSMENT	\$	113,557.13

*For information only. Not part of Special Assessment Roll

NORTH STREET FROM SHIAWASSEE TO HICKORY ENGINEER'S ESTIMATE
10-Jan-23

ENGINEER'S ESTIMATE

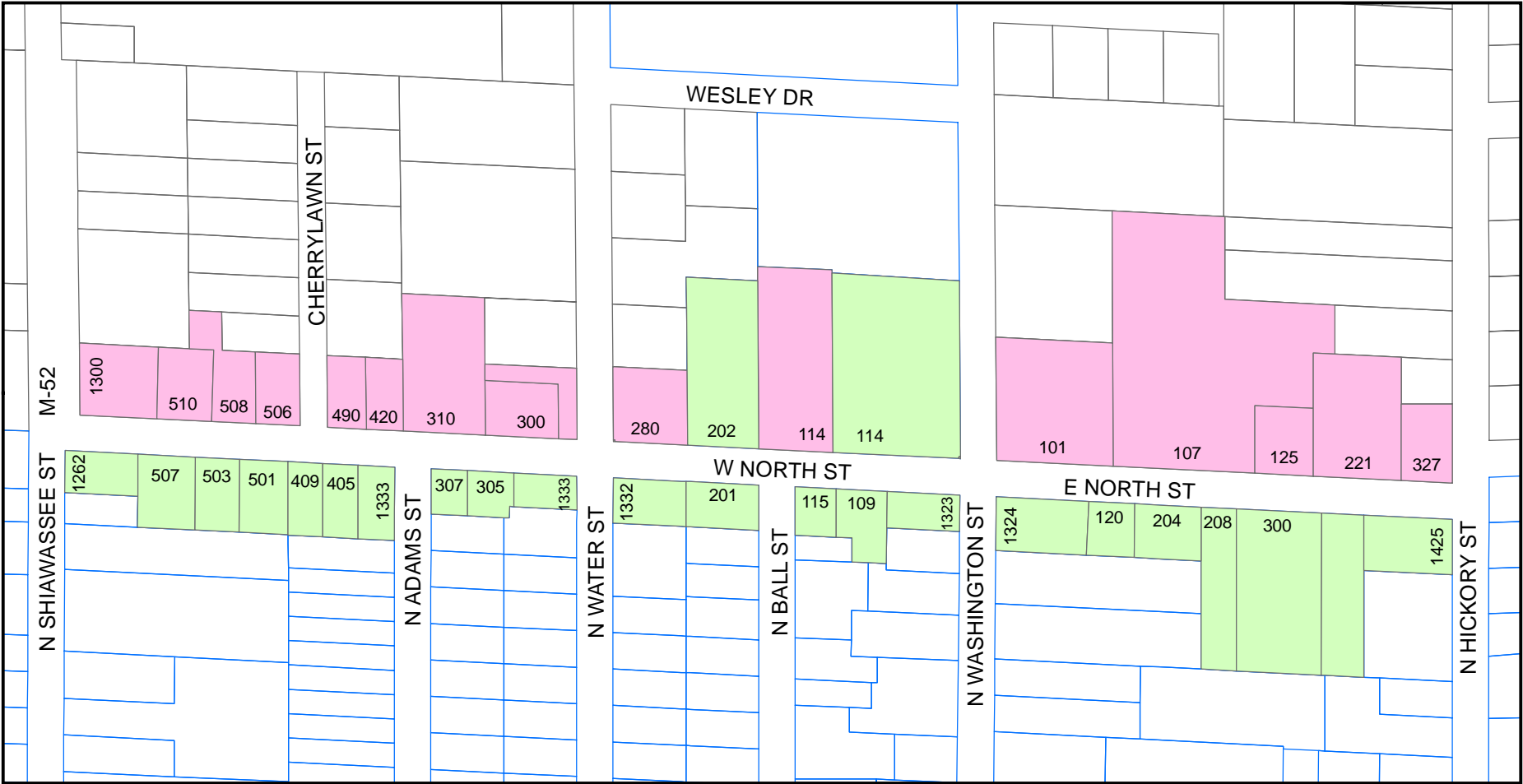
RESO 4

DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT	ELIGIBLE	CITY COST	ASSESSMENT	ASSESSMENT
Mobilization, Max \$154,200	0.6	LSUM	\$79,849.22	\$ 47,909.53	\$ 47,909.53	\$ 28,745.72	\$ 19,163.81	\$ 19,163.81
Tree, Rem, 6 inch to 18 inch	0	Ea	\$1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Stump, Rem, 37 inch or Larger	1	Ea	\$1,127.98	\$ 1,127.98	\$ -	\$ -	\$ -	\$ -
Dr Structure, Rem	19	Ea	\$1,373.28	\$ 26,092.32	\$ -	\$ -	\$ -	\$ -
Sewer, Rem, Less than 24 inch	508	Ft	\$54.22	\$ 27,543.76	\$ -	\$ -	\$ -	\$ -
Sewer, Rem, 24 inch to 48 inch	0	Ft	\$25.00	\$ -	\$ -	\$ -	\$ -	\$ -
Curb and Gutter, Rem	2761	Ft	\$5.57	\$ 15,378.77	\$ 15,378.77	\$ 9,227.26	\$ 6,151.51	\$ 6,151.51
Pavt, Rem	481	Syd	\$18.10	\$ 8,706.10	\$ -	\$ -	\$ -	\$ -
Sidewalk, Rem	257	Syd	\$5.32	\$ 1,367.24	\$ -	\$ -	\$ -	\$ -
Embankment, CIP	92	Cyd	\$35.74	\$ 3,288.08	\$ -	\$ -	\$ -	\$ -
Excavation, Earth	1714	Cyd	\$21.03	\$ 36,045.42	\$ -	\$ -	\$ -	\$ -
Non Haz Contaminated Material Handling and Disposal, LM	25	Cyd	\$82.72	\$ 2,068.00	\$ -	\$ -	\$ -	\$ -
Subgrade Undercutting, Type II	150	Cyd	\$53.82	\$ 8,073.00	\$ -	\$ -	\$ -	\$ -
Erosion Control, Inlet Protection, Fabric Drop	20	Ea	\$157.10	\$ 3,142.00	\$ 3,142.00	\$ 1,885.20	\$ 1,256.80	\$ 1,256.80
Subbase, CIP	42	Cyd	\$85.92	\$ 3,608.64	\$ -	\$ -	\$ -	\$ -
Aggregate Base, 6 inch, Modified	920	Syd	\$15.67	\$ 14,416.40	\$ -	\$ -	\$ -	\$ -
Aggregate Base, 8 inch, Modified	7806	Syd	\$17.54	\$ 136,917.24	\$ -	\$ -	\$ -	\$ -
Maintenance Gravel	200	Ton	\$62.75	\$ 12,550.00	\$ 12,550.00	\$ 7,530.00	\$ 5,020.00	\$ 5,020.00
Approach, CI II, LM	10	Cyd	\$94.99	\$ 949.90	\$ -	\$ -	\$ -	\$ -
Geotextile, Separator, Modified	8722	Syd	\$2.27	\$ 19,798.94	\$ -	\$ -	\$ -	\$ -
Sewer, SDR-26, 4 inch, Tr Det B, Modified	0	Ft	\$45.00	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer, SDR-26, 6 inch, Tr Det B, Modified	0	Ft	\$50.00	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer, SDR-26, 10 inch, Tr Det B, Modified	455	Ft	\$93.20	\$ 42,406.00	\$ -	\$ -	\$ -	\$ -
Sewer, SDR-26, 12 inch, Tr Det B, Modified	669	Ft	\$84.71	\$ 56,670.99	\$ -	\$ -	\$ -	\$ -
Sewer, SDR-26, 15 inch, Tr Det B, Modified	61	Ft	\$104.46	\$ 6,372.06	\$ -	\$ -	\$ -	\$ -
Sewer, SDR-26, 18 inch, Tr Det B, Modified	0	Ft	\$90.00	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer, SDR-26, 24 inch, Tr Det B, Modified	0	Ft	\$130.00	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Tap, 12 inch	0	Ea	\$300.00	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Tap, 18 inch	0	Ea	\$500.00	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Bulkhead, 12 inch	0	Ea	\$250.00	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitary Service, Conflict	2	Ea	\$2,917.60	\$ 5,835.20	\$ -	\$ -	\$ -	\$ -
Abandoned Gas Main, Conflict	5	Ea	\$471.75	\$ 2,358.75	\$ -	\$ -	\$ -	\$ -
Dr Structure Cover, Adj, Case 1	11	Ea	\$631.30	\$ 6,944.30	\$ 6,944.30	\$ 4,166.58	\$ 2,777.72	\$ 2,777.72
Dr Structure, Adj, Add Depth	5	Ft	\$333.12	\$ 1,665.60	\$ -	\$ -	\$ -	\$ -
Dr Structure Cover, EJ 7000	19	Ea	\$834.87	\$ 15,862.53	\$ 15,862.53	\$ 9,517.52	\$ 6,345.01	\$ 6,345.01
Dr Structure Cover, EJ 1040 w/ Solid Gasket Sealed Cover	5	Ea	\$727.59	\$ 3,637.95	\$ 3,637.95	\$ 2,182.77	\$ 1,455.18	\$ 1,455.18
Dr Structure Cover, EJ 1040 w/ Vented Cover	11	Ea	\$672.79	\$ 7,400.69	\$ 7,400.69	\$ 4,440.41	\$ 2,960.28	\$ 2,960.28
Dr Structure Cover, EJ 1040 w/ Type N Oval Grate	8	Ea	\$664.63	\$ 5,317.04	\$ 5,317.04	\$ 3,190.22	\$ 2,126.82	\$ 2,126.82
Dr Structure, 24 inch dia, Modified	2	Ea	\$1,817.53	\$ 3,635.06	\$ -	\$ -	\$ -	\$ -
Dr Structure, 36 inch dia, Modified	20	Ea	\$2,954.40	\$ 59,088.00	\$ -	\$ -	\$ -	\$ -
Dr Structure, 48 inch dia, Modified	12	Ea	\$2,954.40	\$ 35,452.80	\$ -	\$ -	\$ -	\$ -
Dr Structure, 60 inch dia, Modified	0	Ea	\$4,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
Dr Structure, 72 inch dia, Modified	0	Ea	\$6,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
Dr Structure, Tap, 4 inch	0	Ea	\$200.00	\$ -	\$ -	\$ -	\$ -	\$ -
Dr Structure, Tap, 10 inch	3	Ea	\$237.03	\$ 711.09	\$ -	\$ -	\$ -	\$ -
Dr Structure, Tap, 12 inch	5	Ea	\$325.44	\$ 1,627.20	\$ -	\$ -	\$ -	\$ -
Dr Structure, Temp Lowering	5	Ea	\$250.55	\$ 1,252.75	\$ 1,252.75	\$ 751.65	\$ 501.10	\$ 501.10
Dr Structure Collar, Modified	16	Ea	\$1,438.87	\$ 23,021.92	\$ 23,021.92	\$ 13,813.15	\$ 9,208.77	\$ 9,208.77
HMA Surface, Rem	7793	Syd	\$4.94	\$ 38,497.42	\$ 38,497.42	\$ 23,098.45	\$ 15,398.97	\$ 15,398.97
Hand Patching	0	Ton	\$130.00	\$ -	\$ -	\$ -	\$ -	\$ -
HMA Approach	390	Ton	\$116.11	\$ 45,282.90	\$ -	\$ -	\$ -	\$ -
HMA, 3EML @ 3"	1295	Ton	\$86.41	\$ 111,900.95	\$ 111,900.95	\$ 67,140.57	\$ 7,460.06	\$ 37,300.32
HMA, 4EML @ 2"	863	Ton	\$95.26	\$ 82,209.38	\$ 82,209.38	\$ 49,325.63	\$ 32,883.75	\$ 32,883.75
HMA, 5EML @ 1.5"	648	Ton	\$102.91	\$ 66,685.68	\$ 66,685.68	\$ 40,011.41	\$ 26,674.27	\$ 26,674.27
Cement	2	Ton	\$55.00	\$ 110.00	\$ -	\$ -	\$ -	\$ -
Driveway, Nonrein Conc, 6 inch	90	Syd	\$41.80	\$ 3,762.00	\$ -	\$ -	\$ -	\$ -

DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT	ELLIGIBLE	CITY COST	ASSESSMENT	ASSESSMENT
Driveway, Nonreinf Conc, 7 inch	0	Syd	\$55.00	\$ -		\$ -	\$ -	\$ -
Spillway, Conc	39	Ft	\$60.50	\$ 2,359.50		\$ -	\$ -	\$ -
Curb and Gutter, Conc, Det F4	2752	Ft	\$22.70	\$ 62,470.40	\$ 62,470.40	\$ 37,482.24	\$ 24,988.16	\$ 24,988.16
Curb and Gutter, Conc, Det F4, Modified	0	Ft	\$18.00	\$ -		\$ -	\$ -	\$ -
Driveway Opening, Conc, Det M	0	Ft	\$20.00	\$ -		\$ -	\$ -	\$ -
Detectable Warning Surface, Modified	40	Ft	\$80.30	\$ 3,212.00		\$ -	\$ -	\$ -
Curb Ramp Opening, Conc	56	Ft	\$26.40	\$ 1,478.40		\$ -	\$ -	\$ -
Curb Ramp, Conc, 4 inch	887	Sft	\$5.50	\$ 4,878.50		\$ -	\$ -	\$ -
Curb Ramp, Conc, 7 inch	339	Sft	\$7.15	\$ 2,423.85		\$ -	\$ -	\$ -
Sidewalk, Conc, 4 inch	772	Sft	\$4.40	\$ 3,396.80		\$ -	\$ -	\$ -
Sidewalk, Conc, 6 inch	449	Sft	\$4.65	\$ 2,087.85		\$ -	\$ -	\$ -
Sidewalk, Conc, 7 inch	0	Sft	\$5.50	\$ -		\$ -	\$ -	\$ -
Valve Box, Adj	0	Ea	\$500.00	\$ -		\$ -	\$ -	\$ -
Barricade, Type III, High Intensity, Double Sided, Lighted, Furn	14	Ea	\$77.00	\$ 1,078.00		\$ -	\$ -	\$ -
Barricade, Type III, High Intensity, Double Sided, Lighted, Oper	14	Ea	\$5.50	\$ 77.00		\$ -	\$ -	\$ -
Lighted Arrow, Type C, Furn	1	Ea	\$440.01	\$ 440.01		\$ -	\$ -	\$ -
Lighted Arrow, Type C, Oper	1	Ea	\$110.00	\$ 110.00		\$ -	\$ -	\$ -
Minor Traf Devices	1	LSUM	\$17,325.20	\$ 17,325.20	\$ 17,325.20	\$ 10,395.12	\$ 6,930.08	\$ 6,930.08
Traf Regulator Control	1	LSUM	\$20,904.02	\$ 20,904.02		\$ -	\$ -	\$ -
Plastic Drum, Fluorescent, Furn	75	Ea	\$22.00	\$ 1,650.00		\$ -	\$ -	\$ -
Plastic Drum, Fluorescent, Oper	75	Ea	\$1.10	\$ 82.50		\$ -	\$ -	\$ -
Sign, Portable, Changeable Message, Furn & Oper	0	Ea	\$3,000.00	\$ -		\$ -	\$ -	\$ -
Sign, Type B, Temp, Prismatic, Furn	584	Sft	\$3.30	\$ 1,927.20		\$ -	\$ -	\$ -
Sign, Type B, Temp, Prismatic, Oper	584	Sft	\$1.10	\$ 642.40		\$ -	\$ -	\$ -
Pedestrian Type II Barricade, Temp	20	Ea	\$82.50	\$ 1,650.00		\$ -	\$ -	\$ -
Turf Establishment, Performance	898	Syd	\$3.70	\$ 3,322.60		\$ -	\$ -	\$ -
Gate Box, Adj, Temp, Case 1	2	Ea	\$602.17	\$ 1,204.34		\$ -	\$ -	\$ -
Monument Box	1	Ea	\$770.01	\$ 770.01		\$ -	\$ -	\$ -
Monument Preservatoin	1	Ea	\$440.01	\$ 440.01		\$ -	\$ -	\$ -
Post, Steel, 3 lb	378	Ft	\$8.25	\$ 3,118.50		\$ -	\$ -	\$ -
Sign, Type III, Erect, Salv	24	Ea	\$38.50	\$ 924.00		\$ -	\$ -	\$ -
Sign, Type III, Rem	49	Ea	\$27.50	\$ 1,347.50		\$ -	\$ -	\$ -
Sign, Type IIIA	0	Sft	\$17.00	\$ -		\$ -	\$ -	\$ -
Sign, Type IIIB	56	Sft	\$18.70	\$ 1,047.20		\$ -	\$ -	\$ -
Sign, Type VB	16	Sft	\$20.90	\$ 334.40		\$ -	\$ -	\$ -
Pavt Mrkg, Ovly Cold Plastic, 6 inch, Crosswalk	251	Ft	\$3.25	\$ 815.75		\$ -	\$ -	\$ -
Pavt Mrkg, Ovly Cold Plastic, 24 inch, Stop Bar	135	Ft	\$14.25	\$ 1,923.75		\$ -	\$ -	\$ -
Pavt Mrkg, Ovly Cold Plastic, Lt Turn Arrow Sym	1	Ea	\$214.50	\$ 214.50		\$ -	\$ -	\$ -
Pavt Mrkg, Ovly Cold Plastic, Rt Turn Arrow Sym	1	Ea	\$214.50	\$ 214.50		\$ -	\$ -	\$ -
Pavt Mrkg, Ovly Cold Plastic, Thru and Lt Turn Arrow Sym	0	Ea	\$200.00	\$ -		\$ -	\$ -	\$ -
Pavt Mrkg, Waterborne, 4 inch, White	91	Ft	\$1.43	\$ 130.13		\$ -	\$ -	\$ -
Pavt Mrkg, Polyurea, 4 inch, Yellow	4335	Ft	\$1.43	\$ 6,199.05		\$ -	\$ -	\$ -
Post, Mailbox	0	Ea	\$100.00	\$ -		\$ -	\$ -	\$ -
Audio Visual Filming		LSUM	\$1,225.00	\$ -		\$ -	\$ -	\$ -
Sanitary Service, Cap	0	LSUM	\$2,000.00	\$ -		\$ -	\$ -	\$ -
Sanitary Service, Replace	0	LSUM	\$2,500.00	\$ -		\$ -	\$ -	\$ -
SUB TOTALS				\$1,146,891.45	\$ 521,506.51	\$ 312,903.91	\$ 171,302.29	\$ 201,142.54
ENGINEERING AT 15% ASSESSABLE COST				\$ 172,033.72	\$ 78,225.98	\$ 46,935.59	\$ 25,695.34	\$ 30,171.38
ADMINISTRATIVE AT 5% ASSESSABLE COST				\$ 57,344.57	\$ 26,075.33	\$ 15,645.20	\$ 8,565.11	\$ 10,057.13
GRAND TOTALS				\$ 1,376,269.74	\$ 625,807.81	\$ 375,484.69	\$ 205,562.75	\$ 241,371.05

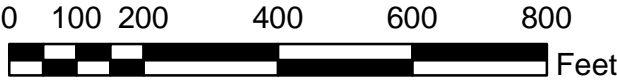
City of Owosso

Proposed Special Assessment No. 2023-01



North Street from Shiawassee St. (M-52) to Hickory St

- Special Assessment Parcels
- Owosso Township Fronting Parcels
- Other City of Owosso Parcels
- Other Township Parcels
- 1501 Street Address Number



1 inch = 286 feet





MEMORANDUM

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

DATE: January 17, 2023

TO: Owosso City Council

FROM: Clayton Wehner, Director of Engineering

SUBJECT: Setting Public Hearing for Special Assessment Roll for Lee Street Resurfacing

RECOMMENDATION:

City staff recommends approval of Resolution No. 4 which sets the second public hearing for the Lee Street Resurfacing Project.

BACKGROUND:

This public hearing is intended to provide affected residents with the opportunity to comment regarding their individual assessments.

As you will recall, Step Four/Resolution No. 4 takes place after the bids are received. Estimated assessment amounts are adjusted if necessary to reflect the actual cost as dictated by the bids received. A second public hearing is set to allow property owners to comment on their particular assessment. Each property owner is sent a second notice containing the date and time of the public hearing and the amount of the proposed assessment for their property.

Step Five/Resolution No. 5 documents the second public hearing, finalizes the special assessment roll and sets the terms of payment. This public hearing is designed to allow affected citizens the opportunity to argue whether or not the amount of their assessment is fair and equitable in relation to the benefit they receive from the project. If, after hearing citizen comment, the council decides adjustments need to be made to the assessment roll they may do so. Alternately, if it is felt all the assessments are fair and equitable the resolution may be passed as written.

Tonight, the council will be considering Resolution No. 4 for the proposed district as a part of the Consent Agenda. Estimated assessment amounts increased slightly, from \$84.11 per front foot to \$84.48 per front foot based on bids received for the project. Staff recommends authorization of Resolution No. 4 setting a public hearing for Monday, February 6, 2023 to receive citizen comment regarding the proposed special assessment roll for the following public improvement:

Special Assessment District No. 2023-03
Lee Street, a Public Street, from Clark Avenue to Ada Street

Attachment(s): Lee Street Resolution No. 4
Lee Street Special Assessment Roll
Lee Street Post-Bid Assessment Calculations
Lee Street Engineer's Estimate
Lee Street Special Assessment Map

LEE STREET FROM CLARK TO ADA
LOCAL STREET

SPECIAL ASSESSMENT ROLL NO. 2023-03

RESO 4

NORTH SIDE

ADDRESS NO.	STREET	PROPERTY OWNER NAME	ROLL NUMBER	FRONT FOOTAGE	CORNER LOT DISCOUNT	ASSESSABLE FRONT FEET	FRONT FOOT RATE	AMOUNT OF ASSESSMENT	ZONING TYPE
600	CLARK	JONES, MATHEW P & INITA L	050-670-001-016-00	165	0.75	123.75	\$84.48	\$10,454.40	R-1
601	ADA	MORRIS, PATRICK & REGINA	050-670-001-013-00	165	0.75	123.75	\$84.48	\$10,454.40	R-1
				330		247.50		\$20,908.80	

SOUTH SIDE

ADDRESS NO.	STREET	PROPERTY OWNER NAME	ROLL NUMBER	FRONT FOOTAGE	CORNER LOT DISCOUNT	ASSESSABLE FRONT FEET	FRONT FOOT RATE	AMOUNT OF ASSESSMENT	ZONING TYPE
721	LEE	KURTZ, THOMAS E. & ATHENA S.	050-660-003-011-00	93	0.75	69.75	\$84.48	\$5,892.48	R-1
715	LEE	COFFEY, WESLEY J. & VALERIE A.	050-660-003-012-00	72	1	72.00	\$84.48	\$6,082.56	R-1
709	LEE	WHITE, BARBARA E	050-660-003-005-00	66	1	66.00	\$84.48	\$5,575.68	R-1
533	ADA	SPENCER, DENNY	050-660-003-004-00	99	0.75	74.25	\$84.48	\$6,272.64	R-1
				330		282.00		\$23,823.36	

Total Assessable Fr Front Footage: 529.50 \$44,732.16

**POST-BID ASSESSMENT CALCULATIONS
LEE STREET**

**LEE STREET FROM CLARK TO ADA
LOCAL STREET**

SPECIAL ASSESSMENT ROLL 2023-03

RESO 4

ENGINEER'S ESTIMATE ASSESSABLE AMOUNT	\$117,604.16
TOTAL ASSESSABLE FRONT FEET	529.50

CALCULATING ASSESSABLE FRONT FOOT RATE AND AMOUNTS:

PROPERTY TYPE	RESIDENTIAL PROPERTY	COMMERCIAL PROPERTY	TOTAL
TOTAL ASSEMENT PER TYPE	\$117,604.16	\$117,604.16	
CITY SHARE \geq 60%	\$72,872.49	\$70,562.49	
PROPERTY SHARE @ \leq 40%	\$44,731.67	\$47,041.67	
ASSESSABLE FRONT FOOT RATE: PROP SHARE/529.50	\$84.48	\$88.84	
TOTAL FRONT FEET PER TYPE	529.50	0.00	
TOTAL AMOUNT OF ASSESSMENT PER TYPE:	\$44,731.67	\$0.00	\$44,731.67

SUMMARY: SPECIAL ASSESSMENT AMOUNTS PER SIDE OF STREET:

NORTH SIDE	\$20,908.80
SOUTH SIDE	\$23,823.36
TOTAL SPECIAL ASSESSMENT	\$44,732.16

**ESTIMATED PROJECT COST
POST-BID**

LEE STREET FROM CLARK TO ADA
6-Jan-23

ENGINEER'S ESTIMATE

RESO 4

DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	AMOUNT	ELIGIBLE AMOUNT	CITY COST 60 PERCENT	ASSESSMENT AT 40% RESIDENTIAL	ASSESSMENT AT 40% COMMERCIAL
Mobilization, Max __, (Road, Storm, Sanitary)	LSUM	1	\$13,454.53	\$ 13,454.53	\$ 13,454.53	\$ 8,072.72	\$ 5,381.81	\$ 5,381.81
Stump, Rem, 19 inch to 36 inch	Ea	1	\$150.00	\$ 150.00		\$ -	\$ -	\$ -
Dr Structure, Rem	Ea	3	\$270.69	\$ 812.07		\$ -	\$ -	\$ -
Sewer, Rem, Less than 24 inch	Ft	100	\$22.24	\$ 2,224.00		\$ -	\$ -	\$ -
Curb and Gutter, Rem	Ft	189	\$6.27	\$ 1,185.03	\$ 1,185.03	\$ 711.02	\$ 474.01	\$ 474.01
Pavt, Rem	Syd	54	\$4.99	\$ 269.46		\$ -	\$ -	\$ -
Sidewalk, Rem	Syd	290	\$4.26	\$ 1,235.40	\$ 1,235.40	\$ 741.24	\$ 494.16	\$ 494.16
Embankment, CIP	Cyd	54	\$2.80	\$ 151.20		\$ -	\$ -	\$ -
Excavation, Earth	Cyd	283	\$4.90	\$ 1,386.70		\$ -	\$ -	\$ -
Subgrade Undercutting, Type II	Cyd	25	\$58.30	\$ 1,457.50		\$ -	\$ -	\$ -
Erosion Control, Inlet Protection, Fabric Drop	Ea	6	\$78.72	\$ 472.32	\$ 472.32	\$ 283.39	\$ 188.93	\$ 188.93
Subbase, CIP	Cyd	46	\$2.80	\$ 128.80		\$ -	\$ -	\$ -
Aggregate Base, 4 inch, Modified	Syd	61	\$11.99	\$ 731.39		\$ -	\$ -	\$ -
Aggregate Base, 8 inch, Modified	Syd	1273	\$26.93	\$ 34,281.89		\$ -	\$ -	\$ -
Maintenance Gravel	Ton	25	\$27.02	\$ 675.50	\$ 675.50	\$ 405.30	\$ 270.20	\$ 270.20
Approach, CI II, LM	Cyd	15	\$13.16	\$ 197.40		\$ -	\$ -	\$ -
Geotextile, Separator, Modified	Syd	1334	\$1.89	\$ 2,521.26		\$ -	\$ -	\$ -
Sewer, SDR-26, 4 inch, Tr Det B, Modified	Ft	21	\$54.97	\$ 1,154.37		\$ -	\$ -	\$ -
Sewer, SDR-26, 8 inch, Tr Det B, Modified	Ft	49	\$87.60	\$ 4,292.40		\$ -	\$ -	\$ -
Sewer, SDR-26, 10 inch, Tr Det B, Modified	Ft	70	\$76.98	\$ 5,388.60		\$ -	\$ -	\$ -
Sanitary Serv Conflict	Ea	2	\$1,463.99	\$ 2,927.98		\$ -	\$ -	\$ -
Abandoned Gas Main Conflict	Ea	2	\$251.80	\$ 503.60		\$ -	\$ -	\$ -
Dr Structure Cover, Adj, Case 1	Ea	2	\$580.54	\$ 1,161.08	\$ 1,161.08	\$ 696.65	\$ 464.43	\$ 464.43
Dr Structure, Tap, 10 inch	Ea	1	\$925.32	\$ 925.32		\$ -	\$ -	\$ -
Dr Structure Cover, EJ 7000	Ea	2	\$1,000.81	\$ 2,001.62	\$ 2,001.62	\$ 1,200.97	\$ 800.65	\$ 800.65
Dr Structure Cover, EJ 1040 w/ Solid Gasket Sealed Cover	Ea	2	\$736.32	\$ 1,472.64	\$ 1,472.64	\$ 883.58	\$ 589.06	\$ 589.06
Dr Structure Cover, EJ 1040 w/ Vented Cover	Ea	1	\$736.32	\$ 736.32	\$ 736.32	\$ 441.79	\$ 294.53	\$ 294.53
Dr Structure, 36 inch dia, Modified	Ea	2	\$1,138.22	\$ 2,276.44		\$ -	\$ -	\$ -
Dr Structure, 48 inch dia, Sanitary, Modified	Ea	1	\$3,110.56	\$ 3,110.56		\$ -	\$ -	\$ -
Dr Structure, Temp Lowering	Ea	1	\$305.43	\$ 305.43	\$ 305.43	\$ 183.26	\$ 122.17	\$ 122.17
HMA Surface, Rem	Syd	1255	\$5.41	\$ 6,789.55	\$ 6,789.55	\$ 4,073.73	\$ 2,715.82	\$ 2,715.82
Hand Patching	Ton	10	\$164.00	\$ 1,640.00		\$ -	\$ -	\$ -
HMA, 3EML	Ton	231	\$125.00	\$ 28,875.00	\$ 28,875.00	\$ 17,325.00	\$ 9,625.00	\$ 11,550.00
HMA, 5EML	Ton	115	\$167.00	\$ 19,205.00	\$ 19,205.00	\$ 11,523.00	\$ 7,682.00	\$ 7,682.00
Cement	Ton	2	\$225.00	\$ 450.00		\$ -	\$ -	\$ -
Driveway, Nonreinf Conc, 6 inch	Syd	59	\$55.00	\$ 3,245.00		\$ -	\$ -	\$ -
Curb and Gutter, Conc, Det F4, Modified	Ft	181	\$24.00	\$ 4,344.00	\$ 4,344.00	\$ 2,606.40	\$ 1,737.60	\$ 1,737.60
Detectable Warning Surface, Modified	Ft	20	\$72.00	\$ 1,440.00		\$ -	\$ -	\$ -
Curb Ramp Opening, Conc	Ft	28	\$24.00	\$ 672.00		\$ -	\$ -	\$ -
Sidewalk, Conc, 4 inch	Sft	2311	\$5.55	\$ 12,826.05	\$ 12,826.05	\$ 7,695.63	\$ 5,130.42	\$ 5,130.42
Sidewalk, Conc, 6 inch	Sft	344	\$6.00	\$ 2,064.00	\$ 2,064.00	\$ 1,238.40	\$ 825.60	\$ 825.60
Curb Ramp, Conc, 4 inch	Sft	322	\$7.00	\$ 2,254.00		\$ -	\$ -	\$ -
Curb Ramp, Conc, 7 inch	Sft	174	\$8.00	\$ 1,392.00		\$ -	\$ -	\$ -
Barricade, Type III, High Intensity, Double Sided, Furn & Oper	Ea	4	\$40.00	\$ 160.00		\$ -	\$ -	\$ -
Minor Traf Devices, Max \$5,000	LSUM	1	\$1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 720.00	\$ 480.00	\$ 480.00
Plastic Drum, High Intensity, Furn & Oper	Ea	15	\$20.00	\$ 300.00		\$ -	\$ -	\$ -
Sign, Type B, Temp, Prismatic, Furn & Oper	Sft	130	\$3.00	\$ 390.00		\$ -	\$ -	\$ -
Pedestrian Type II Barricade, Temp	Ea	10	\$65.00	\$ 650.00		\$ -	\$ -	\$ -

**ESTIMATED PROJECT COST
POST-BID**

LEE STREET FROM CLARK TO ADA
6-Jan-23

ENGINEER'S ESTIMATE

RESO 4

DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	AMOUNT	ELIGIBLE AMOUNT	CITY COST 60 PERCENT	ASSESSMENT AT 40% RESIDENTIAL	ASSESSMENT AT 40% COMMERCIAL
Turf Establishment, Performance	Syd	500	\$12.54	\$ 6,270.00		\$ -	\$ -	\$ -
Sign, Type III. Erect, Salv	Ea	2	\$75.00	\$ 150.00		\$ -	\$ -	\$ -
Sign, Type III, Rem	Ea	2	\$75.00	\$ 150.00		\$ -	\$ -	\$ -
SUB TOTALS				\$ 182,057.41	\$ 98,003.47	\$ 58,802.08	\$ 37,276.39	\$ 39,201.39
ENGINEERING AT 15% ASSESSABLE COST				\$ 27,308.61	\$ 14,700.52	\$ 8,820.31	\$ 5,591.46	\$ 5,880.21
ADMINISTRATIVE AT 5% ASSESSABLE COST				\$ 9,102.87	\$ 4,900.17	\$ 2,940.10	\$ 1,863.82	\$ 1,960.07
GRAND TOTALS				\$ 218,468.89	\$ 117,604.16	\$ 70,562.50	\$ 44,731.67	\$ 47,041.67



City of Owosso

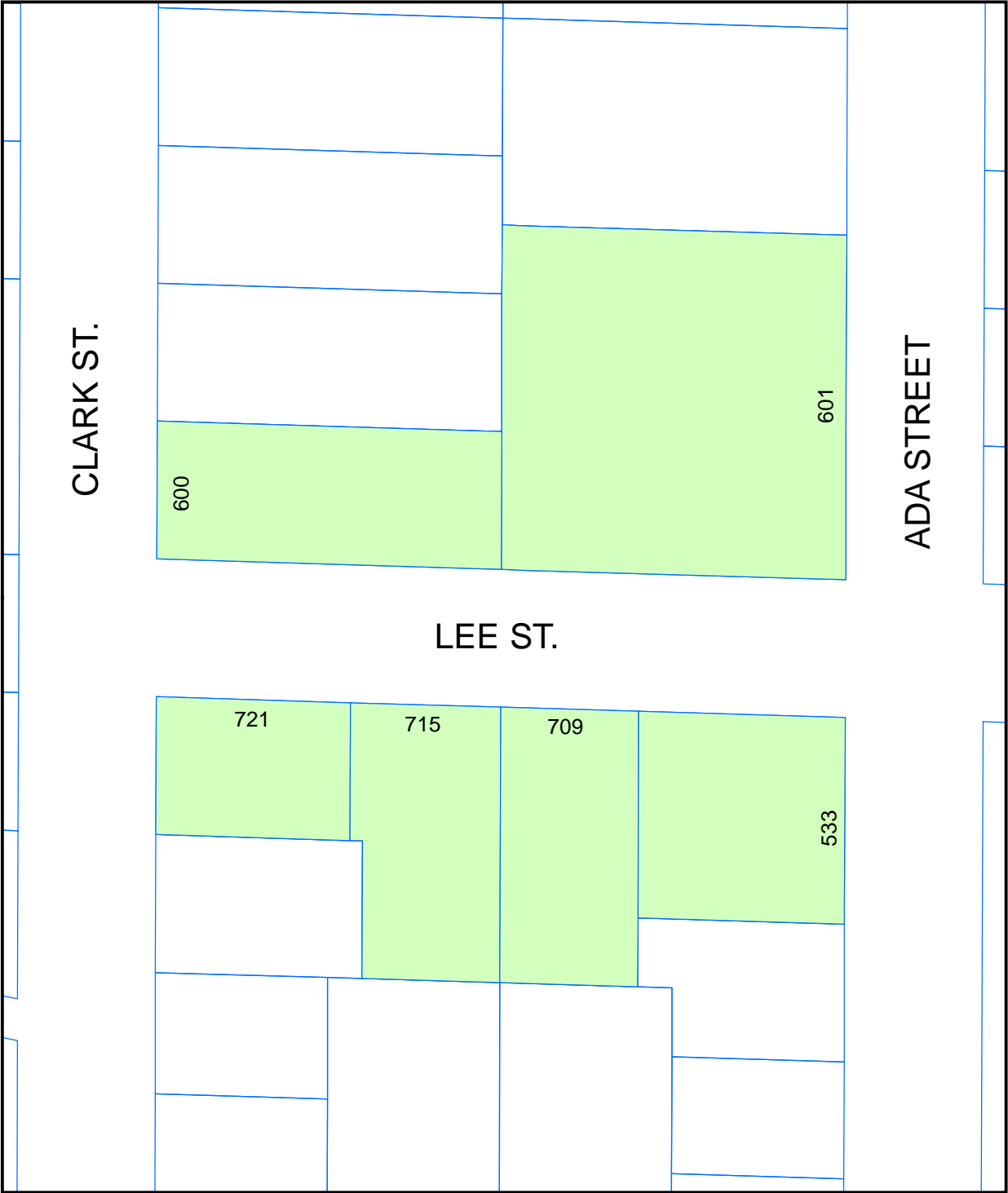
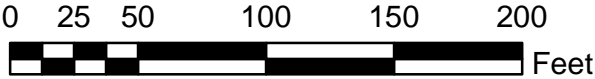
Proposed Special Assessment No. 2023-03

Lee Street
from Clark St. to Ada St.



Legend

-  Special Assessment Parcels
-  Other City of Owosso Parcels
- 501 Street Address Number





MEMORANDUM

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

DATE: January 17, 2023
TO: City Council
FROM: Clayton Wehner, Director of Engineering
SUBJECT: 2023 Storm Sewer Lining Project Bid Award

RECOMMENDATION:

Award of storm sewer lining services to Insituform Technologies USA, LLC of Chesterfield, Missouri, for the 2023 Storm Sewer Lining Project in the amount of \$63,519.10.

BACKGROUND:

Bids were received on December 20, 2022 for the 2023 Storm Sewer Lining Project. This work is necessary to line sections of storm sewer on various streets in the City that are deteriorated or damaged. The lining method was chosen for these repairs to save on street restoration costs and due to the location of some of the repairs. Seven (7) bids were received. The bid tab is attached.

FISCAL IMPACTS:

Funds for this work are to be charged to the FY2022-2023 Major and Local Street Maintenance Funds, Account Nos. 202-463-818.000 and 203-463-818.000 in the amount of \$63,519.10, plus additional lining services required during the calendar year in the amount of \$20,000.00 for a total of \$83,519.10.

Attachments: (1) Resolution
(2) Project Maps
(3) Bid Tab

RESOLUTION NO.

**AUTHORIZING THE AWARD OF THE 2023 STORM SEWER LINING PROJECT
TO INSITUFORM TECHNOLOGIES USA, LLC OF CHESTERFIELD, MISSOURI**

WHEREAS, the City of Owosso, Shiawassee County, Michigan, has determined that segments of the storm sewer system on various streets in the City have deteriorated or become damaged and that rehabilitation is advisable, necessary and in the public interest; and

WHEREAS, the City of Owosso sought bids for the lining of these segments of storm sewer as part of the 2023 Storm Sewer Lining Project, and the low responsive and responsible bid was received from Insituform Technologies USA, LLC in the amount of \$63,519.10; and

WHEREAS, Insituform Technologies USA, 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: The City of Owosso has heretofore determined that it is advisable, necessary and in the public interest to employ Insituform Technologies USA, LLC to line segments of deteriorated or damaged storm sewer as part of the 2023 Storm Sewer Lining Project.
- SECOND: The Mayor and City Clerk are instructed and authorized to sign the necessary documents to execute a services contract with Insituform Technologies USA, LLC in the amount of \$63,519.10, plus a contingency amount of \$20,000.00, for additional lining services required during the calendar year, for a total of \$83,519.10.
- THIRD: The accounts payable department is authorized to pay Insituform Technologies USA, LLC for work satisfactorily completed on the project up to the initial contact amount of \$63,519.10, plus a contingency in the amount of \$20,000.00 to be utilized only upon written authorization, for a total of \$83,519.10.
- FOURTH: The above expenses shall be paid from the FY2022-2023 Major and Local Street Maintenance Funds accounts 202-463-818.000 and 203-463-818.000.

CITY OF OWOSSO BID TABULATION SHEET

DATE 12/20/2022
DEPT. Engineering

SUBJECT: 2023 Storm Sewer Lining Project

				Engineer's Estimate		Insituform Technologies USA, LLC 580 Goddard Avenue Chesterfield, MO 63005 636-530-8000		Elite Pipe Service, Inc 5220 Edgewater Dr Allendale, MI 49401 616-726-8286	
ITEM #	DESCRIPTION	EST. QTY	UNIT	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
1	Mobilization, Max \$8,000	1	LSUM	\$ 8,000.00	\$ 8,000.00	\$ 2,003.60	\$ 2,003.60	\$ 6,995.00	\$ 6,995.00
2	CIPP Lining, 10 inch	650	Ft	\$ 75.00	\$ 48,750.00	\$ 50.00	\$ 32,500.00	\$ 49.00	\$ 31,850.00
3	CIPP Lining, 12 inch	135	Ft	\$ 80.00	\$ 10,800.00	\$ 89.30	\$ 12,055.50	\$ 78.00	\$ 10,530.00
4	CIPP Lining, 15 inch	180	Ft	\$ 90.00	\$ 16,200.00	\$ 79.70	\$ 14,346.00	\$ 80.00	\$ 14,400.00
5	Protruding Tap, Rem	4	Ea	\$ 500.00	\$ 2,000.00	\$ 529.30	\$ 2,117.20	\$ 250.00	\$ 1,000.00
6	Service Reinstatement	6	Ea	\$ 250.00	\$ 1,500.00	\$ 82.80	\$ 496.80	\$ 250.00	\$ 1,500.00
TOTAL BID:				\$	\$ 87,250.00	\$	\$ 63,519.10	\$	\$ 66,275.00

				Corby Energy Services 6001 Schooner Belleville, MI 48112 734-547-9237		D.V.M. Utilities, Inc. 6045 Sims Road, Suite 2 Sterling Heights, MI 48313 586-979-0402		Plummer's Environmental Services 10075 Sedroc Industrial Dr Byron Center, MI 49315 616-877-3930	
ITEM #	DESCRIPTION	EST. QTY	UNIT	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
1	Mobilization, Max \$8,000	1	LSUM	\$ 3,200.00	\$ 3,200.00	\$ 8,000.00	\$ 8,000.00	\$ 2,000.00	\$ 2,000.00
2	CIPP Lining, 10 inch	650	Ft	\$ 44.00	\$ 28,600.00	\$ 51.50	\$ 33,475.00	\$ 68.00	\$ 44,200.00
3	CIPP Lining, 12 inch	135	Ft	\$ 110.00	\$ 14,850.00	\$ 87.00	\$ 11,745.00	\$ 81.00	\$ 10,935.00
4	CIPP Lining, 15 inch	180	Ft	\$ 120.00	\$ 21,600.00	\$ 90.00	\$ 16,200.00	\$ 99.00	\$ 17,820.00
5	Protruding Tap, Rem	4	Ea	\$ 350.00	\$ 1,400.00	\$ 225.00	\$ 900.00	\$ 200.00	\$ 800.00
6	Service Reinstatement	6	Ea	\$ 150.00	\$ 900.00	\$ 112.00	\$ 672.00	\$ 200.00	\$ 1,200.00
TOTAL BID:				\$	\$ 70,550.00	\$	\$ 70,992.00	\$	\$ 76,955.00

				Inland Waters Pollution Control, Inc 4086 Michigan Avenue Detroit, MI 48210 313-899-3014		National Power Rodding Corp. 2500 W Arlington St Chicago, IL 60612 312-666-7700			
ITEM #	DESCRIPTION	EST. QTY	UNIT	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
1	Mobilization, Max \$8,000	1	LSUM	\$ 6,000.00	\$ 6,000.00	\$ 8,000.00	\$ 8,000.00		\$ -
2	CIPP Lining, 10 inch	650	Ft	\$ 75.00	\$ 48,750.00	\$ 537.00	\$ 349,050.00		\$ -
3	CIPP Lining, 12 inch	135	Ft	\$ 105.00	\$ 14,175.00	\$ 565.00	\$ 76,275.00		\$ -
4	CIPP Lining, 15 inch	180	Ft	\$ 110.00	\$ 19,800.00	\$ 595.00	\$ 107,100.00		\$ -
5	Protruding Tap, Rem	4	Ea	\$ 100.00	\$ 400.00	\$ 600.00	\$ 2,400.00		\$ -
6	Service Reinstatement	6	Ea	\$ 100.00	\$ 600.00	\$ 1,500.00	\$ 9,000.00		\$ -
TOTAL BID:				\$	\$ 89,725.00	\$	\$ 551,825.00	\$	\$ -

DEPT. HEAD: Claudia Wehner
 PURCH. AGENT: [Signature]
 STAFF REC.: Insituform Technologies USA, LLC

GENERAL LIABILITY INSURANCE EXPIRATION DATE: 7/1/2023
 WORKERS COMPENSATION INSURANCE EXPIRATION DATE: 7/1/2023
 SOLE PROPRIETORSHIP EXPIRATION DATE: N/A

AWARDED: _____
 COUNCIL APPROVED: _____
 PO NUMBER: _____

202. 463.818.000 50K
 203. 463.818.000 50K > budget

EXHIBIT A

**Contract for Services Between
The City of Owosso
and
Insituform Technologies USA, LLC
2023 Storm Sewer Lining Project**

January 2023

CONTRACT

THIS AGREEMENT is made on January ____, 2023 between the CITY OF OWOSSO, a Michigan municipal corporation, 301 W. Main Street, Owosso, Michigan 48867 ("city") and INSITUFORM TECHNOLOGIES USA, LLC ("contractor"), a Michigan company, whose address is 580 Goddard Avenue, Chesterfield, Missouri 63005.

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

ARTICLE I - Scope of work

The contractor agrees to furnish all of the materials, equipment and labor necessary and to abide by all the duties and responsibilities applicable to it for the project entitled "2023 Storm Sewer Lining Project", in accordance with the requirements and provisions of the following documents, 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
- Insurance
- 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, the unit prices as given in the bid forms not to exceed sixty-three thousand, five hundred nineteen and 10/100ths dollars (\$63,519.10). 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:

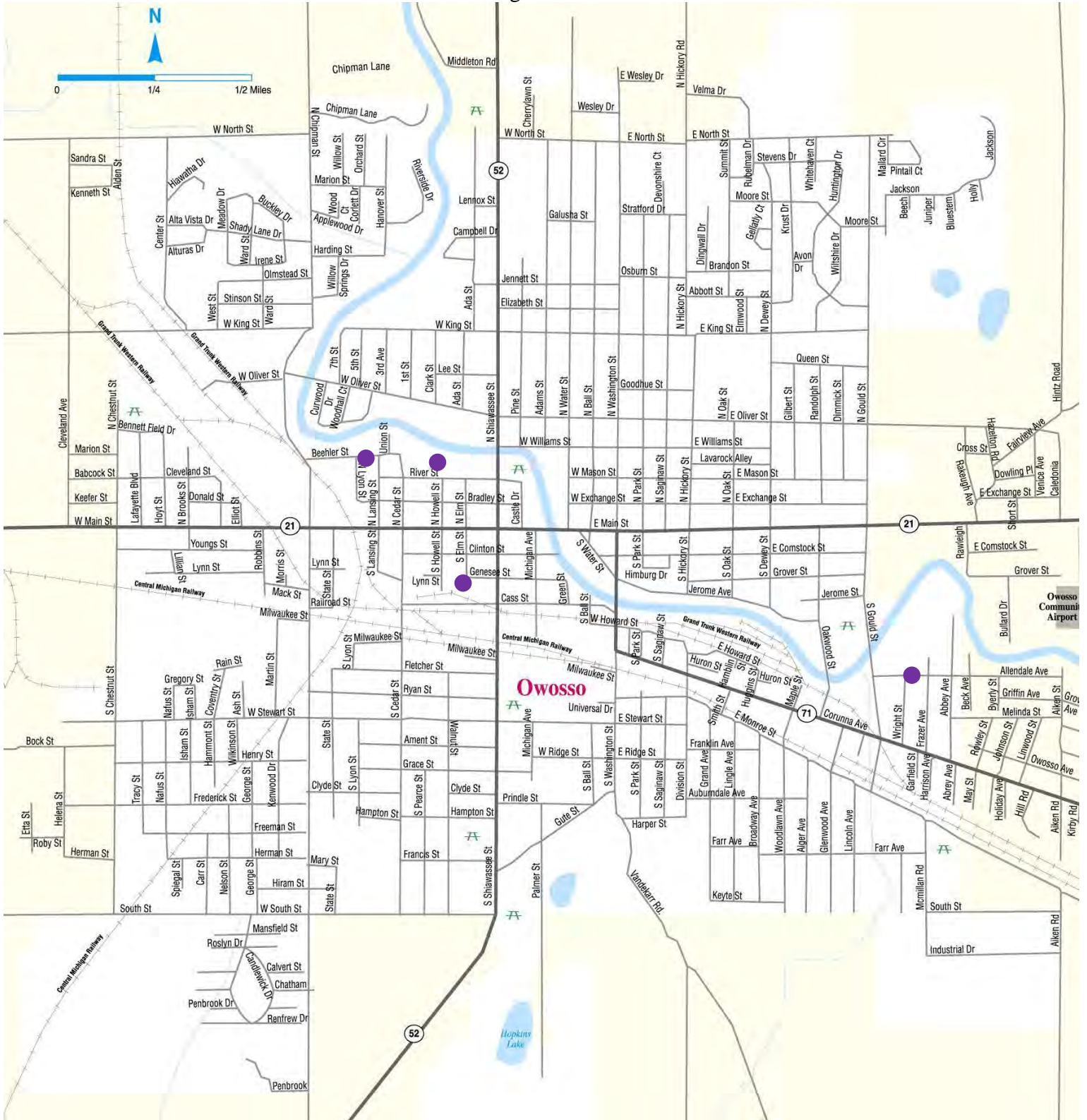
By _____

Its: Amy K. Kirkland, City Clerk

Date:

CITY OF OWOSSO 2023 Storm Sewer Lining Project Map

● Lining Location







City of Owosso

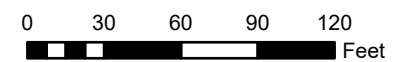
Stormwater Mains for Full CIPP Liner

Allendale Ave.

between
Wright Ave. & Frazer
Ave.



-  Stormwater Main to be Lined
-  Other Stormwater Mains
-  Stormwater Manholes
-  City Parcels



25 October, 2022





City of Owosso

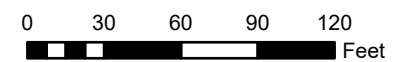
Stormwater Mains for Full CIPP Liner

Beehler St.

Between
N. Lyon St.
and
N. Lansing St.



-  Stormwater Main to be Lined
-  Other Stormwater Mains
-  Stormwater Manholes
-  City Parcels



25 October, 2022





City of Owosso

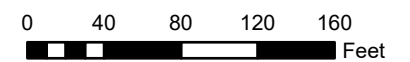
Stormwater Mains for Full CIPP Liner

S. Elm St.

between
Cass S. & Genesee St.



-  Stormwater Main to be Lined
-  Other Stormwater Mains
-  Stormwater Manholes
-  City Parcels



25 October, 2022





City of Owosso

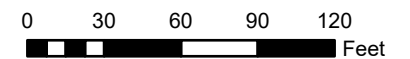
Stormwater Mains for Full CIPP Liner

River St.

that part in alley
lying between
River St.
and the
Shiawassee River



-  Stormwater Main to be Lined
-  Other Stormwater Mains
-  Stormwater Manholes
-  City Parcels



25 October, 2022



MEMORANDUM

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

DATE: January 17, 2023
TO: Owosso City Council
FROM: Clayton Wehner, Director of Engineering
SUBJECT: 2023 Street Program – Contract 1 (Center Street) Contract Award

RECOMMENDATION:

Approval of the low responsive bid from Glaeser-Dawes Corporation (Flushing, MI) for the resurfacing of Center Street in the amount of \$463,416.02, and authorization for the Mayor and City Clerk to sign the necessary contract documents.

BACKGROUND:

On December 13, 2022, the City received bids for the 2023 Street Program – Contract 1. Work includes street resurfacing altogether with related work items on Center Street from King Street to North Street. Glaeser-Dawes Corporation is the confirmed low and most responsive bid and agrees to perform the work for a total cost amount of \$463,416.02. A resolution for awarding the 2023 Street Program – Contract 1 to Glaeser-Dawes Corporation and tabulation of bids received is included for your consideration.

FISCAL IMPACTS:

The project is funded by the Local Streets Account No. 203-451-818.000-CENTERST21 and other funds as appropriate, plus contingency fund for field adjustments by city staff is also requested in the amount of \$40,000.00.

ATTACHMENTS: Resolution, 2023 Street Program – Contract 1
Bid Tabulation 2023 Street Program – Contract 1
Contract 2023 Street Program – Contract 1

RESOLUTION NO.

**AUTHORIZING THE EXECUTION OF A CONTRACT WITH
THE GLAESER-DAWES CORPORATION FOR
THE 2023 STREET PROGRAM – CONTRACT 1**

WHEREAS, the city of Owosso, Shiawassee County, Michigan, has determined that it is in the best interest of the public to perform street improvements along Center Street as set forth in the contract documents; and

WHEREAS, the city has sufficient funds to perform said improvements from its Local Street funds to facilitate undertaking of the project; and

WHEREAS, the city of Owosso sought bids for the 2023 Street Program – Contract 1, and a bid was received from The Glaeser-Dawes Corporation and it is hereby determined that The Glaeser-Dawes Corporation is qualified to provide such services and that it has submitted the lowest responsible and responsive bid.

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

- FIRST: The City of Owosso has heretofore determined that it is advisable, necessary and in the public interest to employ The Glaeser-Dawes Corporation for the 2023 Street Program – Contract 1.
- SECOND: The mayor and city clerk are instructed and authorized to sign the document substantially in the form attached as Exhibit A, Contract for Services between the city of Owosso, Michigan and The Glaeser-Dawes Corporation in the amount of \$463,416.02.
- THIRD: The accounts payable department is authorized to pay The Glaeser-Dawes Corporation for work satisfactorily completed on the project up to the Contract amount of \$463,416.02, plus a contingency amount of \$40,000.00 for field adjustments to be utilized upon written authorization, for a total of \$503,416.02.
- FOURTH: The above expenses shall be paid from Local Street Account No. 203-451-818.000-CENTERST21.

CITY OF OWOSSO BID TABULATION SHEET

DATE 12/13/2022
DEPT. Engineering

SUBJECT: 2023 Street Program - Contract 1

Road & Storm Sewer: Items 1-48
Page 2 of 6
Bid Contained Math Error

				Engineer's Estimate		Glaesar-Dawes Corporation 4130 Commerce Drive Flushing, MI 48433 810-487-1560		Mike and Son Asphalt, Inc PO Box 458 Laingsburg, MI 48848 517-651-5520	
ITEM #	DESCRIPTION	EST. QTY	UNIT	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
42	Plastic Drum, High Intensity, Furn & Oper	50	Ea	\$ 25.00	\$ 1,250.00	\$ 23.98	\$ 1,199.00	\$ 27.00	\$ 1,350.00
43	Sign, Type B, Temp, Prismatic, Furn & Oper	169	Sft	\$ 5.00	\$ 845.00	\$ 5.45	\$ 921.05	\$ 5.00	\$ 845.00
44	Turf Establishment, Performance	1000	Syd	\$ 6.00	\$ 6,000.00	\$ 8.32	\$ 8,320.00	\$ 6.50	\$ 6,500.00
45	Post, Steel, 3 lb	80	Ft	\$ 8.00	\$ 640.00	\$ 7.63	\$ 610.40	\$ 10.50	\$ 840.00
46	Sign, Type III, Erect, Salv	5	Ea	\$ 60.00	\$ 300.00	\$ 49.05	\$ 245.25	\$ 95.00	\$ 475.00
47	Sign, Type III, Rem	5	Ea	\$ 45.00	\$ 225.00	\$ 49.05	\$ 245.25	\$ 75.00	\$ 375.00
48	Post, Mailbox	13	Ea	\$ 150.00	\$ 1,950.00	\$ 190.75	\$ 2,479.75	\$ 200.00	\$ 2,600.00
TOTAL BID ROAD AND STORM SEWER:				\$	484,527.00	\$	463,416.02	\$	474,592.79
LOCAL PREFERENCE ADJUSTMENT:						\$	2,500.00	\$	-
TOTAL BID WITH LOCAL PREFERENCE ADJUSTMENT:						\$	465,916.02	\$	474,592.79

DEPT. HEAD: Clayton Wehner
PURCH. AGENT: DB. 1/5/23
STAFF REC.: Glaesar-Dawes Corporation

GENERAL LIABILITY INSURANCE EXPIRATION DATE: 5/6/2023
WORKERS COMPENSATION INSURANCE EXPIRATION DATE: 4/30/2023
SOLE PROPRIETORSHIP EXPIRATION DATE: N/A

AWARDED: _____
COUNCIL APPROVED: _____
PO NUMBER: _____

203.451818.000 center St 21
400K budget
budget Amend needed to
Move TWA overhead to
Fund 203. to cover shortfall

CITY OF OWOSSO BID TABULATION SHEET

DATE 12/13/2022

DEPT. Engineering

SUBJECT: 2023 Street Program - Contract 1

Road & Storm Sewer: Items 1-48

Page 1 of 6

Bid Contained Math Error

				Engineer's Estimate		Glaesar-Dawes Corporation 4130 Commerce Drive Flushing, MI 48433 810-487-1560		Mike and Son Asphalt, Inc PO Box 458 Laingsburg, MI 48848 517-651-5520	
ITEM #	DESCRIPTION	EST. QTY	UNIT	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
1	Mobilization, Max \$42,300 (Road and Storm)	1	LSUM	\$ 42,300.00	\$ 42,300.00	\$ 22,880.90	\$ 22,880.90	\$ 26,000.00	\$ 26,000.00
2	Tree, Rem, 37 inch or larger	1	Ea	\$ 4,000.00	\$ 4,000.00	\$ 2,725.00	\$ 2,725.00	\$ 350.00	\$ 350.00
3	Sewer, Rem, Less than 24 inch	160	Fl	\$ 10.00	\$ 1,600.00	\$ 5.56	\$ 899.60	\$ 15.00	\$ 2,400.00
4	Curb and Gutter, Rem	374	Fl	\$ 10.00	\$ 3,740.00	\$ 6.92	\$ 2,588.08	\$ 8.00	\$ 2,992.00
5	Pavt, Rem	816	Syd	\$ 12.00	\$ 9,792.00	\$ 3.52	\$ 2,872.32	\$ 3.75	\$ 3,080.00
6	Sidewalk, Rem	35	Syd	\$ 15.00	\$ 525.00	\$ 1.08	\$ 37.80	\$ 10.50	\$ 367.50
7	Embankment, CIP	30	Cyd	\$ 15.00	\$ 450.00	\$ 4.77	\$ 143.10	\$ 25.00	\$ 750.00
8	Excavation, Earth	881	Cyd	\$ 15.00	\$ 13,215.00	\$ 2.99	\$ 2,634.19	\$ 20.00	\$ 17,620.00
9	Subgrade Undercutting, Special	100	Syd	\$ 30.00	\$ 3,000.00	\$ 58.66	\$ 5,866.00	\$ 31.00	\$ 3,100.00
10	Erosion Control, Inlet Protection, Fabric Drop	13	Ea	\$ 100.00	\$ 1,300.00	\$ 77.66	\$ 1,009.58	\$ 75.00	\$ 975.00
11	Subbase, CIP	35	Cyd	\$ 25.00	\$ 875.00	\$ 2.14	\$ 74.90	\$ 40.00	\$ 1,400.00
12	Aggregate Base, 8 inch, Modified	3958	Syd	\$ 14.00	\$ 55,412.00	\$ 17.30	\$ 68,473.40	\$ 14.80	\$ 57,786.80
13	Aggregate Base, 9 inch, Modified	255	Syd	\$ 16.00	\$ 4,080.00	\$ 22.87	\$ 5,831.85	\$ 16.00	\$ 4,080.00
14	HMA Base Crushing and Shaping, Modified	3,315	Syd	\$ 3.00	\$ 9,945.00	\$ 3.22	\$ 10,674.30	\$ 3.05	\$ 10,110.75
15	Asphalt Cement Stabilized Base Course, 4 inch	3,315	Syd	\$ 4.00	\$ 13,260.00	\$ 4.30	\$ 14,254.50	\$ 4.10	\$ 13,591.50
16	Asphalt Cement Binder	5,301	Gal	\$ 4.00	\$ 21,204.00	\$ 4.36	\$ 23,112.36	\$ 4.10	\$ 21,734.10
17	Maintenance Grave	125	Ton	\$ 30.00	\$ 3,750.00	\$ 24.60	\$ 3,075.00	\$ 45.00	\$ 5,625.00
18	Approach, C.I., LM	29	Cyd	\$ 70.00	\$ 2,030.00	\$ 48.89	\$ 1,412.01	\$ 38.50	\$ 1,116.50
19	Shld, C/I	135	Ton	\$ 40.00	\$ 5,440.00	\$ 29.11	\$ 3,958.96	\$ 45.00	\$ 6,120.00
20	Trenching, Modified	12	Sta	\$ 350.00	\$ 4,200.00	\$ 375.83	\$ 4,509.96	\$ 100.00	\$ 1,200.00
21	Geotextile, Separator, Modified	3,958	Syd	\$ 3.50	\$ 13,853.00	\$ 1.79	\$ 7,084.82	\$ 1.26	\$ 4,987.08
22	Sewer, SDR-26, 10 inch, Tr Det B, Modified	86	Fl	\$ 80.00	\$ 6,880.00	\$ 53.55	\$ 4,605.30	\$ 73.57	\$ 6,327.02
23	Sewer, SDR-26, 12 inch, Tr Det B, Modified	158	Fl	\$ 100.00	\$ 15,800.00	\$ 71.57	\$ 11,308.06	\$ 83.88	\$ 13,253.04
24	Sanitary Service, Conflict	4	Ea	\$ 1,500.00	\$ 6,000.00	\$ 938.95	\$ 3,755.80	\$ 1,600.00	\$ 6,400.00
25	Abandoned Gas Main, Conflict	4	Ea	\$ 750.00	\$ 3,000.00	\$ 418.50	\$ 1,674.00	\$ 550.00	\$ 2,200.00
26	Dr Structure Cover, Adj, Case 1	7	Ea	\$ 550.00	\$ 3,850.00	\$ 1,285.00	\$ 8,995.00	\$ 450.00	\$ 3,150.00
27	Dr Structure Cover, EJ 1040 w/ Solid Gasket Sealed Cover	7	Ea	\$ 800.00	\$ 5,600.00	\$ 934.26	\$ 6,539.82	\$ 485.00	\$ 3,395.00
28	Dr Structure Cover, EJ 6517 Ditch Grate	2	Ea	\$ 800.00	\$ 1,600.00	\$ 476.00	\$ 952.00	\$ 550.00	\$ 1,100.00
29	Dr Structure 24 inch dia, Modified	2	Ea	\$ 2,000.00	\$ 4,000.00	\$ 1,127.00	\$ 2,254.00	\$ 1,000.00	\$ 2,000.00
30	Dr Structure Tap, 12 inch	1	Ea	\$ 500.00	\$ 500.00	\$ 272.00	\$ 272.00	\$ 375.00	\$ 375.00
31	Dr Structure, Temp Lowering	7	Ea	\$ 300.00	\$ 2,100.00	\$ 297.43	\$ 2,082.01	\$ 550.00	\$ 3,850.00
32	HMA Surface, Rem	3,444	Syd	\$ 4.00	\$ 13,776.00	\$ 2.31	\$ 7,955.64	\$ 3.75	\$ 12,915.00
33	Hand Patching	10	Ton	\$ 130.00	\$ 1,300.00	\$ 151.35	\$ 1,513.50	\$ 150.00	\$ 1,500.00
34	HMA, 13A	1,796	Ton	\$ 75.00	\$ 134,700.00	\$ 98.10	\$ 176,187.60	\$ 13A T1 3.5 1123 ton @ \$101.75/ton = \$114,265.25 13A T2 3.5 673 ton @ \$96.25/ton = \$64,776.25	\$ 179,401.50
35	Cement	2	Ton	\$ 300.00	\$ 600.00	\$ 196.00	\$ 392.00	\$ 375.00	\$ 750.00
36	Driveway, Nonreinf Conc, 6 inch	300	Syd	\$ 50.00	\$ 15,000.00	\$ 68.67	\$ 20,601.00	\$ 69.50	\$ 20,850.00
37	Curb and Gutter, Conc, Det F4, Modified	403	Ft	\$ 30.00	\$ 12,090.00	\$ 31.07	\$ 12,521.21	\$ 30.00	\$ 12,090.00
38	Gate Box, Adj, Temp, Case 1	8	Ea	\$ 400.00	\$ 3,200.00	\$ 34.00	\$ 272.00	\$ 300.00	\$ 2,400.00
39	Gate Box, Adj, Case 1	8	Ea	\$ 450.00	\$ 3,600.00	\$ 34.00	\$ 272.00	\$ 300.00	\$ 2,400.00
40	Barricade, Type III, High Intensity, Double Sided, Furn & Oper	5	Ea	\$ 150.00	\$ 750.00	\$ 103.55	\$ 517.75	\$ 137.00	\$ 685.00
41	Minor Traf Devices, Max \$5,000	1	LSUM	\$ 5,000.00	\$ 5,000.00	\$ 2,616.00	\$ 2,616.00	\$ 1,200.00	\$ 1,200.00

CITY OF OWOSSO BID TABULATION SHEET

DATE 12/13/2022

DEPT. Engineering

SUBJECT: 2023 Street Program - Contract 1

Road & Storm Sewer: Items 1-48

Page 4 of 6

Bid Contained Math Error

				Crawford Contracting, Inc 2502 S Meridian Rd Mt Pleasant, MI 48858 989-775-6622		C&D Hughes, Inc 3097 Lansing Road Charlotte, MI 48813 517-645-0111		Rohde Bros. Excavating, Inc. 1240 N Outer Drive Saginaw, MI 48601 989-753-0294	
ITEM #	DESCRIPTION	EST. QTY	UNIT	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
42	Plastic Drum, High Intensity, Furn & Oper	50	Ea	\$ 23.06	\$ 1,153.00	\$ 22.00	\$ 1,100.00	\$ 24.00	\$ 1,200.00
43	Sign, Type B, Temp, Prismatic, Furn & Oper	169	Sft	\$ 4.49	\$ 758.81	\$ 4.30	\$ 726.70	\$ 5.00	\$ 845.00
44	Turf Establishment, Performance	1000	Syd	\$ 4.20	\$ 4,200.00	\$ 10.00	\$ 10,000.00	\$ 9.00	\$ 9,000.00
45	Post, Steel, 3 lb	80	Fl	\$ 11.03	\$ 882.40	\$ 10.50	\$ 840.00	\$ 9.00	\$ 720.00
46	Sign, Type III, Erect, Salv	5	Ea	\$ 89.25	\$ 446.25	\$ 85.00	\$ 425.00	\$ 88.00	\$ 440.00
47	Sign, Type III, Rem	5	Ea	\$ 36.75	\$ 183.75	\$ 35.00	\$ 175.00	\$ 68.00	\$ 340.00
48	Post, Mailbox	13	Ea	\$ 131.25	\$ 1,706.25	\$ 195.00	\$ 2,535.00	\$ 100.00	\$ 1,300.00
TOTAL BID ROAD AND STORM SEWER:				\$	511,021.84	\$	559,675.70	\$	589,352.00
LOCAL PREFERENCE ADJUSTMENT:				\$	2,500.00	\$	2,500.00	\$	2,500.00
TOTAL BID WITH LOCAL PREFERENCE ADJUSTMENT:				\$	513,521.84	\$	562,175.70	\$	591,852.00

CITY OF OWOSSO BID TABULATION SHEET

DATE 12/13/2022

DEPT. Engineering

SUBJECT: 2023 Street Program - Contract 1

Road & Storm Sewer: Items 1-48

Page 5 of 6

Bid Contained Math Error

Champagne & Marx Excavating, Inc
1445 Liberty Rd
Saginaw, MI 48604
989-755-8971

Leavitt & Stark Excavating, Inc
16220 National Parkway
Lansing, MI 48906
517-323-7630

ITEM #	DESCRIPTION	EST. QTY	UNIT	Champagne & Marx Excavating, Inc		Leavitt & Stark Excavating, Inc		UNIT PRICE	TOTAL
				UNIT PRICE	TOTAL	UNIT PRICE	TOTAL		
1	Mobilization, Max \$42,300 (Road and Storm)	1	LSUM	\$ 41,814.35	\$ 41,814.35	\$ 26,000.00	\$ 26,000.00		\$ -
2	Tree, Rem, 37 inch or larger	1	Ea	\$ 10,500.11	\$ 10,500.11	\$ 2,625.00	\$ 2,625.00		\$ -
3	Sewer, Rem, Less than 24 inch	160	Ft	\$ 47.05	\$ 7,528.00	\$ 23.20	\$ 3,712.00		\$ -
4	Curb and Gutter, Rem	374	Ft	\$ 6.60	\$ 2,468.40	\$ 5.00	\$ 1,870.00		\$ -
5	Pavt, Rem	816	Syd	\$ 17.11	\$ 13,961.76	\$ 8.50	\$ 6,936.00		\$ -
6	Sidewalk, Rem	35	Syd	\$ 33.07	\$ 1,157.45	\$ 11.75	\$ 411.25		\$ -
7	Embankment, CIP	30	Cyd	\$ 127.68	\$ 3,830.40	\$ 98.33	\$ 2,949.90		\$ -
8	Excavation, Earth	881	Cyd	\$ 38.73	\$ 32,359.13	\$ 41.24	\$ 36,332.44		\$ -
9	Subgrade Undercutting, Special	100	Syd	\$ 46.03	\$ 4,603.00	\$ 62.76	\$ 6,276.00		\$ -
10	Erosion Control, Inlet Protection, Fabric Drop	13	Ea	\$ 187.48	\$ 2,436.99	\$ 200.00	\$ 2,600.00		\$ -
11	Subbase, CIP	35	Cyd	\$ 63.42	\$ 2,219.70	\$ 31.14	\$ 1,089.90		\$ -
12	Aggregate Base, 8 inch, Modified	3958	Syd	\$ 16.95	\$ 67,088.10	\$ 25.55	\$ 101,126.90		\$ -
13	Aggregate Base, 9 inch, Modified	255	Syd	\$ 29.75	\$ 7,586.25	\$ 46.74	\$ 11,918.70		\$ -
14	HMA Base Crushing and Shaping, Modified	3,315	Syd	\$ 6.42	\$ 21,282.30	\$ 3.10	\$ 10,276.50		\$ -
15	Asphalt Stabilized Base Course, 4 inch	3,315	Syd	\$ 4.15	\$ 13,757.25	\$ 4.15	\$ 13,757.25		\$ -
16	Asphalt Cement Binder	5,301	Gal	\$ 4.20	\$ 22,264.20	\$ 4.20	\$ 22,264.20		\$ -
17	Maintenance Gravel	125	Ton	\$ 59.51	\$ 7,438.75	\$ 240.00	\$ 30,000.00		\$ -
18	Approach, CI II, LM	29	Cyd	\$ 213.40	\$ 6,188.60	\$ 123.09	\$ 3,569.61		\$ -
19	Shld, CI I	136	Ton	\$ 59.51	\$ 8,093.36	\$ 98.44	\$ 13,387.84		\$ -
20	Trenching, Modified	12	Sta	\$ 354.43	\$ 4,253.16	\$ 5,768.00	\$ 69,192.00		\$ -
21	Geotextile, Separator, Modified	3,958	Syd	\$ 2.30	\$ 9,103.40	\$ 6.39	\$ 25,291.62		\$ -
22	Sewer, SDR-26, 10 inch, Tr Det B, Modified	85	Ft	\$ 110.50	\$ 9,503.00	\$ 92.46	\$ 7,951.56		\$ -
23	Sewer, SDR-26, 12 inch, Tr Det B, Modified	188	Ft	\$ 130.10	\$ 20,555.80	\$ 170.51	\$ 26,940.58		\$ -
24	Sanitary Serv Conflict	4	Ea	\$ 2,857.10	\$ 11,428.40	\$ 10,045.00	\$ 40,180.00		\$ -
25	Abandoned Gas Main Conflict	4	Ea	\$ 1,568.27	\$ 6,273.08	\$ 1,500.00	\$ 6,000.00		\$ -
26	Dr Structure Cover, Adj, Case 1	7	Ea	\$ 759.43	\$ 5,316.01	\$ 509.00	\$ 3,563.00		\$ -
27	Dr Structure Cover, EJ 1040 w/ Solid Gasket Sealed Cover	7	Ea	\$ 1,180.63	\$ 8,124.41	\$ 777.00	\$ 5,439.00		\$ -
28	Dr Structure Cover, EJ 6517 Ditch Gate	2	Ea	\$ 518.09	\$ 1,036.18	\$ 777.00	\$ 1,554.00		\$ -
29	Dr Structure 24 inch dia, Modified	2	Ea	\$ 1,973.64	\$ 3,947.28	\$ 3,325.00	\$ 6,650.00		\$ -
30	Dr Structure Tap, 12 inch	1	Ea	\$ 548.57	\$ 548.57	\$ 1,015.00	\$ 1,015.00		\$ -
31	Dr Structure, Temp Lowering	7	Ea	\$ 244.48	\$ 1,711.36	\$ 350.00	\$ 2,450.00		\$ -
32	HMA Surface, Rem	3,444	Syd	\$ 2.94	\$ 10,125.36	\$ 5.01	\$ 17,254.44		\$ -
33	Hand Patching	10	Ton	\$ 145.79	\$ 1,457.90	\$ 183.75	\$ 1,837.50		\$ -
34	HMA, 13A	1,796	Ton	\$ 94.29	\$ 169,344.84	\$ 128.10	\$ 230,067.60		\$ -
35	Cement	2	Ton	\$ 262.50	\$ 525.00	\$ 262.50	\$ 525.00		\$ -
36	Driveway, Nonreinf Conc, 6 inch	300	Syd	\$ 55.57	\$ 16,671.00	\$ 78.75	\$ 23,625.00		\$ -
37	Curb and Gutter, Conc, Det F4, Modified	403	Ft	\$ 27.30	\$ 11,001.90	\$ 35.70	\$ 14,387.10		\$ -
38	Gate Box, Adj, Temp, Case 1	8	Ea	\$ 795.02	\$ 6,360.16	\$ 600.00	\$ 4,800.00		\$ -
39	Gate Box, Adj, Case 1	6	Ea	\$ 397.51	\$ 3,180.06	\$ 1,130.00	\$ 9,040.00		\$ -
40	Barricade, Type III, High Intensity, Double Sided, Furn & Oper	5	Ea	\$ 133.88	\$ 669.40	\$ 133.88	\$ 669.40		\$ -
41	Minor Traf Devices, Max \$5,000	1	LSUM	\$ 1,161.84	\$ 1,161.84	\$ 1,161.83	\$ 1,161.83		\$ -

CITY OF OWOSSO BID TABULATION SHEET

DATE 12/13/2022
 DEPT. Engineering

SUBJECT: 2023 Street Program - Contract 1

Road & Storm Sewer: Items 1-48
 Page 6 of 6
 Bid Contained Math Error

Champagne & Marx Excavating, Inc. 1445 Liberty Rd Saginaw, MI 48604 989-755-8971	Leavitt & Stark Excavating, Inc. 16220 National Parkway Lansing, MI 48906 517-323-7630
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ITEM #	DESCRIPTION	EST. QTY	UNIT	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
42	Plastic Drum, High Intensity, Furn & Oper	50	Ea	\$ 24.15	\$ 1,207.50	\$ 24.15	\$ 1,207.50		\$ -
43	Sign, Type B, Temp, Prismatic, Furn & Oper	169	Sft	\$ 4.20	\$ 709.80	\$ 4.20	\$ 709.80		\$ -
44	Turf Establishment, Performance	1000	Syd	\$ 13.33	\$ 13,330.00	\$ 8.80	\$ 8,800.00		\$ -
45	Post, Steel, 3 lb	80	Fl	\$ 8.93	\$ 714.40	\$ 8.93	\$ 714.40		\$ -
46	Sign, Type III, Erect, Salv	5	Ea	\$ 89.25	\$ 446.25	\$ 89.25	\$ 446.25		\$ -
47	Sign, Type III, Rem	5	Ea	\$ 68.25	\$ 341.25	\$ 68.25	\$ 341.25		\$ -
48	Post, Mailbox	13	Ea	\$ 205.08	\$ 2,679.04	\$ 183.75	\$ 2,388.75		\$ -
TOTAL BID ROAD AND STORM SEWER:					\$ 598,304.46		\$ 811,306.07		\$ -
LOCAL PREFERENCE ADJUSTMENT:					\$ 2,500.00		\$ 2,500.00		\$ 2,500.00
TOTAL BID WITH LOCAL PREFERENCE ADJUSTMENT:					\$ 600,804.46		\$ 813,806.07		\$ 2,500.00

EXHIBIT A

**Contract for Services Between
The City of Owosso
and
The Glaeser-Dawes Corporation
2023 Street Program - Contract 1**

January 2023

CONTRACT

THIS AGREEMENT is made on January ____, 2023 between the CITY OF OWOSSO, a Michigan municipal corporation, 301 W. Main Street, Owosso, Michigan 48867 ("city") and THE GLAESER-DAWES CORPORATION ("contractor"), a Michigan company, whose address is 4130 Commerce Drive Suite C, Flushing, Michigan 48433.

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 "2023 Street Program – Contract 1," 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 four hundred sixty-three thousand four hundred sixteen and 02/100 dollars (\$463,416.02). 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: _____



202 S. WATER • OWOSSO, MICHIGAN 48867-2958 • (989) 725-0599 •

MEMORANDUM

DATE: August 28, 2014

TO: Owosso City Council

FROM: Kevin Lenkart
Director of Public Safety

RE: Accumed Billing Service Agreement

Recommend City Council approve a five (5) year contract with Accumed Billing, Inc. for the billing of City of Owosso Ambulance services. Accumed is a privately held and operated business in Riverview, MI.

The City of Owosso signed a five (5) year agreement with Accumed in June 2014 with automatic one-year renewals. The new five (5) year contract includes a 1.45% reduction in monthly Fire/EMS fees.

The City of Owosso has used Accumed as our medical billing services provider since 2005. During the life of our contract with Accumed, the City of Owosso has received excellent customer support and service for all of our medical billing needs.

RESOLUTION NO.

**AUTHORIZING THE EXECUTION OF PROFESSIONAL SERVICES AGREEMENT
FOR BILLING AND CLAIMS MANAGEMENT SERVICES WITH
ACCUMED BILLING, INC.**

WHEREAS, the city of Owosso, Shiawassee County, Michigan, has determined that providing ambulance and fire services to the residents of Owosso is advisable, necessary and in the public interest; and

WHEREAS, it is necessary to obtain professional billing and claims management services for the collection of service charges from individuals, insurance companies, Medicare and public aid related to the provision of said ambulance and fire services; and

WHEREAS, the billing and collection of charges for services is difficult because of complex procedures and regulations, which require the skills of a billing and claims management service firm.

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

- FIRST: The city of Owosso has heretofore determined that it is advisable, necessary and in the public interest to employ the firm Accumed Billing, Inc. to provide professional billing and claims management services for ambulance and fire services.
- SECOND: The mayor and city clerk are hereby instructed and authorized to sign the document attached as Exhibit A, Billing Service Agreement for professional billing and claims management services with AccuMed Billing, Inc. with a service fee of 6.3% of monies collected.

BILLING SERVICE AGREEMENT

AccuMed: AccuMed Billing, Inc. a Michigan corporation P.O. Box 2122 Riverview, MI 48192	Customer: City of Owosso 202 S. Waters Street Owosso, Michigan 48867
Phone: (734) 479-6300 Facsimile: (734) 479-6319	Contact: Kevin Lenkart Phone: 989.725.0585 Facsimile: 989.725.0522 <u>Implementation</u> N/A <u>Start Date:</u> <u>Effective Date:</u> February 1, 2023 or the 1st day of the month immediately following the date this Agreement is accepted by AccuMed, whichever is later.

THIS BILLING SERVICE AGREEMENT (“Agreement”) is made by and between AccuMed and Customer.

THE TERMS AND CONDITIONS SET FORTH HEREINAFTER ARE A PART OF THIS AGREEMENT. THE CUSTOMER ACKNOWLEDGES THAT IT HAS READ THIS AGREEMENT UNDERSTANDS IT AND AGREES TO BE BOUND BY IT. CUSTOMER AGREES THAT THIS AGREEMENT SHALL NOT BE BINDING UNTIL ACCEPTED BY ACCUMED AT ITS OFFICE IN THE STATE OF MICHIGAN.

TERMS AND CONDITIONS

1. **SERVICES.**

A. From the Effective Date to the date of the termination of this Agreement AccuMed agrees to perform those activities which are reasonably necessary to invoice on behalf of Customer the following services provided by Customer (check the applicable boxes):

- Emergency Medical Services (“EM Services”)

- EM Services provided by Customer prior to the Effective Date (“Old EM Services”).

- Fire Services, including insurance only billing if that box is checked in 4 A (“Fire Services”). For purposes of this Agreement the term “Fire Services” shall include services provided by Customer, excluding EM Services, which AccuMed agrees to invoice on behalf of Customer, such as, but not limited to, Haz Mat, Extrication, stand-by suppression and similar services.

Further AccuMed agrees to provide to Customer the following software solutions and hardware products (check the applicable boxes):

- Electronic Patient Care Reporting described in Schedule A (“ePCR”).
- Hardware products described in Schedule B (“Hardware”).

B. Commencing on the Implementation Start Date and continuing through the Effective Date, AccuMed will prepare to carry out its responsibilities under this Agreement, including but not limited to providing training and materials to Customer, acquiring software, setting up accounts and otherwise establishing those procedures needed to enable the Customer to provide emergency medical service billing data to AccuMed, and to enable AccuMed to provide the billing services described herein on the Effective Date.

C. Customer acknowledges and agrees that: (i) during the term of this Agreement all relevant information relating to the selected services identified in Section 1.A. shall be delivered to AccuMed, which includes insurance information that is embedded into the electronic Patient Care Report (PCR). AccuMed shall be the sole source for processing such bills; (ii) AccuMed is not responsible for the accuracy of any of the back-up documentation relating to the selected services identified in Section 1.A.; (iii) AccuMed is not responsible for validating or verifying the accuracy of such documentation, **developing insurance information** or detecting or correcting errors in documentation relating to the selected services identified in Section 1.A.; (iv) Customer has reviewed with its legal counsel its rights and obligations under the law and represents and warrants that it has the authority under applicable federal, state and local law and regulations to implement, enforce and collect the costs and/or fees for the selected services; and (v) Customer shall defend, indemnify and hold AccuMed harmless from all liabilities, costs and expenses (including actual attorney’s fees) related or arising out of the services AccuMed performs relating to the selected services identified in Section 1.A.

D. AccuMed shall begin processing all incidents for services rendered by Customer within a reasonable time following the date AccuMed receives accurate and complete information, which will permit it to perform its services identified in Section 1.A. of this Agreement, such information shall include, but not necessarily be limited to: the amount Customer charges for its services, fully completed incident reports which satisfy all signature requirements, including the then current Medicare signature and authorization requirements, demographic, insurance information, specifically, electronic insurance information must be recorded in the Patient Care Report (PCR), procedure, charge, diagnosis and treatment related information, Advance Beneficiary Notice, Physician’s Certification Statement, copy of the Advanced Life Support incident report when receiving intercept services, all supplemental forms and reports as well as such other information and documentation as AccuMed shall reasonably request (collectively the "Billing Information"). AccuMed shall promptly notify Customer if AccuMed fails to process such invoices within thirty (30) days of AccuMed’s receipt of accurate and complete Billing Information. Customer agrees that AccuMed shall have no liability or responsibility for any change or changes made by Customer to any of the Billing Information, until AccuMed has accepted in writing such change or changes. Customer agrees that it must use AccuMed’s approved forms to make any change or changes to the Billing Information and that

such change or changes shall only be effective as of the date AccuMed accepts such change or changes in writing.

E. Customer shall have the right to request AccuMed to direct the payment of all Customer funds and the delivery of all Customer correspondence in one of two ways (i) to AccuMed's then current Post Office Box, or (ii) to a lock box established, controlled and paid for by Customer. Such request shall be in writing and shall be implemented by AccuMed as soon as reasonably practical following its receipt of such written request. AccuMed shall have no right to negotiate checks and funds payable to Customer. AccuMed shall instruct all prospective payers billed for the selected services identified in Section 1.A. to make all funds payable to Customer. If AccuMed receives Customer funds directly, it will deposit those Customer funds into a nationally recognized bank account designated by Customer in writing to AccuMed which has a physical location that is reasonably accessible to AccuMed. Such bank account shall be established, controlled and paid for by Customer. AccuMed shall not co-mingle Customer funds with AccuMed funds at any time.

2. TERM. Except as otherwise provided in this Agreement, this Agreement shall be effective as of the Implementation Start Date, however the Term shall be deemed to commence on and shall be measured commencing on the Effective Date and shall continue for a period of Five (5) years after the Effective Date (the "Initial Term"). At the end of the Initial Term and except as otherwise provided in this Agreement, this Agreement shall renew for additional one (1) year terms until canceled by either party, by giving to the other written notice of such cancellation not more than ninety (90) days nor less than thirty (30) day's prior to the expiration of the then current term.

3. CUSTOMER'S OBLIGATIONS AND AUTHORIZATION REQUIREMENTS.

A. Customer agrees that, during the term of this Agreement, all Billing Information relating to the selected services identified in Section 1.A. shall be delivered to AccuMed and AccuMed shall be the sole source for processing such bills for Customer. AccuMed's agreement to perform its services under this agreement at the rate or in the amount of the fees for services set forth in section 4 A. below is expressly conditioned upon Customer's agreement to deliver to AccuMed a NEMESIS compliant incident data file, with insurance information electronically recorded in the Patient Care Report (PCR) to AccuMed's FTP server in a timely manner during the term of this Agreement ("NEMESIS File Delivery Requirement").

B. Customer agrees to provide any and all information which AccuMed may, from time to time, request in order for it to perform its services hereunder, including, but not limited to, complete, accurate and prompt (i) Billing Information, including incident reports, which satisfy all signature requirements, including Medicare's then current signature and authorization requirements, (ii) all available insurance and demographic information to enable AccuMed to process the incident to known insurance carriers and other responsible parties (iii) notification to AccuMed of names of each person or entity who has paid an invoice billed by AccuMed on the Customer's behalf (iv) all supplemental forms and reports required for billing such as, but not limited to, Advanced Beneficiary Notice, Physician's Certification Statement and a copy of the Advanced Life Support incident report when receiving intercept services. With regard to each and

every payment received by Customer for fire, EMS or other Customer services and for which AccuMed has provided billing services under the terms of this Agreement, within fourteen (14) days of Customer's receipt of any such payment Customer shall provide to AccuMed a written statement setting forth the name of the payee and the amount received by Customer for such (the "Direct Payment Notice"). In the event Customer fails to provide a Direct Payment Notice to AccuMed, AccuMed shall bill Customer and Customer shall pay AccuMed's fees according to AccuMed's payment calculations determined by any evidence of payment to Customer obtained by AccuMed.

C. Customer hereby authorizes AccuMed to use its provider numbers and agrees to execute any and all documentation, which may be necessary in connection therewith.

D. In the event Customer at any time uses ePCR software, Customer hereby authorizes AccuMed to access and use such information available on such ePCR software that is reasonably necessary to assist AccuMed in performing its services under this Agreement.

E. Customer agrees that AccuMed, including but not limited to its employees, representatives, contractors and agents, shall not be required to travel to visit Customer's location(s) or for any other reason connected with Customer's business more than one (1) time in any consecutive twelve (12) month period. In the event Customer requests more than one (1) such visit within said time period, all out of pocket expenses incurred in connection therewith shall be paid by Customer upon receipt of an invoice from AccuMed.

F. Customer acknowledges and agrees that AccuMed devotes substantial effort and incurs substantial expense in the implementation and enrollment activities required to establish a new Customer, including new software licenses, and file creation, support and maintenance to facilitate billing and reporting for Customer. Customer further acknowledges that in event that Customer either changes its name, merges with another entity, joins with one or more other private or governmental entities to create a new entity, changes its taxpayer ID number if any, or otherwise engages in any statutory or other legal actions that change the name or legal status of Customer, (a "Customer Name or Entity Event") then the effort and cost devoted to initiating Customer's account must be incurred again. Accordingly, in consideration of the foregoing, in the event a Customer Name or Entity Event requires AccuMed to modify Customer's account information, Customer agrees as follows: (1) to enter into a new Billing Services Agreement with substantially the same terms and conditions as this agreement that reflects the changes made necessary or desirable by the Customer Name or Entity Event; and (2) to pay a re-enrollment fee to AccuMed in the amount of Three Thousand Six Hundred Fifty and 00/100 (\$3,650.00) to cover the cost of changes necessitated by the Customer Name or Entity Event, payable at the time of execution of the revised Billing Service Agreement. In no event shall a Customer Name or Entity Event excuse Customer from performance of its obligations under the terms and conditions of this Agreement. In the event of any Customer Name or Entity Event resulting in the transfer of Customer's operations to a new or joint entity, such entity shall be deemed a successor in interest to Customer bound by the terms of this Agreement.

4. PAYMENT AND COLLECTION.

A. Customer agrees to pay AccuMed for all payments made on accounts billed by AccuMed in the following amounts (check the applicable boxes):

- An amount equal to 6.30% of the amount collected each month for EM Services based upon an annual billable run volume of 1,850 subject to the provisions of 4 G below.
- An amount equal to 6.30% of the amount collected each month for Fire Services.
- For ePCR software the fee payable in the amount and in the manner set forth in Schedule A hereto. In addition, the name of the ePCR software supplier, a description of the software, the value of the software and the anticipated annual run volume are also set forth in Schedule A hereto. Further, Customer also agrees to pay (i) the amount of all increases charged by the ePCR software, including but not limited to increases as a result in an increase in the annual run volume; and (ii) all taxes, if any, charged by the ePCR software supplier.
- For the Hardware described in Schedule B hereto the fee payable in the amount and in the manner set forth in Schedule B.

B. AccuMed shall invoice Customer on a monthly basis for the services provided under this Agreement. Customer agrees to pay each such invoice by the 28th day of the month in which the invoice is issued. In the event AccuMed receives more than one (1) payment for its services with respect to an invoice processed by AccuMed on behalf of Customer, AccuMed agrees to refund to Customer the amount it receives that is in excess of the amount AccuMed is entitled to under the terms of this Agreement.

C. Any amounts which Customer fails to pay by the last day of the month in which the invoice is issued, shall bear interest at the rate of one and one-half (1-1/2%) percent per month or the maximum monthly rate permitted by applicable law, whichever is less, from the day on which payment was due, as specified above in 4.B. until said amount is paid in full. Further, Customer agrees to pay all costs and expenses, including actual attorney's fees, which AccuMed incurs in collecting any past due amounts from Customer.

D. If Customer refunds amounts collected or waives payment of any amount billed by AccuMed for any reason other than (i) it is a refund of a duplicate payment, or (ii) it is because of a breach by AccuMed of its obligations under this Agreement; AccuMed shall be entitled to retain the fees paid by Customer in connection therewith or in the case of a waiver Customer agrees to pay AccuMed the fee AccuMed would have been entitled but for such waiver. If AccuMed has not yet been paid its fees in connection therewith, Customer shall remain obligated to pay the fees in accordance with this Agreement.

E. Reserved.

F. Reserved.

G. Any other provision of this Agreement notwithstanding, in the event (i) AccuMed issues to Customer a Collection Detail Report stating that AccuMed has exhausted its efforts to collect the amount due to Customer, (ii) the account is then assigned to a third party debt collection agency and (iii) thereafter a payment is made on such account; Customer will not be obligated to pay AccuMed the fees that would otherwise be due under this Agreement for that account.

5. BUSINESS ASSOCIATE AGREEMENT. AccuMed and Customer agree to be bound by the terms and conditions of the Business Associate Agreement attached hereto on Schedule C and as the same may from time to time be amended.

6. TERMINATION.

A. Each party may terminate this Agreement upon thirty (30) days' written notice of termination to the other party, if (i) the other party defaults on any of its material obligations under this Agreement (excluding Customer's payment obligations, which shall be controlled by Section 6.B.) and the defaulting party has not begun to cure such default (which cure must be diligently pursued in a timely manner until completed) within fifteen (15) days after written notice of such default is delivered; (ii) the defaulting party fails to fully cure such default within ninety (90) days of the date of the notice of default; (iii) a court having appropriate jurisdiction enters a decree or order for relief in respect of the other party in an involuntary case under any applicable bankruptcy, insolvency or other similar law now or hereafter in effect; or (iv) the other party commences a voluntary case under any applicable bankruptcy, insolvency or other similar law now or hereafter in effect. Except as provided in the preceding sentence, Customer has no right to terminate this Agreement.

B. AccuMed will have the additional right to terminate this Agreement as provided in Section 4 G; further AccuMed will have the right to terminate this Agreement, which may in AccuMed's sole discretion be effective on any date including immediately upon delivery of notice thereof to Customer, if Customer defaults on its payment obligations under Section 4.

C. Reserved.

7. TERMINATION PROCEDURES.

A. In the event of termination of this Agreement under the provisions of Sections 2 or 6, AccuMed shall, on the effective date of such termination (the "Termination Date"), cease to accept new Billing Information from Customer, but may, at AccuMed's sole discretion (i) continue to perform for a period ninety (90) days following the Termination Date (the "Wind Down Period") its services relating to Billing Information received prior to the Termination Date, in which case Customer shall be obligated to pay AccuMed all amounts invoiced to Customer through the end of the Wind Down Period in accordance with the provisions of Section 4 hereof, or (ii) discontinue all services effective as of the Termination Date, in which case Customer shall

be obligated to pay the amounts invoiced by AccuMed for work performed through the Termination Date in accordance with the provisions of Section 4 hereof.

B. Provided Customer has made full payment of all amounts due and owing to AccuMed and AccuMed has reasonable grounds to believe that future amounts owed to it will be paid by Customer in a timely manner (together the "Transitional Pre-Conditions"), AccuMed agrees to provide to Customer reasonable assistance following the Termination Date to transition the services formerly provided by AccuMed back to Customer or to a third party selected by Customer. Customer agrees to promptly pay AccuMed's reasonable costs and expenses incurred in connection with said transitional services. AccuMed shall have no obligation to provide any transitional assistance to Customer until the Transitional Pre-Conditions shall, in AccuMed's sole discretion, have been met to its satisfaction.

8. CUSTOMER AUDITS. Customer will have the right under this Agreement to engage, at the sole expense of Customer, independent auditors (the "Auditors") (provided that such persons are not employed by or in any manner affiliated with any entity that performs services substantially similar to any services then being provided by AccuMed) for the purpose of performing audits that may be considered necessary by Customer to determine the accuracy and correctness of the accounting and internal control performed and maintained by AccuMed. AccuMed will cooperate by furnishing such Auditors with any and all information as is reasonably necessary to perform and complete all audit procedures determined to be necessary by the Auditors. Prior to performing such audits, Customer will cause the Auditors and Customer to execute an agreement to maintain the confidentiality of any information they receive about AccuMed's and, if applicable, the ePCR software provider's computer programs and software it employs, inventions, processes, trade secrets, technical information, know-how, plans, specifications, identity of customers and identity of suppliers, financial plans, patient records, its business practices, including but not limited to those relating to, its accounts payable, accounts receivable and billing systems such agreement to be in the form and substance satisfactory to AccuMed in its sole discretion. Customer agrees that any such audit will be conducted at such times and in such a manner so as to avoid undue disruption of AccuMed's operations, and shall not be performed more than once during any consecutive twelve (12) month period. Customer agrees to promptly pay to AccuMed all out of the ordinary costs and expenses AccuMed incurs relating to the audit.

9. OPERATING DISCLAIMER. Customer acknowledges that AccuMed has incentive to perform its services hereunder in a timely and proficient manner but that the timing and amount of collections generated by its services are subject to numerous variables beyond the control of AccuMed. THEREFORE, ACCUMED DISCLAIMS ANY AND ALL WARRANTIES AND REPRESENTATIONS, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, THOSE PERTAINING TO THE TIMING AND AMOUNT OF COLLECTIONS GENERATED BY ITS SERVICES. Notwithstanding the foregoing, AccuMed agrees to perform its services hereunder in accordance with industry standards and applicable laws, rules and regulations.

10. LIMITATION OF LIABILITY. AccuMed shall exercise commercially reasonable efforts to prevent the loss or destruction of Customer's records. In the event of error or

omission in the performance of its services, AccuMed will re-perform the services at no additional cost to Customer. Customer acknowledges that Customer shall be responsible for the accuracy of the codes, fees, Billing Information, and all other data provided to AccuMed for use in the provision of its services. Notwithstanding the foregoing, it is expressly understood and agreed that AccuMed's sole obligation for any breach of this Agreement or failure to meet its obligations hereunder is limited to the obligation of AccuMed to return all monies paid it by Customer relating to the bill or bills in question. THE FOREGOING OBLIGATIONS ARE IN LIEU OF ALL WARRANTIES, EXPRESSED OR IMPLIED, INCLUDING MERCHANTABILITY AND FITNESS FOR PURPOSE. IN NO EVENT SHALL ACCUMED BE LIABLE FOR DIRECT, SPECIAL, EXEMPLARY OR CONSEQUENTIAL DAMAGES WHETHER BASED ON CONTRACT, REPRESENTATION, WARRANTY OR TORT, ARISING OUT OF THIS AGREEMENT.

11. NOTICES. Any notice required or permitted to be delivered hereunder shall be (i) delivered in person; (ii) sent by certified mail, return receipt requested, or by national overnight delivery service to the address set forth above; or (iii) by facsimile transmission to the facsimile phone number set forth above, until written notice of change of address or facsimile number has been delivered in the manner set forth herein. Such notice shall be deemed to have been received on the day it was personally delivered or sent by facsimile transmission or the date it was received in the case of mailing or overnight delivery.

12. FORCE MAJEURE. Neither party shall be liable for any failure or delay in performing its obligations under this Agreement due to any cause beyond its reasonable control, including but not limited to fire, accident, labor dispute or unrest, virus, flood, riot, war, rebellion, insurrection, sabotage, transportation delays, epidemic, pandemic, shortage of raw materials, energy or machinery, acts of God or of the civil or military authorities of a state or nation, or the inability, due to the aforementioned causes, to obtain necessary labor or facilities.

13. WAIVER. The failure of either party to enforce any term or condition of this Agreement shall not be construed as a waiver by such party of such term or condition, nor shall a waiver of any breach of a term or condition of this Agreement on any one occasion constitute a waiver of any subsequent breach of the same or similar term or condition.

14. ENTIRE AGREEMENT/MODIFICATION. This Agreement embodies the entire agreement and understanding between the parties hereto with respect to the subject matter hereof. Neither this Agreement nor any provision hereof may be changed, waived or discharged orally, but only by an instrument duly signed by the party against which enforcement of the changes, waiver or discharge is sought; provided, however, changes made in order to comply with the provisions of HIPAA shall be deemed accepted and made a part of this Agreement without said signed instrument unless the party receiving such change within thirty (30) days of its receipt thereof delivers written notice to the other party that such change is not acceptable.

15. BINDING EFFECT/ASSIGNMENT. Except as otherwise provided in this Section 15, neither party may assign this Agreement without the prior written consent of the other, which consent shall not be unreasonably withheld or delayed; provided, however, AccuMed shall have the right without obtaining Customer's consent to assign this Agreement and all rights and

obligations hereunder to any successor of AccuMed due to acquisition, whether by sale of stock or assets, merger, consolidation, reorganization or otherwise. This Agreement shall be binding upon and inure to the benefit of the permitted successors and assignees of the parties hereto and upon such assignment by AccuMed, AccuMed shall be released from all further obligations.

16. INDEPENDENT CONTRACTOR. The parties agree that Customer shall exercise no control over the activities or operations of AccuMed, other than to enforce the specific obligations of AccuMed under this Agreement, and further agree that their relationship is as independent contractors.

17. SEVERABILITY. If any term or provision contained in this Agreement shall be found to be invalid, illegal or unenforceable by a court of competent jurisdiction, such term or provision shall be considered independent and severable from this Agreement and the remaining provisions of this Agreement shall remain in full force and effect. The parties agree that, to the extent allowed by law, any such term or provision found to be invalid, illegal or unenforceable shall be reinterpreted or adapted by the parties in such a way that the intended business purpose of such term or provision is achieved to the maximum extent possible.

18. GOVERNING LAW. As to all matters, including, validity, construction and effect, this Agreement shall be governed by, and construed in accordance with the laws of the State of Michigan without regard to its principles of conflicts of laws.

19. JURISDICTION. Customer consents and agrees that the following courts shall have personal jurisdiction over Customer and all lawsuits relating or arising out of this Agreement: (a) all courts included within the state court system of the State of Michigan; and (b) all courts of the United States of America sitting within the State of Michigan including, but not limited to, all of the United States District Courts sitting within the State of Michigan. Customer waives any defense of lack of personal jurisdiction or inconvenient forum in these courts.

IN WITNESS WHEREOF the parties have signed this Agreement on the dates set forth below their signatures hereto.

ACCEPTANCE:

ACCEPTANCE:

ACCUMED BILLING, INC.

CITY OF OWOSSO

BY: _____
(AUTHORIZED SIGNATURE)

BY: _____
(AUTHORIZED SIGNATURE)

NAME: _____

NAME: Robert J. Teich, Jr., Mayor

DATE _____

DATE: _____

ATTEST:

BY: _____
Amy K. Kirkland, City Clerk

DATE: _____

SCHEDULE A
ePCR FEE, PAYMENT SCHEDULE, SUPPLIER NAME, SOFTWARE DESCRIPTION,
VALUE AND ANTICIPATED ANNUAL RUN VOLUME

None Provided

SCHEDULE B
DESCRIPTION OF HARDWARE, INITIAL VALUE
AND HARDWARE FEES AND PAYMENT METHOD

None Provided

SCHEDULE C

HIPAA BUSINESS ASSOCIATE AGREEMENT

This Business Associate Agreement ("Agreement") is between City of Owosso ("COMPANY"), and ACCUMED BILLING, INC., a Michigan corporation ("Business Associate"), located at P.O. Box 2122, Riverview, Michigan 48192, including all office locations and other business locations at which Business Associate data may be used or maintained. The purpose of this Agreement is to comply with the privacy and security regulations issued by the United States Department of Health and Human Services ("HHS") under the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and the provisions of the Health Information Technology for Economic and Clinical Health Act ("HITECH"), which is a part of the American Recovery and Reinvestment Act of 2009 ("ARRA"). COMPANY and Business Associate may be referred to herein individually as "Party" or collectively as "Parties."

RECITALS

- A. COMPANY acknowledges that it is a Covered Entity subject to the Privacy and Security Rules (45 CFR Parts 160 and 164) promulgated by the United States Department of Health and Human Services pursuant to the Health Insurance Portability and Accountability Act of 1996 (HIPAA Rules), Public Law 104-191.
- B. Business Associate provides services to COMPANY pursuant to one or more Billing Services Agreements ("Service Agreements").
- C. In the course of executing the Service Agreement requests, Business Associate may come into contact with, maintain, Use or Disclose Protected Health Information ("PHI") (defined in Section 1 below). Said Service Agreements are hereby incorporated by reference and shall be taken and considered as a part of this document the same as if fully set out herein.
- D. By signing Said Service Agreements, AccuMed agrees that it is a Business Associate and will comply with the terms below, in addition to other applicable Contract terms and conditions, and applicable law, relating to the safekeeping, use, and disclosure of PHI. This Amended Schedule C to the Services Agreement comprises the Business Associate Agreement.
- E. In accordance with the federal privacy and security regulations set forth at 45 CFR Part 160 and Part 164, Subparts A, C, D and E, which require COMPANY to have a written memorandum with each of its Business Associates, the Parties wish to establish satisfactory assurances that Business Associate will appropriately safeguard PHI and, therefore, execute this Agreement.

1. DEFINITIONS.

Terms used, but not otherwise defined, in this Agreement shall have the same meaning as those terms under the HIPAA Security and Privacy Rules (45 CFR Parts 160, 162 and 164), in the HITECH Act (42 USC §§17901 *et seq.*), and in any subsequent creation or modification thereof.

For purposes of this Agreement, the following terms shall have the meaning ascribed to them below:

- A. "**Authorized Employee**" means any member of the Workforce of COMPANY who may receive PHI relating to Treatment, Payment, and Health Care Operations
- B. "**Breach**" or "**Breached**" as defined in 45 CFR §164.402, is the acquisition, access, use, or disclosure of PHI that is not permitted by the HIPAA privacy rule and which compromises the security or privacy of the PHI. The acquisition, access, use or disclosure of PHI in a manner not permitted by the privacy rule is presumed to be a breach unless a risk assessment, which will include the factors in 45 CFR §164.402(2), demonstrates that there is a low probability that the PHI has been compromised.

C. "**Business Associate**" shall have the same meaning as the term is defined at 45 CFR § 164.103, and in reference to this Agreement shall mean **AccuMed Billing, Inc.**

D. "**Business Associate Agreement**" means the agreement between a Covered Entity and Business Associate or Business Associate and Subcontractor, and a Subcontractor with its Subcontractors, regardless of tier as provided in 45 CFR § 164.502(e).

E. "**Covered Entity**" shall generally have the same meaning as the term "covered entity" at 45 CFR 160.103, and in reference to the party to this agreement, shall mean [COMPANY].

F. "**Designated Record Set**" shall have the meaning set out in its definition at 45 CFR § 164.501, including the group of medical records and billing records maintained by or for COMPANY or (ii) used, in whole or in part, to make decisions about Individuals. As used in these HIPAA Policies and Procedures the term "record" means any item, collection, or grouping of information that includes PHI and is

maintained, collected, used, or disseminated by or for COMPANY.

G. **"Electronic Protected Health Information"** (e-PHI) shall have the meaning set out in its definition at 45 CFR § 160.103.

H. **"Encryption"** means the process using publicly known algorithms to convert plain text and other data into a form intended to protect the data from being able to be converted back to the original plain text by known technological means.

I. **"Individually Identifiable Health Information"** means information that is a subset of health information, including demographic information collected from an individual, and which is created or received by a health care provider, health plan, employer, or health care clearinghouse; and relates to the past, present, or future physical or mental health or condition of an Individual; the provision of health care to an Individual; or the past, present, or future Payment for the provision of health care to an Individual; and that identifies the Individual; or with respect to which there is reasonable basis to believe the information can be used to identify the Individual. Individually Identifiable Health Information includes part or all of the following demographic information: name or partial name, address, Social Security number, Zip code, birth date, phone number, diagnosis or mental health status, employer, relatives, billing information or any other combination of information used to identify a Individual, in addition to additional information enumerated in 45 CFR. 160.103.

J. **"Limited Data Set"** means PHI that excludes the following direct identifiers of a Individual or of relatives, employers, or household members of a Individual: (i) names; (ii) postal address information, other than town or city, State, and zip code; (iii) telephone numbers; (iv) fax numbers; (v) electronic mail addresses; (vi) Social Security numbers; (vii) medical record numbers; (viii) health COMPANY beneficiary numbers; (ix) account numbers; (x) certificate/license numbers; (xi) vehicle identifiers and serial numbers, including license plate numbers; (x) device identifiers and serial numbers; (xi) Web Universal Resource Locators (URLs); (xii) Internet Protocol (IP) address numbers; (xiii) biometric identifiers, including finger and voice prints; and (ix) full face photographic images and any comparable images.

K. **"Minimum Necessary"** means the Use and Disclosure of PHI, to the extent practicable, of the Limited Data Set, or, if needed, to the minimum PHI necessary to accomplish the intended purpose of the Use, Disclosure or request, pending further guidance from the Secretary of HHS.

L. **"Physical Safeguards"** shall mean physical measures, policies, and procedures to protect an Entity's electronic Information Systems and related buildings and equipment, from natural and environmental hazards and unauthorized intrusions.

M. **"Privacy Rule"** shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Part 160 and Part 164, subparts A, and E.

N. **"Protected Health Information"** or "PHI" shall have the same meaning as the term "protected health information" in 45 CFR § 160.103, including Individually Identifiable Health Information created or received by COMPANY., in any form, electronic or paper, that relates to a Individual's past, present or future: (i) physical or mental health or condition; (ii) provision of health care; or (iii) Payment for the provision of health care.

O. **"Required By Law"** shall have the same meaning as the term "required by law" in 45 CFR § 164.103.

P. **"Security Incident"** shall mean the attempted or successful unauthorized access, Use, Disclosure, modification, or destruction of information or interference with System operations in an information System

Q. **"Security Rule"** shall mean the Security Standards for the Protection of Electronic Protected Health Information" at 45 CFR Parts 160 and 164, Subparts A and C.

R. **"Subcontractor"** shall mean a person to whom a Business Associate delegates a function, activity or service, and the subcontractor of the subcontractor regardless of tier, *i.e.*, all of the downstream entities that receive, access, maintain and/or disclose PHI, other than in the capacity of a member of the Workforce of such Business Associate or Subcontractor.

S. **"Technical Safeguards"** means the technology and the policy and procedures for its use that protect ePHI and control access to it.

T. **"Unsecured PHI"** shall mean protected health information that is not rendered unusable, unreadable, or indecipherable to unauthorized persons through the use of Encryption or a technology or methodology specified by the Secretary.

U. **"Violation"** means (i) a Breach of Unsecured PHI, (ii) a Security Incident; and/or (iii) a non-permitted Use or Disclosure of PHI.

2. OBLIGATIONS OF BUSINESS ASSOCIATE.

Business Associate includes its directors, officers, subcontractors, employees, affiliates, agents, and representatives.

A. **Uses and Disclosures.** Business Associate agrees not to use or disclose Protected Health Information other than as permitted or required by this Agreement, the Services Agreement or as Required By Law.

B. **Appropriate Safeguards.** Business Associate shall use appropriate administrative, physical and technical safeguards that reasonably and appropriately protect the confidentiality, integrity and availability of the Covered Entity's PHI and ePHI that it creates, receives, maintains, or transmits on behalf of the Covered Entity and to prevent

the use, disclosure or access of the PHI, other than as provided for by this Agreement or the Services Agreement. For ePHI, appropriate safeguards mean all the safeguards of the HIPAA security rule and shall include encryption or any other technologies and methodologies prescribed by the Secretary of the Department of Health and Human Services in regulations implementing the HITECH Act. Business Associate shall verify that it has implemented such safeguards and complies with all standards and implementation specifications set out in the privacy and security regulations.

C. Reporting of Improper Use or Disclosures, Security Incidents and Breaches.

1. **Improper Use or Disclosure.** Business Associate shall report to Privacy Officer of the Covered Entity any use or disclosure of PHI or ePHI not provided for by the Services Agreement and this Agreement within (5) days of becoming aware of such use or disclosure. A full written report will be provided to the Privacy Officer no later than ten (10) business days from the date the Business Associate becomes aware of the improper use or disclosure.

2. **Security Incident.** Business Associate shall report to Privacy Officer of the Covered Entity any successful security incident within five (5) days of becoming aware of such incident, regardless of whether the incident constitutes a Breach as defined in 45 CFR §164.202. A full written report will be provided to the Privacy officer no later than ten (10) business days from the date the Business Associate becomes aware of the incident, provided that to avoid unnecessary burden on either Party, Business Associate will only report attempted but unsuccessful Security Incidents which Business Associate becomes aware of in accordance with a schedule mutually acceptable to the Parties and provided that any reporting shall be made no more often than is reasonable based upon the relevant facts, circumstances and industry.

3. **Breaches.** In the event of a Breach of Unsecured PHI that Business Associate accesses, maintains, retains, modified, records, stores, destroys, or otherwise holds or uses on behalf of Covered Entity, Business Associate shall report such Breach to Covered Entity immediately, but in no event more than five (5) days after discovering the Breach. A Breach shall be treated as discovered at the point when any member of the Business Associate's workforce, contractors, agents or officials is aware, or would be aware by exercising reasonable diligence, of the Breach. A full written report will be provided to the Privacy Officer no later than ten (10) business days from the date the Business Associate becomes aware of the Breach.

Notice of a Breach shall be in writing and shall include, at a minimum: (a) the identification of each individual whose PHI has been, or is reasonably believed to have been, accessed, acquired, or disclosed during the breach; (b) a description of what happened, including the date of the Breach and the date of discovery of the Breach; (c) a

description of the types of PHI that were involved in the Breach; (d) steps individuals should take to protect themselves from potential harm resulting from the Breach; (e) the identity of who made the non-permitted access, use or disclosure and who received the non-permitted access, use or disclosure, (f) a description of the Business Associates' investigation and response to the Breach, (g) actions taken to prevent any further non-permitted access, uses or disclosures, and (h) actions taken to mitigate any deleterious effect of the non-permitted access, use or disclosure. Business Associate will provide additional information to the Covered Entity as requested.

4. **Mitigation.** Business Associate shall, in consultation with Covered Entity, mitigate, to the extent practicable, any harmful effect to Covered Entity from an unauthorized use or disclosure of PHI or from any security incident by Business Associate in violation of the requirements of this Agreement or from a Breach of Unsecured PHI.

D. **Minimum Necessary.** Business Associate, its agents or subcontractors shall only request, use and disclose the minimum amount of PHI necessary to accomplish the purpose of the request, use or disclosure.

E. **Access to and Amendment of PHI.** If Business Associate maintains PHI in a Designated Record Set, Business Associate shall, at the request of Covered Entity and as specifically directed by the Covered Entity,, (1) make the PHI available to an Individual in compliance with 45 CFR §164.524 and section 13405(e) of the HITECH Act and any regulations promulgated thereunder; or (2) make amendment(s) to PHI in accordance with 45 CFR §164.526. If an Individual makes a request for access or for amendment of PHI directly to Business Associate, such request shall be forwarded to Covered Entity in writing within two (2) business days of the request. Covered Entity shall be responsible for responding to such requests in accordance with the regulations.

F. **Accounting and Documentation of Disclosures.** Business Associate agrees to document disclosures of PHI and information as would be required for Covered Entity to respond to a request by an Individual for an accounting of disclosures in accordance with 45 CFR §164.528 and the HITECH Act, as applicable. At a minimum, such documentation shall include: (i) the date of the disclosure; (ii) the name of the entity or person who received PHI and, if known, the address of the entity or person; (iii) a brief description of the PHI disclosed; and (iv) a brief statement of the purpose of the disclosure that reasonably informs the Individual of the basis for the disclosure. This documentation will be retained for a period of six (6) years following the disclosure unless it is transferred to the Covered Entity at the termination of the Services Agreement. Upon request by Covered Entity, Business Associate shall provide such documentation to Covered Entity to respond to request by an Individual for an accounting of disclosures of PHI in accordance with 45 CFR

§164.528. In the event that an Individual requests an accounting directly to Business Associate, Business Associate shall forward such request to Covered Entity in writing within two (2) business days of receipt of such request. It shall be Covered Entity's responsibility to prepare and deliver any such accounting to the Individual.

G. Audits, Inspection, and Enforcement. Within ten (10) days of a written request by Covered Entity, Business Associate shall allow Covered Entity to conduct a reasonable inspection of the facilities, systems, books, records, agreements, policies and procedures relating to the use or disclosure of PHI pursuant to this Agreement for the purpose of determining whether Business Associate has complied with this Agreement. The fact that Covered Entity inspects, or fails to inspect, does not relieve Business Associate of its responsibility to comply with this agreement, nor does Covered Entity's failure to detect an unsatisfactory practice constitute acceptance of such practice or a waiver of Covered Entity's enforcement of rights under this Agreement.

H. Governmental Access to Records. Business Associate agrees to make internal practices, books, and records, including policies and procedures and PHI relating to the use and disclosure of PHI received from, or created or received by Business Associate on behalf of Covered Entity available to the Secretary, in a time and manner reasonably designated by Covered Entity or designated by the Secretary, for purposes of the Secretary determining Covered Entity's compliance with the Regulations.

I. Training. Business Associate agrees to provide adequate training to its employees and subcontractors to ensure compliance with HIPAA and the HITECH Act.

J. Marketing. Business Associate shall use and disclose PHI for marketing purposes only as expressly directed by the Covered Entity, and in accordance with sec. 13406(a) of the HITECH Act and the Telephone Consumer Protection Act of 1991 ("TCPA"), 47 USC § 227 and regulations issued by the Federal Communications Commission pursuant thereto set forth in 47 CFR § 64.1200.

K. Sale of PHI and EHRs. Business Associate is prohibited from selling EHRs and PHI in accordance with sec. 13305(d) of the HITECH Act.

L. Business Associate's Agents. Business Associate shall ensure that any agent, including a subcontractor, to whom it provides PHI received from, or created or received by Business Associate on behalf of Covered Entity, agrees to the same restrictions and conditions that apply through this Agreement to Business Associate with respect to such information.

M. Privacy and Security Compliance: Business Associate will comply with all obligations of the Covered Entity when performing duties for the Covered Entity related to compliance with the HIPAA, HITECH or any regulations promulgated thereunder.

N. Prevention of Identity Theft: If Business Associate is a Service Provider, as defined above, Business Associate shall perform all services and conduct all activities under the Service Agreement and this Agreement in accordance with reasonable policies and procedures which are designed to identify, prevent, and mitigate identity theft in accordance with the standards established by 16 CFR Part 681 and other applicable law. Business Associate shall provide such policies and procedures to Covered Entity upon request.

O. Exporting PHI: Business Associate, its agents and subcontractors will not export PHI beyond the borders of the United States without approval from Covered Entity.

3. COMPLIANCE WITH HIPAA PRIVACY AND SECURITY RULES.

Business Associate Acknowledges that it has a statutory duty under the HITECH Act to, among other duties, maintain, use and disclose PHI in compliance with 45 CFR §164.504(e) (the provisions of which have been incorporated into the Agreement), 45 CFR §164.308 (Security Standards), 45 CFR §164.310 (Administrative Safeguards), 45 CFR §164.312 (Technical Safeguards), and 45 CFR §164.316 (Policies and Procedures and Documentation Requirements), as amended from time to time. The Parties acknowledge that failure to comply with these or any other statutory duties may result in civil and/or criminal penalties under 42 USC §§1320d-5 and 1320d-6.

4. OBLIGATIONS OF COVERED ENTITY

A. Covered Entity shall notify Business Associate of any limitation(s) in the notice of privacy practices of Covered Entity under 45 CFR § 164.520, to the extent that such limitation may affect Business Associate's use or disclosure of protected health information.

B. Covered Entity shall notify Business Associate of any changes in or revocation of, the permission by an individual to use or disclose his or her protected health information, to the extent that such changes may affect the Business Associate's use or disclosure of protected health information.

C. Covered Entity shall notify Business Associate of any restriction on the use or disclosure of protected health information that Covered Entity has agreed to or is required to abide by under 45 CFR § 164.522, to the extent that such restriction may affect Business Associate's user or disclosure of protected health information.

D. Covered Entity shall not request Business Associate to use or disclose protected health information in any manner that would not be permissible under Subpart E of 45 CFR part 164 if done by Covered Entity.

5. TERM AND TERMINATION

A. Term. This Agreement shall be effective as of the date on which it has been signed by both parties. This Agreement

shall terminate upon the expiration or termination of the Services Agreement of this Agreement.

B. Termination in General. Termination of the Services Agreement or this Agreement shall require Business Associate to return or destroy all PHI received from, or created or received by the Business Associate on behalf of COMPANY and shall further require Business Associate to ensure that all Subcontractors it may engage on its behalf that will have access to PHI agree to the same restrictions and conditions that apply to Business Associate with respect to disposition of such PHI.

C. Termination for Cause. This Agreement authorizes and Business Associate acknowledges and agrees COMPANY shall have the right to immediately terminate this Agreement and Service Agreement in the event Business Associate fails to comply with, or violates a material provision of this Agreement and any provision of the Privacy and Security Rules.

Upon COMPANY's knowledge of a material breach by Business Associate, COMPANY shall either: (1) Provide notice of breach and an opportunity for Business Associate to reasonably and promptly cure the breach or end the violation, and terminate this Agreement if Business Associate does not cure the breach or end the violation within the reasonable time specified by COMPANY; or (2) Immediately terminate this Agreement if Business Associate has breached a material term of this Agreement and cure is not possible; or

D. Effect of Termination. Upon termination of this Agreement for any reason, except as provided below, Business Associate shall at its own expense either return and/or destroy all PHI or ePHI and other Confidential Information received from COMPANY or created or received by Business Associate on behalf of COMPANY. This provision applies to all Confidential Information regardless of form, including but not limited to electronic or paper format. This provision shall also apply to PHI and other confidential information in the possession of Subcontractors of Business Associate. The Business Associate shall consult with the COMPANY as necessary to assure an appropriate means of return and/or destruction and shall notify COMPANY in writing when such destruction is complete. If information is to be returned, the Parties shall document when all information has been received by the COMPANY.

E. Equitable Remedies. Business Associate acknowledges and agrees that COMPANY will suffer irreparable damage upon Business Associate's breach of this Agreement, and that such damages shall be difficult to quantify. Business Associate acknowledges and agrees that COMPANY may file an action for an injunction to enforce the terms of this Agreement against Business Associate, in addition to any other remedy COMPANY may have, including reporting violations to the Secretary of HHS. Where COMPANY has knowledge of any material breach by Business Associate, COMPANY may take proceedings

against Business Associate before any court having jurisdiction to obtain an injunction or any legal proceedings to cure or stop such material breach, without more notice than is set forth in this Section of this Agreement.

6. MISCELLANEOUS.

A. Indemnification. Business Associate shall indemnify, defend and hold harmless, and shall require its Subcontractors to indemnify, defend and hold harmless COMPANY and its trustees, COMPANY administrators, directors, officers, Subcontractors, members of the Workforce, affiliates, agents, and representatives from and against any and all third party liabilities, costs, claims, suits, actions, proceedings, demands, losses and liabilities of any kind (including court costs and reasonable attorneys' fees) brought by any one or more of the following: (1) a third party, including Individuals and/or Authorized Representatives of Individuals; (2) the Secretary of HHS or any other governmental entity; (3) in accordance with the federal common law of agency, as provided in 45 CFR 164.402(c); 160.103; and/or (4) for breach of this Agreement arising solely from or relating to the acts or omissions of Business Associate or any of its directors, officers, Subcontractors, members of the Workforce, affiliates, agents, and representatives in connection with the Business Associate's or Subcontractor's performance under this Agreement, without regard to any limitation or exclusion of damages provision otherwise set forth in the Agreement. The indemnification provisions of this Section shall survive the termination of this Agreement.

B. Identity Theft Program Compliance. To the extent that COMPANY is required to comply with the final rule entitled "Identity Theft Red Flags and Address discrepancies under the Fair and Accurate Credit Transactions Act of 2003," as promulgated and enforced by the Federal Trade Commission (16 CFR Part 681) (the "Red Flags Rule") and that AccuMed is performing an activity in connection with one or more "covered accounts," as that term is defined in the Red Flags Rule, pursuant to the Contract, AccuMed shall establish and comply with its own reasonable policies and procedures designed to detect, prevent, and mitigate the risk of identity theft, which shall be consistent with and no less stringent than those required under the Red Flags Rule or the policies and procedures of COMPANY's Red Flags Program. AccuMed shall provide its services pursuant to the Contract in accordance with such policies and procedures. AccuMed shall report any detected "red flags," as that term is defined in the Red Flags Rule, to COMPANY and shall, in cooperation with COMPANY, take appropriate steps to prevent or mitigate identity theft.

C. Insurance. Business Associate shall obtain no later than one (1) month from effective date of this Agreement and maintain during the term of this Agreement liability insurance covering claims based on a violation of the Privacy Rule or any applicable law or regulation concerning the privacy of a patient information and claims based on its obligations pursuant to this Section in an amount not less

than \$1,000,000 per claim. Such insurance shall be in the form of occurrence- based coverage and shall name COMPANY as an additional name insured. A copy of such policy or certificate evidencing the policy shall be provided to COMPANY upon written notice.

D. Limitation of Liability. Neither party shall be liable to the other party for any incidental, consequential, special, or punitive damages of any kind or nature, whether such liability is asserted on the basis of contract, tort (including, without limitation, negligence or strict liability) or otherwise, even if the other party has been advised of the possibility of such loss or damages. The parties acknowledge and agree that Business Associate's liability to Covered Entity in connection with any claim by a third party, including, without limitation, any liability of Business Associate for contribution, shall be limited to the amount of liability to which Business Associate would be subject in a direct action by such third party under Michigan law.

E. Regulatory Reference. A reference in this Agreement to a section in the Privacy and/or Security Rule means the section as in effect or as amended.

F. Amendment. The parties agree to take such action as necessary to amend this Agreement from time to time to comply with the requirements of the Security and Privacy Rules, the HITECH Act and HIPAA.

G. Survival. The respective rights and obligations of Business Associate and Subcontractors shall survive the termination of this Agreement.

H. Interpretation. Any ambiguity in this Agreement shall be resolved in favor of a meaning that permits COMPANY and the Business Associate and Subcontractors to comply with the HIPAA Rules.

I. Notices and Communications. All instructions, notices, consents, demands, or other communications required or contemplated by this Agreement shall be in writing and shall be delivered by hand, by facsimile transmission, by overnight courier service, or by first class mail, postage prepaid, addressed to the respective party at the appropriate facsimile number or address as set forth on the first page of this Agreement, or to such other party, facsimile number, or address as may be hereafter specified by written notice. (For purposes of this section, effective notice to "Respective Party" is not dependent on whether the person named below remains employed by such Party.) The Parties agree to use their best efforts to immediately notify the other Party of changes in address, telephone number, fax numbers to promptly supplement this Agreement as necessary with corrected information.

All instructions, notices, consents, demands, or other communications shall be considered effectively given as of the date of hand delivery; as of the date specified for

overnight courier service delivery; as of three (3) business days after the date of mailing; or on the day the facsimile transmission is received mechanically by the facsimile machine at the receiving location and receipt is verbally confirmed by the sender.

H. Strict Compliance. No failure by any Party to insist upon strict compliance with any term or provision of this Agreement, to exercise any option, to enforce any right, or to seek any remedy upon any default of any other Party shall affect, or constitute a waiver of, any Party's right to insist upon such strict compliance, exercise that option, enforce that right, or seek that remedy with respect to that default or any prior, contemporaneous, or subsequent default. No custom or practice of the Parties at variance with any provision of this Agreement shall affect, or constitute a waiver of, any Party's right to demand strict compliance with all provisions of this Agreement.

I. Severability. With respect to any provision of this Agreement finally determined by a court of competent jurisdiction to be unenforceable, such court shall have jurisdiction to reform such provision so that it is enforceable to the maximum extent permitted by applicable law, and the Parties shall abide by such court's determination. In the event that any provision of this Agreement cannot be reformed, such provision shall be deemed to be severed from this Agreement, but every other provision of this Agreement shall remain in full force and effect.

J. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Michigan except to the extent that Michigan law has been pre-empted by HIPAA and without giving effect to principles of conflicts of law. Jurisdiction shall be Oakland County, Michigan for purposes of any litigation resulting from disagreements of the parties for purpose of this Agreement and the Service Agreement (s).

K. Independent Contractors. None of the provisions of this Agreement are intended to create nor will they be deemed to create any relationship between the parties other than that of independent parties contracting with each other as independent contractors solely for the purposes effecting the provisions of this Agreement.

L. Rights of Third Parties. This Agreement is between the Provider and the Business Associate and shall not be construed, interpreted, or deemed to confer any rights whatsoever to any third party or parties.

M. Validity of Execution. Unless otherwise agreed, the parties may conduct the execution of this Business Associate Agreement transaction by electronic means. The parties may agree that an Electronic Record of the Agreement containing an electronic signature is valid as an executed Agreement.



MEMORANDUM

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

DATE: January 12, 2023
TO: Mayor Teich and the Owosso City Council
FROM: Amy Fuller, Assistant City Manager
SUBJECT: Resolution to adopt 2023 Park Rules and Regulations

RECOMMENDATION:

The Owosso Parks and Recreation Commission recommends approval of the 2023 Park Rules and Regulations.

BACKGROUND:

The Parks and Recreation Commission reviews these rules periodically and makes recommendations for changes based upon complaints, new facilities, or changes in public behavior. This year, some minor changes are proposed, mostly as it relates to hours and boating at Collamer Park. The amended rules are attached. The commission approved this set of rules for distribution at their meeting on December 7, 2022. Staff recommends passage of the attached amended version of the Parks Rules and Regulations.

FISCAL IMPACTS:

None.

RESOLUTION NO.

**RESOLUTION TO APPROVE
THE 2023 CITY OF OWOSSO PARKS RULES AND REGULATIONS**

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

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

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

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

FIRST: The City of Owosso has theretofore determined that it is advisable, necessary and in the public interest to approve the 2023 edition of the Owosso Parks Rules and Regulations.

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

**CITY OF OWOSSO
PARK RULES AND REGULATIONS
2023**

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

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

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

SWIMMING PROHIBITED. Swimming is prohibited except in designated areas.

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

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

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

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

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

SMOKING. Smoking is strongly discouraged in the city parks. Smoking is prohibited in areas of concentrated use, such as bleacher seats, dugouts, play equipment, and pavilions, if posted.

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

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

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

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

SCHEDULING AND USE OF ATHLETIC FIELDS.

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

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

- 1) All dogs must be leashed in the dog exercise area parking lot.
- 2) Any person bringing a dog or dogs to the dog exercise area must have one leash per dog.
- 3) There shall be no more than three dogs per person allowed in the dog exercise area. Any person bringing a dog or dogs to the dog exercise area must have at least one dog feces waste bag per dog in his or her possession and must remove any feces deposited by the dog(s) in their care.
- 4) Persons under sixteen years of age visiting the dog exercise area must be accompanied and supervised by a parent or guardian or other responsible adult with permission of the parent or guardian.
- 5) No persons under sixteen years of age are allowed in the dog agility area unless accompanied and supervised by a parent or guardian or other responsible adult with permission of the parent or guardian.
- 6) Each dog shall always be under visual and voice control of the owner or other responsible person at least 16 years of age.
- 7) All dogs must have current vaccinations and licenses and shall wear a collar with tags as proof thereof.
- 8) Aggressive dogs, as defined below, are not permitted in or around the dog exercise area, including but not limited to, the parking lot. Owners or other responsible persons will be held legally responsible for any injury caused by a dog that they bring in or around the dog exercise area.

An aggressive dog means:

- a. A dog that bites a person. However, a dog shall not be considered aggressive if the dog bites a person wrongfully assaulting the dog or the dog's owner, or if the dog bites a person after being provoked by that person.
 - b. A dog that injures or kills another domestic animal without provocation while at the dog exercise area.
- 9) Female dogs in heat are not permitted in or around the dog exercise area including, but not limited to, the parking lot.
 - 10) Dog owners or other responsible persons shall provide dogs with drinking water while visiting the dog exercise area when weather conditions require.
 - 11) Dog owners or other responsible persons shall not keep dogs enclosed in a vehicle during hot weather which may cause injury to the dog.
 - 12) Any person having knowledge of a dog having bitten, scratched, or injured a person or other animal within the dog exercise area, including but not limited to the parking lot, shall report the incident to the police department.

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

- 1) Garden users must complete the community garden individual waiver as provided by the city in the Building Department.
- 2) Work on plots must begin within 10 days after the garden has been tilled, if applicable.
- 3) No synthetic fertilizers, herbicides, pesticides or insecticides are to be used.
- 4) Work on gardens may only occur between dawn and dusk.
- 5) No mechanized equipment may be used before 9:00 A.M.
- 6) Gardens must be kept free from weeds, rotten produce, and plant debris.

- 7) Stakes, plastics, and garbage must be disposed of in a timely manner.
- 8) Shared paths between garden plots must be maintained without digging into the main paths; such paths must be kept free of toxic materials and rocks.
- 9) Children must be supervised.
- 10) Headphones must be used to listen to the radio or other portable sound equipment.
- 11) All crops must be legal, non-toxic, and non-hazardous.
- 12) Other plots and gardens are not to be damaged or harvested by other users.
- 13) Sales of produce and other products at the garden or in the park is strictly prohibited.
- 14) No tires are allowed at the garden site.
- 15) No pets are allowed at the garden site.

SKATE PARK RULES. This is a use-at-your-own risk facility. This facility is non-supervised. Skating, blading and biking are high risk/hazardous activities. By participating you accept that risk and agree to not hold the City of Owosso or its employees responsible for any injuries incurred as a result of use.

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

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

- 1) All persons using the splash park do so at their own risk.
- 2) Children under 12 years of age must be accompanied by an adult (18 years or older), and must be supervised by that adult at all times.
- 3) Running, undue roughness, horseplay, and other undue disturbances are strictly prohibited.
- 4) Splash Park is designed for recreation purposes and not for bathing. Soaps, detergents, shampoos, and other chemicals or cleansers are prohibited.
- 5) Climbing or playing on components is not permitted.
- 6) The City of Owosso is not responsible for lost or stolen articles.
- 7) Infants must wear swim diapers or rubber pants without diapers. Cutoffs and street shoes are prohibited.
- 8) Wheeled vehicles, except strollers, walkers and wheelchairs, are not permitted in the splash park area.
- 9) No animals, except for service animals, are permitted in the splash park area.

- 10) Radios and other acoustical devices are only permitted when used in conjunction with personal headsets.
- 11) Pool toys and floats are prohibited.
- 12) No glass containers of any kind are permitted. No drinks, gum, or food of any kind are permitted.
- 13) The use of profane language will not be tolerated.
- 14) Persons with sore or inflamed eyes, colds, nasal or ear discharges, boils or other acute or obvious skin or body infections, or cuts shall be excluded from the splash park.

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

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

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



Warrant 625
January 6, 2023

Date	Vendor	Description	Fund	Amount
1-6-2023	Municipal Employee Retirement System (MERS)	One Time Extra Contribution (assigned General Fund Balance)	GEN	\$500,000.00
			TOTAL	\$500,000.00



301 W. MAIN • OWOSSO, MICHIGAN 48867-2958 • (989) 725-0570 • FAX (989) 723-8854

MEMORANDUM

DATE: January 6, 2023
TO: Owosso City Council
FROM: Brad Barrett, Finance Director
SUBJECT: Annual Financial Report – Fiscal Year Ending 6/30/2022

The city has received a completed Independent Auditor's Annual Financial Report from Gabridge and Company, PLC for the fiscal year ended June 30, 2022.

There is no federal Single Audit required for this fiscal year due to the fact the amount of federal funds received by the city was below the threshold that requires such an audit.

The Independent Auditor's Report is a snapshot of what occurred during the fiscal year ended June 30, 2022 and the balance sheets of such date.

The audit serves as a part of the checks and balance system by which the state of Michigan 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 the administration's handling of city's finances. The budget serves as projected spending whereas the audit is a report of actual activity that occurred.

RESOLUTION NO.

**ACCEPTING AND PLACING ON FILE
THE CITY OF OWOSSO, MICHIGAN FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 Gabridge & Company PLC, 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, 2022, 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, 2022 will be maintained on file in the office of the city clerk for public examination, a copy will be placed in the Shiawassee District Library Owosso Branch for public examination, and copies will be sent to those required by law and agreement.



City Manager's Report: Jan 3, 2023

Projects, Updates, Community Information, Staffing, General Operations

ECONOMIC DEVELOPMENT PROJECTS		
152 Howard Street - \$725,000 Rental Rehab Grant (Federal)	\$1.2 million project to rehab building to add 7 new residential units – 4 of which will be low income for 5 years. Façade restoration is included. MEDC announced to owners that this grant program does not fit with the project. We are awaiting their alternative proposal to continue redevelopment efforts. This project has local tax abatements.	On hold – Owners instructed by MEDC to now apply for CRP program instead. Complaint lodged with MEDC on behalf of owners.
Westtown craft brewery – tentative \$400,000 CRP grant	\$800,000 project to redevelop a historic Westtown storefront building into a craft brewery and upper story housing. Total state grant amount estimated at \$400,000 through the Community Revitalization Program grant	Application Submitted
123 N Washington project – estimated \$750,000 CRP grant	\$2.9 million redevelopment of downtown building to include 11 new upper story residential units and a restored historic façade. This project includes local tax abatements.	CRP grant LOI received. Owners working with MEDC for formal grant award
Old Middle School project	Estimated \$12-\$15 million redevelopment to include 50-54 new residential units. This project will most likely include LITEC and historical tax credits. This project was granted a 4% PILOT for the life of the mortgage but only for the previous developer. The new developer will ask for a similar PILOT ordinance to be granted. The tax credit application was rated 3 rd out of all submitted. It is likely that MSHDA will only have enough funding this round for one project. We can reapply in April 2023 if we get denied this round.	OPS sold property to Venture, Inc. 4% PILOT ordinance approved. Tax Credit application submitted to state in October 2022.
114 W Main St Upper Story Housing - \$700,000 rental rehab grant	This project will add 7 new residential units on the 3 rd floor of this downtown building. The first two floors are commercial. This project includes tax abatements already granted.	Environmental assessment in progress. Lead and Asbestos abatement needed.
TOTAL ECONOMIC DEVELOPMENT PROJECTS	\$19,900,000	

NON-CITY PROJECTS OF PUBLIC INTEREST		
Matthews Building Site	Site backfilled, hydro-seeded, and secured.	
Lula's Building – Fire Damage	Contractor demolition permit submitted and approved. Building will be demolished, leaving Lily Pearls intact. Demo will start at the back and work its way to the street. Contractor may have to close down street at some point near completion.	In process.
City Club Building – Sky Bridge Demolition	Demo work complete. Alley and courtyard are now open. City met with building owner to talk about securing what's left. City remains concerned regarding the integrity of the whole property.	Complete

Project Name	Status
ZONING AMENDMENTS	
City of Owosso	Amendments and rewrite of the City's zoning ordinance – 15 to 18 month process 11/28/2022 Begin review process with Planning Commission
MARIHUANA LICENSES	
GROW	
1. 1750 E South St	Recreational Renewed – July 2022
2. 1370 E South St	Medical/Recreational/Excess Renewed - October 2022
3. 1455 Industrial	Medical Recreational Issued Feb 2022 Conditional license issued July 2022
4. 1410/1420 Hathaway	Recreational In Process- new build
PROCESSING	
1. 1750 E South St Ste. 1	Recreational Conditional license issued August 2022
RETAIL	
1. 117 W Main St	Medical and Recreational Renewed - October 2022
2. 1115 Corunna	Medical and Recreational Opened July 2022
3. 901 W Main	Medical and Recreational Renewed – May 2022
4. 116 N Washington	Medical and Recreational Renewed – December 2022

Grants			
Grant	Amount	Status	Description
Drinking Water State Revolving Loan Fund	\$1,033,750	Preliminary Award - 2023	This grant will help with lead service line replacement, water main replacement, and well upgrades. It's part of a \$4,045,000 project to continue improving the Owosso water system. Water Main: North, Lee, Clyde, Lynn, Huron, Milwaukee. Lead Service replacements in water main project areas. SCADA upgrades at water treatment plant. Improvements to Palmer 3a and Juniper wells. Fishbeck water study. Remainder of cost will be paid with low interest SRF loans.
Clean Water State Revolving Loan Fund	\$1,412,500 plus \$5,300,000 loan forgiveness	Preliminary Award – 2023	This grant plus loan forgiveness program will partially fund the replacement of the 3 treatment towers at the wastewater treatment plant. Total cost of the project is \$13,425,000. The remainder of the cost will be paid with low interest SRF loans.
Railroad Grade Repair Grant	\$181,653	Awarded	This grant is from MDOT and will fund the replacement of the railroad crossing at S. Cedar Street.
ARP Grant – Medicare/Medicaid/CHIP	\$80,708	Award Updated	The Department of Health and Human Services (HHS), through the Health Resources and Services Administration (HRSA), is making payments to providers based on the amount and type of Medicare, Medicaid, and Children's Health Insurance Program (CHIP) services provided to rural beneficiaries from January 1, 2019 through September 30, 2020. Initial award was \$56,200. An additional \$24,530 was awarded in Dec 2021.
ARPA Funding	\$1,510,000	Awarded	1 st payment received. Last payment will be received in 2022. Public online survey completed. Waiting on Council members to submit project application scoring to staff. \$750,000 has been allocated to water infrastructure.
MSHDA NEP Grant	\$75,000	In Progress	Used to assist low-income home owners with eligible exterior home improvements up to \$7,500. Application being drafted.
DNR Grant for Holman Pool Building	\$150,000	Cancelled	Bids came back more than twice what was budgeted for the project due to increases in labor and material costs. The building will be used for storage.
EGLD DWAM Grant	\$460,000	Awarded	Work scope includes investigating 364 water service lines through the city, updating distribution system material inventory, and updating the

			water asset management plan. Project is under design phase by OHM Advisors. Water service line material investigations inside the building at the water meter have been completed at 364 locations. Potholing at curb stops by contractor to follow in Spring 2023. Potholing bid is planned to be advertised end of January with a bid letting the end of February. The project is funded by a grant from the State of Michigan.
EGL Service Line Replacement Funding	\$3,000,000	Awarded	Owosso's application was scored the highest this round. Project plan submitted July 1, 2021. This is 100% forgiven loan (Booker Funding) through the state's revolving loan fund program. Dollars will be used to replace water service lines subject to LCR requirements.
EGL Service Line Replacement Funding (2)	\$1,345,000	Awarded	This partial loan forgiveness funding is tied to the application above. This project involves more LSR replacements coupled with the replacement of the Center St water main and rehabilitation of the water system elevated towers. This opportunity is 30% Booker forgivable. Remainder of this project will need ARPA funding to complete.
FEMA SCBA Grant	\$250,000	Denied	This grant replaces the OFD's breathing apparatuses. This is the second year we have been denied.
FEMA Radio Grant	\$1,200,000	Denied	This grant was in conjunction with other municipalities to replace OFD's radio units.
Federal COPS Grant	\$582,875 over 3 years	Denied	This grant funds up to 3 new police officer positions for 3 years. If awarded, the city would be required to continue funding these positions for an additional year.
Saginaw WIN Grant	\$10,500	Awarded	To help fund the Middle School area kayak launch.
USDA Police Cruiser Grant	\$17,500	Awarded	To pay 55% of the cost of a replacement police cruiser.
Safe Routes to School	\$600,000	Applied	Work scope includes constructing ADA compliant sidewalk ramps at various locations within the city along with constructing new sidewalks primarily in the Middle School area. Topographic survey is currently being processed. Design work by city staff to follow.
Consumers LED Rebate	\$5,460	Completed	Replace light fixtures in City Hall with more efficient LED lights
Small Urban Grant	\$375,000	Denied	Reconstruct Chipman St from Beehler to M-21.
MEDC WRI Grant	\$1,600,000	Denied	Replace water main, streets, and LSLs on Center, Clyde, Huron, Lynn, and Milwaukee Streets. 25% match required.
MCACA Grant	\$82,500	Denied	Replace library AC, Library steam pipes, Gould House heat and AC, and Castle boiler. Required \$82,500 match. Will know in September, 2021 if we are awarded.
Small Urban Grant	\$375,000	Awarded	Reconstruct Gould St from Oliver to Moore.
T-Mobile Hometown Grant	\$45,300	Denied	Possibly help fund the Middle School Kayak Launch project so no millage money would be needed to complete the project. This would add to the Saginaw WIN Grant already awarded.
Wellhead Protection Grant	\$52,000	Denied	Fund wellhead educational activities, groundwater audit, wellhead protection software, and update the city's wellhead plan.
\$1.15 Billion Pension Funding Bill – State of Michigan	N/A	N/A	\$1.15 billion has been proposed by the House of Representatives in Lansing to help fund pension shortfalls for Michigan communities with unfunded liability. \$250 million will go to communities like Owosso with a pension funding level of 60% or greater. The bill was passed by the House and then referred to the Senate Appropriations Committee where it has yet to receive a hearing.
Consumers Tree Planting Grant	\$2,600	Awarded	Consumers Energy's tree planting grant program to assist with annual fall tree planting in 2022.
MDOT RR Grade Crossing Grant – Woodlawn	\$108,621	Applied	Replace RR crossing at Woodlawn Ave. Funding: 60% MDOT/40% RR

MDOT RR Grade Crossing Grant – Chestnut	\$81,765	Applied	Replace RR crossing at Chestnut St. Funding: 60% MDOT/40% RR
MDOT RR Grade Crossing Grant – S. Chipman	\$112,381	Applied	Replace RR crossing at S Chipman St. Funding: 60% MDOT/40% RR
FY 2023 DWSRF – Water	\$1,011,250	Awarded	Replace water main on North, Lee, Clyde, Lynn, Huron, and Milwaukee St and LSRs (see below for project specifics). SCADA control upgrade at water plant. Wells at Palmer and Juniper. Fishbeck water study. Grant amount is 25% of total project cost. Remainder to be funded by SRF low interest loans.
FY 2023 CWSRF – Sewer	\$6,712,500	Awarded	Replace waste water plant treatment towers (3). This represents 50% of the cost of the project funded by grants and forgivable loans. The remainder will be funded by low interest SRF loans.
DNR Spark Grant	\$752,500	Application delayed to resolve property ownership issue.	Make improvements to the James Minor River Trail along Jerome St to coincide with future street reconstruction. Grant will fund trail improvements and paving from Washington St to the Oakwood walk bridge.
Match on Main	\$25,000	Awarded	Grant from MEDC to Aviator Jayne for business expansion.
Match on Main	\$25,000	Awarded	Grant from MEDC to Taphouse Meat Market for business creation.
TOTAL GRANTS AWARDED	\$22,048,421	<i>Grants Denied</i>	<i>\$4,187,675</i>

STREETS AND SIDEWALKS			
2023 Chip Seal Program		Project is under design phase. Work to start July 2023	Complete
2023 Sidewalk Replacement Program		Project is under design phase. Work to start July 23	Fall 2023
2023 Street Patch Program		Work scope includes patches on various streets within the city of Owosso needed for water main breaks. Project under design phase. Work to begin July 1, 2023	Fall 2023
Street Projects	Center Street: King to North	Center Street from King to North. Work scope includes crush and shape with asphalt pavement construction (south end) and asphalt pavement rehabilitation and select curb and gutter replacement (north end). Special assessment proceedings and contract award planned for the January city council meetings. Project is scheduled to begin May 30, 2023.	2023
	North Street: Hickory to M 52	Work scope includes pavement rehabilitation with select curb and gutter replacement, ADA sidewalk ramps, select sidewalk repair, select storm sewer replacement, and permanent pavement markings and signing; water main replacement and water service line replacements. The street portion of the project is a MDOT Small Urban Program project. The water main portion of the project was submitted as part of the State of Michigan Department of EGLE 2023 Drinking Water	2023

		Revolving Loan Fund project plan. Projects being funded will be announced around October. Final documents are due to MDOT by the end of October. Project is planned for the January 2023 letting.	
	Lee Street: Clark to Ada (petition)	Lee Street from Clark Street to Ada Street: Work scope includes pavement rehabilitation with select curb and gutter replacement, ADA sidewalk ramps, sidewalk replacement, and select storm sewer replacement; water main replacement and water service line replacements. Project was initiated by citizen petition. The water main portion of the project is being funded by an EGLE Drinking Water Revolving Loan. Project is planned for a January 2023 letting. Special assessment proceedings to follow.	2023
	Jerome: Hickory to Oakwood	Work scope includes crush and shape with asphalt pavement construction along with minor drainage upgrades. Project is on hold until funding is available.	Design phase. Then on hold pending funding.
	Stewart: M52 to Washington	Work scope includes pavement reconstruction with curb and gutter replacement, storm sewer replacement, ADA sidewalk ramps, select sidewalk replacement, and permanent pavement markings and signing; water main replacement. Project is a MDOT Small Urban Program project. Design work is underway by city staff.	2024 MDOT Small Urban Project. Design Phase
2024	Stewart St: M-52 to Washington St	Stewart Street from Shiawassee St (M-52) to Washington St: Work scope includes pavement reconstruction with curb and gutter replacement, storm sewer replacement, ADA sidewalk ramps, select sidewalk replacement, and permanent pavement markings and signing; water main replacement. Project is a MDOT Small Urban Program project. Design work is underway by city staff.	2024
Downtown/DDA	Replace overhead street lights and poles	Select replacement of street lights with new chairman lights and LED bulbs. In partnership with DDA. \$275,000 APRA awarded project	Efforts to begin in FY 22-23
	EV Station Update	Both stations are now repaired and operational. DDA staff obtained another year on the warranty due to constant issues with equipment.	Complete and open for use

UTILITIES (Water and Sewer)

Project	Project Name/Description	Status	Completed
Lead Action Level Exceedance	Filter giveaway event	Conducted 2 filter giveaway events in partnership with local and state health department. Remaining filters to be handed out at city hall for those who qualify. Email safewater@ci.owosso.mi.us or call 989-725-	Complete

		0545 to schedule an appointment to receive a filter curbside due to COVID lockdown.	
	Filter Distribution	Distribute filters at city hall for those who qualify. See above for COVID lockdown procedures for filter giveaway.	Ongoing
	Public Education Mailer	Mail Public Education piece to every water account in the system.	Complete
	6 month lead/copper re-test	State mandated retesting for lead/copper levels 6 months after initial exceedance. Preliminary results show we are now below the action level. 1 st 6 month test results are below the state's lead action level	Complete. Passed
Lead/Galvanized Service Line Replacement	2022-2024	Work scope includes noncompliant water service lines replacements at 600 locations within the City of Owosso over a 3 year time period. 178 replacements were completed in 2022. Roughly 285 replacements are planned for 2023. Water service line replacements will begin again in March or April 2023, weather permitting.	Ongoing
Water Billing Customer Portal	ACLARA ACE Portal	Allows customer online access to monitor their water usage. About 200 accounts are utilizing the system. We are trying to get the word out for more participation.	Complete
Water Treatment Plant	SCADA System	Kick-off meeting with Tetra tech was 10.30.20	In progress
	Backwash Pump and 16 inch hi service	Replace backwash pump, install redundant pump, and replace 16 inch water main in basement	Complete
Wastewater Plant	Headworks Project	Screw pumps installed. Bypass pumping has stopped. Grit chamber operational. Screeners relocated.	Completed.
	Screw pump building roof replacement	Replace roof on screw pump building.	Postponed due to cost
	Influent sampler replacement	Replace 25 year old influent sampler	Postponed
	Bisulfide tank replacement	Replace bisulfide tank	Completed
	Confined space entry equipment	Purchased new confined space entry equipment. Worker safety.	Completed
	Sludge Truck dump box	Replace corroded dump truck box	Complete
	VFD controller rehab (5)	Rebuild/replace old variable frequency drive controllers	Completed
	Pipe hanger replacement	Replace corroded plant sewer pipe hangers. As needed. Labor in house. Pay as you go.	Ongoing
	Solids Handling Project	Demolition of old equipment in sludge tank room is complete. Disk Filter PILOT program is progressing but needing adjustment more than we would like.	Winter 2022-3. Supply chain delays for new equipment
Sanitary Sewer Repair – 2023	N Chestnut, E Comstock, S Dewey, and Wiltshire	Work scope includes open-cut sewer repairs on sanitary sewers on N Chestnut St, E Comstock St, S Dewey St, and Wiltshire Dr. Project is currently in the design phase by OHM Advisors with bid advertisement planned for the end of January.	Starting January, 2023

Water Main Replacement	Clyde St: Walnut to Shiawassee	Work scope includes water main replacement. Project under design phase. The project is being funded by an EGLE Drinking Water Revolving Loan. Project is planned for a January 2023 letting.	Summer 2023
	Huron St: Huggins to E end	Work scope includes water main replacement. Project under design phase. The project is being funded by an EGLE Drinking Water Revolving Loan. Project is planned for a January 2023 letting.	Summer 2023
	Lynn St: Howell to W end	Work scope includes water main replacement. Project under design phase. The project is being funded by an EGLE Drinking Water Revolving Loan. Project is planned for a January 2023 letting.	Summer 2023
	Milwaukee St: S Lyon to S Cedar	Work scope includes water main replacement. Project under design phase. The project is being funded by an EGLE Drinking Water Revolving Loan. Project is planned for a January 2023 letting.	Summer 2023
	Center St: W North to W King	Work scope includes water main replacement and water service line replacement along Center Street from W King to W North. Project is complete. Project is complete and close out procedures are underway.	Complete
Storm Sewer Lining - 2023	Allendale, Beehler, S Elm, and River St.	Work scope includes cured-in-place pipe installation in storm sewers on Allendale Ave, Beehler St, S Elm St, and River St. Project is scheduled to be awarded at the January 17 city council meeting. Work is planned to begin in late May.	Starting in May, 2023

PARKS/ CEMETERY/ FORESTRY/ NONMOTORIZED

Project	Project Name/Description	Status	Completed
	CIS Trail Extension – Extend trail from Priest Rd. to City.	Huron & Eastern Railroad told the city they will not agree to allow the trail to run along RR right of way for liability reasons. Alternate route being pursued. This route does not involve RR at all. Would require easements through township and private property. UPDATE: State funding may be available to complete. Unclear as to what route will be used. City engineers provided estimates for state officials to seek funding.	TBD
	Canoe/Kayak Launch installation	Work scope includes constructing a kayak launch, landing area, and stairway. The project location is along the east bank of the Shiawassee River, about 60' north of the Heritage Footbridge. The launch, landing area, stairway, sidewalk, and rip rap are complete. The site is mostly complete but we are still waiting on the canoe chute and railing to be installed.	Complete pending placement of canoe chute

	Oakwood Bridge Surface Repair	DPW to replace entire surface. Material costs estimated to be \$35,000	On Hold. Bad boards replaced or areas patched
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MOTOR VEHICLE POOL

Public Safety	Ambulance replacement	Order placed. Will take 18 months. Saving \$100,000 this year and purchasing FY 2022-23. Chasing down potential new grant opportunities through USDA.	June 2023
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BUILDING AND GROUNDS

Library	HVAC rehab	Replace aging air conditioning systems. 3 rd party estimate received.	Complete.
	Boiler Steam Distribution Line Replacement	The boiler for the library is in good shape. However, the distribution lines are leaky and need replacement. This would replace the entire distribution system. Multiple patches have been installed and the leaks are just appearing in new areas. Unlikely to be completed with MCACA grant denial.	TBD
Gould House	Landscaping improvements	Peterson Landscaping hiring to begin major cleaning of landscaping. DPW staff assisted with some minor trimming and weeding to get us through the summer.	Initial clearing complete. On hold due to funding for completion
City Hall	Finance wing carpet replacement	Postponed due to COVID. Carpet purchased.	Complete
	Security and Accessibility - IT	Replace/Add technology at city hall for security and accessibility. Replace old doorbell on basement entry and upgrade silent alarm system.	January 2023
	Replace laserfiche server	Replace 20 year old server that holds many electronic city records for the clerk's office	January 2023
	Wireless accessibility	Replace and add routers for better WiFi coverage in city hall. Current dark areas on all floors will be corrected. Speed increased	Winter 2022-3
	Replace phone system routers	These routers connect all city facilities on one phone system. Current routers are no longer supported by Cisco.	Winter 2022-3
	Recharge server room Halon Syst	The gas fire suppression system in the server room needs to be recharged	Winter 2022-3
	Police Body Cameras	Purchase and equip officers with body cameras. Server purchased FY 19-20.	Delayed due to supply chain issues

CONTRACTS AND AGREEMENTS

OHC	Endowment Fund Agreement with Shiawassee Community Foundation	OHC to invest endowment fund with Community Foundation.	Complete
Parks	Amphitheater Easement	School District agreed to draft language on an easement for the property in front of the Amphitheater for use by the city for events in the Mitchell Amphitheater.	Complete

From:	Building Department
To:	Owosso City Council
Report Month:	DECEMBER 2022

Category	Estimated Cost	Permit Fee	Number of Permits
BASEMENT WATERPROOFING	\$63,018	\$1,415	2
DECK	\$1,000	\$80	1
DEMOLITION	\$8,956	\$185	1
Electrical	\$0	\$1,765	7
Mechanical	\$0	\$3,290	15
Plumbing	\$0	\$1,865	9
RES. ADD/ALTER/REPAIR	\$1,000	\$110	1
RES. MOBILE NEW	\$90,000	\$1,110	3
ROOF	\$102,702	\$2,085	6
ROW-SIDEWALK OCCUPANCY	\$0	\$0	2
ROW-UTILITY	\$0	\$90	3
SIDING	\$18,000	\$270	3
VACANT PROPERTY REGISTRATION	\$0	\$100	1
WINDOWS	\$61,368	\$490	6
Totals	\$346,044	\$12,855	60

2021 COMPARISON TOTALS

DECEMBER 2021

\$256,920

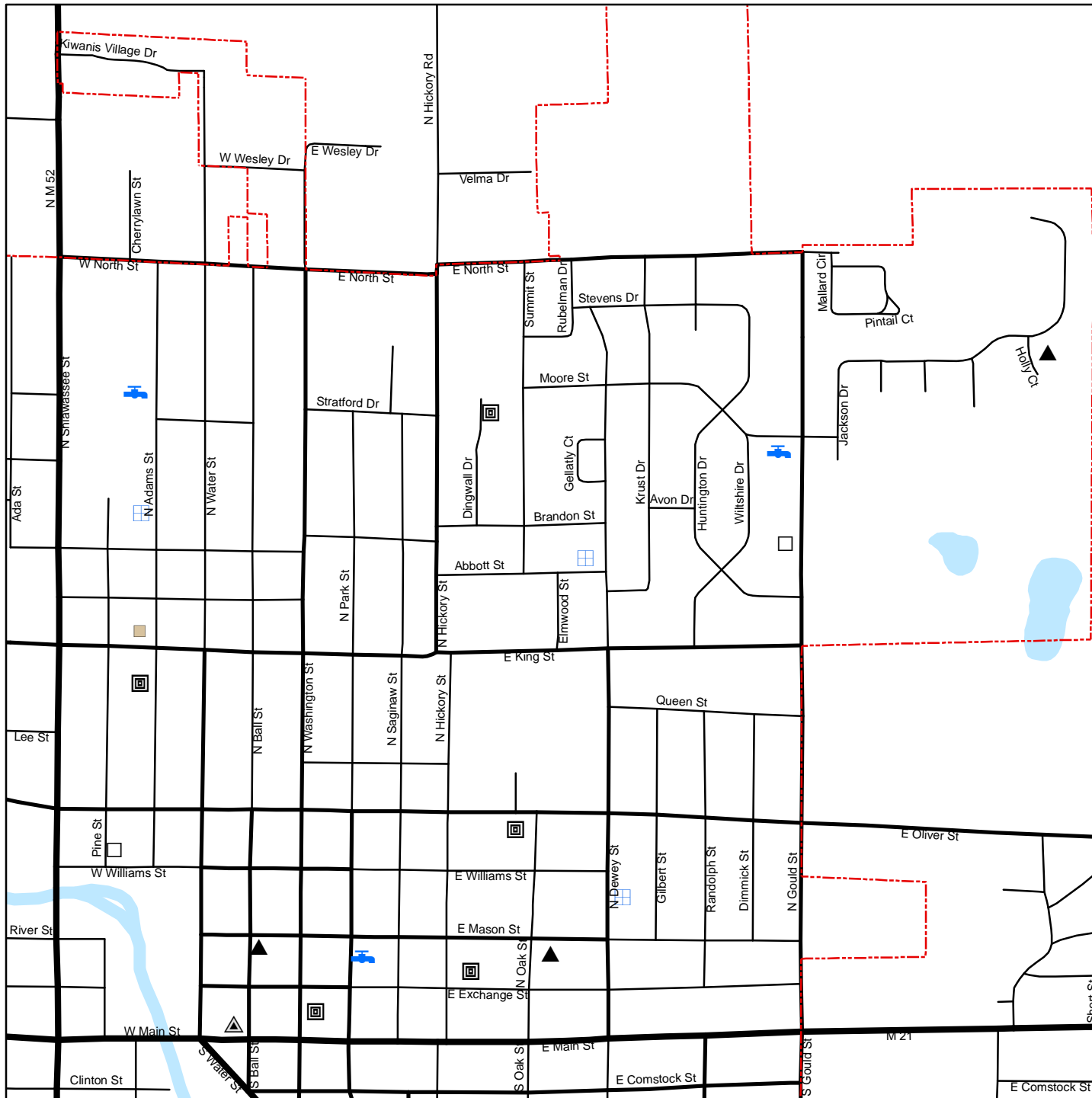
\$9,370

49

City of Owosso

Building Permit Activity December 2022

NE Quadrant



Category

- Deck
- Mechanical
- 🔧 Plumbing
- ▲ Roof
- ▲ ROW-Sidewalk Occupancy
- Siding
- ⊞ Windows

Other Features

- City Limit
- Railroads
- 🌊 River & Lakes

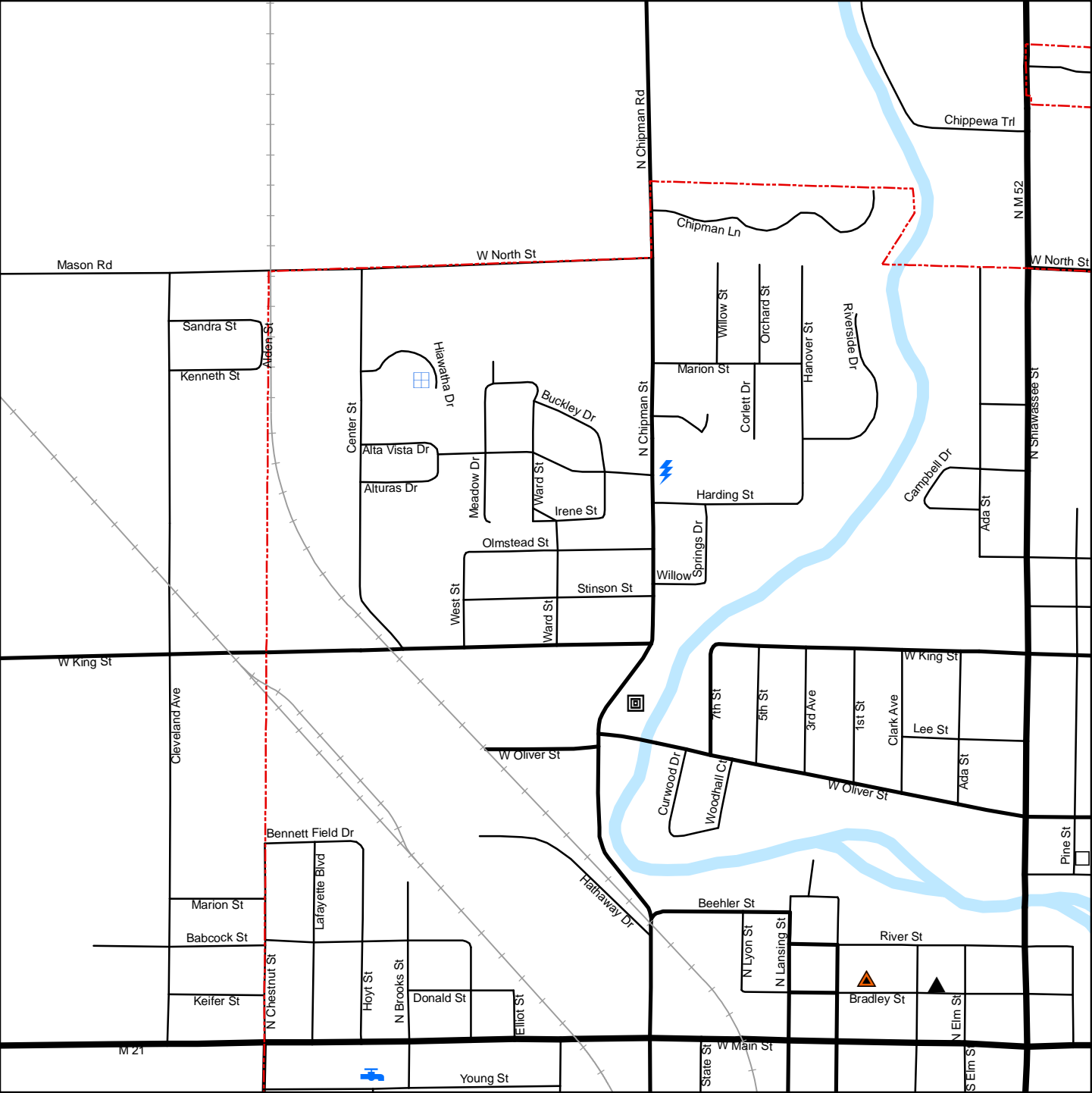
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City of Owosso

Building Permit Activity December 2022

NW Quadrant

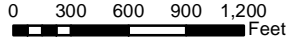


Category

- ⚡ Electrical & Plumbing
- ▣ Mechanical
- 🔩 Plumbing
- ▲ Roof
- ▲ (with red border) ROW-Utility
- Siding
- ▣ (with grid) Windows

Other Features

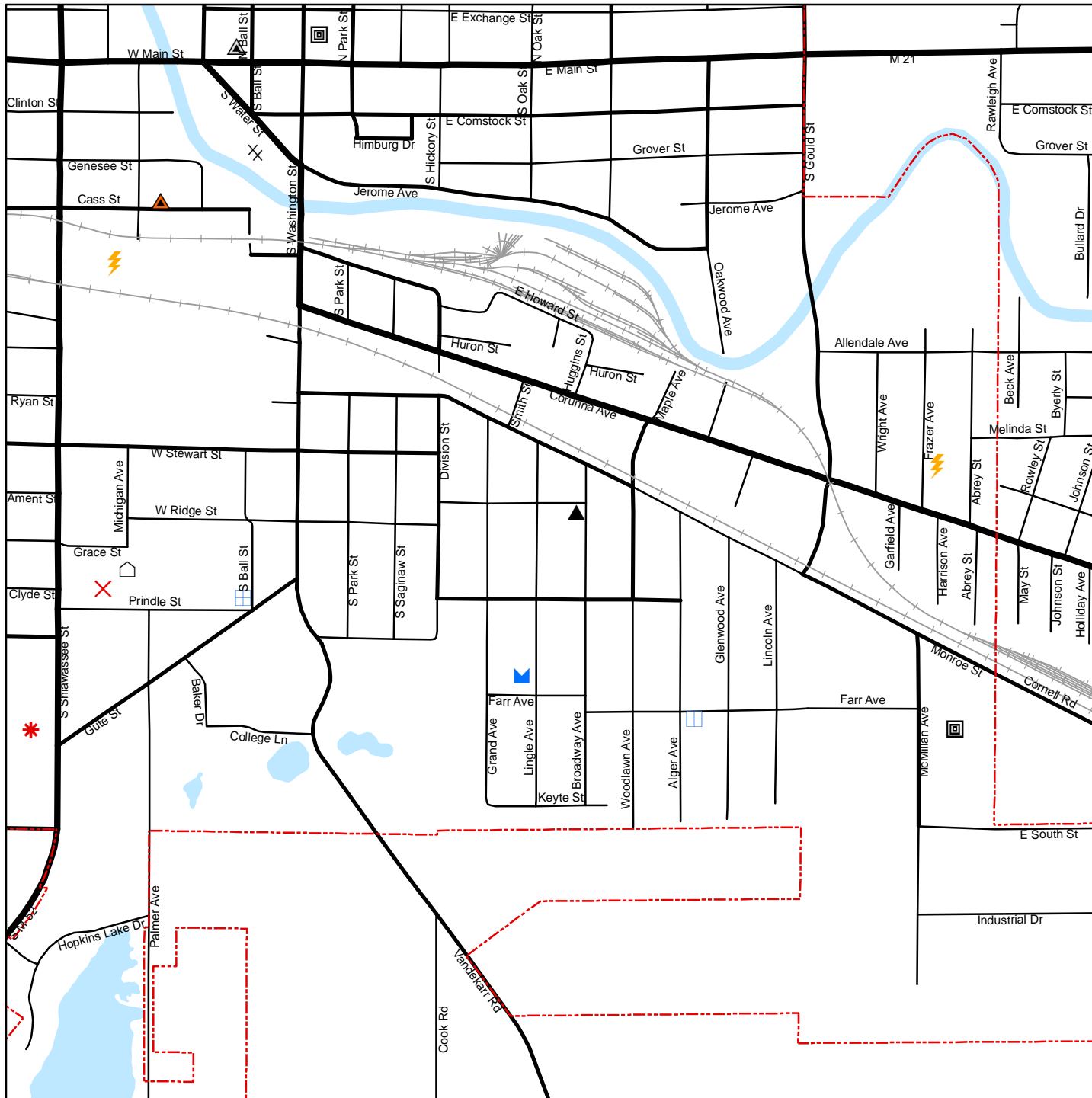
- - - City Limit
- - - Railroads
- 🌊 River & Lakes



City of Owosso

Building Permit Activity December 2022

SE Quadrant



Category

- Basement Waterproofing
- Demolition
- Electrical
- Fence Permit
- Mechanical
- Multiple Permits
- Roof
- ROW-Sidewalk Occupancy
- ROW-Utility
- Vacant Property Registration
- Windows

Other Features

- City Limit
- Railroads
- River & Lakes

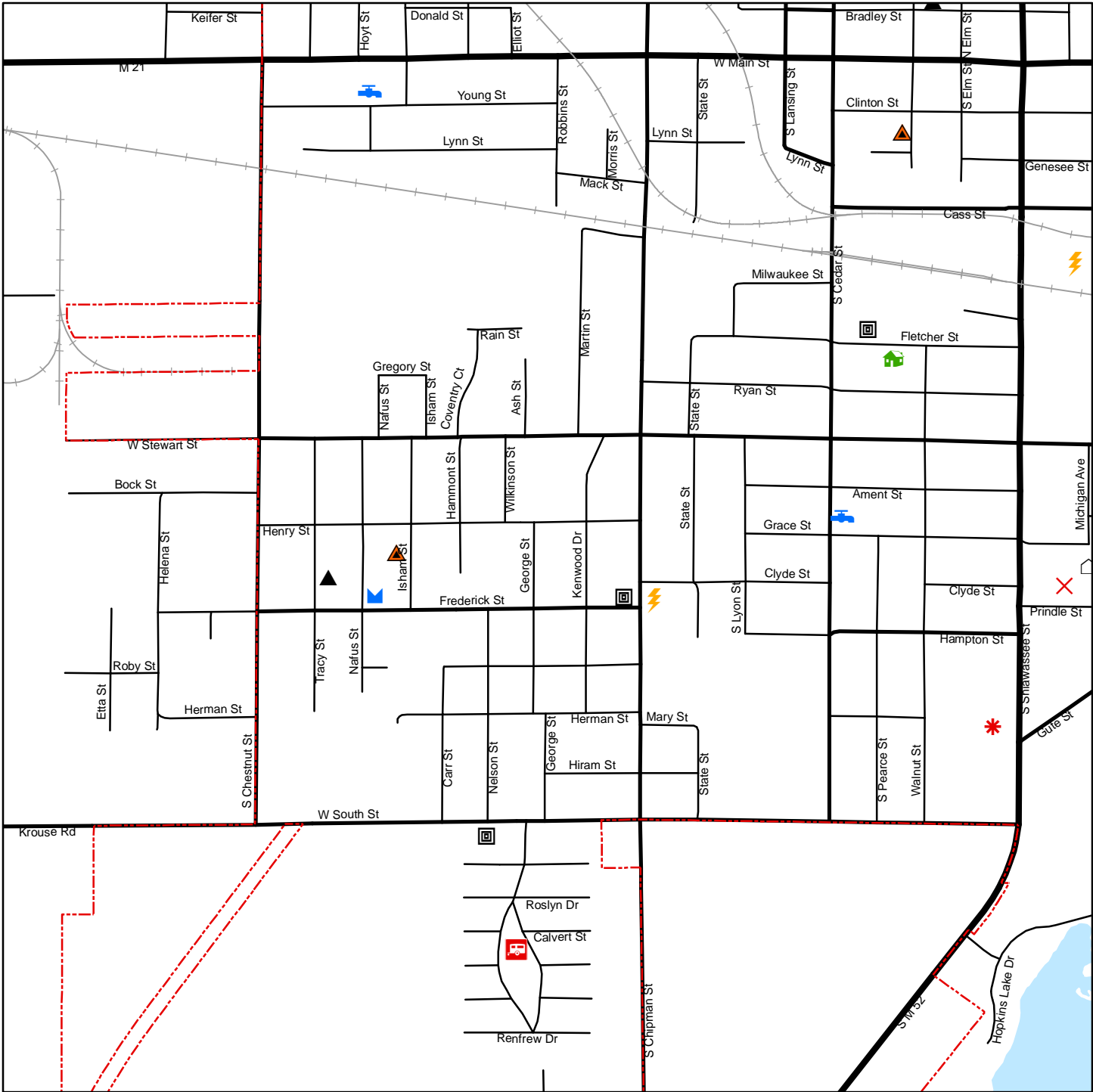
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City of Owosso

Building Permit Activity December 2022




SW Quadrant

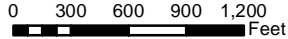


Category

-  Basement Waterproofing
-  Demolition
-  Electrical
-  Mechanical
-  Multiple Permits
-  Plumbing
-  Res. Add/Alter/Repair
-  Res. Mobile New
-  Roof
-  ROW-Utility
-  Vacant Property Registration

Other Features

-  City Limit
-  Railroads
-  River & Lakes



Code Enforcement Activity
DECEMBER 2022

Enf. Number	Address	Previous Status	Current Status	Filed	Last Action Date	Next Action Date	Date Closed	Rental
<u>ACCESSORY STRUCTURES</u>								
ENF 18-0758	S PARK ST	INSPECTED PROPERTY	CLOSED	09/25/2018	11/17/2022		12/14/2022	COMM
ENF 22-0149	LINGLE AVE	INSPECTED PROPERTY	2ND NOTICE SENT	02/10/2022	12/01/2022	01/05/2023		N
ENF 22-0150	LINGLE AVE	INSPECTED PROPERTY	FINAL NOTICE	02/10/2022	12/01/2022	01/05/2023		N
ENF 21-1764	GENESEE ST	INSPECTED PROPERTY	CONTACT WITH HOMEOWNER	11/22/2021	12/07/2022	01/05/2023		N
ENF 22-1676	ABBOTT ST	LETTER SENT	RECHECK SCHEDULED	12/20/2022	12/20/2022	01/11/2023		N
				Total Entries	5			
<u>APPLIANCES</u>								
ENF 22-1665	GROVER ST	INSPECTED PROPERTY	RECHECK SCHEDULED	12/15/2022	12/21/2022	01/04/2023		Y
				Total Entries	1			
<u>AUTO REP/JUNK VEH</u>								
ENF 21-1819	S CEDAR ST	INSPECTED PROPERTY	EXTENSION GRANTED	12/06/2021	12/01/2022	01/31/2023		IND
ENF 22-1509	HUNTINGTON DR	RESOLVED	CLOSED	11/08/2022	12/07/2022		12/07/2022	N
ENF 22-1563	NAFUS ST	RESOLVED	CLOSED	11/22/2022	12/07/2022		12/07/2022	N
ENF 22-1650	S CEDAR ST	INSPECTED PROPERTY	CLOSED	12/12/2022	12/12/2022		12/12/2022	N
ENF 22-1538	MICHIGAN AVE	RESOLVED	CLOSED	11/15/2022	12/15/2022		12/15/2022	Y
ENF 22-1596	N WASHINGTON ST	RESOLVED	CLOSED	12/01/2022	12/15/2022		12/15/2022	Y
ENF 22-1619	MARTIN ST	LETTER SENT	RECHECK SCHEDULED	12/06/2022	12/28/2022	01/11/2023		N
				Total Entries	7			
<u>BUILDING VIOL</u>								
ENF 22-0209	S CEDAR ST	INSPECTED PROPERTY	PARTIALLY RESOLVED	02/23/2022	12/01/2022	01/31/2023		IND
ENF 22-1597	W MAIN ST	INSPECTED PROPERTY	RECHECK SCHEDULED	12/01/2022	12/01/2022	06/01/2023		COMM

Code Enforcement Activity
DECEMBER 2022

Enf. Number	Address	Previous Status	Current Status	Filed	Last Action Date	Next Action Date	Date Closed	Rental
ENF 20-0748	MARTIN ST	INSPECTED PROPERTY	REF TO CITY ATTY	09/16/2020	12/02/2022	01/05/2023		VAC
ENF 20-0720	HURON ST	INSPECTED PROPERTY	3RD TICKET ISSUED	09/10/2020	12/05/2022	01/11/2023		N
ENF 22-0677	N SHIAWASSEE ST	FINAL NOTICE SENT	RED-TAGGED	05/19/2022	12/05/2022	01/12/2023		VAC
ENF 22-1559	BRADLEY ST	OBTAINED PERMIT	CLOSED	11/21/2022	12/05/2022		12/05/2022	N
ENF 21-1476	CORUNNA AVE	INSPECTED PROPERTY	FINAL NOTICE	09/22/2021	12/06/2022	01/09/2023		N
ENF 22-1053	JEROME AVE	INSPECTED PROPERTY	FINAL NOTICE	07/26/2022	12/06/2022	01/05/2023		N
ENF 22-1131	E MASON ST	INSPECTED PROPERTY	OBTAINED BLDG PERMIT	08/10/2022	12/06/2022	01/11/2023		Y
ENF 22-0025	W EXCHANGE	INSPECTED PROPERTY	PARTIALLY RESOLVED	01/07/2022	12/07/2022	01/09/2023		Y
ENF 22-1625	BROADWAY AVE	LETTER SENT	RECHECK SCHEDULED	12/07/2022	12/07/2022	02/07/2023		N
ENF 22-1626	BROADWAY AVE	LETTER SENT	RECHECK SCHEDULED	12/07/2022	12/07/2022	02/07/2023		N
ENF 20-0764	S CEDAR ST	INSPECTED PROPERTY	CLOSED	09/21/2020	12/13/2022		12/13/2022	VAC
ENF 22-1652	SUMMIT ST	INSPECTED PROPERTY	RECHECK SCHEDULED	12/13/2022	12/13/2022	05/17/2023		N
ENF 22-0249	S CHIPMAN	INSPECTED PROPERTY	FINAL NOTICE	03/07/2022	12/14/2022	04/26/2023		N
ENF 20-0972	E WILLIAMS ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/18/2020	12/19/2022	01/19/2023		N
ENF 22-1528	E KING ST	INSPECTED PROPERTY	LETTER SENT	11/11/2022	12/19/2022	01/03/2023		Y
ENF 22-1678	N BALL ST	LETTER SENT	RECHECK SCHEDULED	12/20/2022	12/20/2022	03/20/2023		N
ENF 22-0167	S CEDAR	INSPECTED PROPERTY	REF TO CITY ATTY	02/15/2022	12/22/2022	02/28/2023		N
ENF 22-0884	LAFAYETTE BLVD	INSPECTED PROPERTY	REF TO BLDG OFFICIAL	06/15/2022	12/27/2022	01/04/2023		VAC
ENF 21-1887	E EXCHANGE ST	INSPECTED PROPERTY	RECHECK SCHEDULED	12/20/2021	12/28/2022	01/31/2023		VAC
ENF 22-0067	N WASHINGTON ST	INSPECTED PROPERTY	RECHECK SCHEDULED	01/24/2022	12/28/2022	02/28/2023		N

Code Enforcement Activity

DECEMBER 2022

Enf. Number	Address	Previous Status	Current Status	Filed	Last Action Date	Next Action Date	Date Closed	Rental
ENF 22-0557	ALGER AVE	PARTIALLY COMPLIED	CLOSED	05/05/2022	12/28/2022		12/28/2022	N
ENF 22-1549	W STEWART ST	INSPECTED PROPERTY	REF TO BLDG OFFICIAL	11/17/2022	12/29/2022	01/05/2023		Y
				Total Entries	24			
<u>DEMO BY NEGLECT HDC</u>								
ENF 22-1109	W MAIN ST	INSPECTED PROPERTY	EXTENSION GRANTED	08/05/2022	12/05/2022	02/06/2023		COMM
				Total Entries	1			
<u>DOORS IN VIOLATION</u>								
ENF 22-1514	N DEWEY ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/08/2022	12/21/2022	01/05/2023		N
				Total Entries	1			
<u>DRAIN ISSUES</u>								
ENF 22-1673	E EXCHANGE ST	INSPECTED PROPERTY	LETTER SENT	12/19/2022	12/19/2022	01/04/2023		N
				Total Entries	1			
<u>EXTERIOR PAINT/SIDING</u>								
ENF 20-0210	E MASON ST	INSPECTED PROPERTY	OBTAINED BLDG PERMIT	05/18/2020	12/06/2022	02/06/2023		Y
ENF 20-0106	E COMSTOCK ST	INSPECTED PROPERTY	RECHECK SCHEDULED	02/17/2020	12/19/2022	01/19/2023		VAC
ENF 21-0040	WOODLAWN AVE	INSPECTED PROPERTY	PENDING 1ST TICKET	01/12/2021	12/19/2022	01/19/2023		N
ENF 21-1563	W WILLIAMS	INSPECTED PROPERTY	CONTACT WITH HOMEOWNER	10/12/2021	12/19/2022	01/03/2023		N
				Total Entries	4			
<u>FENCE VIOLATION</u>								
ENF 22-0257	S WASHINGTON ST	INSPECTED PROPERTY	RECHECK SCHEDULED	03/07/2022	12/28/2022	01/30/2023		COMM
ENF 22-1309	W STEWART ST	INSPECTED PROPERTY	LETTER SENT	09/15/2022	12/29/2022	01/12/2023		N
				Total Entries	2			
<u>FIRE DAMAGE</u>								

Code Enforcement Activity

DECEMBER 2022

Enf. Number	Address	Previous Status	Current Status	Filed	Last Action Date	Next Action Date	Date Closed	Rental
ENF 22-1393	PRINDLE ST	OBTAINED PERMIT	RECHECK SCHEDULED	10/12/2022	12/15/2022	01/18/2023		Y
Total Entries				1				
<u>FIRE HYDRANT VIOLATIONS</u>								
ENF 22-1638	BLUESTEM CT	INSPECTED PROPERTY	RECHECK SCHEDULED	12/09/2022	12/19/2022	06/01/2023		N
Total Entries				1				
<u>FRONT YARD PARKING</u>								
ENF 22-1474	N CHESTNUT ST	RESOLVED	CLOSED	10/28/2022	12/01/2022		12/01/2022	N
ENF 22-1519	YOUNG ST	RESOLVED	CLOSED	11/09/2022	12/01/2022		12/01/2022	N
ENF 22-1630	E MASON ST	RESOLVED	CLOSED	12/07/2022	12/13/2022		12/20/2022	N
ENF 22-1583	N WATER ST	RESOLVED	CLOSED	11/29/2022	12/14/2022		12/14/2022	N
ENF 22-1631	E MASON ST	RESOLVED	CLOSED	12/07/2022	12/14/2022		12/14/2022	N
ENF 22-1513	N PARK ST	RESOLVED	CLOSED	11/08/2022	12/20/2022		12/20/2022	N
ENF 22-1679	N BALL ST	INSPECTED PROPERTY	RECHECK SCHEDULED	12/20/2022	12/20/2022	01/03/2023		N
ENF 22-1623	CLINTON ST	RESOLVED	CLOSED	12/07/2022	12/21/2022		12/21/2022	N
ENF 22-1629	W STEWART ST	INSPECTED PROPERTY	CLOSED	12/07/2022	12/21/2022		12/21/2022	N
ENF 22-1656	FREDERICK ST	RESOLVED	CLOSED	12/14/2022	12/21/2022		12/21/2022	N
Total Entries				10				
<u>FURNITURE OUTSIDE</u>								
ENF 22-1585	CORUNNA AVE	RESOLVED	CLOSED	11/29/2022	12/15/2022		12/15/2022	Y
ENF 22-1642	HANOVER ST	RESOLVED	CLOSED	12/12/2022	12/19/2022		12/19/2022	N
ENF 22-1593	GLENWOOD AVE	RESOLVED	CLOSED	11/30/2022	12/20/2022		12/20/2022	N

Code Enforcement Activity

DECEMBER 2022

Enf. Number	Address	Previous Status	Current Status	Filed	Last Action Date	Next Action Date	Date Closed	Rental
ENF 22-1685	E OLIVER ST	RESOLVED	CLOSED	12/20/2022	12/28/2022		12/28/2022	Y
Total Entries				4				
<u>GARBAGE & DEBRIS</u>								
ENF 22-1317	E HOWARD ST	INSPECTED PROPERTY	2ND NOTICE SENT	09/19/2022	12/01/2022	01/03/2023		N
ENF 22-1518	HENRY ST	RESOLVED	CLOSED	11/09/2022	12/05/2022		12/05/2022	N
ENF 22-1555	W STEWART ST	RESOLVED	CLOSED	11/21/2022	12/05/2022		12/05/2022	Y
ENF 22-1580	E EXCHANGE ST	INSPECTED PROPERTY	CLOSED	11/29/2022	12/13/2022		12/13/2022	N
ENF 22-1353	AMENT ST	RESOLVED	CLOSED	10/04/2022	12/14/2022		12/14/2022	N
ENF 22-1577	S WASHINGTON ST	RESOLVED	CLOSED	11/28/2022	12/15/2022		12/15/2022	Y
ENF 21-1480	BROADWAY AVE	INSPECTED PROPERTY	PARTIALLY RESOLVED	09/23/2021	12/19/2022	01/03/2023		N
ENF 22-1297	RIVER ST	INSPECTED PROPERTY	PARTIALLY RESOLVED	09/14/2022	12/19/2022	01/03/2023		N
ENF 22-1479	RIVER ST	LETTER SENT	RECHECK SCHEDULED	10/31/2022	12/19/2022	01/04/2023		N
ENF 22-1572	BROADWAY AVE	LETTER SENT	RECHECK SCHEDULED	11/28/2022	12/19/2022	01/03/2023		N
ENF 22-1603	HERMAN ST	INSPECTED PROPERTY	CLOSED	12/05/2022	12/19/2022		12/20/2022	N
ENF 22-1606	RIVER	RESOLVED	CLOSED	12/05/2022	12/19/2022		12/19/2022	Y
ENF 22-1417	W MAIN ST	FINAL NOTICE SENT	RECHECK SCHEDULED	10/18/2022	12/20/2022	01/03/2023		N
ENF 22-1590	GRACE ST	RESOLVED	CLOSED	11/30/2022	12/20/2022		12/20/2022	Y
ENF 22-1612	LINCOLN AVE	INSPECTED PROPERTY	PARTIALLY RESOLVED	12/05/2022	12/20/2022	01/03/2023		N
ENF 22-1621	GUTE ST	RESOLVED	CLOSED	12/07/2022	12/20/2022		12/20/2022	N
ENF 22-1622	WALNUT ST	RESOLVED	CLOSED	12/07/2022	12/20/2022		12/20/2022	N
ENF 22-1683	FLETCHER	LETTER SENT	RECHECK SCHEDULED	12/20/2022	12/20/2022	01/05/2023		Y

Code Enforcement Activity
DECEMBER 2022

Enf. Number	Address	Previous Status	Current Status	Filed	Last Action Date	Next Action Date	Date Closed	Rental
ENF 22-1545	GLENWOOD AVE	INSPECTED PROPERTY	PARTIALLY RESOLVED	11/16/2022	12/21/2022	01/05/2023		N
ENF 22-1558	BRADLEY ST	INSPECTED PROPERTY	LETTER SENT	11/21/2022	12/21/2022	01/05/2023		N
ENF 22-1576	N CHIPMAN ST	INSPECTED PROPERTY	2ND NOTICE SENT	11/28/2022	12/21/2022	01/11/2023		N
ENF 22-1371	OLMSTEAD ST	RESOLVED	CLOSED	10/07/2022	12/22/2022		12/22/2022	N
ENF 22-1544	W STEWART ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/16/2022	12/22/2022	01/05/2023		N
ENF 22-1578	E MASON ST	RESOLVED	CLOSED	11/28/2022	12/22/2022		12/22/2022	
ENF 22-1598	HIRAM ST	INSPECTED PROPERTY	RECHECK SCHEDULED	12/01/2022	12/22/2022	01/05/2023		N
ENF 22-1599	HIRAM ST	INSPECTED PROPERTY	RECHECK SCHEDULED	12/01/2022	12/22/2022	01/05/2023		N
ENF 22-1533	HERMAN ST	LETTER SENT	PARTIALLY RESOLVED	11/14/2022	12/27/2022	01/10/2023		N
ENF 20-0878	N HICKORY ST	INSPECTED PROPERTY	3RD TICKET ISSUED	10/26/2020	12/28/2022	01/11/2023		N
ENF 22-0551	GRACE ST	INSPECTED PROPERTY	1ST TICKET ISSUED	05/04/2022	12/28/2022	01/11/2023		N
ENF 22-1584	BEEHLER ST	RESOLVED	CLOSED	11/29/2022	12/28/2022		12/28/2022	N
ENF 22-1265	GRAND AVE	INSPECTED PROPERTY	FINAL NOTICE	09/07/2022	12/29/2022	01/12/2023		Y
ENF 22-1496	DONALD ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/03/2022	12/29/2022	02/22/2023		N
ENF 22-1660	BRANDON ST	LETTER SENT	RECHECK SCHEDULED	12/14/2022	12/29/2022	01/12/2023		Y
ENF 22-1662	S CHIPMAN	2ND NOTICE SENT	RECHECK SCHEDULED	12/14/2022	12/29/2022	01/12/2023		COMM
ENF 22-1663	PEARCE ST	INSPECTED PROPERTY	CLOSED	12/15/2022	12/29/2022		12/29/2022	N
ENF 22-1666	GROVER ST	2ND NOTICE SENT	RECHECK SCHEDULED	12/15/2022	12/29/2022	01/12/2023		Y
ENF 22-1667	GROVER ST	RESOLVED	CLOSED	12/15/2022	12/29/2022		12/29/2022	N
ENF 22-1668	GROVER ST	2ND NOTICE SENT	RECHECK SCHEDULED	12/15/2022	12/29/2022	01/12/2023		N

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ENF 22-1697	E COMSTOCK	INSPECTED PROPERTY	RECHECK SCHEDULED	12/29/2022	12/29/2022	01/05/2023		Y
ENF 22-1699	N DEWEY ST	LETTER SENT	RECHECK SCHEDULED	12/29/2022	12/29/2022	01/12/2023		N
				Total Entries	40			
<u>GARBAGE CANS</u>								
ENF 22-1636	ALGER AVE	RESOLVED	CLOSED	12/08/2022	12/14/2022		12/14/2022	Y
				Total Entries	1			
<u>GARBAGE/JUNK IN ROW</u>								
ENF 22-1520	ADAMS ST	RESOLVED	CLOSED	11/09/2022	12/01/2022		12/01/2022	N
ENF 22-1523	N DEWEY ST	RESOLVED	CLOSED	11/09/2022	12/01/2022		12/01/2022	N
ENF 22-1542	ISHAM ST	RESOLVED	CLOSED	11/16/2022	12/01/2022		12/01/2022	N
ENF 22-1411	GILBERT ST	RESOLVED	CLOSED	10/17/2022	12/05/2022		12/05/2022	N
ENF 22-1541	LINCOLN AVE	RESOLVED	CLOSED	11/16/2022	12/05/2022		12/05/2022	N
ENF 22-1554	S CHIPMAN ST	RESOLVED	CLOSED	11/21/2022	12/05/2022		12/05/2022	Y
ENF 22-1575	S CHIPMAN ST	RESOLVED	CLOSED	11/28/2022	12/05/2022		12/05/2022	N
ENF 22-1579	N WASHINGTON ST	RESOLVED	CLOSED	11/29/2022	12/06/2022		12/06/2022	N
ENF 22-1582	GRAND AVE	RESOLVED	CLOSED	11/29/2022	12/06/2022		12/06/2022	Y
ENF 22-1591	E MASON ST	RESOLVED	CLOSED	11/30/2022	12/07/2022		12/07/2022	N
ENF 22-1594	WOODLAWN AVE	RECHECK	CLOSED	11/30/2022	12/07/2022		12/07/2022	N
ENF 22-1592	PINE ST	RESOLVED	CLOSED	11/30/2022	12/08/2022		12/08/2022	Y
ENF 22-1589	W STEWART ST	RESOLVED	CLOSED	11/30/2022	12/12/2022		12/12/2022	N
ENF 22-1600	E STEWART ST	RESOLVED	CLOSED	12/05/2022	12/12/2022		12/12/2022	Y

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ENF 22-1601	SHADY LANE	RESOLVED	CLOSED	12/05/2022	12/12/2022		12/12/2022	N
ENF 22-1602	HIRAM ST	RESOLVED	CLOSED	12/05/2022	12/12/2022		12/12/2022	Y
ENF 22-1607	W KING ST	RESOLVED	CLOSED	12/05/2022	12/12/2022		12/12/2022	Y
ENF 22-1608	E COMSTOCK ST	RESOLVED	CLOSED	12/05/2022	12/12/2022		12/12/2022	N
ENF 22-1609	N DEWEY ST	RESOLVED	CLOSED	12/05/2022	12/12/2022		12/12/2022	Y
ENF 22-1611	MARTIN ST	RESOLVED	CLOSED	12/05/2022	12/13/2022		12/13/2022	N
ENF 22-1614	CORUNNA AVE	RESOLVED	CLOSED	12/06/2022	12/13/2022		12/13/2022	Y
ENF 22-1615	N WASHINGTON ST	RESOLVED	CLOSED	12/06/2022	12/13/2022		12/13/2022	N
ENF 22-1616	ADAMS ST	RESOLVED	CLOSED	12/06/2022	12/13/2022		12/13/2022	N
ENF 22-1617	ADAMS ST	RESOLVED	CLOSED	12/06/2022	12/13/2022		12/13/2022	N
ENF 22-1620	W MAIN ST	RESOLVED	CLOSED	12/06/2022	12/14/2022		12/14/2022	N
ENF 22-1628	MICHIGAN AVE	RESOLVED	CLOSED	12/07/2022	12/14/2022		12/14/2022	N
ENF 22-1632	E MASON ST	RESOLVED	CLOSED	12/07/2022	12/14/2022		12/14/2022	N
ENF 22-1633	BRANDON ST	RESOLVED	CLOSED	12/07/2022	12/14/2022		12/14/2022	Y
ENF 22-1637	S CHIPMAN ST	RESOLVED	CLOSED	12/08/2022	12/14/2022		12/14/2022	N
ENF 22-1634	OLMSTEAD ST	RESOLVED	CLOSED	12/07/2022	12/15/2022		12/15/2022	N
ENF 22-1595	E HOWARD ST	RESOLVED	CLOSED	12/01/2022	12/19/2022		12/19/2022	Y
ENF 22-1610	BROADWAY AVE	RESOLVED	CLOSED	12/05/2022	12/19/2022		12/19/2022	N
ENF 22-1639	E COMSTOCK ST	RESOLVED	CLOSED	12/12/2022	12/19/2022		12/19/2022	Y
ENF 22-1641	N CEDAR ST	RESOLVED	CLOSED	12/12/2022	12/19/2022		12/19/2022	N
ENF 22-1643	HUNTINGTON DR	RESOLVED	CLOSED	12/12/2022	12/19/2022		12/19/2022	N

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ENF 22-1645	N LANSING ST	RESOLVED	CLOSED	12/12/2022	12/19/2022		12/19/2022	N
ENF 22-1646	N CEDAR ST	RESOLVED	CLOSED	12/12/2022	12/19/2022		12/19/2022	N
ENF 22-1566	W KING ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/23/2022	12/20/2022	01/04/2023		Y
ENF 22-1653	E MASON ST	RESOLVED	CLOSED	12/13/2022	12/20/2022		12/20/2022	N
ENF 22-1659	ALGER AVE	RESOLVED	CLOSED	12/14/2022	12/20/2022		12/20/2022	N
ENF 22-1657	RYAN ST	RESOLVED	CLOSED	12/14/2022	12/21/2022		12/21/2022	N
ENF 22-1661	MACK ST	RESOLVED	CLOSED	12/14/2022	12/22/2022		12/22/2022	N
ENF 22-1648	WILLOW ST	INSPECTED PROPERTY	LETTER SENT	12/12/2022	12/27/2022	01/10/2023		Y
ENF 22-1669	E COMSTOCK ST	RESOLVED	CLOSED	12/19/2022	12/27/2022		12/27/2022	Y
ENF 22-1672	PINE ST	RESOLVED	CLOSED	12/19/2022	12/27/2022		12/27/2022	Y
ENF 22-1674	N CHIPMAN ST	RESOLVED	CLOSED	12/19/2022	12/27/2022		12/27/2022	N
ENF 22-1680	PINE ST	INSPECTED PROPERTY	RECHECK SCHEDULED	12/20/2022	12/27/2022	01/03/2023		N
ENF 22-1681	N WASHINGTON ST	INSPECTED PROPERTY	RECHECK SCHEDULED	12/20/2022	12/27/2022	01/03/2023		Y
ENF 22-1682	DIVISION ST	RESOLVED	CLOSED	12/20/2022	12/27/2022		12/27/2022	N
ENF 22-1684	E MASON ST	LETTER SENT	RECHECK SCHEDULED	12/20/2022	12/27/2022	01/05/2023		N
ENF 22-1690	E MASON ST	INSPECTED PROPERTY	RECHECK SCHEDULED	12/27/2022	12/27/2022	01/03/2023		N
ENF 22-1691	WRIGHT AVE	INSPECTED PROPERTY	RECHECK SCHEDULED	12/27/2022	12/27/2022	01/03/2023		Y
ENF 22-1624	S SHIAWASSEE ST	INSPECTED PROPERTY	RECHECK SCHEDULED	12/07/2022	12/28/2022	01/04/2023		Y
ENF 22-1675	S SHIAWASSEE	INSPECTED PROPERTY	PARTIALLY RESOLVED	12/19/2022	12/28/2022	01/04/2023		Y
ENF 22-1686	JENNETT ST	LETTER SENT	RECHECK SCHEDULED	12/21/2022	12/28/2022	01/11/2023		N

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ENF 22-1687	ALGER AVE	LETTER SENT	RECHECK SCHEDULED	12/21/2022	12/28/2022	01/11/2023		Y
ENF 22-1688	ALGER AVE	LETTER SENT	RECHECK SCHEDULED	12/21/2022	12/28/2022	01/11/2023		N
ENF 22-1695	SUMMIT ST	INSPECTED PROPERTY	RECHECK SCHEDULED	12/28/2022	12/28/2022	01/04/2023		N
ENF 22-1573	PINE ST	RESOLVED	CLOSED	11/28/2022	12/29/2022		12/29/2022	N
ENF 22-1698	E STEWART ST	INSPECTED PROPERTY	RECHECK SCHEDULED	12/29/2022	12/29/2022	01/05/2023		N
Total Entries				60				
<u>HEALTH & SAFETY</u>								
ENF 21-0921	CORUNNA AVE	INSPECTED PROPERTY	RECHECK SCHEDULED	06/23/2021	12/07/2022	01/05/2023		N
ENF 20-0220	S PARK ST	INSPECTED PROPERTY	CLOSED	05/19/2020	12/13/2022		12/13/2022	VAC
Total Entries				2				
<u>IMMINENT DANGER OF STRUCTURE</u>								
ENF 22-0059	S DEWEY ST	INSPECTED PROPERTY	RECHECK SCHEDULED	01/21/2022	12/28/2022	01/05/2023		VAC
Total Entries				1				
<u>MECHANICAL VIOLATIONS</u>								
ENF 22-1347	N WASHINGTON ST	INSPECTED PROPERTY	CONTACT WITH BUSINESS	10/03/2022	12/05/2022	01/06/2023		COMM
ENF 22-1529	PRINDLE ST	INSPECTED PROPERTY	CLOSED	11/14/2022	12/05/2022		12/06/2022	Y
Total Entries				2				
<u>MULTIPLE VIOLATIONS</u>								
ENF 22-0883	S CHIPMAN ST	INSPECTED PROPERTY	RECHECK SCHEDULED	06/15/2022	12/01/2022	01/05/2023		Y
ENF 21-1883	W MAIN ST	INSPECTED PROPERTY	RECHECK SCHEDULED	12/17/2021	12/05/2022	04/19/2023		Y
ENF 22-0925	MEADOW DR	INSPECTED PROPERTY	LETTER SENT	06/22/2022	12/05/2022	02/06/2023		VAC
ENF 21-0802	HAMBLIN ST	INSPECTED PROPERTY	RECHECK SCHEDULED	06/01/2021	12/06/2022	01/09/2023		VAC

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ENF 21-1884	PRINDLE ST	INSPECTED PROPERTY	PARTIALLY RESOLVED	12/17/2021	12/06/2022	01/09/2023		N
ENF 21-1578	ROBBINS ST	INSPECTED PROPERTY	RECHECK SCHEDULED	10/14/2021	12/07/2022	01/05/2023		COMM
ENF 22-1366	BROADWAY AVE	RESOLVED	CLOSED	10/06/2022	12/07/2022		12/07/2022	Y
ENF 22-1502	N DEWEY ST	RESOLVED	CLOSED	11/07/2022	12/07/2022		12/07/2022	N
ENF 20-0182	CORUNNA AVE	INSPECTED PROPERTY	PENDING 1ST TICKET	05/11/2020	12/08/2022	01/05/2023		N
ENF 22-1525	CORUNNA AVE	INSPECTED PROPERTY	PENDING 1ST TICKET	11/09/2022	12/08/2022	01/05/2023		COMM
ENF 22-1581	ALGER AVE	HOMEOWNER CALLED IN	EXTENSION GRANTED	11/29/2022	12/08/2022	03/15/2023		N
ENF 22-1647	BEEHLER ST	LETTER SENT	RECHECK SCHEDULED	12/12/2022	12/12/2022	06/12/2023		N
ENF 21-1095	E MASON ST	INSPECTED PROPERTY	PARTIALLY RESOLVED	07/20/2021	12/13/2022	01/05/2023		Y
ENF 22-1391	GLENWOOD AVE	RESOLVED	CLOSED	10/12/2022	12/13/2022		12/13/2022	N
ENF 20-0411	MACK ST	INSPECTED PROPERTY	PARTIALLY RESOLVED	06/29/2020	12/14/2022	01/16/2023		N
ENF 21-1592	E STEWART ST	INSPECTED PROPERTY	2ND TICKET ISSUED	10/19/2021	12/15/2022	02/15/2023		Y
ENF 21-0966	ISHAM ST	INSPECTED PROPERTY	3RD TICKET ISSUED	06/28/2021	12/19/2022	01/19/2023		VAC
ENF 21-1522	YOUNG ST	RESOLVED	CLOSED	09/30/2021	12/19/2022		12/19/2022	N
ENF 22-0356	MILWAUKEE ST	INSPECTED PROPERTY	2ND TICKET ISSUED	03/25/2022	12/19/2022	01/04/2023		N
ENF 22-1271	N OAK ST	INSPECTED PROPERTY	PARTIALLY RESOLVED	09/07/2022	12/19/2022	01/09/2023		N
ENF 22-1605	N CEDAR ST	LETTER SENT	RECHECK SCHEDULED	12/05/2022	12/19/2022	01/04/2023		Y
ENF 22-1640	E EXCHANGE ST	LETTER SENT	RECHECK SCHEDULED	12/12/2022	12/19/2022	01/04/2023		Y
ENF 22-1671	W KING ST	INSPECTED PROPERTY	REF TO BLDG OFFICIAL	12/19/2022	12/19/2022	01/04/2023		N
ENF 22-1093	S LYON ST	INSPECTED PROPERTY	RECHECK SCHEDULED	08/02/2022	12/20/2022	02/22/2023		Y

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ENF 22-1150	S DEWEY ST	INSPECTED PROPERTY	PARTIALLY RESOLVED	08/15/2022	12/20/2022	01/04/2023		N
ENF 22-1531	WOODLAWN AVE	INSPECTED PROPERTY	RECHECK SCHEDULED	11/14/2022	12/20/2022	01/05/2023		N
ENF 22-1561	WOODLAWN AVE	LETTER SENT	PARTIALLY RESOLVED	11/22/2022	12/20/2022	01/03/2023		N
ENF 22-1618	LINGLE AVE	LETTER SENT	RECHECK SCHEDULED	12/06/2022	12/20/2022	01/04/2023		N
ENF 22-1677	E KING ST	LETTER SENT	RECHECK SCHEDULED	12/20/2022	12/20/2022	01/04/2023		N
ENF 21-1821	N SAGINAW ST	INSPECTED PROPERTY	PARTIALLY RESOLVED	12/07/2021	12/21/2022	01/04/2023		N
ENF 22-1543	W STEWART ST	INSPECTED PROPERTY	LETTER SENT	11/16/2022	12/21/2022	01/04/2023		N
ENF 22-1635	N WASHINGTON ST	RESOLVED	CLOSED	12/08/2022	12/21/2022		12/21/2022	N
ENF 22-1689	BROADWAY AVE	INSPECTED PROPERTY	RECHECK SCHEDULED	12/21/2022	12/21/2022	01/04/2023		N
ENF 21-1509	W MAIN ST	INSPECTED PROPERTY	PARTIALLY RESOLVED	09/28/2021	12/27/2022	01/10/2023		N
ENF 22-1135	GRAND AVE	INSPECTED PROPERTY	PARTIALLY RESOLVED	08/11/2022	12/27/2022	01/03/2023		Y
ENF 22-1428	GARFIELD AVE	INSPECTED PROPERTY	LETTER SENT	10/19/2022	12/27/2022	01/10/2023		VAC
ENF 22-1670	N SAGINAW ST	RESOLVED	CLOSED	12/19/2022	12/27/2022		12/27/2022	Y
ENF 22-0238	E MAIN ST	INSPECTED PROPERTY	RECHECK SCHEDULED	03/03/2022	12/28/2022	02/28/2023		N
ENF 22-0450	MACK ST	INSPECTED PROPERTY	PARTIALLY RESOLVED	04/19/2022	12/28/2022	01/25/2023		N
ENF 22-1346	N ELM ST	INSPECTED PROPERTY	RECHECK SCHEDULED	10/03/2022	12/28/2022	01/31/2023		N
ENF 22-1488	N WATER ST	INSPECTED PROPERTY	PARTIALLY RESOLVED	11/01/2022	12/29/2022	04/26/2023		N
ENF 22-1546	N SAGINAW ST	RESOLVED	CLOSED	11/16/2022	12/29/2022		12/29/2022	Y
ENF 22-1613	MAPLE AVE	INSPECTED PROPERTY	PARTIALLY RESOLVED	12/06/2022	12/29/2022	01/26/2023		N

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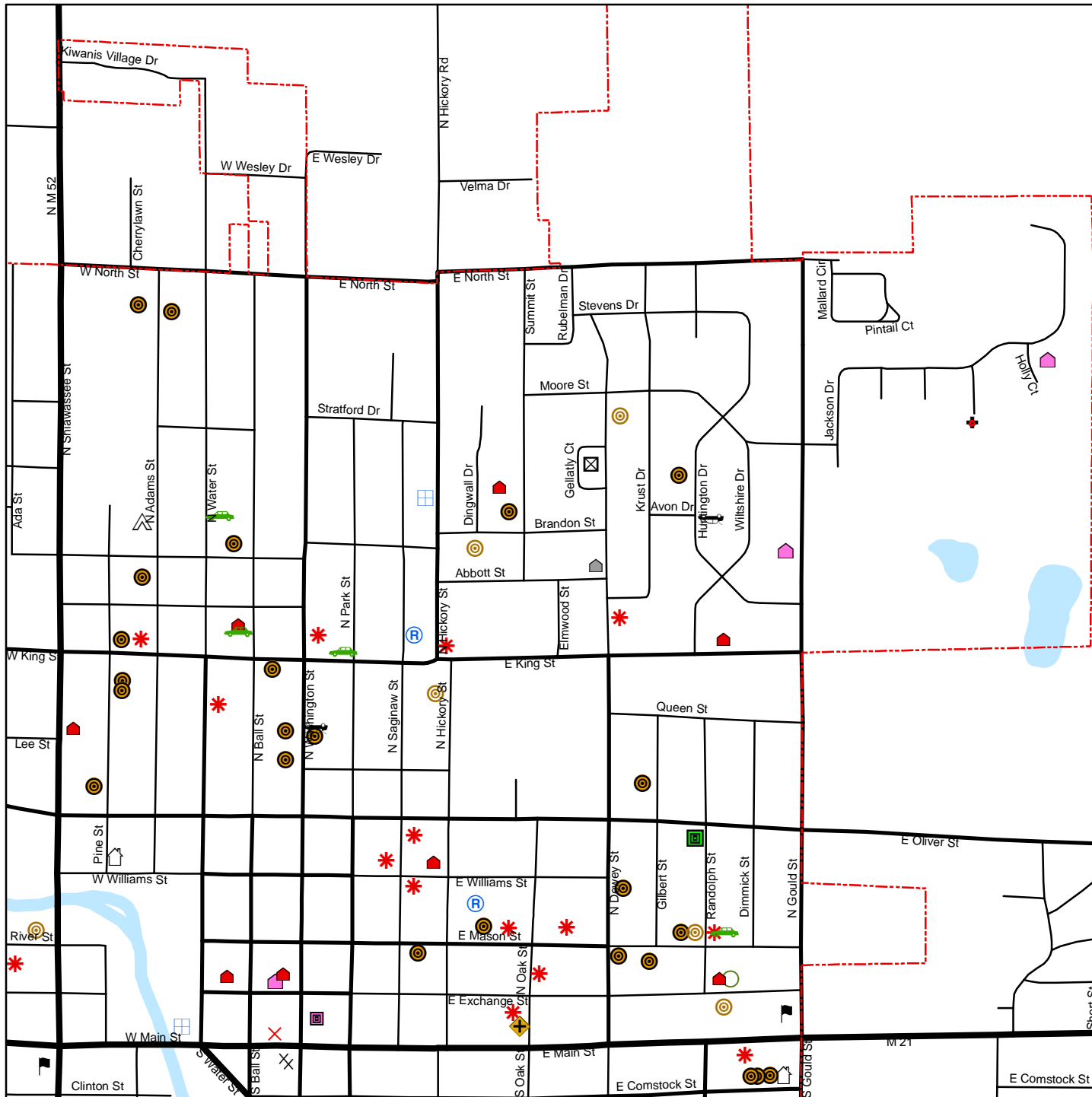
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ENF 22-1627	BROADWAY AVE	INSPECTED PROPERTY	LETTER SENT	12/07/2022	12/29/2022	01/26/2023		Y
Total Entries				44				
<u>NO BUILDING PERMIT</u>								
ENF 22-1535	W EXCHANGE ST	INSPECTED PROPERTY	CLOSED	11/14/2022	12/01/2022		12/05/2022	COMM
ENF 22-1565	JACKSON DR	OBTAINED PERMIT	CLOSED	11/22/2022	12/01/2022		12/07/2022	N
ENF 22-1651	N GOULD ST	OBTAINED PERMIT	CLOSED	12/13/2022	12/19/2022		12/19/2022	N
ENF 22-1356	W MAIN ST	FINAL NOTICE SENT	REF TO BLDG OFFICIAL	10/04/2022	12/20/2022	01/05/2023		N
ENF 22-1664	E COMSTOCK ST	INSPECTED PROPERTY	RECHECK SCHEDULED	12/15/2022	12/27/2022	01/05/2023		N
Total Entries				5				
<u>RENTAL REGISTRATION</u>								
ENF 22-1459	N SAGINAW ST	RENTAL REG FORM SUBMITTED	CLOSED	10/26/2022	12/09/2022		12/09/2022	Y
ENF 22-1693	GENESEE ST	COMPLAINT LOGGED	LETTER SENT	12/27/2022	12/27/2022	01/27/2023		Y
ENF 22-1694	LAVEROCK ALLEY	COMPLAINT LOGGED	LETTER SENT	12/27/2022	12/27/2022	01/27/2023		Y
Total Entries				3				
<u>ROW VIOLATIONS</u>								
ENF 22-1654	ALGER AVE	RESOLVED	CLOSED	12/14/2022	12/21/2022		12/21/2022	N
ENF 22-1658	N OAK ST	LETTER SENT	2ND NOTICE SENT	12/14/2022	12/22/2022	01/05/2023		N
Total Entries				2				
<u>SIGN VIOLATION</u>								
ENF 22-1569	E MAIN ST	RESOLVED	CLOSED	11/23/2022	12/01/2022		12/01/2022	COMM
ENF 22-1571	W MAIN ST	RESOLVED	CLOSED	11/23/2022	12/13/2022		12/13/2022	COMM
Total Entries				2				

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<u>TEMPORARY STRUCTURES</u>									
ENF 22-1604	W MAIN ST	LETTER SENT	RECHECK SCHEDULED	12/05/2022	12/05/2022	06/08/2023		Y	
ENF 22-1644	ADAMS ST	LETTER SENT	RECHECK SCHEDULED	12/12/2022	12/12/2022	06/12/2023		N	
ENF 22-1649	WILLOW ST	LETTER SENT	RECHECK SCHEDULED	12/12/2022	12/12/2022	06/12/2023		N	
ENF 22-0236	GRAND AVE	INSPECTED PROPERTY	LETTER SENT	03/03/2022	12/13/2022	01/05/2023		N	
ENF 22-1655	S CHIPMAN ST	LETTER SENT	RECHECK SCHEDULED	12/14/2022	12/14/2022	06/14/2023		N	
ENF 22-1696	E COMSTOCK ST	LETTER SENT	RECHECK SCHEDULED	12/29/2022	12/29/2022	06/29/2023		Y	
				Total Entries	6				
<u>VACANT STRUCTURES</u>									
ENF 20-0755	CARMODY ST	INSPECTED PROPERTY	FINAL NOTICE	09/18/2020	12/06/2022	01/11/2023		VAC	
ENF 20-0758	PEARCE ST	INSPECTED PROPERTY	RECHECK SCHEDULED	09/18/2020	12/08/2022	04/04/2023		VAC	
				Total Entries	2				
<u>WINDOWS</u>									
ENF 22-1507	N HICKORY ST	INSPECTED PROPERTY	RECHECK SCHEDULED	11/07/2022	12/20/2022	01/19/2023		N	
ENF 22-1385	W MAIN ST	INSPECTED PROPERTY	RECHECK SCHEDULED	10/11/2022	12/28/2022	02/28/2023		COMM	
				Total Entries	2				
<u>ZONING</u>									
ENF 20-0866	STATE ST	INSPECTED PROPERTY	RECHECK SCHEDULED	10/20/2020	12/07/2022	01/09/2023		COMM	
ENF 22-1287	W STEWART ST	INSPECTED PROPERTY	RECHECK SCHEDULED	09/12/2022	12/29/2022	01/12/2023		N	
				Total Entries	2				
Total Records:		236				Total Pages:	14		

City of Owosso

Code Enforcement Activity December 2022 NE Quadrant

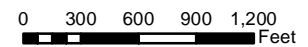


Category

-  Accessory Structures
-  Auto Repair/Junk Vehicle
-  Building Violation
-  Demolition
-  Doors In Violation
-  Drain Issues
-  Exterior Paint/Siding
-  Fence Violation
-  Fire Hydrant Violations
-  Front Yard Parking
-  Furniture Outside
-  Garbage & Debris
-  Garbage/Junk In ROW
-  Mechanical Violations
-  Multiple Violations
-  No Building Permit
-  Rental Registration
-  ROW Violations
-  Sign Violation
-  Temporary Structures
-  Windows

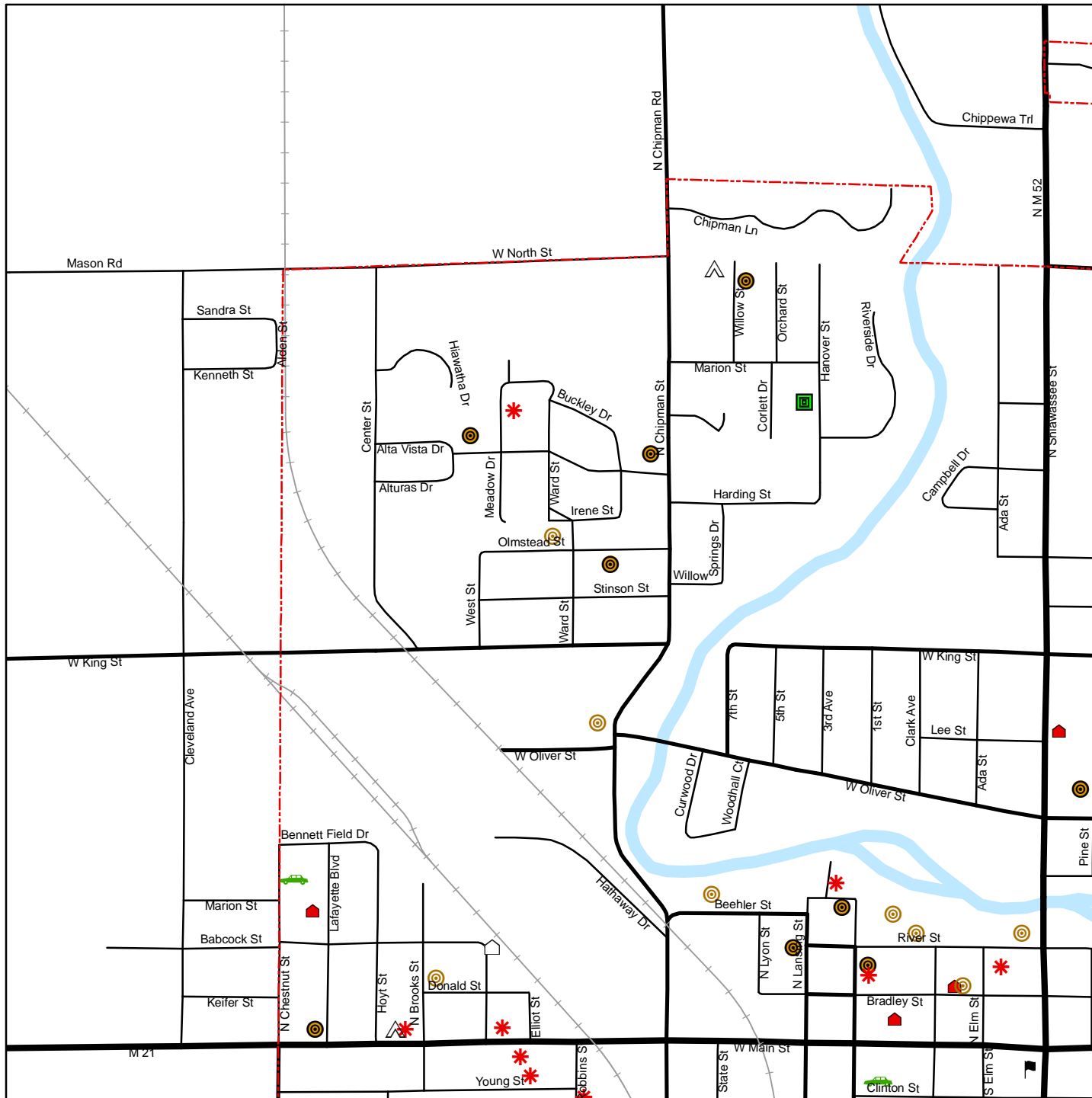
Other Features

-  City Limit
-  Railroads
-  River & Lakes



City of Owosso

Code Enforcement Activity December 2022 NW Quadrant

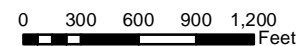


Category

- Building Violation
- Exterior Paint/Siding
- Front Yard Parking
- Furniture Outside
- Garbage & Debris
- Garbage/Junk In ROW
- Multiple Violations
- Sign Violation
- Temporary Structures
- Vacant Structures

Other Features

- City Limit
- Railroads
- River & Lakes

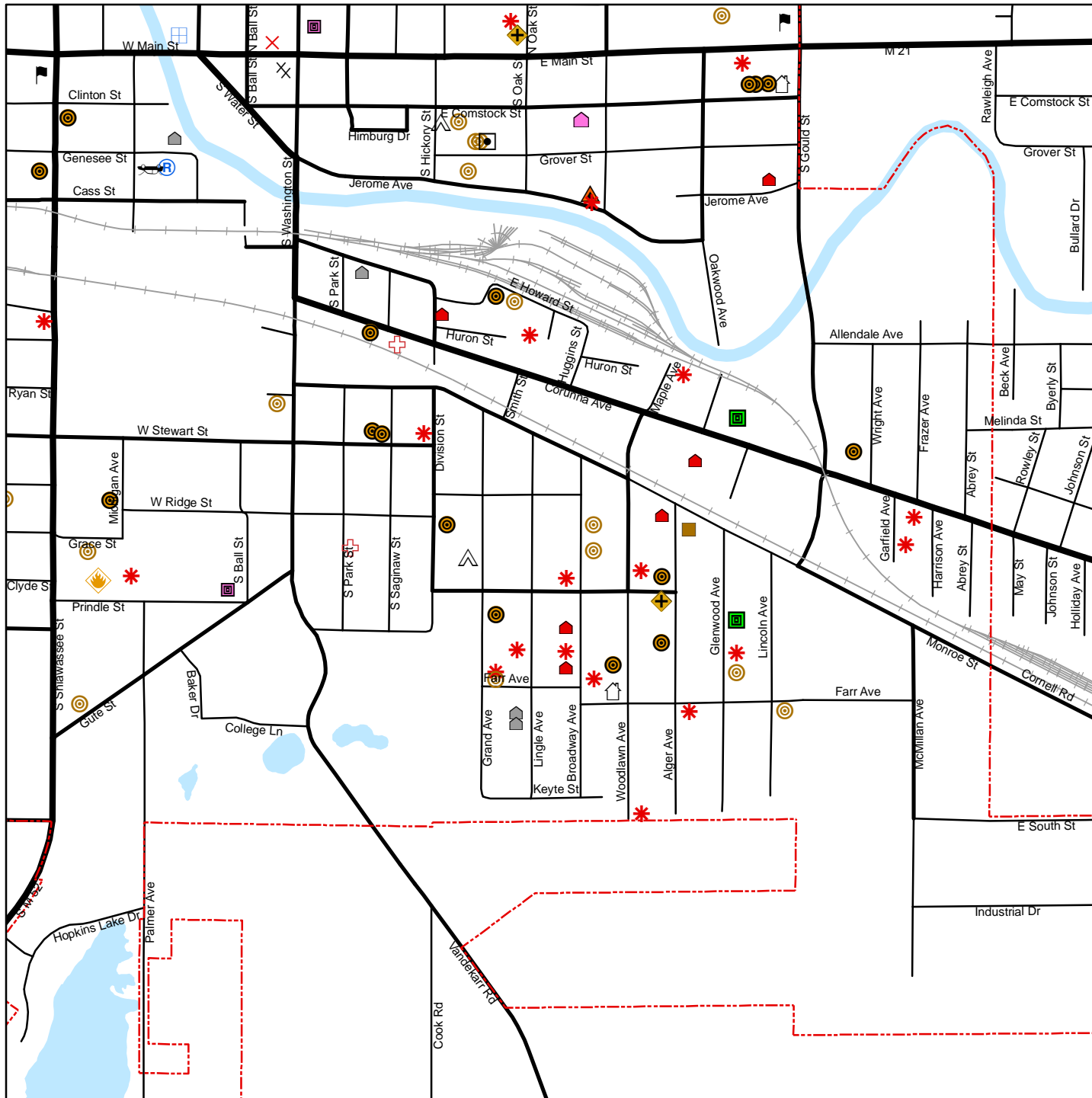


City of Owosso

Code Enforcement Activity

December 2022

SE Quadrant



Category

- Accessory Structures
- Appliances
- Auto Repair/Junk Vehicle
- Building Violation
- Demolition
- Exterior Paint/Siding
- Fence Violation
- Fire Damage
- Furniture Outside
- Garbage & Debris
- Garbage Cans
- Garbage/Junk In ROW
- Health & Safety
- Imminent Danger Of Structure
- Mechanical Violations
- Multiple Violations
- No Building Permit
- Rental Registration
- ROW Violations
- Sign Violation
- Temporary Structures
- Windows

Other Features

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

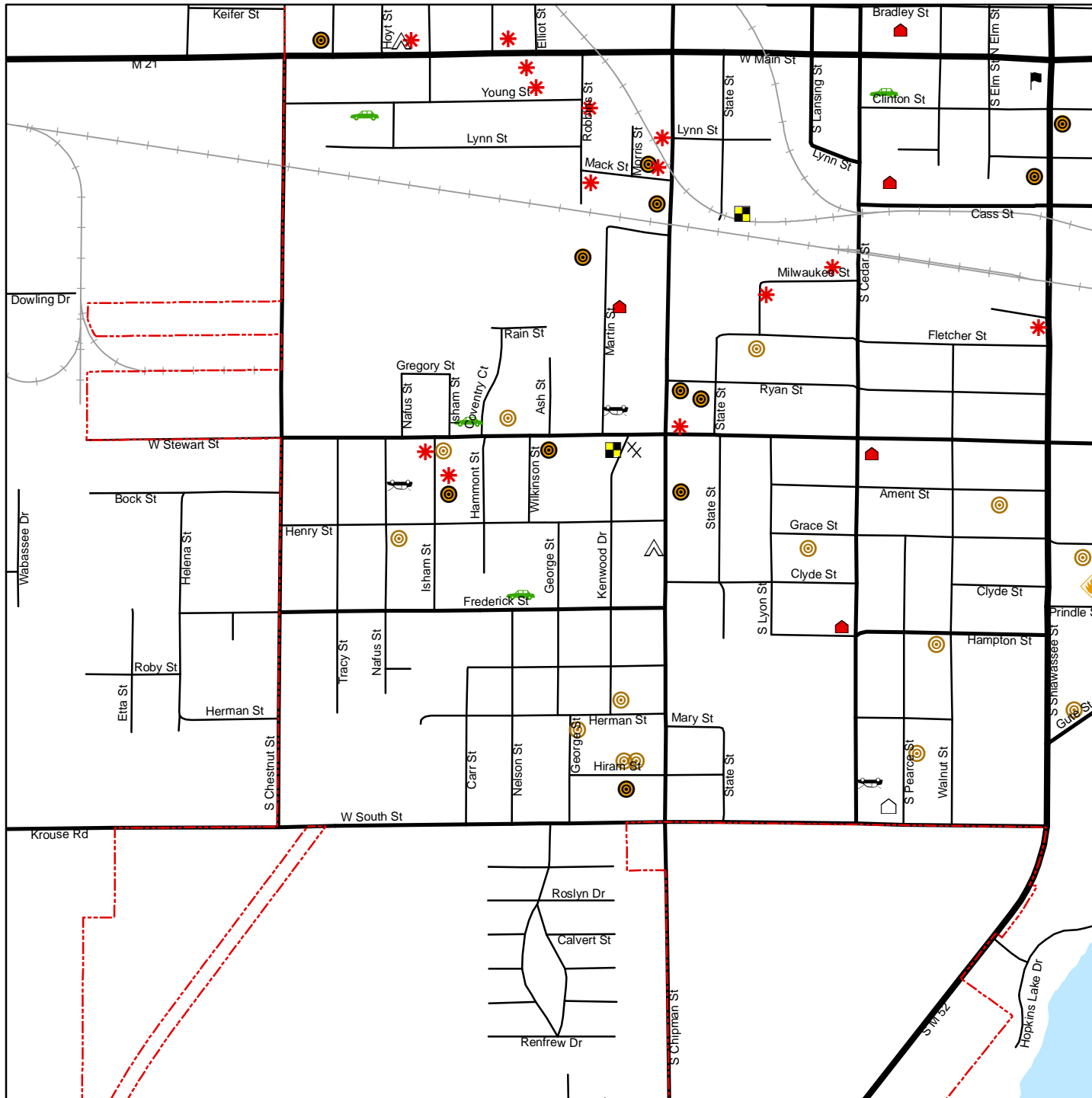


City of Owosso













Code Enforcement Activity

December 2022


SW Quadrant

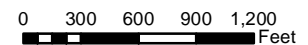


Category

-  Auto Repair/Junk Vehicle
-  Building Violation
-  Fence Violation
-  Fire Damage
-  Front Yard Parking
-  Garbage & Debris
-  Garbage/Junk In ROW
-  Multiple Violations
-  Sign Violation
-  Temporary Structures
-  Vacant Structures
-  Zoning

Other Features

-  City Limit
-  Railroads
-  River & Lakes



**Monthly Inspection List
November 2022**

BOOTH, MARK	MECHANICAL & PLUMBING INSPECTOR Total Inspections:	19
HARRIS, JON	ELECTRICAL INSPECTOR Total Inspections:	12
HISSONG, BRAD	BUILDING OFFICIAL Total Inspections:	70
FREEMAN, GREG	CODE ENFORCEMENT Total Inspections:	140
MAYBAUGH, BRAD	CODE ENFORCEMENT Total Inspections:	134
Grand Total Inspections:		375

CERTIFICATES & LICENSES ISSUED BY MONTH FOR 2022

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
ADULT USE RECREATIONAL RETAIL												
1	0	0	0	1	0	1	0	1	0	0	1	5
\$5,000				\$5,000		\$5,000		\$5,000			\$5,000	\$25,000
BENTLEY PARK RENTAL												
16	1	6	10	6	5	6	6	2	0	0	0	58
\$400	\$25	\$200	\$250	\$175	\$100	\$150	\$200	\$50				\$1,550
EXCESS MARIHUANA GROWER												
0	0	0	0	0	0	0	0	0	1	0	0	1
									\$5,000			\$5,000
GROWER LICENSE												
0	0	1	0	0	0	0	0	0	1	0	0	2
		\$5,000							\$5,000			\$10,000
HARMON PATRIDGE PARK RENTAL												
8	0	2	6	10	12	16	10	4	0	0	0	68
\$200		\$100	\$150	\$250	\$350	\$550	\$275	\$150				\$2,025
MOBILE FOOD VENDING (Food Truck License)												
0	0	0	1	1	0	0	0	0	0	0	0	2
			\$150	\$150								\$300
PARK VENDOR LICENSE (Food Vendor License)												
0	0	1	0	0	0	0	0	0	0	0	0	1
		\$100										\$100
PROVISIONING CENTER												
1	0	0	0	1	0	1	0	1	0	0	1	5
\$5,000				\$5,000		\$5,000		\$5,000			\$5,000	\$25,000
RECREATIONAL GROW												
0	0	0	0	0	0	1	0	0	1	0	0	2
						\$5,000			\$5,000			\$10,000
RENTAL (Renewals)												
1	4	0	0	1	2	0	2	3	1	0	1	15
\$50	\$75			\$25	\$50		\$100	\$100	\$50		\$50	\$500
RENTAL REGISTRATIONS (New)												
3	5	0	0	5	4	1	2	0	1	3	1	25
\$75	\$150			\$125	\$100	\$25	\$25		\$25	\$225	\$50	\$800
RESIDENTIAL DESIGNATED PARKING												
0	0	0	0	0	1	0	0	0	0	0	0	1
					\$840							\$840
TOTALS:												
30	10	10	17	25	24	26	20	11	5	3	4	185
\$10,725	\$250	\$5,400	\$550	\$10,725	\$1,440	\$15,725	\$600	\$10,300	\$15,075	\$225	\$10,100	\$81,115



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

MEMORANDUM

DATE: January 4, 2023

TO: Owosso City Council

FROM: Kevin Lenkart
Director of Public Safety

RE: December 2022 Fire & Ambulance Report

Attached are the statistics for the Owosso Fire Department (OFD) for December 2022. The Owosso Fire Department responded to 237 incidents in the month of December.

OFD responded to 23 fire calls and responded to 214 EMS calls.



Previous Month ▾

Dec 1, 2022 - Dec 31, 2022 ▾

10%

FIRE
Percentage of Total Incidents

90%

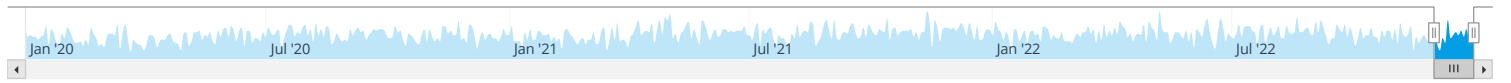
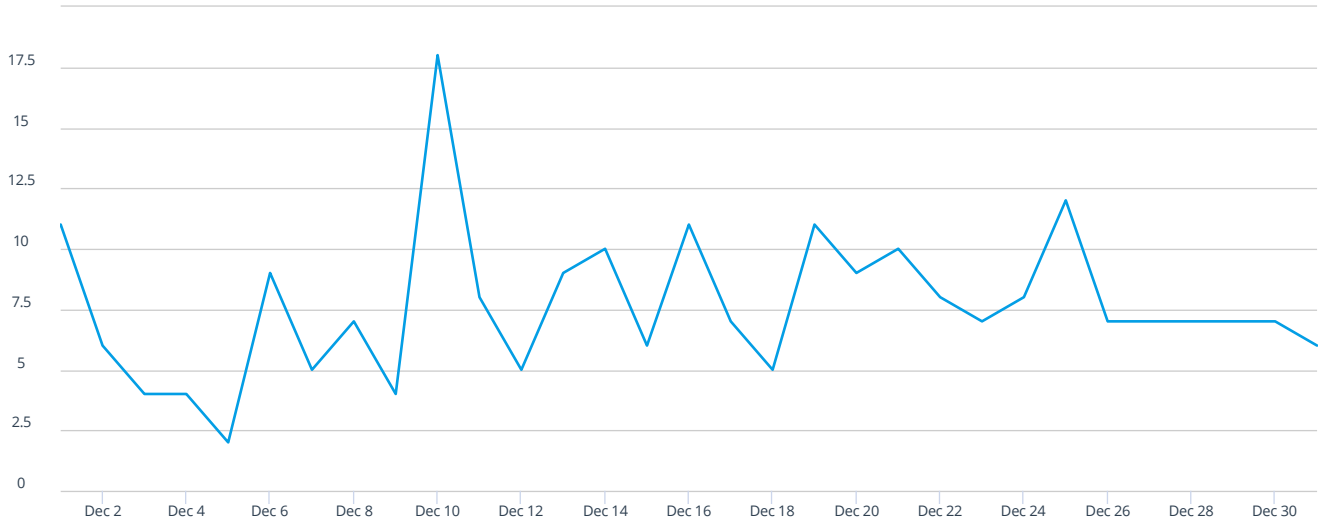
EMS
Percentage of Total Incidents

237

INCIDENTS
In Selected Time Slice

31

DAYS
In Selected Time Slice



Week Ending	12/4/22	12/11/22	12/18/22	12/25/22	1/1/23	1/8/23	1/15/23	1/22/23	1/29/23	2/5/23	2/12/23	2/19/23	2/26/23	Total
(11) Structure Fire		1	1	1										3
(13) Mobile property (vehicle) fire				1										1
(31) Medical assist	1				1									2
(32) Emergency medical service (EMS) incident	23	49	47	55	37									211
(38) Rescue or EMS standby		1												1
(41) Combustible/f... spills & leaks		1	2											3
(44) Electrical wiring/equipm.. problem	1				1									2
(55) Public service assistance		1												1
(61) Dispatched and canceled en route				4										4
(65) Steam, other gas mistaken for smoke				2										2
(74) Unintentional system/detect... operation (no fire)			3	2	2									7
Total	25	53	53	65	41									237



OWOSSO POLICE DEPARTMENT

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

MEMORANDUM

DATE: 9 January 2023
TO: Owosso City Council
FROM: Eric E. Cherry
Police Department Lieutenant
RE: December 2022 Police Activity Report

Master Plan Goal 3.1, 3.2

The Police Department's staff attended Shop with Hero events during the month of December. Also they partnered with the Owosso Public Schools to provide Christmas presents and dinner for a family in need.

Several members of the Police Department attended the annual Christmas meeting for the Law Enforcement Officer's Regional Training Consortium (LEORTC). Director Lenkart serves as a board member for this organization that provides cost effective training for Shiawassee, Genesee and Lapeer counties.

Staff attended the multi-disciplinary team meeting that reviews all forensic interviews that occurred at the Voices for Children in Shiawassee County.

The Police Department administration meet with the Shiawassee County Prosecutor's Office, Michigan State Police and Shiawassee Health & Wellness to discuss Memorandums of Understanding to outline responses to opioid addictions through the COSSAP grant.

DECEMBER 5 YEAR AVERAGE

	2018-Dec	2019-Dec	2020-Dec	2021-Dec	2022-Dec	Dec 5YR AVG
Part I Crimes	22	26	24	32	15	23.8
Part II Crimes	70	59	60	73	78	68
Violent Crimes	3	7	7	10	3	6
Total Reports	166	150	159	160	151	157.2
Felony Arrests	8	2	9	11	2	6.4
Total Arrests	45	19	24	23	35	29.2
Traffic Stops	209	88	72	33	192	118.8
All Dispatched Events	714	567	530	881	991	736.6

LAST 12 MONTHS

	2022- Jan	2022- Feb	2022- Mar	2022- Apr	2022- May	2022- Jun	2022- Jul	2022- Aug	2022- Sep	2022- Oct	2022- Nov	2022- Dec	Last 12 Months	Average
Part I Crimes	28	22	29	26	20	30	30	33	31	26	30	15	320	26.67
Part II Crimes	63	52	86	95	83	69	86	103	99	85	83	78	982	81.83
Violent Crimes	8	7	7	5	9	10	12	11	9	9	11	3	101	8.42
Total Reports	141	119	147	162	166	160	152	186	171	168	171	151	1894	157.83
Felony Arrests	8	5	4	14	9	6	6	13	5	13	7	2	92	7.67
Total Arrests	32	21	41	45	36	38	43	46	38	42	48	35	465	38.75
Traffic Stops	26	41	52	67	57	35	36	49	65	52	197	192	869	72.42
All Dispatched Events	785	702	851	891	968	863	882	943	1132	1032	1167	991	11207	933.92



Warrant 625
January 6, 2023

Date	Vendor	Description	Fund	Amount
1-6-2023	Municipal Employee Retirement System (MERS)	One Time Extra Contribution (assigned General Fund Balance)	GEN	\$500,000.00
			TOTAL	\$500,000.00