



## AGENDA

### REGULAR MEETING OF THE PARCHMENT CITY COMMISSION

October 14, 2019

7 P.M.

#### Parchment City Commission

Mayor Robert D. Britigan III

Vice-Mayor Thomas Jordan

Commissioner Richard Bagley

Commissioner Doug Fooy

Commissioner Chester Emmons

Commissioner Holly Evans

Commissioner Robert B. Heasley

#### Officers

City Manager Nancy R. Stoddard

City Attorney Robert Soltis

City Treasurer/Clerk Shannon Stutz

**1. Call to Order**

**2. Roll Call**

**3. Approval of Minutes**

From the City Commission Regular Meeting Minutes of October 7, 2019

**4. Additions/Changes to the Agenda - Approval**

**5. Citizen Comments – Items ON the Agenda**

*If you wish to comment regarding items ON the agenda, please follow the format below:*

- *Stand at the podium*
- *State your name and address for the record*
- *You are allowed up to 5 minutes for your comments*
- *Please let us know if you require special accommodations by notifying the Clerk*

- *Reminder: You will be making a statement, without discussion from the Commission. You are always welcome to make an appointment with the City Manager to further discuss your comments.*

**6. Consent Agenda**

*Items on the consent agenda will be dealt with one vote by the City Commission unless a Commissioner requests an item be dealt with individually.*

Motion to RECEIVE OR APPROVE as indicated:

- Warrant No. 1397 – receive
- Investment Report – receive
- Quarterly Report - receive

**7. Unfinished Business**

A. Festival Director Contract, Kris Jordan – approval

**8. New Business**

- Fire Service Contract – discussion
- Set Public Hearing for Fire Service Contract, Nov 4
- Traffic Analysis at Island and Riverview – approval
- KABA 2020 Proposed Budget, roll call – approval
- Gabridge Engagement Letter - approval

**9. Board and Commission Reports/Minutes**

**10. Citizen Comments – Items ON or OFF the Agenda**

*Persons wishing to comment on items that are on/off the agenda are instructed to please follow the same format as Citizen Comments for items on the agenda.*

**11. Mayor and Commissioner Comments**

**12. City Manager Comments**

**13. Adjournment**

**MINUTES OF THE REGULAR MEETING OF THE PARCHEMENT CITY COMMISSION HELD ON MONDAY OCTOBER 7, 2019.**

**1. Call to order**

Mayor Britigan called the meeting to order at 7:00 p.m.

**2. Roll Call.**

Present: Mayor Britigan, Vice Mayor Jordan, Commissioners Bagley, Emmons, Evans, Fooy and Heasley. City Manager Stoddard, City Treasurer/Clerk Stutz.

Absent: None.

**3. Minutes**

Moved by Commissioner Heasley, supported by Commissioner Emmons to approve the amended Minutes of the September 16, 2019 Regular Meeting.

**Motion Carried.**

**4. Additions or changes to the agenda.**

None, only new attachments handed out. Moved by Commissioner Heasley, supported by Vice Mayor Jordan to accept the agenda. **Motion Carried.**

**5. Citizen Comments – Items ON the Agenda**

None.

**6. Consent Agenda**

A. Moved by Commissioner Heasley, supported by Commissioner Evans to receive the consent agenda items. **Motion Carried.**

**7. Unfinished Business**

None.

**8. New Business**

A. Resolution to close the Defined Benefit Plan to New City Manager hires - approval. City Manager Stoddard advised that in her contract and in the past, the DB plan was not offered to city managers in their agreements, and MERS needs this resolution to document that. Moved by Commissioner Heasley, supported by Vice Mayor Jordan to approve the Resolution to close the Defined Benefit Plan to New City Manager hires. Roll call vote was as follows:

Ayes: Bagley, Britigan, Emmons, Evans, Fooy, Heasley, Jordan.

Nays: None.

Absent: None.

Abstain: None.

**Motion Carried 7-0.**

B. Resolution to Adopt Defined Contribution Plan for New Hires – approval. City Manager Stoddard explained this resolution formally activates the defined contribution plan that the Commission approved last month. Moved by Commissioner Heasley, supported by Commissioner Emmons to approve the Resolution to Adopt Defined Contribution Plan for New Hires. Roll call vote was as follows:

Ayes: Bagley, Britigan, Emmons, Evans, Fooy, Heasley, Jordan.

Nays: None.

Absent: None.

Abstain: None.

**Motion Carried 7-0.**

C. MERS Retiree Health Funding Vehicle Uniform Resolution – approve. City Manager Stoddard noted that this is related to the OPEB liability left in the water fund. According to MERS, the monies need to be in a separately designated fund within their system. Moved by Commissioner Emmons, supported by Commissioner Evans to approve the MERS Retiree Health Funding Vehicle Uniform Resolution. Roll call vote was as follows:

Ayes: Bagley, Britigan, Emmons, Evans, Fooy, Heasley, Jordan.

Nays: None.

Absent: None.

Abstain: None.

**Motion Carried 7-0.**

D. Resolution Establishing Authorized Signatories for MERS – approval. Per Treasurer Stutz, prior to this MERS has always required Commission action by resolution and a copy of the minutes. With this change, MERS will accept Commission action by authorized signatories. The City Commission will still approve action, but now only a signature by one of the authorized parties will suffice. Moved by Vice Mayor Jordan, supported by Commissioner Bagley to approve the Resolution Establishing Authorized Signatories for MERS.

Roll call vote was as follows:

Ayes: Bagley, Britigan, Emmons, Evans, Fooy, Heasley, Jordan.  
Nays: None.  
Absent: None.  
Abstain: None.

**Motion Carried 7-0.**

E. Festival Director Contract – approval. Per Mayor Britigan, the same terms as last year will be offered to Kris Jordan, but will be negotiable. Vice Mayor Jordan stated he would abstain from the discussion and vote. Then Attorney Soltis noted that the contract should be brought to the Commission for discussion after it has been presented to Kris Jordan with an amount. No motion was made. City Manager Stoddard will return with the contract at a later date.

F. Appointment of Julie Heasley as Member-at-Large to KAC – approval. Mayor Britigan explained that there is a vacancy in this position, and Ms. Heasley has been acting as secretary for some time, as well as her work fundraising. Commissioner Heasley abstained. Moved by Commissioner Evans, supported by Commissioner Emmons to approve Julie Heasley as Member-at-Large to the KAC. **Motion Carried.**

G. Water Treatment Plant Tank Cleaning – approval. Jim Duby, Department of Public Works, gave background information about the two water tanks that are still holding PFAS contaminated water in them, as well as what conditions are arising due to temperature and condensation. He noted that the water plant runs on electric heat which runs about \$7000 per month. He then stated that only a few companies in the area do this kind of work – and with the relationship the City has with Clean Earth, he was able to reduce the cost of this job by more than \$3500 of their original quote. Jim reported that Clean Earth will be able to do the work this month and will take 3-4 days to complete. Moved by Commissioner Bagley, supported by Commissioner Heasley to approve the contract with Clean Earth to drain and clean the water treatment plant tanks and authorize the City Manager to sign documents related to this transaction. Roll call vote was as follows:

Ayes: Bagley, Britigan, Emmons, Evans, Fooy, Heasley, Jordan.  
Nays: None.  
Absent: None.  
Abstain: None.

**Motion Carried 7-0.**

## 9. Standing Board and Committee Reports

A. Fire Department Review – Commissioner Bagley commented that the meetings were going well, that the fire fighters are optimistic about the training opportunities available at Kalamazoo Township. He then mentioned that the committee will have one more meeting before making their recommendation.

B. KATS – Mayor Britigan advised there's a presentation on 10/10 at 9 am on the infrastructure mapping project. He also told of a meeting on Oct 23 at 6 pm where they're looking for feedback on the downtown streets. The Mayor then added there's an open house at the road commission on 10/10 from 3-5 pm.

## 10. Citizen Comments

None.

## 11. Mayor and Commissioner Comments

Commissioner Fooy praised Kris Jordan on the spectacular job she did as KSF Chair, and recommended the City use her again.

Commissioner Bagley thanked Jim Duby for working on the deal with the water tanks.

Vice Mayor Jordan echoed Commissioner Bagley's comments.

Mayor Britigan mentioned that lead service line replacement has begun; that the City had to extend the due diligence period for the mill property. He then reported the delay in the Bellisle building demolition due to an environmental assessment being done on the caulk. Lastly, the Mayor thanked all of those involved in the historical marker dedication ceremony, he thought it was a success.

**12. City Manager Comments/Reports**

City Manager Stoddard attended the Michigan Municipal League conference in Detroit and reported on several sessions she attended that she thought were relevant to our city: think big act small, headwinds and oversight, and human trafficking. She then invited all who had concerns to call or visit City Hall to discuss with her, her door is always open.

**13. Adjournment**

There being no further business to come before the Commission, it was moved by Commissioner Emmons and supported by all to adjourn the meeting at 7:47 p.m.

Shannon Stutz  
City Clerk



**City of Parchment**  
**Check Register Report**  
**Warrant 1397**

Check #	Vendor Name	Check Description	Amount
<b>MERCANTILE Checks</b>			
35564	10/11/2019 ACE PARKING LOT STRIPING INC	School Cross Walk Striping	1,460.00
35565	10/11/2019 B & W CHARTERS, INC.	Wassailing-Balance on 3 Buses	735.00
35566	10/11/2019 CARLETON EQUIPMENT CO.	Diesel Fuel	883.94
35567	10/11/2019 CINTAS	Uniform Rental & Towels	245.50
35568	10/11/2019 COMPANION LIFE	Life & AD&D Ins-October	57.00
35570	10/11/2019 CONSUMERS ENERGY	Monthly energy usage - September	4,661.91
35571	10/11/2019 DEYOUNG LANDSCAPE SERVICE	Treatment #5-Stage	165.00
35572	10/11/2019 ENGINEERED PROTECTION SYSTEMS	Water Treatment-11/1 to 1/31/2	181.41
35573	10/11/2019 FORD, KRIEKARD, SOLTIS & WISE	General Matters-Sept.	1,331.25
35574	10/11/2019 HANDLEY'S TREE SERVICE	Mulch for Garden Club	96.00
35575	10/11/2019 KALAMAZOO AREA BUILDING AUTHOR	143 N Riverview #308-Prop Main	55.00
35576	10/11/2019 KALAMAZOO CITY TREASURER	Monthly water/sewer usage	1,099.71
35577	10/11/2019 KALAMAZOO COUNTY HAZ-MAT	2020 Annual Membership Fee	1,400.00
35578	10/11/2019 KALAMAZOO COUNTY TREASURER ASC	Summer Deferment Ad	27.60
35579	10/11/2019 KALAMAZOO OIL CO.	Fuel Charges-9/16 to 9/30/19	340.94
35580	10/11/2019 KALAMAZOO OIL CO.	344 Gallons Diesel Fuel	968.14
35581	10/11/2019 KALAMAZOO TOWNSHIP	Police/Fire Services - September	28,847.75
35582	10/11/2019 ELIAZBETH KISSINGER	Refund-9/29/19 Rain Storm	300.00
35583	10/11/2019 MLIVE MEDIA GROUP	Public Notice	129.79
35584	10/11/2019 PREIN & NEWHOF	Commerce Lane Resurf-9/28/19	5,357.50
35585	10/11/2019 PURITY CYLINDER GASES, INC.	1/4ly Cylinder Rental	46.11
35586	10/11/2019 REPUBLIC SERVICES #249	Monthly trash svc + DPW - October	8,802.10
35587	10/11/2019 SEVERANCE ELECTRIC CO INC	Traffic Signal Maint-Sept.	120.00
35588	10/11/2019 SMALL BUS ASSOC OF MICHIGAN	SBAM Dues thru 11/30/2020	239.00
35589	10/11/2019 KARA SMITH	Mileage-7/1 to 9/30/19	98.94
35590	10/11/2019 NANCY STODDARD	MEDA-Marquette	746.88

**City of Parchment  
Investment Report  
September 30, 2019**

Maturity Date	Interest Rate	Institution	Type of Investment	Amount
10/18/2019	1.96%	Mercantile Bank	Certificate of Deposit	\$ 250,000.00
9/22/2020	0.50%	Old National	Certificate of Deposit	\$ 50,000.00
2/27/2023	2.90%	MB - Wells Fargo	Certificate of Deposit	\$ 100,000.00
12/23/2020	1.25%	Oppenheimer - FNMA	Government Agency Bond	\$ 100,000.00 x
9/28/2021	1.70%	Oppenheimer - Wells Fargo	FDIC Step Coupon Bond	\$ 100,000.00 x
8/22/2022	2.00%	Oppenheimer - Wells Fargo	FDIC Step Coupon Bond	\$ 92,000.00 x
		Oppenheimer	Money Market Fund	\$ 10,604.69 x
		Huntington National/Invesco	Money Market Fund	\$ 1,867.59
		Mercantile Bank	Interest	\$ 6,564.47
		Old National	Interest	\$ 689.99
		Multi Bank	Money Market Fund	\$ 2,940.57
<b>Investment Total</b>				<b>\$ 714,667.31</b>

REVENUE/EXPENDITURE REPORT

As of Sept 30, 2019

City of Parchment

CY MTD: 9/1/2019 to 9/30/2019 CY QTD: 7/1/2019 to 9/30/2019  
CY YTD: 7/1/2019 to 9/30/2019 CY AID: 7/1/2019 to 6/30/2020

	CY Original Annual Budget	CY Amended Annual Budget	CY YTD Actual	CY QTD Actual	CY MTD Actual	Current Year % of Budget
Fund: 101 - GENERAL FUND						
Revenues						
Dept: 000.000						
404.000 Tax Revenue	687,000.00	687,000.00	673,815.00	673,815.00	0.00	98.08
405.000 Taxes - Industrial Facilities	3,400.00	3,400.00	5,458.00	5,458.00	0.00	160.53
441.000 Local Community Slab Share Tax	54,100.00	54,100.00	0.00	0.00	0.00	0.00
445.000 Penalty on Taxes	2,600.00	2,600.00	472.04	472.04	472.04	18.16
448.000 1% Collection Fees	24,500.00	24,500.00	21,091.66	21,091.66	467.37	86.09
451.000 License and Fees	9,200.00	9,200.00	3,265.13	3,265.13	0.00	35.49
452.000 Cablevision Fees	14,300.00	14,300.00	3,268.21	3,268.21	0.00	22.85
453.000 Recreation Fees	2,600.00	2,600.00	0.00	0.00	0.00	0.00
454.000 Solid Waste Collections	116,300.00	116,300.00	48,969.45	48,969.45	24.00	42.11
475.011 Historical Marker	0.00	0.00	540.00	540.00	480.00	0.00
575.000 State Sales Tax	196,500.00	196,500.00	34,040.00	34,040.00	1,386.00	17.32
632.000 Charges for Services Rendered	500.00	500.00	689.60	689.60	0.00	137.92
662.000 Traffic Fines	7,100.00	7,100.00	866.58	866.58	336.60	12.21
664.000 Interest on Investments	4,100.00	4,100.00	424.35	424.35	0.00	10.35
680.000 Reimbursement for Overhead	230,000.00	230,000.00	0.00	0.00	0.00	0.00
694.000 Miscellaneous	15,900.00	15,900.00	1,000.00	1,000.00	0.00	6.29
696.000 Deposits Over & Short	0.00	0.00	0.05	0.05	0.00	0.00
Dept: 000.000	1,368,100.00	1,368,100.00	793,900.07	793,900.07	3,166.01	58.03
Revenues						
1,368,100.00	1,368,100.00	793,900.07	793,900.07	3,166.01	58.03	
Expenditures						
Dept: 100.000 Legislative						
703.000 Payroll - Part Time	7,000.00	7,000.00	1,100.00	1,100.00	340.00	15.71
715.000 Social Security	1,000.00	1,000.00	68.20	68.20	21.08	6.82
720.000 Worker's Compensation	330.00	330.00	0.91	0.91	0.31	0.28
722.000 Medicare	240.00	240.00	15.95	15.95	4.93	6.65
740.000 Operating Supplies	700.00	700.00	0.00	0.00	0.00	0.00
800.000 Professional/Contractual Serv.	10,200.00	10,200.00	22,421.10	22,421.10	3,617.50	219.81
830.000 Memberships & Dues	1,500.00	1,500.00	0.00	0.00	0.00	0.00
860.000 Institutes & Training	0.00	0.00	384.85	384.85	0.00	0.00
880.000 Community Promotion	1,000.00	1,000.00	130.00	130.00	0.00	13.00
880.001 Wassailing Contribution	2,000.00	2,000.00	0.00	0.00	0.00	0.00
900.000 Printing & Publishing	2,000.00	2,000.00	156.31	156.31	0.00	7.82
955.000 Miscellaneous	300.00	300.00	0.00	0.00	0.00	0.00
999.000 Transfer to other Fund	2,300.00	2,300.00	0.00	0.00	0.00	0.00
Legislative	28,570.00	28,570.00	24,277.32	24,277.32	3,983.82	84.97
Dept: 200.000 Administration						

\*Using Averaged MTD, QTD and YTD Ammended & Original Budgets

REVENUE/EXPENDITURE REPORT

As of Sept 30, 2019

Fund: 101 - GENERAL FUND		CY Original Annual Budget	CY Amended Annual Budget	CY YTD Actual	CY QTD Actual	CY MTD Actual	Current Year % of Budget
<b>Expenditures</b>							
Dept: 200.000 Administration							
702.000 Payroll - Full Time	119,500.00	119,500.00	22,092.16	22,092.16	8,275.00	18.49	
703.000 Payroll - Part Time	55,000.00	55,000.00	8,760.94	8,760.94	3,080.85	15.93	
715.000 Social Security	10,900.00	10,900.00	1,888.93	1,888.93	696.08	17.33	
716.000 Hospital/Life Insurance	61,000.00	61,000.00	14,233.92	14,233.92	4,744.64	23.33	
716.001 Insurance Deductible	4,000.00	4,000.00	885.14	885.14	0.00	22.13	
718.000 Pension	9,600.00	9,600.00	7,578.43	7,578.43	447.41	78.94	
720.000 Workers Compensation	730.00	730.00	70.83	70.83	36.10	9.70	
722.000 Medicare	2,500.00	2,500.00	478.29	478.29	162.78	19.13	
724.000 ICMA Retirement Benefit	9,600.00	9,600.00	0.00	0.00	0.00	0.00	
730.000 Postage	3,100.00	3,100.00	1,495.39	1,495.39	500.00	48.24	
740.000 Operating Supplies	4,300.00	4,300.00	1,044.84	1,044.84	153.03	24.30	
775.000 Repair & Maintenance Supplies	2,000.00	2,000.00	135.00	135.00	0.00	6.75	
800.000 Professional/Contractual Serv.	6,100.00	6,100.00	2,437.98	2,437.98	864.05	39.97	
805.000 Computer Services	9,200.00	9,200.00	4,445.59	4,445.59	220.00	48.32	
830.000 Memberships & Dues	1,200.00	1,200.00	196.50	196.50	7.50	16.38	
850.000 Communications	7,100.00	7,100.00	1,965.04	1,965.04	556.70	27.68	
860.000 Institutes & Training	4,100.00	4,100.00	1,680.10	1,680.10	128.29	40.98	
900.000 Printing & Publishing	2,600.00	2,600.00	0.00	0.00	0.00	0.00	
910.000 Insurance & Bonds	6,500.00	6,500.00	1,550.00	1,550.00	0.00	23.85	
920.000 Utilities	4,100.00	4,100.00	725.14	725.14	0.00	17.69	
930.000 Repair & Maint. Contractors	2,000.00	2,000.00	464.80	464.80	0.00	23.24	
955.000 Miscellaneous	0.00	0.00	2,750.00	2,750.00	0.00	0.00	
970.000 Capital	0.00	0.00	1,185.02	1,185.02	0.00	0.00	
<b>Administration</b>							
Dept: 210.000 Legal Services							
801.000 Attorney - General	15,000.00	15,000.00	4,656.25	4,656.25	1,687.50	31.04	
802.000 Attorney-Police Matters	9,200.00	9,200.00	875.00	875.00	218.75	9.51	
<b>Legal Services</b>							
Dept: 300.000 Police							
703.000 Payroll - Part Time	9,500.00	9,500.00	450.00	450.00	450.00	4.74	
715.000 Social Security	600.00	600.00	27.90	27.90	27.90	4.65	
719.000 Hospital Insurance - Retirees	13,800.00	13,800.00	3,437.40	3,437.40	1,145.80	24.91	
722.000 Medicare	100.00	100.00	6.53	6.53	6.53	6.53	
800.000 Professional/Contractual Serv.	337,400.00	337,400.00	50,695.50	50,695.50	0.00	15.03	
850.000 Communications	0.00	0.00	239.80	239.80	0.00	0.00	
<b>Police</b>							
Dept: 336.000 Fire							
	361,400.00	361,400.00	54,857.13	54,857.13	1,630.23	15.18	

\* Using Averaged MTD, QTD and YTD Ammended & Original Budgets

REVENUE/EXPENDITURE REPORT

As of Sept 30, 2019

City of Parchment

CY MTD: 9/1/2019 to 9/30/2019 CY QTD: 7/1/2019 to 9/30/2019  
CY YTD: 7/1/2019 to 9/30/2019 CY ATD: 7/1/2019 to 6/30/2020

	CY Original Annual Budget	CY Amended Annual Budget	CY YTD Actual	CY QTD Actual	CY MTD Actual	Current Year % of Budget
<b>Fund: 101 - GENERAL FUND</b>						
<b>Expenditures</b>						
Dept: 336.000 Fire						
703.000 Payroll - Part Time	43,700.00	43,700.00	9,279.76	9,279.76	470.02	21.24
715.000 Social Security	2,900.00	2,900.00	141.33	141.33	29.15	4.87
717.000 Life Insurance	1,200.00	1,200.00	0.00	0.00	0.00	0.00
720.000 Worker's Compensation	1,200.00	1,200.00	71.29	71.29	14.26	5.94
722.000 Medicare	600.00	600.00	33.06	33.06	6.80	5.51
740.000 Operating Supplies	6,100.00	6,100.00	0.00	0.00	0.00	0.00
746.000 Gasoline & Oil	1,000.00	1,000.00	101.63	101.63	0.00	10.16
775.000 Repair & Maintenance Supplies	1,000.00	1,000.00	0.00	0.00	0.00	0.00
780.000 Safety Supplies	100.00	100.00	0.00	0.00	0.00	0.00
800.000 Professional/Contractual Serv.	7,300.00	7,300.00	0.00	0.00	0.00	0.00
830.000 Memberships & Dues	1,500.00	1,500.00	0.00	0.00	0.00	0.00
850.000 Communications	3,700.00	3,700.00	509.81	509.81	90.00	13.78
860.000 Institutes & Training	4,300.00	4,300.00	0.00	0.00	0.00	0.00
910.000 Insurance & Bonds	14,300.00	14,300.00	3,780.50	3,780.50	0.00	26.44
920.000 Utilities	2,700.00	2,700.00	338.81	338.81	0.00	12.55
930.000 Repair & Maint. Contractors	13,500.00	13,500.00	1,745.21	1,745.21	0.00	12.93
970.000 Capital	18,400.00	18,400.00	0.00	0.00	0.00	0.00
<b>Fire</b>	<b>123,500.00</b>	<b>123,500.00</b>	<b>16,001.40</b>	<b>16,001.40</b>	<b>610.23</b>	<b>12.96</b>
Dept: 440.000 Public Services						
702.000 Payroll - Full Time	68,000.00	68,000.00	10,332.38	10,332.38	3,496.68	15.19
715.000 Social Security	4,225.00	4,225.00	1,027.26	1,027.26	363.30	24.31
716.000 Hospital/Life Insurance	28,850.00	28,850.00	7,698.11	7,698.11	2,646.48	26.68
716.001 Insurance Deductible	2,000.00	2,000.00	1,291.57	1,291.57	0.00	64.58
718.000 Pension	28,910.00	28,910.00	3,475.81	3,475.81	0.00	12.02
719.000 Hospital Insurance - Retirees	13,900.00	13,900.00	3,437.40	3,437.40	1,145.80	24.73
720.000 Worker's Compensation	2,400.00	2,400.00	500.42	500.42	162.97	20.85
722.000 Medicare	990.00	990.00	240.22	240.22	84.95	24.26
740.000 Operating Supplies	500.00	500.00	0.00	0.00	0.00	0.00
746.000 Gasoline & Oil	4,100.00	4,100.00	380.48	380.48	53.36	9.28
775.000 Repair & Maintenance Supplies	7,700.00	7,700.00	492.07	492.07	72.74	6.39
780.000 Safety Supplies	500.00	500.00	0.00	0.00	0.00	0.00
800.000 Professional/Contractual Serv.	900.00	900.00	225.50	225.50	50.00	25.06
810.000 Rubbish Collection Charges	100,000.00	100,000.00	23,533.98	23,533.98	0.00	23.53
815.000 Uniform Rental	2,900.00	2,900.00	835.53	835.53	127.32	30.71
850.000 Communications	900.00	900.00	149.96	149.96	0.00	16.66
860.000 Institutes & Training	300.00	300.00	0.00	0.00	0.00	0.00
880.000 Community Promotion	500.00	500.00	0.00	0.00	0.00	0.00
910.000 Insurance & Bonds	5,600.00	5,600.00	1,383.50	1,383.50	0.00	24.71
920.000 Utilities	8,200.00	8,200.00	777.90	777.90	0.00	9.49

\* Using Averaged MTD, QTD and YTD Ammended & Original Budgets

**REVENUE/EXPENDITURE REPORT**  
As of Sept 30, 2019

City of Parchment

CY MTD: 9/1/2019 to 9/30/2019    CY QTD: 7/1/2019 to 9/30/2019    CY Original Annual Budget    CY Amended Annual Budget    CY YTD Actual    CY QTD Actual    CY MTD Actual    Current Year % of Budget

Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 440.000 Public Services							
926.000	Street Lighting	28,600.00	28,600.00	5,708.22	5,708.22	0.00	19.96
930.000	Repair & Maint Contractors	10,700.00	10,700.00	1,755.66	1,755.66	0.00	16.41
955.000	Miscellaneous	0.00	0.00	71.28	71.28	71.28	0.00
970.000	Capital	0.00	0.00	136,601.00	136,601.00	0.00	0.00
991.000	Debt Retirement-Principal	17,300.00	17,300.00	4,516.43	4,516.43	1,510.04	26.11
995.000	Interest Expense	1,900.00	1,900.00	224.23	224.23	70.18	11.80
	<b>Public Services</b>	<b>339,875.00</b>	<b>339,875.00</b>	<b>204,658.91</b>	<b>204,658.91</b>	<b>9,855.10</b>	<b>60.23</b>

Dept: 751.000 Parks, Recreation & Culture							
702.000	Payroll - Full Time	44,200.00	44,200.00	7,863.08	7,863.08	2,353.72	17.79
703.000	Payroll - Part Time	7,400.00	7,400.00	2,684.70	2,684.70	0.00	36.28
715.000	Social Security	2,750.00	2,750.00	674.74	674.74	145.13	24.54
716.000	Hospital/Life Insurance	14,450.00	14,450.00	1,438.16	1,438.16	128.15	9.95
716.001	Insurance Deductible	1,000.00	1,000.00	0.00	0.00	0.00	0.00
718.000	Pension	19,000.00	19,000.00	2,560.98	2,560.98	0.00	13.48
720.000	Workers Compensation	1,200.00	1,200.00	312.56	312.56	90.64	26.05
722.000	Medicare	650.00	650.00	157.81	157.81	33.94	24.28
746.000	Gasoline & Oil	2,600.00	2,600.00	686.07	686.07	71.56	26.39
775.000	Repair & Maintenance Supplies	8,400.00	8,400.00	924.85	924.85	0.00	11.01
780.000	Safety Supplies	400.00	400.00	-16.94	-16.94	0.00	-4.24
800.000	Professional/Contractual Serv.	300.00	300.00	0.00	0.00	0.00	0.00
910.000	Insurance & Bonds	6,300.00	6,300.00	1,760.00	1,760.00	0.00	27.94
920.000	Utilities	6,700.00	6,700.00	808.06	808.06	0.00	12.06
930.000	Repair & Maint Contractors	15,300.00	15,300.00	1,075.00	1,075.00	0.00	7.03
970.000	Capital	0.00	0.00	-632.00	-632.00	0.00	0.00
	<b>Parks, Recreation &amp; Culture</b>	<b>130,650.00</b>	<b>130,650.00</b>	<b>20,297.07</b>	<b>20,297.07</b>	<b>2,823.14</b>	<b>15.54</b>

	<b>Expenditures</b>	<b>1,333,325.00</b>	<b>1,333,325.00</b>	<b>401,687.12</b>	<b>401,687.12</b>	<b>40,681.20</b>	<b>30.13</b>
	<b>Grand Total Net Effect:</b>	<b>34,775.00</b>	<b>34,775.00</b>	<b>392,212.95</b>	<b>392,212.95</b>	<b>-37,515.19</b>	<b>1,127.70</b>

\*Using Averaged MTD, QTD and YTD Ammended & Original Budgets

**REVENUE/EXPENDITURE REPORT**  
As of Sept 30, 2019

City of Parchment

CY MTD: 9/1/2019 to 9/30/2019    CY QTD: 7/1/2019 to 9/30/2019    CY Original Annual Budget    CY Amended Annual Budget    CY YTD Actual    CY QTD Actual    CY MTD Actual    Current Year % of Budget

**Fund: 202 - MAJOR STREET FUND**

Revenues

Dept: 000,000    142,800.00    142,800.00    26,232.74    26,232.74    14,441.56    18.37

546,000 State Grants - Act 51

Dept: 000,000    142,800.00    142,800.00    26,232.74    26,232.74    14,441.56    18.37

Revenues    142,800.00    142,800.00    26,232.74    26,232.74    14,441.56    18.37

Expenditures

Dept: 451,000 Construction    34,000.00    34,000.00    0.00    0.00    0.00    0.00

930,000 Repair & Maint Contractors

Construction    34,000.00    34,000.00    0.00    0.00    0.00    0.00

Dept: 463,000 Routine Maintenance

702,000 Payroll - Full Time    5,000.00    5,000.00    386.92    386.92    182.58    7.74

715,000 Social Security    310.00    310.00    23.67    23.67    11.16    7.64

716,000 Hospital/Life Insurance    1,800.00    1,800.00    74.69    74.69    24.86    4.15

716,001 Insurance Deductible    125.00    125.00    0.00    0.00    0.00    0.00

718,000 Pension    2,150.00    2,150.00    182.59    182.59    0.00    8.49

720,000 Worker's Compensation    320.00    320.00    39.80    39.80    12.29    12.44

722,000 Medicare    75.00    75.00    5.54    5.54    2.61    7.39

746,000 Gasoline & Oil    300.00    300.00    0.00    0.00    0.00    0.00

775,000 Repair & Maintenance Supplies    2,200.00    2,200.00    0.00    0.00    0.00    0.00

930,000 Repair & Maint Contractors    2,000.00    2,000.00    0.00    0.00    0.00    0.00

Routine Maintenance    14,280.00    14,280.00    713.21    713.21    233.50    4.99

Dept: 475,000 Traffic Services

702,000 Payroll - Full Time    4,750.00    4,750.00    427.76    427.76    207.09    9.01

715,000 Social Security    300.00    300.00    26.10    26.10    12.69    8.70

716,000 Hospital/Life Insurance    1,750.00    1,750.00    114.37    114.37    24.91    6.54

716,001 Insurance Deductible    120.00    120.00    0.00    0.00    0.00    0.00

718,000 Pension    2,020.00    2,020.00    186.20    186.20    0.00    9.22

720,000 Worker's Compensation    300.00    300.00    42.52    42.52    13.93    14.17

722,000 Medicare    70.00    70.00    6.09    6.09    2.96    8.70

746,000 Gasoline & Oil    500.00    500.00    0.00    0.00    0.00    0.00

775,000 Repair & Maintenance Supplies    2,400.00    2,400.00    0.00    0.00    0.00    0.00

930,000 Repair & Maint Contractors    12,000.00    12,000.00    1,238.36    1,238.36    120.00    10.32

Traffic Services    24,210.00    24,210.00    2,041.40    2,041.40    381.58    8.43

Dept: 478,000 Winter Maintenance

702,000 Payroll - Full Time    6,150.00    6,150.00    940.02    940.02    313.34    15.28

715,000 Social Security    390.00    390.00    57.28    57.28    19.10    14.69

716,000 Hospital/Life Insurance    2,400.00    2,400.00    254.46    254.46    49.62    10.60

\*Using Averaged MTD, QTD and YTD Ammended & Original Budgets

**REVENUE/EXPENDITURE REPORT**  
As of Sept 30, 2019

City of Parchment

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CY MTD: 9/1/2019 to 9/30/2019    CY QTD: 7/1/2019 to 9/30/2019  
CY YTD: 7/1/2019 to 9/30/2019    CY ATD: 7/1/2019 to 6/30/2020

**Fund: 202 - MAJOR STREET FUND**

**Expenditures**

	CY Original Annual Budget	CY Amended Annual Budget	CY YTD Actual	CY QTD Actual	CY MTD Actual	Current Year % of Budget
Dept: 478.000 Winter Maintenance						
716.001 Insurance Deductible	165.00	165.00	0.00	0.00	0.00	0.00
718.000 Pension	2,620.00	2,620.00	272.81	272.81	0.00	10.41
720.000 Worker's Compensation	400.00	400.00	63.30	63.30	21.10	15.83
722.000 Medicare	90.00	90.00	13.40	13.40	4.47	14.89
746.000 Gasoline & Oil	900.00	900.00	0.00	0.00	0.00	0.00
753.000 Salt	9,700.00	9,700.00	0.00	0.00	0.00	0.00

**Winter Maintenance**

Dept: 482.000 Administration	22,815.00	22,815.00	1,601.27	1,601.27	407.63	7.02
702.000 Payroll - Full Time	1,160.00	1,160.00	261.48	261.48	87.16	22.54
715.000 Social Security	70.00	70.00	15.71	15.71	5.24	22.44
716.000 Hospital/Life Insurance	590.00	590.00	126.77	126.77	24.66	21.49
718.000 Pension	500.00	500.00	75.88	75.88	0.00	15.18
720.000 Worker's Compensation	15.00	15.00	17.58	17.58	5.86	117.20
722.000 Medicare	15.00	15.00	3.66	3.66	1.22	24.40
960.000 Administrative Overhead	17,000.00	17,000.00	0.00	0.00	0.00	0.00
999.000 Transfer to other Fund	20,400.00	20,400.00	0.00	0.00	0.00	0.00

**Administration**

	39,750.00	39,750.00	501.08	501.08	124.14	1.26
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<b>Expenditures</b>	135,055.00	135,055.00	4,856.96	4,856.96	1,146.85	3.60
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<b>Grand Total Net Effect:</b>	7,745.00	7,745.00	21,375.78	21,375.78	13,294.71	275.99
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\* Using Averaged MTD, QTD and YTD Ammended & Original Budgets

REVENUE/EXPENDITURE REPORT

As of Sept 30, 2019

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City of Parchment

CY MTD: 9/1/2019 to 9/30/2019 CY QTD: 7/1/2019 to 9/30/2019  
CY YTD: 7/1/2019 to 9/30/2019 CY ATD: 7/1/2019 to 6/30/2020

CY Original Annual Budget  
CY Amended Annual Budget

CY YTD Actual

CY QTD Actual

CY MTD Actual

Current Year % of Budget

Fund: 203 - LOCAL STREET FUND

Revenues

Dept: 000.000	52,000.00	52,000.00	10,901.58	10,901.58	6,001.39	20.96
546.000 State Grants - Act 51						
676.202 Transfer From Major Street	20,400.00	20,400.00	0.00	0.00	0.00	0.00

Dept: 000.000	72,400.00	72,400.00	10,901.58	10,901.58	6,001.39	15.06
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Revenues	72,400.00	72,400.00	10,901.58	10,901.58	6,001.39	15.06
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Expenditures

Dept: 451.000 Construction	0.00	0.00	40,295.00	40,295.00	0.00	0.00
800.000 Professional/Contractual Serv.						

Construction	0.00	0.00	40,295.00	40,295.00	0.00	0.00
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Dept: 463.000 Routine Maintenance

702.000 Payroll - Full Time	6,300.00	6,300.00	474.08	474.08	226.16	7.53
715.000 Social Security	390.00	390.00	28.90	28.90	13.86	7.41
716.000 Hospital/Life Insurance	2,450.00	2,450.00	127.66	127.66	24.95	5.21
716.001 Insurance Deductible	170.00	170.00	0.00	0.00	0.00	0.00
718.000 Pension	2,700.00	2,700.00	196.91	196.91	0.00	7.29
720.000 Worker's Compensation	400.00	400.00	45.66	45.66	15.22	11.42
722.000 Medicare	90.00	90.00	6.76	6.76	3.24	7.51
746.000 Gasoline & Oil	300.00	300.00	0.00	0.00	0.00	0.00
775.000 Repair & Maintenance Supplies	3,100.00	3,100.00	0.00	0.00	0.00	0.00
930.000 Repair & Maint Contractors	1,000.00	1,000.00	0.00	0.00	0.00	0.00

Routine Maintenance

Dept: 475.000 Traffic Services

702.000 Payroll - Full Time	6,000.00	6,000.00	449.54	449.54	217.98	7.49
715.000 Social Security	370.00	370.00	27.40	27.40	13.36	7.41
716.000 Hospital/Life Insurance	2,300.00	2,300.00	127.60	127.60	24.93	5.55
716.001 Insurance Deductible	160.00	160.00	0.00	0.00	0.00	0.00
718.000 Pension	2,520.00	2,520.00	189.78	189.78	0.00	7.53
720.000 Worker's Compensation	375.00	375.00	43.98	43.98	14.66	11.73
722.000 Medicare	85.00	85.00	6.40	6.40	3.12	7.53
746.000 Gasoline & Oil	500.00	500.00	0.00	0.00	0.00	0.00
775.000 Repair & Maintenance Supplies	4,500.00	4,500.00	534.94	534.94	0.00	11.89
930.000 Repair & Maint Contractors	600.00	600.00	0.00	0.00	0.00	0.00

Traffic Services	17,410.00	17,410.00	1,379.64	1,379.64	274.05	7.92
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Dept: 478.000 Winter Maintenance

702.000 Payroll - Full Time	6,300.00	6,300.00	940.02	940.02	313.34	14.92
715.000 Social Security	390.00	390.00	57.19	57.19	19.08	14.66

\* Using Averged MTD, QTD and YTD Ammended & Original Budgets

REVENUE/EXPENDITURE REPORT

As of Sept 30, 2019

City of Parchment

CY MTD: 9/1/2019 to 9/30/2019 CY QTD: 7/1/2019 to 9/30/2019  
CY YTD: 7/1/2019 to 9/30/2019 CY ATD: 7/1/2019 to 6/30/2020

Fund: 203 - LOCAL STREET FUND

Expenditures

	CY Original Annual Budget	CY Amended Annual Budget	CY YTD Actual	CY QTD Actual	CY MTD Actual	Current Year % of Budget
Dept: 478.000 Winter Maintenance						
716.000 Hospital/Life Insurance	2,450.00	2,450.00	254.41	254.41	49.64	10.38
716.001 Insurance Deductible	170.00	170.00	0.00	0.00	0.00	0.00
718.000 Pension	2,700.00	2,700.00	272.81	272.81	0.00	10.10
720.000 Worker's Compensation	400.00	400.00	63.30	63.30	21.10	15.83
722.000 Medicare	90.00	90.00	13.32	13.32	4.45	14.80
746.000 Gasoline & Oil	900.00	900.00	0.00	0.00	0.00	0.00
753.000 Salt	9,700.00	9,700.00	0.00	0.00	0.00	0.00

Winter Maintenance

Dept: 482.000 Administration						
702.000 Payroll - Full Time	23,100.00	23,100.00	1,601.05	1,601.05	407.61	6.93
715.000 Social Security	1,450.00	1,450.00	261.48	261.48	87.16	18.03
716.000 Hospital/Life Insurance	90.00	90.00	15.71	15.71	5.24	17.46
718.000 Pension	740.00	740.00	126.77	126.77	24.66	17.13
720.000 Worker's Compensation	615.00	615.00	75.88	75.88	0.00	12.34
722.000 Medicare	15.00	15.00	17.58	17.58	5.86	117.20
960.000 Administrative Overhead	20.00	20.00	3.66	3.66	1.22	18.30
Administration	16,300.00	16,300.00	0.00	0.00	0.00	0.00

Expenditures

Administration	19,230.00	19,230.00	501.08	501.08	124.14	2.61
Grand Total Net Effect:	76,640.00	76,640.00	44,656.74	44,656.74	1,089.23	58.27

Grand Total Net Effect:	-4,240.00	-4,240.00	-33,755.16	-33,755.16	4,912.16	796.11
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\* Using Averaged MTD, QTD and YTD Ammended & Original Budgets

**REVENUE/EXPENDITURE REPORT**  
As of Sept 30, 2019

City of Parchment

CY MTD: 9/1/2019 to 9/30/2019 CY QTD: 1/1/2019 to 3/31/2019  
CY YTD: 1/1/2019 to 9/30/2019 CY ATD: 1/1/2019 to 12/31/2019

**Fund: 250 - KINDLEBERGER SUMMER FESTIVAL**

	CY Original Annual Budget	CY Amended Annual Budget	CY YTD Actual	CY QTD Actual	CY MTD Actual	Current Year % of Budget
<b>Revenues</b>						
Dept: 000.000						
475.001 Arts & Crafts	1,400.00	1,400.00	4,935.74	690.00	0.00	352.55
475.002 Race/Walk Fees	600.00	600.00	163.13	0.00	0.00	27.19
475.003 Membership Fund Drive	2,900.00	2,900.00	3,035.75	0.00	0.00	104.68
475.005 Corporate Sponsorships	10,500.00	10,500.00	11,540.00	2,990.00	0.00	109.90
475.010 Car Show Proceeds	1,000.00	1,000.00	1,623.56	0.00	0.00	162.36
590.001 Grants-Ivring S Gilmore Found.	32,000.00	32,000.00	30,000.00	0.00	0.00	93.75
675.001 Fund Raising	2,000.00	2,000.00	18,289.00	0.00	0.00	914.45
675.002 Fundraiser Dance	1,200.00	1,200.00	300.00	0.00	0.00	25.00
694.000 Miscellaneous	600.00	600.00	0.00	0.00	0.00	0.00
Dept: 000.000	52,200.00	52,200.00	69,887.18	21,969.00	0.00	133.88
<b>Revenues</b>	52,200.00	52,200.00	69,887.18	21,969.00	0.00	133.88
<b>Expenditures</b>						
Dept: 000.000						
779.001 Performance Expense	18,500.00	18,500.00	18,566.29	1,725.00	0.00	100.36
779.004 Fest. Day - Arts & Crafts	600.00	600.00	208.08	135.98	0.00	34.68
779.005 Fest. Day-Childrens Area	1,800.00	1,800.00	921.83	0.00	0.00	51.21
779.006 Fest. Day-Parade	300.00	300.00	25.00	0.00	0.00	8.33
779.007 Fest Day-Street Dance	0.00	0.00	157.74	0.00	0.00	0.00
779.008 Fund Raising-Dance	3,000.00	3,000.00	10,780.59	10,030.59	0.00	359.35
779.010 Fund Raising-Membership	0.00	0.00	350.00	0.00	0.00	0.00
779.012 Festival - Administration	7,800.00	7,800.00	14,696.67	721.21	48.61	188.42
779.013 Stage Entertainment	13,000.00	13,000.00	13,300.00	0.00	0.00	102.31
779.015 Stage Expenses	0.00	0.00	800.58	0.00	0.00	0.00
779.016 Car Show Expenses	900.00	900.00	1,347.04	209.65	0.00	149.67
779.020 Publicity	6,300.00	6,300.00	2,708.31	0.00	0.00	42.99
Dept: 000.000	52,200.00	52,200.00	63,862.13	12,822.43	48.61	122.34
<b>Expenditures</b>	52,200.00	52,200.00	63,862.13	12,822.43	48.61	122.34
<b>Grand Total Net Effect:</b>	0.00	0.00	6,025.05	9,146.57	-48.61	0.00

\*Using Averaged MTD, QTD and YTD Ammended & Original Budgets

**REVENUE/EXPENDITURE REPORT**

As of Sept 30, 2019

City of Parchment

CY MTD: 9/1/2019 to 9/30/2019    CY QTD: 7/1/2019 to 9/30/2019  
 CY YTD: 7/1/2019 to 9/30/2019    CY AFD: 7/1/2019 to 6/30/2020

	CY Original Annual Budget	CY Amended Annual Budget	CY YTD Actual	CY QTD Actual	CY MTD Actual	Current Year % of Budget
<b>Fund: 251 - Brownfield Redevelopment</b>						
<b>Revenues</b>						
Dept: 000,000						
404,000 Tax Revenue	55,800.00	55,800.00	52,410.00	52,410.00	0.00	93.92
676,101 Transfer from General Fund	2,300.00	2,300.00	0.00	0.00	0.00	0.00
Dept: 000,000	58,100.00	58,100.00	52,410.00	52,410.00	0.00	90.21
<b>Revenues</b>						
	58,100.00	58,100.00	52,410.00	52,410.00	0.00	90.21
<b>Expenditures</b>						
Dept: 000,000						
801,000 Attorney - General	20,000.00	20,000.00	7,324.25	7,324.25	4,237.25	36.62
960,000 Administrative Overhead	20,000.00	20,000.00	0.00	0.00	0.00	0.00
991,000 Debt Retirement-Principal	46,700.00	46,700.00	0.00	0.00	0.00	0.00
995,000 Interest Expense	12,500.00	12,500.00	0.00	0.00	0.00	0.00
Dept: 000,000	99,200.00	99,200.00	7,324.25	7,324.25	4,237.25	7.38
<b>Expenditures</b>						
	99,200.00	99,200.00	7,324.25	7,324.25	4,237.25	7.38
<b>Grand Total Net Effect:</b>						
	-41,100.00	-41,100.00	45,085.75	45,085.75	-4,237.25	-109.70

\*Using Averaged MTD, QTD and YTD Ammended & Original Budgets

**REVENUE/EXPENDITURE REPORT**  
As of Sept 30, 2019

City of Parchment

CY MTD: 9/1/2019 to 9/30/2019    CY QTD: 7/1/2019 to 9/30/2019  
CY YTD: 7/1/2019 to 9/30/2019    CY ATD: 7/1/2019 to 6/30/2020

	CY Original Annual Budget	CY Amended Annual Budget	CY YTD Actual	CY QTD Actual	CY MTD Actual	Current Year % of Budget
<b>Fund: 401 - Veteran's Memorial Fund</b>						
<b>Revenues</b>						
Dept: 000,000						
674,000 Contributed Capital Revenue	0.00	0.00	604.93	604.93	0.00	0.00
Dept: 000,000	0.00	0.00	604.93	604.93	0.00	0.00
Revenues	0.00	0.00	604.93	604.93	0.00	0.00
Grand Total Net Effect:	0.00	0.00	604.93	604.93	0.00	0.00

\* Using Averaged MTD, QTD and YTD Ammended & Original Budgets

**REVENUE/EXPENDITURE REPORT**

As of Sept 30, 2019

City of Parchment

CY MTD: 9/1/2019 to 9/30/2019    CY QTD: 7/1/2019 to 9/30/2019  
 CY YTD: 7/1/2019 to 9/30/2019    CY ATD: 7/1/2019 to 6/30/2020

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	CY Original Annual Budget	CY Amended Annual Budget	CY YTD Actual	CY QTD Actual	CY MTD Actual	Current Year % of Budget
<b>Fund: 590 - SEWER FUND</b>						
<b>Revenues</b>						
Dept: 000.000						
626.000 Sewer Services	35,000.00	35,000.00	9,024.79	9,024.79	0.00	25.79
663.000 Water & Sewer Penalties	0.00	0.00	50.94	50.94	0.00	0.00
664.000 Interest on Investments	1,800.00	1,800.00	0.00	0.00	0.00	0.00
Dept: 000.000	36,800.00	36,800.00	9,075.73	9,075.73	0.00	24.66
<b>Revenues</b>	36,800.00	36,800.00	9,075.73	9,075.73	0.00	24.66
<b>Expenditures</b>						
Dept: 000.000						
702.000 Payroll - Full Time	17,100.00	17,100.00	8,117.52	8,117.52	3,050.88	47.47
715.000 Social Security	1,100.00	1,100.00	487.34	487.34	183.21	44.30
716.000 Hospital/Life Insurance	5,250.00	5,250.00	4,602.03	4,602.03	1,523.28	87.66
716.001 Insurance Deductible	500.00	500.00	0.00	0.00	0.00	0.00
718.000 Pension	7,300.00	7,300.00	2,380.63	2,380.63	0.00	32.61
720.000 Worker's Compensation	400.00	400.00	196.95	196.95	0.00	49.24
722.000 Medicare	250.00	250.00	114.00	114.00	0.00	45.60
775.000 Repair & Maintenance Supplies	0.00	0.00	24.20	24.20	0.00	0.00
800.000 Professional/Contractual Serv.	16,300.00	16,300.00	0.00	0.00	0.00	0.00
815.000 Uniform Rental	500.00	500.00	0.00	0.00	0.00	0.00
910.000 Insurance & Bonds	10,200.00	10,200.00	88.51	88.51	22.13	17.70
920.000 Utilities	2,300.00	2,300.00	2,659.00	2,659.00	0.00	26.07
930.000 Repair & Maint Contractors	15,000.00	15,000.00	277.92	277.92	0.00	12.08
960.000 Administrative Overhead	88,000.00	88,000.00	0.00	0.00	0.00	21.00
968.000 Depreciation	13,300.00	13,300.00	0.00	0.00	0.00	0.00
Dept: 000.000	177,500.00	177,500.00	18,948.10	18,948.10	4,892.82	12.45
<b>Expenditures</b>	177,500.00	177,500.00	18,948.10	18,948.10	4,892.82	12.45
<b>Grand Total Net Effect:</b>	<b>-140,700.00</b>	<b>-140,700.00</b>	<b>-9,872.37</b>	<b>-9,872.37</b>	<b>-4,892.82</b>	<b>9.26</b>

\* Using Averaged MTD, QTD and YTD Ammended & Original Budgets

**REVENUE/EXPENDITURE REPORT**  
As of Sept 30, 2019

City of Parchment

CY MTD: 9/1/2019 to 9/30/2019    CY QTD: 7/1/2019 to 9/30/2019  
CY YTD: 7/1/2019 to 9/30/2019    CY ATD: 7/1/2019 to 6/30/2020

CY Original Annual Budget    CY Amended Annual Budget

CY YTD Actual

CY QTD Actual

CY MTD Actual

Current Year % of Budget

**Fund: 591 - WATER FUND**

**Revenues**

Dept: 000.000								
540.000 State Grants	328,500.00	328,500.00	26,633.67	26,633.67	0.00	0.00	8.11	
645.000 Sale of Fixed Assets	0.00	0.00	12,000.00	12,000.00	0.00	0.00	0.00	
663.000 Water & Sewer Penalties	0.00	0.00	265.85	265.85	0.00	0.00	0.00	
<b>Dept: 000.000</b>	<b>328,500.00</b>	<b>328,500.00</b>	<b>38,899.52</b>	<b>38,899.52</b>	<b>0.00</b>	<b>0.00</b>	<b>11.84</b>	

**Revenues**

	328,500.00	328,500.00	38,899.52	38,899.52	0.00	0.00	11.84
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**Expenditures**

Dept: 000.000							
702.000 Payroll - Full Time	33,800.00	33,800.00	7,321.04	7,321.04	2,397.12	21.66	
715.000 Social Security	2,100.00	2,100.00	440.74	440.74	144.96	20.99	
716.000 Hospital/Life Insurance	15,700.00	15,700.00	3,777.07	3,777.07	830.21	24.06	
716.001 Insurance Deductible	1,500.00	1,500.00	0.00	0.00	0.00	0.00	
718.000 Pension	14,400.00	14,400.00	2,252.94	2,252.94	0.00	15.65	
720.000 Worker's Compensation	1,150.00	1,150.00	269.73	269.73	83.64	23.45	
722.000 Medicare	500.00	500.00	103.18	103.18	33.94	20.64	
740.000 Operating Supplies	500.00	500.00	0.00	0.00	0.00	0.00	
746.000 Gasoline & Oil	5,100.00	5,100.00	240.68	240.68	0.00	4.72	
775.000 Repair & Maintenance Supplies	10,200.00	10,200.00	24.95	24.95	0.00	0.24	
776.000 Vehicle Maintenance	1,300.00	1,300.00	0.00	0.00	0.00	0.00	
800.000 Professional/Contractual Serv.	365,000.00	365,000.00	140,990.64	140,990.64	140,502.28	38.63	
815.000 Uniform Rental	500.00	500.00	88.49	88.49	22.12	17.70	
850.000 Communications	0.00	0.00	74.98	74.98	0.00	0.00	
910.000 Insurance & Bonds	8,250.00	8,250.00	0.00	0.00	0.00	0.00	
920.000 Utilities	15,000.00	15,000.00	727.85	727.85	0.00	4.85	
930.000 Repair & Maint Contractors	0.00	0.00	-744.30	-744.30	0.00	0.00	
960.000 Administrative Overhead	89,000.00	89,000.00	0.00	0.00	0.00	0.00	
<b>Dept: 000.000</b>	<b>564,000.00</b>	<b>564,000.00</b>	<b>155,567.99</b>	<b>155,567.99</b>	<b>144,014.27</b>	<b>27.26</b>	

**Expenditures**

	564,000.00	564,000.00	155,567.99	155,567.99	144,014.27	27.26
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Grand Total Net Effect:

	-235,500.00	-235,500.00	-116,668.47	-116,668.47	-144,014.27	48.77
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\*Using Averaged MTD, QTD and YTD Ammended & Original Budgets

## 2020 Kindleberger Summer Festival of the Performing Arts

### Contract for Festival Director

This agreement is made on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between the Kindleberger Arts Commission (KAC), 650 S. Parchment, MI 49004, and

Kristina Jordan \_\_\_\_\_  
Print Name Address

\_\_\_\_\_  
Birthdate City, State & Zip Code

for the position of the 2020 Festival Director for the Kindleberger Summer Festival of the Performing Arts.

#### Kindleberger Arts Commission Responsibilities:

Kindleberger Arts Commission agrees to pay a fee for services rendered in the amount of \$2000.00, to be paid upon satisfactory completion of all duties as assigned below. The sum of two thousand dollars will be the sole compensation for the services as established and provided under this agreement.

Neither the City of Parchment nor the Kindleberger Arts Commission assumes responsibility for the payment of taxes, withholding taxes, unemployment, worker's compensation, or any other liabilities that may personally occur to the Festival Director, as a result of the execution of this agreement. 1099's will be issued by the City of Parchment.

#### Director's Responsibilities:

##### 1. Production

The Festival Director will work with the Kindleberger Arts Commission to produce the highest quality production for the community. The Festival Director will oversee all aspects of the Festival and will be responsible for coordinating the following items:

- Reporting to the Kindleberger Arts Commission
- Food Vendors; (if decided, a fee structure set by KAC)
- Music planning and logistics for Festival Day
- Preparation of all marketing materials (rack cards, tri-fold handout – With the City Manager and her staff)
- Appointing, if necessary, chairpersons for the Theater, Car Show, Parade, 5K, Arts and Crafts including Children's Area and any areas necessary to the festival.

- Attendance at all Festival functions and/or providing a spokesperson in your absence, with an explanation to the KAC
- Meetings with the City Manager for any concerns or special needs
- Delivery of a Festival Director's Report at each KAC meeting
- Development of a concert schedule that is approved by the KAC
- Management of talent contacts, contracts, and payments to bands
- Attendance for all performances as Stage Manager/Host or provide a spokesperson in your absence with an explanation to the KAC.
- Provision for logistical needs to the City in a reasonable timeframe (i.e., porta-jons, trash, parking/street closure signs, tents, tables, chairs, police officers needed)
- Chairpersons must contact Festival Director for approval of any expenses prior to the purchase. Festival Director must then contact Treasurer by phone and email with line item account number to be charged.
- Festival Director must approve all Reimbursement forms for purchases made by chairpersons, and include the account number to be charged.

**2. Budget**

The Festival Director will be responsible for preparing and remaining within the Kindleberger Arts Commission approved budget for the festival, theatrical performances, and concerts.

This represents the entire agreement between the parties and supersedes all other agreements, written, oral, or implied. Any amendments to this agreement will be made in writing. By entering into this agreement, the Kindleberger Arts Commission and the City of Parchment are authorized to conduct a background check prior to assuming the above-mentioned duties.

The undersigned are in agreement of the above terms and conditions.

\_\_\_\_\_

Name

\_\_\_\_\_

Date

For the 2020 Kindleberger Summer Festival of the Performing Arts

\_\_\_\_\_

KAC Chairperson

\_\_\_\_\_

Date

October 9, 2019

Sent via email: [manager@parchment.org](mailto:manager@parchment.org)

Nancy Stoddard  
City Manager  
City of Parchment  
650 S. Riverview Drive  
Parchment, MI 49004

**RE: City of Parchment – Island Avenue/Riverview Drive Traffic Analysis**

Dear Ms. Stoddard

Prein&Newhof (P&N) is pleased to present the City of Parchment our proposal to perform engineering services on the above referenced project and the preparation of a traffic analysis (TA) for the intersection of Island Avenue/Riverview Drive. Our proposal was prepared based on our discussion with you and the recent request by the City Commissioners to conduct this analysis.

## **PROJECT OVERVIEW**

Based on the existing geometrics of the area and our conversation with the City, the analysis will evaluate the existing signalized intersection of Glendale Boulevard & Island Avenue/Riverview in Parchment, Michigan. Existing and future levels of service with and without the signalized intersection will be calculated and reviewed in a capacity analysis (CA) to identify deficiencies and quantify the before and after effects of the traffic signal removal. This review will assist in the decision-making process regarding the existing signalized intersection.

## **SCOPE OF WORK**

We propose the following scope of work for the traffic analysis:

### **1) Data Collection/Intersection Level of Service Analysis**

- Collect weekday AM (7:00 AM to 9:00 AM) and PM (2:00 PM to 6:00 PM), peak hour turning movement counts at the intersection of Glendale Boulevard & Island Avenue/Riverview Drive.
- Calculate weekday peak hour levels of service in accordance with the 2010 Highway Capacity Manual.
- Levels of service will be analyzed and compared to State and National standards to determine if any fall below the desired thresholds under each condition.

### **2) Report**

- Prepare a written report letter, complete with tables and graphics that summarize the methodology, findings and conclusions of the study. An electronic draft copy of the report will be submitted to the City for review prior to packaging and sealing the report.
- The City will have two (2) weeks to review the draft study and return comments.
- The Final Report Letter will be developed and two (2) hard copies will be provided, along with an electronic sealed PDF copy.

**3) Project Meetings**

- The P&N team will attend up to one (1) project meeting with representatives from the City to discuss the results of the draft study and incorporate comments. For this proposal this meeting is assumed to be held at the City of Parchment offices.

**COMPENSATION**

We propose to provide the above referenced services for the lump sum price: \$5,100.00.

If additional work is requested or required beyond the scope outlined above, additional fees will be negotiated at that time. We will provide an estimate and obtain your authorization prior to performing additional services.

**TIMELINE / SCHEDULE**

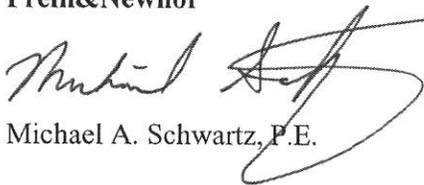
We are in a position to start this work within two weeks of authorization to proceed, and expect to complete it in accordance with the following project development schedule:

Perform Traffic Counts	October/November 2019
Preliminary Traffic Study Report Letter	November/December 2019
Review Meeting	December 2019
City of Parchment Review of Draft Report	December, 2019
Final Traffic Study Report	January, 2020

If this proposal meets with your approval, please sign and return the Professional Services Agreement as authorization to proceed. If you have any questions, please contact our office.

Sincerely,

**Prein&Newhof**



Michael A. Schwartz, P.E.



Thomas C. Wheat, P.E.

MAS:TCW:smt/dlj

Enclosures: Professional Services Agreement (2 pg.) Terms & Conditions (3 pg.)

Project No. \_\_\_\_\_

## Professional Services Agreement

This Professional Services Agreement is made this \_\_\_\_ day of \_\_\_\_\_, 2019 (“Agreement”) by and between Prein & Newhof, Inc. (“P&N”), of 1707 South Park Street, Suite 200, Kalamazoo, MI 49001, and City of Parchment (“Client”), of 650 S. Riverview Drive, Parchment, MI 49004.

WHEREAS Client intends to:

Obtain a Traffic Signal Warrant Study.

NOW THEREFORE, for and in consideration of the terms and conditions contained herein, the parties agree as follows:

### ARTICLE 1 – DESIGNATED REPRESENTATIVES

Client and P&N each designate the following individuals as their representatives with respect to the Project.

For Client

For P&N

Name: Nancy Stoddard  
Title: City Manager  
Phone Number: (269) 349-3785  
Facsimile Number: (269) 345-5441  
Email: manager@parchment.org

Name: Michael A. Schwartz, P.E.  
Title: Project Manager  
Phone Number: (269) 372-1158  
Facsimile Number: (616) 364-6955  
Email: mschwartz@preinnewhof.com

### ARTICLE 2 – GENERAL CONDITIONS

This Agreement consists of this Professional Services Agreement and the following documents which by this reference are incorporated into and made a part of this Agreement.

- P&N Standard Terms and Conditions for Professional Services
- P&N Proposal dated October 9, 2019
- P&N Standard Rate Schedule
- P&N Supplemental Terms and Conditions
- Other:

### ARTICLE 3 – ENGINEERING SERVICES PROVIDED UNDER THIS AGREEMENT:

Client hereby requests, and P&N hereby agrees to provide, the following services:

- P&N Scope of Services per Proposal dated October 9, 2019

Scope of Services defined as follows:

**ARTICLE 4 – COMPENSATION:**

Lump Sum for Services Described in Article 3 above - \$5,100.00.

Additional services to be billed per P&N's Standard Rate Schedule in effect on the date the additional service are performed.

Hourly Billing Rates plus Reimbursable Expenses per P&N's Standard Rate Schedule in effect on the date services are performed.

Other:

**ARTICLE 5 – ADDITIONAL TERMS (If any)**

None

This Agreement constitutes the entire Agreement between P&N and Client and supersedes all prior written or oral understandings. This Agreement may not be altered, modified or amended, except in writing properly executed by authorized representatives of P&N and Client.

**Accepted for:**

**Accepted for:**

**Prein&Newhof, Inc.**

**Client:** \_\_\_\_\_

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

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

**Printed Name:** Thomas C. Wheat, P.E.

**Printed Name:** \_\_\_\_\_

**Title:** Office Manager

**Title:** \_\_\_\_\_

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

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

*Bill To/Ship To (if different)*

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

Company: \_\_\_\_\_

Address: \_\_\_\_\_

Ph: \_\_\_\_\_

Fx: \_\_\_\_\_

Email: \_\_\_\_\_

**KALAMAZOO AREA BUILDING AUTHORITY  
2020 BUDGET**

**INCOME**

4010	BUILDING PERMITS	310,725.00
4015	SPECIAL PERMITS	7,926.00
2020	ELECTRICAL PERMITS	110,867.00
4030	MECHANICAL PERMITS	116,004.00
4040	PLUMBING PERMITS	63,190.00
4600	INVESTMENT INCOME	120.00

**Subtotal Income** 608,832.00

**TOTAL INCOME**

**608,832.00**

**EXPENSE**

6010	ADVERTISING & MARKETING	2,000.00
6200	BANK FEES	200.00
6450	DUES & SUBSCRIPTIONS	575.00
6501, 03, 05	PAYROLL - WAGES	231,488.40
6510	PAYROLL TAXES	18,178.87
6511	LIFE/AD&D/STD/LTD	4,442.64
6512	401(a)	14,203.94
6513	HEALTH INSURANCE	54,251.78
6700	GENERAL INSURANCE	11,650.00
6800	LEGAL FEES	20,000.00
6810	COMPUTER SUPPORT (EXTERNAL)	10,259.76
6820	ACCOUNTING SERVICES	12,572.00
7100	OFFICE EQUIPMENT	5,599.92
7110	OFFICE SUPPLIES	3,800.00
7115	POSTAGE	1,000.00
7125	COMPUTER (HARDWARE/SOFTWARE)	5,219.00
7130	RESOURCE MATERIALS	1,000.00
	MORTGAGE	26,580.00
7420	LAWN CARE/SNOW REMOVAL	2,484.00
7450	MAINTENANCE & REPAIRS - OFFICE	5,000.00
7500	UTILITIES	3,424.00
7550	TRASH REMOVAL	567.00
7600	SECURITY (OFFICE)	539.88
7610	TELEPHONE - OFFICE	6,600.00
7611	TELEPHONE - CELLULAR	1,800.00
7700	BUILDING BOARD OF APPEALS	375.00
7701	AT-LARGE/ALTERNATE BOARD MEMBER	1,200.00
7710	CONTRACTOR BUILDING INSPECTOR	10,000.00
7711	CONTRACTED ELECTRICAL INSPECTOR	53,400.00
7712	CONTRACTED MECHANICAL INSPECTOR	45,600.00
7713	CONTRACTED PLUMBING INSPECTOR	31,200.00
7800	MILEAGE REIMBURSEMENT	12,740.00
7810	TRAINING EXPENSE	1,600.00
7999	MISC	2,000.00

**TOTAL EXPENSE** 601,551.19

**NET POSITION**

**7,280.81**

## KALAMAZOO AREA BUILDING AUTHORITY BUDGET COMPARISON

2020 to 2019

INCOME	2020	2019	Diff
4010 BUILDING PERMITS	310,725.00	279,432.00	31,293.00
4015 SPECIAL PERMITS	7,926.00	5,882.00	2,044.00
4020 ELECTRICAL PERMITS	110,867.00	90,240.00	20,627.00
4030 MECHANICAL PERMITS	116,004.00	92,190.00	23,814.00
4040 PLUMBING PERMITS	63,190.00	50,815.00	12,375.00
4600 INVESTMENT INCOME	120.00	120.00	-
<b>Subtotal Income</b>	<b>608,832.00</b>	<b>518,679.00</b>	<b>90,153.00</b>
RETAINED EARNINGS (as of 12/31)	105,727.81	47,786.12	57,941.69
<b>TOTAL INCOME</b>	<b>714,559.81</b>	<b>566,465.12</b>	<b>148,094.69</b>
<b>EXPENSE</b>			
6010 ADVERTISING & MARKETING	2,000.00	2,000.00	-
6200 BANK FEES	200.00	200.00	-
6450 DUES & SUBSCRIPTIONS	575.00	575.00	-
6501, 03, 05 PAYROLL - WAGES	231,488.40	228,992.40	2,496.00
6510 PAYROLL TAXES	18,178.87	17,696.16	482.71
6511 LIFE/AD&D/STD/LTD	4,442.64	4,479.66	(37.02)
6512 401(a)	14,203.94	13,825.34	378.60
6513 HEALTH INSURANCE	54,251.78	33,085.28	21,166.50
6700 GENERAL INSURANCE	11,650.00	9,514.12	2,135.88
6800 LEGAL FEES	20,000.00	20,000.00	-
6810 COMPUTER SUPPORT (EXTERNAL)	10,259.76	11,189.76	(930.00)
6820 ACCOUNTING SERVICES	12,572.00	11,429.00	1,143.00
7100 OFFICE EQUIPMENT	5,599.92	5,603.88	(3.96)
7110 OFFICE SUPPLIES	3,800.00	3,800.00	-
7115 POSTAGE	1,000.00	1,000.00	-
7125 COMPUTER (HARDWARE/SOFTWARE)	5,219.00	2,635.50	2,583.50
7130 RESOURCE MATERIALS	1,000.00	1,000.00	-
7400 RENT EXPENSE / MORTGAGE	26,580.00	26,580.00	-
7420 LAWN CARE/SNOW REMOVAL	2,484.00	2,484.00	-
7450 MAINTENANCE & REPAIRS - OFFICE	5,000.00	3,000.00	2,000.00
7500 UTILITIES	3,424.00	3,540.00	(116.00)
7550 TRASH REMOVAL	567.00	480.00	87.00
7600 SECURITY (OFFICE)	539.88	539.88	-
7610 TELEPHONE - OFFICE	6,600.00	6,480.00	120.00
7611 TELEPHONE - CELLULAR	1,800.00	1,776.00	24.00
7700 BUILDING BOARD OF APPEALS	375.00	375.00	-
7701 AT-LARGE/ALTERNATE BOARD MEMBER	1,200.00	1,200.00	-
7710 CONTRACTED BUILDING INSPECTOR	10,000.00	0.00	10,000.00
7711 CONTRACTED ELECTRICAL INSPECTOR	53,400.00	35,934.00	17,466.00
7712 CONTRACTED MECHANICAL INSPECTOR	45,600.00	26,602.00	18,998.00
7713 CONTRACTED PLUMBING INSPECTOR	31,200.00	22,100.00	9,100.00
7800 MILEAGE REIMBURSEMENT	12,740.00	9,100.00	3,640.00
7810 TRAINING EXPENSE	1,600.00	800.00	800.00
7999 MISC	2,000.00	1,550.00	450.00
<b>TOTAL EXPENSE</b>	<b>601,551.19</b>	<b>509,566.98</b>	<b>91,984.21</b>
<b>NET POSITION</b>	<b>113,008.62</b>	<b>56,898.14</b>	<b>56,110.48</b>

**manager**

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**From:** Mike Alwine <malwine@kaba-mi.org>  
**Sent:** Friday, October 18, 2019 3:33 PM  
**To:** Michelle Mohney clerk@comstockmi.gov; 'Scott Hess'; 'Michelle Meert'; Dexter Mitchell; 'Sherine Miller'; 'Lysanne Harma'; Nancy Stoddard; 'Dirttag'; 'Denise Barrons'  
**Subject:** Kaba Office Purchase

All,  
I would like to provide an update on the status of the purchase of the KABA Office. As you may recall, earlier this year the KABA Board approved a motion to purchase the office where we are currently located. That approval was contingent on the member municipalities' participating in the down payment necessary to obtain the financing for the purchase.

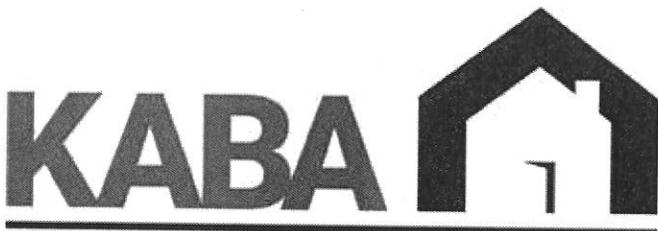
I am pleased to inform you that it has been a very busy year for KABA. The level of construction activity that our municipalities are experiencing is much higher than anticipated for the year and we are exceeding our projected revenue. As a result, the Board made the determination at our October meeting that KABA will have the financial ability to provided the down payment and that it will not be necessary to ask for participation of the member municipalities.

On behalf of KABA, I would like to thank each of our municipalities for their continued support.

With Regards,

Mike Alwine

Building Official



**Kalamazoo Area Building Authority**

O. 269-216-9861

C. 269-506-5967

Kaba-mi.org

**MEMORANDUM**

To: Parchment City Commission

From: Kindleberger Art Commission

Date: October 18, 2019

Re: Traffic Analysis at Island Avenue and Riverview Drive

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**MOTION:**

To approve \$5100.00 for the payment of a Traffic Analysis at Island Avenue and Riverview Drive by Prein and Newhof.

**BACKGROUND**

The traffic signal analysis at Island Avenue and Riverview Drive did not offer a definitive decision as to the necessity for a traffic signal at this intersection. Traffic Signal Engineer Scott Tezak stated that a traffic analysis at this intersection would provide the information necessary to be able to state clearly if the traffic signal should stay or go.



October 16, 2019

To Honorable Mayor and Members of the City Commission  
City of Parchment, Michigan

We are pleased to confirm our understanding of the services we are to provide City of Parchment (the "City") for the year ended June 30, 2019. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the City as of and for the year ended June 30, 2019. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to City's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules.
- 3) Schedule of Changes in Pension Liability and Related Ratios.
- 4) Schedule of Pension Contributions.
- 5) Schedule of Changes in OPEB Liability and Related Ratios.
- 6) Schedule of OPEB Contributions.

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used

CERTIFIED PUBLIC ACCOUNTANTS

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to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1) Combining and Individual Fund Statements.

### **Audit Objective**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of City's financial statements. Our report will be addressed to the Honorable Mayor and Members of the City Commission of The City. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our

audit, we will require certain written representations from you about the financial statements and related matters.

### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Other Services**

We will also assist in preparing the financial statements of City in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also assist the City with the preparation of the F-65 and Act 51 reports, the reconciliation of capital assets, the reconciliation of the net pension liability, and the reconciliation of the net OPEB liability. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for designing, implementing, and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide (including, but not limited to, those identified in the Other Services paragraph above); oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Gabridge & Company, PLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Michigan Department of Treasury or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gabridge & Company, PLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the Michigan Department of Treasury or its designee. The Michigan Department of Treasury or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit on approximately October 28, 2019 and to issue our reports no later than December 31, 2019. Joe Verlin is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$10,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices

for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to City and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

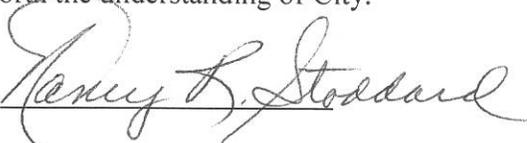
Very truly yours,



Gabridge & Company, PLC  
Grand Rapids, MI

RESPONSE:

This letter correctly sets forth the understanding of City.

Management signature: 

Title: CITY MANAGER

Date: 10.18.19

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

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