



AGENDA

REGULAR MEETING OF THE PARCHMENT CITY COMMISSION

October 19, 2020 - Virtual
7 P.M.

Parchment City Commission

Mayor Robert D. Britigan III

Vice-Mayor Thomas Jordan

Commissioner Holly Evans

Commissioner Richard Bagley

Commissioner Robin Madaras

Commissioner Doug Fooy

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 4, 2020

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:

- *State your name and address for the records*
- *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:

- i. Warrant No. 1423 – approve
- ii. Monthly Financial Statement – receive
- iii. Quarterly Investment Report – receive
- iv. Credit Card Statement - approve

7. Unfinished Business

- A. Kal Valley Intergovernmental Ambulance Agreement, Chief O’Breiter – approve
- B. Master Plan Distribution to the Public - approve

8. New Business

- A. Interlocal Agreement for Kal Co. to Approve the Designated Assessor - approve

9. 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.

10. Mayor and Commissioner Comments

11. City Manager Comments

12. Adjournment

MINUTES OF THE REGULAR MEETING OF THE PARCHMENT CITY COMMISSION HELD ON MONDAY OCTOBER 5, 2020.

1. Call to order

Mayor Britigan called the meeting to order via Zoom (online due to Coronavirus shutdown) at 7:00 p.m.

2. Roll Call.

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

Absent: Commissioner Emmons.

3. Minutes

Moved by Vice Mayor Jordan, supported by Commissioner Fooy to approve the minutes of the September 21, 2020 Regular Meeting. Roll call vote was as follows:

Ayes: Bagley, Britigan, Evans, Fooy, Jordan, and Madaras.

Nays: None.

Absent: Emmons.

Abstain: None.

Motion Carried 6-0.

4. Additions or changes to the agenda.

Add 8F. Emergency Telephone Pole purchase, and 8G. Parchment High School Parade. Moved by Commissioner Bagley, supported by Commissioner Evans to accept the changes. Roll call vote was as follows:

Ayes: Bagley, Britigan, Evans, Fooy, Jordan, and Madaras.

Nays: None.

Absent: Emmons.

Abstain: None.

Motion Carried 6-0.

5. Citizen Comments – Items ON the Agenda

None.

6. Consent Agenda

A. Moved by Vice Mayor Jordan, supported by Commissioner Madaras to receive the consent agenda items. Roll call vote was as follows:

Ayes: Bagley, Britigan, Evans, Fooy, Jordan, and Madaras.

Nays: None.

Absent: Emmons.

Abstain: None.

Motion Carried 6-0.

7. Unfinished Business

None.

8. New Business

A. Resignation letter from Commissioner Chester Emmons – receive. Mayor Britigan read Commissioner Emmons' resignation letter, noting it was graciously submitted and effective immediately. It was noted that Chester's work schedule has prevented him from fulfilling his duties. Moved by Vice Mayor Jordan, supported by Commissioner Evans to accept the resignation effective immediately. **Motion Carried.**

Discussion ensued regarding how to fill the vacant seat, especially since Michigan law supercedes our charter regarding when to hold an election. Attorney Soltis noted that the Commission must appoint someone within 45 days. Commissioner Evans reminded all about how she came to the body, and stated that she thinks the Commission should do the same. Mayor Britigan noted that appointing a commissioner stays within the framework described, and allows receiving letters of interest and an interview process. Moved by Commissioner Evans supported by Vice Mayor Jordan to accept letters of interest from the public until 5 pm October 26, 2020 for the purpose of appointing someone to complete Commissioner Emmons' term. Roll call vote was as follows:

Ayes: Bagley, Britigan, Evans, Fooy, Jordan, and Madaras.

Nays: None.

Absent: None.

Abstain: None.

Motion Carried 6-0.

B. MEMAC Agreement with Emergency Management – approve. City Manager Stoddard reminded commissioners of a presentation by the County Emergency Operations center at a January meeting where they explained about the agreement. In the past, the City of Parchment has been the only jurisdiction in the County who was not a party to it. Since January, FEMA and the State of Michigan have worked out and approved their differences, resulting in the agreement before the commission today. Adopting the agreement allows the city to leverage resources in times of crisis. Moved by Commissioner Bagley, supported by Commissioner Madaras to adopt the MEMAC Agreement with Emergency Management and authorize the Mayor to sign the document. Roll call vote was as follows:

Ayes: Bagley, Britigan, Evans, Fooy, Jordan, and Madaras.
Nays: None.
Absent: None.
Abstain: None.

Motion Carried 6-0.

C. Redevelopment Ready Community Resolution - approve. City Manager Stoddard explained that this action is not just a piece of paper, it makes the City eligible for grants from the MEDC. She noted that she, Cheryl Lyon-Jenness, and Sandy Bliesener all completed required training in order to take advantage of grant opportunities such as for projects within the mill. She mentioned that these are not large dollar grants but they require partnering within communities to show the City's desire to move forward. Moved by Commissioner Fooy, supported by Commissioner Evans to approve the Redevelopment Ready Community Resolution as written and authorize the mayor to sign. Roll call vote was as follows:

Ayes: Bagley, Britigan, Evans, Fooy, Jordan, and Madaras.
Nays: None.
Absent: None.
Abstain: None.

Motion Carried 6-0.

D. Access Agreement to the Waste Water Treatment Property – approve. This agreement was written by Attorney Soltis in order to allow clean up of the property adjacent to the River which is an EPA Superfund Site. Moved by Vice Mayor Jordan, supported by Commissioner Fooy to approve the access agreement as written and authorize the Mayor to sign the document. Roll call vote was as follows:

Ayes: Bagley, Britigan, Evans, Fooy, Jordan, and Madaras.
Nays: None.
Absent: None.
Abstain: None.

Motion Carried 6-0.

E. Kalamazoo County Intergovernmental Ambulance Agreement - approve. City Manager Stoddard explained that Fire Chief Obreiter brought this to her, basically stating that this agreement goes back to the 1980's and '90's in order to have a unified response for residents. Commissioner Evans noted that according to the firefighters, Life EMS has the best response times. Commissioners requested Chief Obreiter to attend the next meeting to answer questions. Moved by Vice Mayor Jordan, supported by Commissioner Madaras to table the agreement until answers can be supplied by the Chief. Commissioner Fooy stated he wanted to take care of this now, not table it. Roll call vote was as follows:

Ayes: Bagley, Britigan, Evans, Jordan, and Madaras.
Nays: Fooy.
Absent: None.
Abstain: None.

Motion Carried 5-1.

F. Emergency Telephone Pole Purchase – approve. City Manager Stoddard explained about how repeated recent damage to a traffic light at Riverview and Parchmount is the result of the related pole leaning toward the street. DPW Superintendent Wolthuis looked into the issue and relayed that the pole cannot be anchored any longer and replacement is urgent. He checked around, found out that the pole is the City's (not Consumers or AT&T) and thus our responsibility to replace it. The cost is \$14,475. Moved by Vice Mayor Jordan, supported by Commissioner Fooy to approve the purchase of the pole and authorize the City Manager to execute all documents related to the matter as well as to seek reimbursements from responsible parties. Roll call vote was as follows:

Ayes: Bagley, Britigan, Evans, Fooy, Jordan, and Madaras.
Nays: None.

Absent: None.

Abstain: None.

Motion Carried 6-0.

G. Parchment High School Parade request – approve. Student Council administrator Jodi McManus submitted the request in the hope that the group could safely and effectively conduct a parade. She mentioned that there were still many steps to get full approval but this was her first hurdle. Commissioner Madaras asked who would pay for costs related to Police and Fire presence and City Manager Stoddard replied that the Student Council is responsible. Moved by Commissioner Madaras, supported by Vice Mayor Jordan to approve the parade request as presented, and following restrictions within any existing Executive Order or Covid-related guidance by the state. Roll call vote was as follows:

Ayes: Bagley, Britigan, Evans, Fooy, Jordan, and Madaras.

Nays: None.

Absent: None.

Abstain: None.

Motion Carried 6-0.

9. Citizen Comments

Mike Conner, 1150 Parchmount, asked about the City’s insurance policy and why staff doesn’t know all of the coverage from memory.

10. Mayor and Commissioner Comments

Commissioner Bagley asked for an update on the Scottish Festival, the Bellisle lot, and ordinance reports. City Manager Stoddard noted that updates for all would be within the week.

Vice Mayor Jordan asked about follow up from Chief Ergang regarding ticket breakdown. City Manager Stoddard apologized saying she thought she had sent them, and would resend.

Mayor Britigan noted that the Michigan Strategic Fund awarded Act 381 work plan monies to LC Howard to help reimburse them for the project on the mill site. He then reported that the budget passed for the State of Michigan included money for the engineering costs for the 131 Business loop interchange. The Mayor then gave a presentation regarding the Gull Road/G Avenue roundabout – work to begin in June 2021. Renderings are available on the KATS website. He then said that he’s sure the City Manager will keep everyone updated on any Open Meetings Act news.

11. City Manager Comments/Reports

City Manager Stoddard noted that the County health officer declared an “Epidemic Order” and to maintain current practices – physical distancing, mask wearing, etc. She invited all who had questions or concerns to call to discuss with her.

12. Adjournment

There being no further business to come before the Commission, it was moved by Commissioner Madaras and supported by all to adjourn the meeting at 8:33 p.m.

Shannon Stutz, City Clerk



City of Parchment
Check Register Report
Warrant 1423

Check #	Date	Vendor Name	Check Description	Amount
MERCANTILE Checks				
36091	10/13/2020	IVAN BLANCO	Deposit Refund & Cancellation	350.00
36092	10/13/2020	CINTAS	Uniform Rental & Towels	245.50
36093	10/13/2020	CLARK TECHNICAL SERVICES	Computer Support - September	495.00
36095	10/13/2020	CONSUMERS ENERGY	Monthly citywide energy use	2,117.17
36096	10/13/2020	DEYOUNG LANDSCAPE SERVICE	Treatment #5 - Stage	166.00
36097	10/13/2020	ENGINEERED PROTECTION SYSTEMS	Water Treatment to 1/31/21	181.41
36098	10/13/2020	FORD, KRIEKARD, SOLTIS & WISE	Police/General Matters - September	1,631.25
36099	10/13/2020	KALAMAZOO AREA BUILDING AUTHOR	Prop Maint Inspec-421 N Riverv	55.00
36100	10/13/2020	KALAMAZOO OIL CO.	Fuel Charges 9/1 to 9/15/2020	79.76
36101	10/13/2020	KALAMAZOO TOWNSHIP	Police/Fire Contract-3rd Q	35,747.61
36102	10/13/2020	MICHIGAN ELECTION RESOURCES	Election Supplies	174.80
36103	10/13/2020	PREIN & NEWHOF	SAW Grant thru 09/26/20	51,903.75
36104	10/13/2020	PURITY CYLINDER GASES, INC.	1/4 ly Cylinder Rental	47.78
36105	10/13/2020	REPUBLIC SERVICES #249	DPW - October	353.75
36106	10/13/2020	RIETH-RILEY CONSTRUCTION CO.	Hot Mix for Pot Holes	78.57
36107	10/13/2020	SEVERANCE ELECTRIC CO INC	Repair Damage signal-Parchmount/Rivervi	254.00
36108	10/13/2020	KARA SMITH	Mileage (Ordinance & Election)	170.54
36109	10/13/2020	NANCY STODDARD	Zoom-On Line Mtg	31.78
36110	10/13/2020	SHANNON STUTZ	Mileage-July, Aug, Sept.	100.69

REVENUE/EXPENDITURE REPORT

Sept 30, 2020

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10/16/2020
9:19 am

City of Parchment

CY MTD: 9/1/2020 to 9/30/2020 CY QTD: 7/1/2020 to 9/30/2020
CY YTD: 7/1/2020 to 9/30/2020 CY ATD: 7/1/2020 to 6/30/2021

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
Revenues						
Dept: 000.000						
404,000 Tax Revenue	697,865.00	697,865.00	697,864.73	697,864.73	0.00	100.00
405,000 Taxes - Industrial Facilities	3,060.00	3,060.00	3,062.15	3,062.15	0.00	100.07
441,000 Local Community Stab Share Tax	122,000.00	122,000.00	0.00	0.00	0.00	0.00
445,000 Penalty on Taxes	1,600.00	1,600.00	1,015.56	1,015.56	1,015.56	63.47
448,000 1% Collection Fees	24,400.00	24,400.00	17,435.49	17,435.49	661.88	71.46
451,000 License and Fees	9,400.00	9,400.00	7,779.33	7,779.33	-50.00	82.76
452,000 Cablevision Fees	14,600.00	14,600.00	3,382.14	3,382.14	0.00	23.17
453,000 Recreation Fees	2,700.00	2,700.00	0.00	0.00	0.00	0.00
454,000 Solid Waste Collections	118,600.00	118,600.00	41,314.08	41,314.08	19.50	34.83
528,000 Other Federal Funding	0.00	0.00	8,829.00	8,829.00	0.00	0.00
575,000 State Sales Tax	200,400.00	200,400.00	22,800.00	22,800.00	0.00	11.38
632,000 Charges for Services Rendered	500.00	500.00	5,325.00	5,325.00	0.00	1,065.00
645,000 Sale of Fixed Assets	0.00	0.00	7,500.00	7,500.00	7,500.00	0.00
662,000 Traffic Fines	7,200.00	7,200.00	751.54	751.54	214.83	10.44
664,000 Interest on Investments	4,200.00	4,200.00	9.99	9.99	5.92	0.24
680,000 Reimbursement for Overhead	141,000.00	141,000.00	0.00	0.00	0.00	0.00
694,000 Miscellaneous	16,200.00	16,200.00	20,210.60	20,210.60	412.16	124.76
696,000 Deposits Over & Short	0.00	0.00	0.76	0.76	0.00	0.00
Dept: 000.000	1,363,725.00	1,363,725.00	837,280.37	837,280.37	9,779.85	61.40
Revenues						
1,363,725.00	1,363,725.00	1,363,725.00	837,280.37	837,280.37	9,779.85	61.40
Expenditures						
Dept: 100.000 Legislative						
703,000 Payroll - Part Time	7,100.00	7,100.00	2,215.00	2,215.00	500.00	31.20
715,000 Social Security	1,000.00	1,000.00	36.58	36.58	31.00	3.66
720,000 Worker's Compensation	300.00	300.00	0.55	0.55	0.22	0.18
722,000 Medicare	200.00	200.00	8.56	8.56	7.25	4.28
740,000 Operating Supplies	700.00	700.00	841.82	841.82	174.80	120.26
800,000 Professional/Contractual Serv.	10,400.00	10,400.00	16,156.05	16,156.05	7,100.00	155.35
830,000 Memberships & Dues	1,500.00	1,500.00	0.00	0.00	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	1,104.01	1,104.01	0.00	55.20
955,000 Miscellaneous	300.00	300.00	0.00	0.00	0.00	0.00
Legislative	26,500.00	26,500.00	20,492.57	20,492.57	1,423.27	77.33
Dept: 200.000 Administration						
702,000 Payroll - Full Time	124,000.00	124,000.00	26,057.42	26,057.42	8,483.70	21.01

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

REVENUE/EXPENDITURE REPORT

Sept 30, 2020

City of Parchment

CY MTD: 9/1/2020 to 9/30/2020 CY QTD: 7/1/2020 to 9/30/2020
CY YTD: 7/1/2020 to 9/30/2020 CY ATD: 7/1/2020 to 6/30/2021

	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. 200.000 Administration						
703.000 Payroll - Part Time	46,000.00	46,000.00	9,812.58	9,812.58	2,802.45	21.33
715.000 Social Security	11,100.00	11,100.00	2,184.56	2,184.56	691.76	19.68
716.000 Hospital/Life Insurance	55,000.00	55,000.00	11,954.84	11,954.84	2,016.02	21.74
716.001 Insurance Deductible	4,100.00	4,100.00	1,435.71	1,435.71	0.00	35.02
718.000 Pension	32,000.00	32,000.00	8,372.73	8,372.73	2,803.64	26.16
720.000 Worker's Compensation	700.00	700.00	129.12	129.12	37.00	18.45
722.000 Medicare	2,600.00	2,600.00	510.87	510.87	161.77	19.65
724.000 ICMA Retirement Benefit	9,800.00	9,800.00	0.00	0.00	0.00	0.00
730.000 Postage	3,200.00	3,200.00	1,288.48	1,288.48	500.00	40.27
740.000 Operating Supplies	4,400.00	4,400.00	707.85	707.85	309.04	16.09
775.000 Repair & Maintenance Supplies	2,000.00	2,000.00	85.73	85.73	0.00	4.29
800.000 Professional/Contractual Serv.	6,200.00	6,200.00	1,731.88	1,731.88	675.78	27.93
805.000 Computer Services	9,400.00	9,400.00	4,841.78	4,841.78	0.00	51.51
830.000 Memberships & Dues	1,200.00	1,200.00	261.50	261.50	246.50	21.79
850.000 Communications	7,200.00	7,200.00	2,102.71	2,102.71	572.59	29.20
860.000 Institutes & Training	4,200.00	4,200.00	215.28	215.28	0.00	5.13
900.000 Printing & Publishing	2,700.00	2,700.00	32.36	32.36	0.00	1.20
910.000 Insurance & Bonds	6,600.00	6,600.00	1,472.50	1,472.50	0.00	22.31
920.000 Utilities	4,200.00	4,200.00	995.12	995.12	226.04	23.69
930.000 Repair & Maint Contractors	7,500.00	7,500.00	0.00	0.00	0.00	0.00
970.000 Capital	27,000.00	27,000.00	2,788.79	2,788.79	2,788.79	10.33
Administration	371,100.00	371,100.00	76,981.81	76,981.81	22,315.08	20.74
Dept. 210.000 Legal Services						
801.000 Attorney - General	15,300.00	15,300.00	5,156.25	5,156.25	1,775.00	33.70
802.000 Attorney-Police Matters	9,400.00	9,400.00	262.50	262.50	131.25	2.79
Legal Services	24,700.00	24,700.00	5,418.75	5,418.75	1,906.25	21.94
Dept. 300.000 Police						
703.000 Payroll - Part Time	9,700.00	9,700.00	640.00	640.00	640.00	6.60
715.000 Social Security	600.00	600.00	39.68	39.68	39.68	6.61
719.000 Hospital Insurance - Retirees	13,500.00	13,500.00	3,665.19	3,665.19	1,221.73	27.15
722.000 Medicare	100.00	100.00	9.28	9.28	9.28	9.28
800.000 Professional/Contractual Serv.	356,500.00	356,500.00	93,424.25	93,424.25	29,693.00	26.21
Police	380,400.00	380,400.00	97,778.40	97,778.40	31,603.69	25.70
Dept. 336.000 Fire						
740.000 Operating Supplies	5,000.00	5,000.00	0.00	0.00	0.00	0.00
746.000 Gasoline & Oil	1,000.00	1,000.00	27.75	27.75	0.00	2.78
775.000 Repair & Maintenance Supplies	1,000.00	1,000.00	0.00	0.00	0.00	0.00

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

REVENUE/EXPENDITURE REPORT

Sept 30, 2020

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10/16/2020
9:19 am

City of Parchment

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CY YTD: 7/1/2020 to 9/30/2020 CY ATD: 7/1/2020 to 6/30/2021

	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: 336.000 Fire						
780.000 Safety Supplies	100.00	100.00	0.00	0.00	0.00	0.00
800.000 Professional/Contractual Serv.	66,900.00	66,900.00	16,725.00	16,725.00	5,575.00	25.00
850.000 Communications	4,300.00	4,300.00	749.61	749.61	569.61	17.43
910.000 Insurance & Bonds	9,300.00	9,300.00	3,598.00	3,598.00	0.00	38.69
920.000 Utilities	2,700.00	2,700.00	483.13	483.13	116.45	17.89
930.000 Repair & Maint Contractors	10,500.00	10,500.00	649.90	649.90	0.00	6.19
970.000 Capital	20,000.00	20,000.00	0.00	0.00	0.00	0.00
Fire	120,800.00	120,800.00	22,233.39	22,233.39	6,261.06	18.41
Dept: 440.000 Public Services						
702.000 Payroll - Full Time	78,500.00	78,500.00	15,044.76	15,044.76	4,912.81	19.17
715.000 Social Security	4,900.00	4,900.00	1,369.58	1,369.58	449.98	27.95
716.000 Hospital/Life Insurance	29,500.00	29,500.00	8,747.81	8,747.81	2,748.58	29.65
716.001 Insurance Deductible	2,000.00	2,000.00	1,635.37	1,635.37	0.00	81.77
718.000 Pension	33,500.00	33,500.00	4,529.34	4,529.34	1,592.02	13.52
719.000 Hospital Insurance - Retirees	9,000.00	9,000.00	3,665.19	3,665.19	1,221.73	40.72
720.000 Worker's Compensation	2,800.00	2,800.00	747.53	747.53	221.17	26.70
722.000 Medicare	1,200.00	1,200.00	320.30	320.30	105.26	26.69
740.000 Operating Supplies	500.00	500.00	0.00	0.00	0.00	0.00
746.000 Gasoline & Oil	4,200.00	4,200.00	486.80	486.80	39.88	11.59
775.000 Repair & Maintenance Supplies	7,900.00	7,900.00	1,749.35	1,749.35	147.32	22.14
780.000 Safety Supplies	500.00	500.00	-5.88	-5.88	0.00	-1.18
800.000 Professional/Contractual Serv.	900.00	900.00	225.50	225.50	50.00	25.06
810.000 Rubbish Collection Charges	110,000.00	110,000.00	18,199.19	18,199.19	0.00	16.54
815.000 Uniform Rental	3,000.00	3,000.00	717.70	717.70	169.76	25.76
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	5,700.00	5,700.00	1,318.00	1,318.00	0.00	23.12
920.000 Utilities	8,400.00	8,400.00	1,249.66	1,249.66	279.64	14.88
926.000 Street Lighting	29,200.00	29,200.00	7,967.58	7,967.58	220.04	27.29
930.000 Repair & Maint Contractors	10,900.00	10,900.00	3,061.25	3,061.25	353.75	28.08
991.000 Debt Retirement-Principal	17,600.00	17,600.00	4,683.59	4,683.59	1,565.93	26.61
995.000 Interest Expense	1,900.00	1,900.00	57.07	57.07	14.29	3.00
Public Services	363,800.00	363,800.00	75,919.65	75,919.65	14,092.16	20.88
Dept: 751.000 Parks, Recreation & Culture						
702.000 Payroll - Full Time	54,000.00	54,000.00	9,672.47	9,672.47	3,586.08	17.91
703.000 Payroll - Part Time	10,000.00	10,000.00	2,289.70	2,289.70	0.00	22.90
715.000 Social Security	3,500.00	3,500.00	737.33	737.33	220.41	21.07

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

REVENUE/EXPENDITURE REPORT

Sept 30, 2020

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City of Parchment

CY MTD: 9/1/2020 to 9/30/2020 CY QTD: 7/1/2020 to 9/30/2020
CY YTD: 7/1/2020 to 9/30/2020 CY ATD: 7/1/2020 to 6/30/2021

	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: 751,000 Parks, Recreation & Culture						
716,000 Hospital/Life Insurance	14,800.00	14,800.00	925.76	925.76	353.46	6.26
716,001 Insurance Deductible	1,000.00	1,000.00	0.00	0.00	0.00	0.00
718,000 Pension	23,000.00	23,000.00	3,025.24	3,025.24	1,111.93	13.15
720,000 Worker's Compensation	1,500.00	1,500.00	431.13	431.13	131.46	28.74
722,000 Medicare	800.00	800.00	172.42	172.42	51.53	21.55
746,000 Gasoline & Oil	2,700.00	2,700.00	638.05	638.05	39.88	23.63
775,000 Repair & Maintenance Supplies	10,400.00	10,400.00	587.53	587.53	0.00	5.65
780,000 Safety Supplies	400.00	400.00	0.00	0.00	0.00	0.00
910,000 Insurance & Bonds	6,400.00	6,400.00	1,675.00	1,675.00	0.00	26.17
920,000 Utilities	6,800.00	6,800.00	1,286.28	1,286.28	242.74	18.92
930,000 Repair & Maint.Contractors	28,000.00	28,000.00	6,632.00	6,632.00	2,266.00	23.69
970,000 Capital	10,000.00	10,000.00	0.00	0.00	0.00	0.00
Parks, Recreation & Culture	173,300.00	173,300.00	28,072.91	28,072.91	8,003.49	16.20
Expenditures	1,460,600.00	1,460,600.00	326,897.48	326,897.48	85,605.00	22.38

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

REVENUE/EXPENDITURE REPORT

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City of Parchment

CY MTD: 9/1/2020 to 9/30/2020 CY QTD: 7/1/2020 to 9/30/2020
CY YTD: 7/1/2020 to 9/30/2020 CY ATD: 7/1/2020 to 6/30/2021

	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						
546.000 State Grants - Act 51	163,300.00	163,300.00	50,279.22	50,279.22	29,996.37	30.79
Dept: 000.000	163,300.00	163,300.00	50,279.22	50,279.22	29,996.37	30.79
Revenues	163,300.00	163,300.00	50,279.22	50,279.22	29,996.37	30.79
Expenditures						
Dept: 451.000 Construction	10,500.00	10,500.00	10,479.49	10,479.49	0.00	99.80
970.000 Capital	10,500.00	10,500.00	10,479.49	10,479.49	0.00	99.80
Construction	10,500.00	10,500.00	10,479.49	10,479.49	0.00	99.80
Dept: 463.000 Routine Maintenance	7,000.00	7,000.00	798.55	798.55	370.92	11.41
702.000 Payroll - Full Time	450.00	450.00	48.69	48.69	22.62	10.82
715.000 Social Security	1,800.00	1,800.00	187.31	187.31	74.30	10.41
716.000 Hospital/Life Insurance	100.00	100.00	0.00	0.00	0.00	0.00
716.001 Insurance Deductible	3,000.00	3,000.00	257.49	257.49	107.03	8.58
718.000 Pension	450.00	450.00	72.99	72.99	24.96	16.22
720.000 Worker's Compensation	100.00	100.00	11.33	11.33	5.27	11.33
722.000 Medicare	300.00	300.00	0.00	0.00	0.00	0.00
746.000 Gasoline & Oil	2,200.00	2,200.00	0.00	0.00	0.00	0.00
775.000 Repair & Maintenance Supplies	7,500.00	7,500.00	1,150.00	1,150.00	0.00	15.33
930.000 Repair & Maint.Contractors	22,900.00	22,900.00	2,526.36	2,526.36	605.10	11.03
Routine Maintenance	6,700.00	6,700.00	769.49	769.49	362.60	11.48
Dept: 475.000 Traffic Services	450.00	450.00	46.88	46.88	22.10	10.42
702.000 Payroll - Full Time	1,800.00	1,800.00	187.25	187.25	74.28	10.40
715.000 Social Security	100.00	100.00	0.00	0.00	0.00	0.00
716.000 Hospital/Life Insurance	3,000.00	3,000.00	249.31	249.31	104.28	8.31
716.001 Insurance Deductible	450.00	450.00	71.03	71.03	24.40	15.78
718.000 Pension	100.00	100.00	10.90	10.90	5.15	10.90
720.000 Worker's Compensation	500.00	500.00	0.00	0.00	0.00	0.00
722.000 Medicare	2,400.00	2,400.00	0.00	0.00	0.00	0.00
746.000 Gasoline & Oil	12,200.00	12,200.00	1,633.99	1,633.99	538.86	13.39
775.000 Repair & Maintenance Supplies	27,700.00	27,700.00	2,968.85	2,968.85	1,131.67	10.72
930.000 Repair & Maint.Contractors	8,100.00	8,100.00	1,393.97	1,393.97	459.48	17.21
Traffic Services	500.00	500.00	84.93	84.93	27.94	16.99
Dept: 478.000 Winter Maintenance	2,400.00	2,400.00	299.72	299.72	74.48	12.49
702.000 Payroll - Full Time						
715.000 Social Security						
716.000 Hospital/Life Insurance						

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

REVENUE/EXPENDITURE REPORT

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City of Parchment

CY MTD: 9/1/2020 to 9/30/2020 CY QTD: 7/1/2020 to 9/30/2020
CY YTD: 7/1/2020 to 9/30/2020 CY ATD: 7/1/2020 to 6/30/2021

	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						
Expenditures						
Dept: 478.000 Winter Maintenance						
716.000 Insurance Deductible	200.00	200.00	0.00	0.00	0.00	0.00
718.000 Pension	3,500.00	3,500.00	344.76	344.76	136.30	9.85
720.000 Worker's Compensation	525.00	525.00	93.81	93.81	30.92	17.87
722.000 Medicare	120.00	120.00	19.82	19.82	6.52	16.52
746.000 Gasoline & Oil	900.00	900.00	176.95	176.95	0.00	19.66
753.000 Salt	9,900.00	9,900.00	0.00	0.00	0.00	0.00
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Winter Maintenance	26,145.00	26,145.00	2,413.96	2,413.96	735.64	9.23
Dept: 482.000 Administration						
702.000 Payroll - Full Time	1,200.00	1,200.00	307.86	307.86	88.56	25.66
715.000 Social Security	100.00	100.00	18.46	18.46	5.34	18.46
716.000 Hospital/Life Insurance	600.00	600.00	111.43	111.43	0.18	18.57
718.000 Pension	500.00	500.00	86.87	86.87	29.11	17.37
720.000 Worker's Compensation	20.00	20.00	20.71	20.71	5.96	103.55
722.000 Medicare	20.00	20.00	4.31	4.31	1.24	21.55
960.000 Administrative Overhead	17,000.00	17,000.00	0.00	0.00	0.00	0.00
<hr/>						
Administration	19,440.00	19,440.00	549.64	549.64	130.39	2.83
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Expenditures	106,685.00	106,685.00	18,938.30	18,938.30	2,602.80	17.75

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

REVENUE/EXPENDITURE REPORT

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City of Parchment

CY MTD: 9/1/2020 to 9/30/2020 CY QTD: 7/1/2020 to 9/30/2020
CY YTD: 7/1/2020 to 9/30/2020 CY ATD: 7/1/2020 to 6/30/2021

Fund: 203 - LOCAL STREET FUND

	CY Original Annual Budget	CY Amended Annual Budget	CY YTD Actual	CY QTD Actual	CY MTD Actual	Current Year % of Budget
Revenues						
Dept: 000.000						
546.000 State Grants - Act 51	66,700.00	66,700.00	20,894.16	20,894.16	12,465.02	31.33
Dept: 000.000	66,700.00	66,700.00	20,894.16	20,894.16	12,465.02	31.33
Revenues	66,700.00	66,700.00	20,894.16	20,894.16	12,465.02	31.33
Expenditures						
Dept: 451.000 Construction						
970.000 Capital	10,500.00	10,500.00	10,479.49	10,479.49	0.00	99.80
Construction	10,500.00	10,500.00	10,479.49	10,479.49	0.00	99.80
Dept: 463.000 Routine Maintenance						
702.000 Payroll - Full Time	8,300.00	8,300.00	798.54	798.54	370.92	9.62
715.000 Social Security	525.00	525.00	48.69	48.69	22.62	9.27
716.000 Hospital/Life Insurance	2,600.00	2,600.00	187.31	187.31	74.30	7.20
716.001 Insurance Deductible	200.00	200.00	0.00	0.00	0.00	0.00
718.000 Pension	3,500.00	3,500.00	257.49	257.49	107.03	7.36
720.000 Worker's Compensation	525.00	525.00	72.99	72.99	24.96	13.90
722.000 Medicare	125.00	125.00	11.32	11.32	5.27	9.06
746.000 Gasoline & Oil	300.00	300.00	0.00	0.00	0.00	0.00
775.000 Repair & Maintenance Supplies	3,200.00	3,200.00	78.57	78.57	78.57	2.46
930.000 Repair & Maint.Contractors	5,000.00	5,000.00	1,850.00	1,850.00	700.00	37.00
Routine Maintenance	24,275.00	24,275.00	3,304.91	3,304.91	1,383.67	13.61
Dept: 475.000 Traffic Services						
702.000 Payroll - Full Time	7,850.00	7,850.00	752.89	752.89	354.30	9.59
715.000 Social Security	500.00	500.00	45.85	45.85	21.59	9.17
716.000 Hospital/Life Insurance	2,300.00	2,300.00	182.90	182.90	69.94	7.95
716.001 Insurance Deductible	200.00	200.00	0.00	0.00	0.00	0.00
718.000 Pension	3,350.00	3,350.00	247.48	247.48	102.45	7.39
720.000 Worker's Compensation	500.00	500.00	69.91	69.91	23.84	13.98
722.000 Medicare	120.00	120.00	10.66	10.66	5.03	8.88
746.000 Gasoline & Oil	500.00	500.00	0.00	0.00	0.00	0.00
775.000 Repair & Maintenance Supplies	4,600.00	4,600.00	0.00	0.00	0.00	0.00
930.000 Repair & Maint.Contractors	600.00	600.00	0.00	0.00	0.00	0.00
Traffic Services	20,520.00	20,520.00	1,309.69	1,309.69	577.15	6.38
Dept: 478.000 Winter Maintenance						
702.000 Payroll - Full Time	8,300.00	8,300.00	1,377.37	1,377.37	451.18	16.59
715.000 Social Security	520.00	520.00	83.84	83.84	27.42	16.12
716.000 Hospital/Life Insurance	2,600.00	2,600.00	295.37	295.37	70.16	11.36

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

REVENUE/EXPENDITURE REPORT

Sept 30, 2020

City of Parchment

CY MTD: 9/1/2020 to 9/30/2020 CY QTD: 7/1/2020 to 9/30/2020
CY YTD: 7/1/2020 to 9/30/2020 CY ATD: 7/1/2020 to 6/30/2021

	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						
Expenditures						
Dept: 478.000 Winter Maintenance						
716.001 Insurance Deductible	200.00	200.00	0.00	0.00	0.00	0.00
718.000 Pension	3,550.00	3,550.00	342.93	342.93	134.47	9.66
720.000 Worker's Compensation	525.00	525.00	92.69	92.69	30.36	17.66
722.000 Medicare	125.00	125.00	19.73	19.73	6.44	15.78
746.000 Gasoline & Oil	900.00	900.00	176.95	176.95	0.00	19.66
753.000 Salt	9,900.00	9,900.00	0.00	0.00	0.00	0.00
Winter Maintenance						
Dept: 482.000 Administration						
702.000 Payroll - Full Time	1,500.00	1,500.00	307.86	307.86	88.56	20.52
715.000 Social Security	100.00	100.00	18.46	18.46	5.34	18.46
716.000 Hospital/Life Insurance	750.00	750.00	111.43	111.43	0.18	14.86
718.000 Pension	650.00	650.00	86.87	86.87	29.11	13.36
720.000 Worker's Compensation	20.00	20.00	20.71	20.71	5.96	103.55
722.000 Medicare	20.00	20.00	4.31	4.31	1.24	21.55
960.000 Administrative Overhead	16,300.00	16,300.00	0.00	0.00	0.00	0.00
Administration	19,340.00	19,340.00	549.64	549.64	130.39	2.84
Expenditures	101,255.00	101,255.00	18,032.61	18,032.61	2,811.24	17.81

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

REVENUE/EXPENDITURE REPORT

Sept 30, 2020

City of Parchment

CY MTD: 9/1/2020 to 9/30/2020 CY QTD: 1/1/2020 to 3/31/2020
CY YTD: 1/1/2020 to 9/30/2020 CY ATD: 1/1/2020 to 12/31/2020

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
Revenues						
Dept: 000.000						
475.001 Arts & Crafts	1,800.00	1,800.00	207.07	361.75	0.00	11.50
475.002 Race/Walk Fees	600.00	600.00	0.00	0.00	0.00	0.00
475.003 Membership Fund Drive	4,800.00	4,800.00	48.25	48.25	0.00	1.01
475.005 Corporate Sponsorships	9,000.00	9,000.00	625.00	625.00	0.00	6.94
475.010 Car Show Proceeds	1,500.00	1,500.00	0.00	0.00	0.00	0.00
590.001 Grants-Irving S Gilmore Found.	32,500.00	32,500.00	0.00	0.00	0.00	0.00
675.001 Fund Raising	10,200.00	10,200.00	300.00	150.00	0.00	2.94
675.002 Fundraiser Dance	1,630.00	1,630.00	14,248.00	13,813.00	0.00	874.11
694.000 Miscellaneous	1,840.00	1,840.00	0.00	0.00	0.00	0.00
Dept: 000.000	63,870.00	63,870.00	15,428.32	14,998.00	0.00	24.16
Revenues						
63,870.00	63,870.00	63,870.00	15,428.32	14,998.00	0.00	24.16
Expenditures						
Dept: 000.000						
779.001 Performance Expense	17,000.00	17,000.00	-1,149.05	500.95	-1,650.00	-6.76
779.004 Fest. Day - Arts & Crafts	480.00	480.00	0.00	0.00	0.00	0.00
779.005 Fest. Day-Childrens Area	1,300.00	1,300.00	0.00	0.00	0.00	0.00
779.006 Fest. Day-Parade	200.00	200.00	0.00	0.00	0.00	0.00
779.008 Fund Raising-Dance	6,000.00	6,000.00	11,994.59	11,994.59	0.00	199.91
779.012 Festival - Administration	14,180.00	14,180.00	566.24	236.00	0.00	3.99
779.013 Stage Entertainment	18,500.00	18,500.00	0.00	0.00	0.00	0.00
779.016 Car Show Expenses	1,250.00	1,250.00	209.65	209.65	0.00	16.77
779.020 Publicity	4,960.00	4,960.00	0.00	0.00	0.00	0.00
Dept: 000.000	63,870.00	63,870.00	11,621.43	12,941.19	-1,650.00	18.20
Expenditures						
63,870.00	63,870.00	63,870.00	11,621.43	12,941.19	-1,650.00	18.20

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

REVENUE/EXPENDITURE REPORT

Sept 30, 2020

City of Parchment

CY MTD: 9/1/2020 to 9/30/2020 CY QTD: 7/1/2020 to 9/30/2020
CY YTD: 7/1/2020 to 9/30/2020 CY ATD: 7/1/2020 to 6/30/2021

	CY Original Annual Budget	CY Amended Annual Budget	CY YTD Actual	CY QTD Actual	CY MTD Actual	Current Year % of Budget
Fund: 251 - Brownfield Redevelopment						
Revenues						
Dept: 000.000						
404,000 Tax Revenue	56,900.00	56,900.00	0.00	0.00	0.00	0.00
Dept: 000.000	56,900.00	56,900.00	0.00	0.00	0.00	0.00
Revenues						
56,900.00	56,900.00	56,900.00	0.00	0.00	0.00	0.00
Expenditures						
Dept: 000.000						
960,000 Administrative Overhead	20,400.00	20,400.00	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	12,800.00	12,800.00	0.00	0.00	0.00	0.00
Dept: 000.000	79,900.00	79,900.00	0.00	0.00	0.00	0.00
Expenditures						
79,900.00	79,900.00	79,900.00	0.00	0.00	0.00	0.00

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

REVENUE/EXPENDITURE REPORT

Sept 30, 2020

City of Parchment

CY MTD: 9/1/2020 to 9/30/2020 CY QTD: 7/1/2020 to 9/30/2020
CY YTD: 7/1/2020 to 9/30/2020 CY ATD: 7/1/2020 to 6/30/2021

	CY Original Annual Budget	CY Amended Annual Budget	CY YTD Actual	CY QTD Actual	CY MTD Actual	Current Year % of Budget
Fund: 401 - Veteran's Memorial Fund						
Revenues						
Dept: 000.000						
674,000 Contributed Capital Revenue	0.00	0.00	492.20	492.20	492.20	0.00
Dept: 000.000	0.00	0.00	492.20	492.20	492.20	0.00
Revenues	0.00	0.00	492.20	492.20	492.20	0.00

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

REVENUE/EXPENDITURE REPORT
Sept 30, 2020

City of Parchment

CY MTD: 9/1/2020 to 9/30/2020 CY QTD: 7/1/2020 to 9/30/2020
CY YTD: 7/1/2020 to 9/30/2020 CY ATD: 7/1/2020 to 6/30/2021

Fund: 590 - SEWER FUND	CY Original Annual Budget	CY Amended Annual Budget	CY YTD Actual	CY QTD Actual	CY MTD Actual	Current Year % of Budget
Revenues						
Dept: 000.000						
476.000 Permits	0.00	0.00	1,000.00	1,000.00	0.00	0.00
626.000 Sewer Services	35,700.00	35,700.00	9,465.29	9,465.29	0.00	26.51
664.000 Interest on Investments	1,800.00	1,800.00	0.00	0.00	0.00	0.00
Dept: 000.000	37,500.00	37,500.00	10,465.29	10,465.29	0.00	27.91
Revenues	37,500.00	37,500.00	10,465.29	10,465.29	0.00	27.91
Expenditures						
Dept: 000.000						
702.000 Payroll - Full Time	22,000.00	22,000.00	8,649.91	8,649.91	2,822.93	39.32
715.000 Social Security	1,400.00	1,400.00	515.75	515.75	168.98	36.84
716.000 Hospital/Life Insurance	7,300.00	7,300.00	4,614.35	4,614.35	611.11	63.21
716.001 Insurance Deductible	500.00	500.00	0.00	0.00	0.00	0.00
718.000 Pension	9,300.00	9,300.00	2,617.14	2,617.14	804.86	28.14
720.000 Worker's Compensation	500.00	500.00	213.05	213.05	65.22	42.61
722.000 Medicare	320.00	320.00	120.74	120.74	39.58	37.73
800.000 Professional/Contractual Serv.	16,000.00	16,000.00	0.00	0.00	0.00	0.00
815.000 Uniform Rental	500.00	500.00	95.87	95.87	29.50	19.17
910.000 Insurance & Bonds	10,400.00	10,400.00	2,529.25	2,529.25	0.00	24.32
920.000 Utilities	2,300.00	2,300.00	650.20	650.20	224.02	28.27
930.000 Repair & Maint.Contractors	15,000.00	15,000.00	0.00	0.00	0.00	21.00
960.000 Administrative Overhead	88,000.00	88,000.00	0.00	0.00	0.00	0.00
968.000 Depreciation	13,600.00	13,600.00	0.00	0.00	0.00	0.00
Dept: 000.000	187,120.00	187,120.00	20,006.26	20,006.26	4,766.20	12.38
Expenditures	187,120.00	187,120.00	20,006.26	20,006.26	4,766.20	12.38
Grand Total Net Effect:	-247,435.00	-247,435.00	539,343.48	537,593.40	-41,401.80	-216.68

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

**City of Parchment
Investment Report
September 30, 2020**

Maturity Date	Interest Rate	Institution	Type of Investment	Amount
9/15/2022	0.50%	Old National	Certificate of Deposit	\$ 51,264.82
2/27/2023	2.90%	MB - Wells Fargo	Certificate of Deposit	\$ 100,000.00
9/28/2021	1.70%	Oppenheimer - Wells Fargo	FDIC Step Coupon Bond	\$ 100,000.00
	1.25%	Oppenheimer	Advantage Bank Deposit	\$ 207,017.41
		Oppenheimer	Money Market Fund	\$ 11,776.47
		Huntington National/Invesco	Money Market Fund	\$ 1,883.57
		Old National	Interest	
		Multi Bank	Money Market Fund	\$ 6,094.82
Investment Total				\$ 478,037.09

ACCT. NUMBER: XXXX XXXX XXXX 1546

CREDIT LIMIT	15,000.00	CASH ADVANCE BALANCE	.00
CURRENT BALANCE	1,965.28	MINIMUM PAYMENT DUE	1,965.28
AVAILABLE CREDIT	13,034.72	PAYMENT DUE DATE	10-23-20

CORPORATE ACCOUNT ACTIVITY

CITY OF PARCHMENT
XXXX-XXXX-XXXX-1546

TOTAL CORPORATE ACTIVITY
\$2,805.06 CR

Post Date	Trans Date	Reference Number	Transaction Description	Amount
09-09	09-09	7556926025300000001619	ANNUAL PROGRAM FEE	250.00
09-21	09-21		AUTO PAYMENT DEDUCTION	3,055.06 CR

INDIVIDUAL CARDHOLDER ACTIVITY

BILL CAHILL
XXXX-XXXX-XXXX-1801

CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
\$0.00	\$244.78	\$0.00	\$244.78

Post Date	Trans Date	Reference Number	Transaction Description	VCN	Amount
09-17	09-15	85179240260980005540998	STEENSMA LAWN AND POWE KALAMAZOO MI		10.74
09-18	09-16	85179240261700609001810	ONE WAY PRODUCTS 269-343-3772 MI		234.04

JIM DUBY
XXXX-XXXX-XXXX-1892

CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
\$0.00	\$11.97	\$0.00	\$11.97

Post Date	Trans Date	Reference Number	Transaction Description	VCN	Amount
09-18	09-17	02305370262000494282872	TRACTOR SUPPLY #1272 KALAMAZOO MI		11.97

CAMRON J BOEKHOVEN
XXXX-XXXX-XXXX-9114

CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
\$0.00	\$592.87	\$0.00	\$592.87

Post Date	Trans Date	Reference Number	Transaction Description	VCN	Amount
08-27	08-25	02305370239100077243950	MENARDS KALAMAZOO EAST COMSTOCK TOWN MI		31.88
08-27	08-25	02305370239100077243877	MENARDS KALAMAZOO EAST COMSTOCK TOWN MI		39.82
09-04	09-03	55453700248042000044664	ADVANCE AUTO PARTS #17 KALAMAZOO MI		13.73
09-07	09-04	55432860249200283210132	PURITY CYLINDER GASES KALAMAZOO MI		98.74
09-18	09-17	65230970262000000489361	GOODYEAR COMMERCIAL TI KALAMAZOO MI		344.50
09-25	09-23	55421350268627189716963	MULDERS LANDSCAPE SUPP KALAMAZOO MI		64.20

SHANNON STUTZ
XXXX-XXXX-XXXX-0473

CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
\$0.00	\$865.66	\$0.00	\$865.66

Post Date	Trans Date	Reference Number	Transaction Description	VCN	Amount
08-28	08-28	55432860241200244859413	SPECTRUM 855-707-7328 MO		74.98
08-28	08-27	02305370241000497011472	USPS PO 2549110002 KALAMAZOO MI		349.50
09-08	09-07	55429500251637099554637	PIXELVINE 8007340751 MI		71.25
09-14	09-13	55429500257637586763265	PIXELVINE 8007340751 MI		65.00
09-21	09-18	55432860262200589648292	SPECTRUM 855-707-7328 MO		74.98
09-28	09-28	55432860272200908463488	SPECTRUM 855-707-7328 MO		84.98
09-28	09-26	55432860270200443205818	SPECTRUM 855-707-7328 MO		144.97

KALAMAZOO VALLEY INTERGOVERNMENTAL AMBULANCE AGREEMENT

This Agreement is made between the KALAMAZOO CHARTER TOWNSHIP, ALAMO TOWNSHIP, COOPER CHARTER TOWNSHIP, the OSHTEMO CHARTER TOWNSHIP, the CITY OF PARCHMENT, the CITY OF KALAMAZOO (hereinafter the “Municipalities”) and Life EMS of Kalamazoo, Inc., a Michigan Corporation (hereinafter “Life EMS”).

WHEREAS, in order to provide more responsive, reliable and cost-effective ambulance and other emergency services, the Municipalities requested proposals for an intergovernmental ambulance agreement, seeking a single provider for emergency services for their residents; and

WHEREAS, the Municipalities pursuant to the authority granted by 1951 Public Act 35, as amended (being MCL 124.1 et seq.) and 2011 Public Act 258 (being MCL 124.111 et seq.) are interested in sharing oversight responsibilities for the provision of these services; and

WHEREAS, Life EMS has presented a signed proposal in response to the request for proposals (RFP) prepared by the Municipalities that fully addresses all issues related to the provision of and payment for ambulance and other emergency services; and

WHEREAS, the Municipalities wish to enter into an Agreement with Life EMS, and have designated the proposed agreement as the Kalamazoo Valley Intergovernmental Ambulance Agreement; and

WHEREAS, the Municipalities and Life EMS wish to supplement the proposal signed by Life EMS in response to the request for proposals in order to create a binding agreement that describes the obligations and responsibilities that the Municipalities have to each other, and more fully details the obligations and responsibilities of Life EMS to the Municipalities, both collectively and as individual governmental entities.

IT IS NOW THEREFORE AGREED AS FOLLOWS:

1. This Agreement as amended to reflect changes in the; EMS response protocol as adopted by Kalamazoo County Medical Control Authority (KCMCA), required paramedic staffing levels and the ambulance rates (Exhibit A) . The RFP signed by Life EMS as submitted via correspondence dated May 29, 2014 from Mark Meijer, President, Life EMS, to Terry Emig, Chief, Cooper Charter Township Fire Department, constitute a single Agreement that shall be known as the Kalamazoo Valley Intergovernmental Ambulance Agreement (KVIAA).

2. All references to the Kalamazoo Valley Intergovernmental Ambulance Agreement and to the local governmental entities in the RFP submitted and signed by Life EMS shall be deemed to refer to all municipalities that are a party to this Agreement, including any other municipality who becomes a party to the Agreement subsequent to the date of its execution, as further described below.

3. Any party to this Agreement, including Life EMS, may terminate its participation by providing 180 days written notice to all other parties at any time after the initial four-year term of this Agreement has expired. This notice, and all other notices under this Agreement, shall be sent to the following persons:

CHARTER TOWNSHIP OF COOPER:	Township Supervisor 1590 West 'D' Avenue Kalamazoo, MI 49009
CHARTER TOWNSHIP OF KALAMAZOO	Township Supervisor 1720 Riverview Kalamazoo, MI 49004
CHARTER TOWNSHIP OF OSHTEMO:	Township Supervisor 7275 W. Main St. Kalamazoo, MI 49009
CITY OF PARCHMENT:	Office of the City Manager 650 S. Riverview Parchment, MI 49004
CITY OF KALAMAZOO:	Office of the City Manager 241 W. South St. Kalamazoo, MI 49007
TOWNSHIP OF ALAMO	Township Supervisor 7901 North 6 th Street Kalamazoo, MI 49009
LIFE EMS	LIFE EMS Mark Meijer 517 W. North St. Kalamazoo, MI 49007

4. Approval must be obtained from each municipality that is a signatory to this Agreement and from Life EMS before any other governmental unit can become a party to this Agreement. Any municipality that becomes a party to this Agreement after its effective date shall be an equal partner, and shall have the same status under its terms as those municipalities that are initial signatories.

5. Any modification in the terms of this Agreement, including fees, must be approved by Life EMS and by three-fourths of the municipalities who are at that time a party to this Agreement.

6. In the event of a conflict between this Agreement and the RFP signed by Life EMS, the terms of this Agreement shall control.

7. It is understood and agreed that the KVIAA oversight Board, as referenced in the RFP, is an oversight body only, and its members have no authority to bind any party to this Agreement.

8. The KVIAA Oversight Board has the authority to make recommendations to the Municipalities then participating in this Agreement that a default be declared, as provided for in the RFP. A formal notice of default shall be sent to Life EMS if approved by the appropriate official or body of at least three-fourths of the Municipalities that are parties to this Agreement at that time.

9. Any local ordinance referenced in the RFP signed by Life EMS that is specific to any one municipality shall be applicable only to that municipality, and shall not be in any way binding upon the other Municipalities that are a party to this Agreement.

10. Because response times to calls for the services provided by Life EMS is a critical component of this Agreement, the performance measures and penalties for failure to meet those measures are set forth in Exhibit A to this Agreement.

11. This Agreement may be executed in six or more counterparts, each of which shall be deemed to be an original when signed by the duly authorized representative of any party. While each such document shall be deemed to be an original, all such documents together shall constitute one and the same Agreement.

KALAMAZOO CHARTER TOWNSHIP

Date: _____

By: _____

Its: _____

COOPER CHARTER TOWNSHIP

Date: _____

By: _____

Its: _____

OSHTEMO CHARTER TOWNSHIP

Date: _____

By: _____

Its: _____

CITY OF PARCHMENT

Date: _____

By: _____

Its: _____

CITY OF KALAMAZOO

Date: _____

By: _____

Its: _____

ALAMO TOWNSHIP

Date: _____

By: _____

Its: _____

LIFE EMS OF KALAMAZOO, INC.

Date: _____

By: _____

Its: _____

2020 Exhibit A to the Kalamazoo Valley Intergovernmental Ambulance Agreement

Calculation, Notification, and Distribution of Penalties and Payments from KVIAA Contract

- I. **Response Times:** Penalties and breaches are based on Kalamazoo County Medical Control Authority (KCMCA) response time directives. Changes may be implemented by a joint recommendation from KCMCA, the KVIAA oversight board, and the contracted agency. The legacy KCMCA response time standards are listed below for reference.

	Zone 1		Zone 2	
Priority	Time Interval	Compliance	Time Interval	Compliance
1	≤ 10:00	≥ 90%	≤ 14:00	≥ 90%
2	≤ 14:00	≥ 90%	≤ 16:00	≥ 90%
3	≤ 20:00	≥ 90%	≤ 20:00	≥ 90%

- The time the responding unit is notified will be used to evaluate the response time interval.
- The Advanced Life Support Unit response time target begins upon the time the unit is notified by the EMD.
- The Advanced Life Support Unit response time target ends upon arrival of the Advanced Life Support Unit to the physical address or staged location.

- II. **Emergency Medical Call Processing Time Targets:**

	Time Interval	Compliance
PSAP notified to time EMD notified	≤ 60 seconds	≥ 90%
EMD notified to time unit notified	≤ 120 seconds	≥ 90%
Unit notified to time PSAP notified*	≤ 15 seconds	≥ 90%

- PSAP notified – Time that PSAP picks up the call
- EMD notified – Time that EMD picks up the call
- Unit notified – Time that the EMD assigns a call to an ambulance
- *For calls initially received by EMD

- III. **Penalties and Breaches:** The KVIAA contract describes the following penalties and breaches.

A. Per call penalty Zone 1 and Zone 2:

- a. \$15 for each Priority I or II response exceeding KCMCA standards or turned over to a non-contracted agency.

B. Breaches Zone 1:

a. Minor:

- i. Priority I \$350.00 for each aggregate percentage point below 90% in any given calendar month within a range of 85%-89%.
- ii. Priority II \$125.00 for each aggregate percentage point below 90% in any given calendar month period within a range of 85%-89%.

b. Major:

- i. Priority I \$500.00 for each aggregate percentage point below 85% in any given calendar month.
- ii. Priority II \$300.00 for each aggregate percentage point below 85% in any given calendar month.

C. Breaches Zone 2:

a. Minor:

- i. Priority I \$350.00 for each aggregate percentage point below 90% in any given calendar quarter within a range of 85%-89%.
- ii. Priority II \$125.00 for each aggregate percentage point below 90% in any given calendar year within a range of 85-89%.

b. Major:

- i. Priority I \$500.00 for each aggregate percentage point below 85% in any given calendar quarter.
- ii. Priority II \$300.00 for each aggregate percentage point below 85% in any given calendar year.

IV. Response Zones: The revised response zones have been changes from Metropolitan and Non-Metropolitan to Zone 1 and Zone 2. The new KVIAA zones are based upon recommendations from KCMCA and are subject to change by a joint recommendation among the KVIAA oversight board, KCMCA, and the contracted provider. The current 2018 accepted response zones are:

Zone 1	Zone 2
City of Galesburg	Alamo Township
City of Kalamazoo	Brady Township
City of Parchment	Charleston Township
City of Portage	Climax Township (and Village of Climax)
Comstock Township	Cooper Township (D Avenue and North)
Cooper Township (D Avenue and South)	Pavilion Township
Kalamazoo Township	Prairie Ronde Township
Oshtemo Township	Richland Township (and Village of Richland)
Schoolcraft Township (W Avenue and North)	Ross Township
Texas Township	Schoolcraft Township (W Avenue and South)
Village of Schoolcraft	Village of Augusta
Village of Vicksburg	Wakeshma Township

V. Calculation of Penalties:

A. Per call penalties: Shall be calculated for priority 1 – Zone 1, and Zone 2 calls, and priority 2 Zone 1 and Zone 2 calls as described in the following example:

Total Priority 1 Requests for Zone 1 Jurisdiction “x”	100
Completed responses that met 10 minutes 0 seconds	86
Responses that exceeded 10 minutes 0 seconds	12
Calls turned over to non-contracted agency	2

Total calls with response delay or turn over	14
Number of calls subject to \$15 per call assessment	14
Monthly per call assessment paid to jurisdiction "x"	\$210.00

B. **Breach penalties:** Shall be calculated for priority 1 and 2 - Zone 1 and Zone 2 based on aggregate data from a fractile report over time intervals noted in section IIB and IIC of this document. KVIAA responses of the same priority from all jurisdictions will be combined together to determine an overall percentage of compliance as demonstrated below:

Aggregate													
Zone 1													
Priority 1													
0-2 Min	2-4 Min	4-6 Min	6-8 Min	8-10 Min	10-12 Min	12-14 Min	14-16 Min	16-18 Min	18-20 Min	Mutual Aid	Requested Exceptions	TOTAL	Compliant
20	100	205	155	20	5	0	0	0	0	5	0	510	98%
												Threshold	90%
Priority 2													
0-2 Min	2-4 Min	4-6 Min	6-8 Min	8-10 Min	10-12 Min	12-14 Min	14-16 Min	16-18 Min	18-20 Min	Mutual Aid	Requested Exceptions	TOTAL	Compliant
20	30	90	55	30	15	4	6	2	0	8	0	260	94%
												Threshold	90%
Zone 2													
Priority 1													
0-2 Min	2-4 Min	4-6 Min	6-8 Min	8-10 Min	10-12 Min	12-14 Min	14-16 Min	16-18 Min	18-20 Min	Mutual Aid	Requested Exceptions	TOTAL	Compliant
0	0	0	0	4	6	7	2	1	0	1	0	21	81%
												Threshold	90%
Priority 2													
0-2 Min	2-4 Min	4-6 Min	6-8 Min	8-10 Min	10-12 Min	12-14 Min	14-16 Min	16-18 Min	18-20 Min	Mutual Aid	Requested Exceptions	TOTAL	Compliant
0	0	0	0	4	8	6	6	2	0	1	0	27	89%
												Threshold	90%

C. **Calculating of Percentage Performance:** Shall be rounded up or down to the nearest whole percentage point utilizing conventional methods. For the example above:

- a. Priority 1 – Zone 1: 510 (responses that met standard) / 510 (total responses including mutual aid requests) = 98.039. This number is rounded **down** to 98% compliance.
- b. Priority 1 – Zone 2: 17 (responses that met standard) / 21 (total responses including mutual aid requests) = 80.952. This number is rounded **up** to 81%.

D. **Exemptions:** The KVIAA and contracted agency recognize that there are instances where response delays are unavoidable. In such cases an exemption will be requested by the contracted agency with supporting documentation and presented to the KVIAA oversight board at the regular operations summary meetings. Approved exemptions will NOT count against the contracted agency in the calculation of response time performance or penalties. Acceptable exemption examples include the following:

- a. Severe weather delay
- b. Construction delay
- c. Multiple calls same time frame same, jurisdiction, not allowing for system recovery

- d. System overload that overwhelms planned and full staffing
- e. Mass Casualty Incidents (MCI)
- f. Diversion to higher priority call

VI. Communication of Penalties and Distribution of Payment:

- A. Penalties will be evaluated by the contractor on a quarterly/yearly basis (section III) utilizing an aggregate fractile report to determine total penalty amounts.
- B. A quarterly email containing a summary of per call penalties listed by KVIAA jurisdiction and any breaches in service will be sent ahead of payment distribution by the contracted agency to the appointed board representative from each municipality and the City of Kalamazoo Purchasing Manager.
- C. The contractor shall distribute payment in the form of a single check for the total amount of all applicable penalties for the quarter made payable to the City of Kalamazoo and directed to the City of Kalamazoo Public Safety Department, Attention: Assistant Chief Tibbets (or his successor) at **150 E. Crosstown Parkway, Ste. A, Kalamazoo, MI 49007**.
- D. The summary and payment will be sent no later than **90 days** from the close of the reported on quarter.
- E. The Kalamazoo Public Safety Department Assistant Chief, or their designee, will direct per call penalty amounts to specified accounts to the KVIAA jurisdiction in which they occurred.
- F. Breach penalties will be directed at the discretion of the KVIAA oversight board by the Kalamazoo Public Safety Department Assistant Chief or their designee.

Paramedic Staffing (Section III, Subsection B, paragraph 6 of RFP)

The KVIAA participating local governments believe that two, well-qualified paramedics best serve critical patients. Due to the current national shortage of paramedics, the KVIAA participating local governments agree to allow for up to 40% of scheduled unit hours to be staffed with a single, highly experienced and qualified paramedic and an EMT. Therefore, the Contractor shall assure that at least 60% of all scheduled unit hours be staffed by two paramedics. The exception from the previously agreed upon unit hour staffing of 70% paramedic, 30% EMT shall be valid for the contract renewal period of November 1, 2020-October 31, 2022. Proof of staffing the configuration may be requested and/or audited by KVIAA during periodic reporting.

Life EMS Ambulance Summary for new Kalamazoo County Fee Schedule Effective January 1, 2020

Life EMS Ambulance is proposing new service delivery rates (as noted below) for both transport and non-transport pre-hospital work with a target implementation date of Jan 1, 2020. There are three primary driving forces guiding the rate adjustments which include the rising costs to do business (payroll, fuel, supplies, health insurance, etc), adjustments to private insurance company ambulance reimbursement rates (BCBS, BCN, Priority Health, Etc.) and future work / reimbursement models associated with ET3 and Tandem 365 (both detailed below). Life EMS believes our ambulance rates are industry competitive and cost effective, reflecting appropriate and modest adjustments that will allow us to remain responsive to the needs of our communities.

1. Emergency Triage, Treat and Transport (ET3) is a voluntary, five year model, Pilot program proposed by the Center for Medicare and Medicaid Innovations (CMMI) that will provide ambulance companies the opportunity to receive some level of reimbursement for alternate destination (non-emergency department) transports as well as non-traditional treat on scene / non-transport instances. The five-year payment model is intended to provide greater flexibility to ambulance care teams to address emergency health care needs of Medicare Fee-For Service (FFS) beneficiaries following a 911 call. Life EMS is providing a letter of interest to have both its Central (Kent /Ottawa) and South (Kalamazoo / Allegan / Van Buren) operations participate in the pilot program. Deliverables for the project include the formation of community partnerships among Medicare-enrolled qualified health care providers that can offer alternative destinations or telehealth services. Applications for the program must be received by September 19, 2019.
2. Tandem 365 is a collaborative venture assisting hospitals, doctors, family members and individuals in need of healthcare services not traditionally provided. A unique and on-going special study through the State of Michigan Department of Health and Human Services, the company (of which Life EMS is a part-owner) provides persons with little or no social support, who are 55 and older, assistance in managing their medically complex health issues. Tandem's goals are to decrease emergency room visits, decrease specialty / outpatient visits, deliver comprehensive cost-effective care and improve the quality of life of program participants all while reducing overall healthcare dollar expenditure with high system users. The organization has current reimbursement partnerships with Priority Health and Blue Care Network, has been in operation in Kent County for four years and has over 1,000 program participants. Life EMS is planning to launch the Tandem 365 program in our Kalamazoo County market early fall, 2019.

While reimbursement for Both Tandem 365 and ET3 programs will be very different, their operational structures are nearly parallel and complement each other well. This operational similarity will ensure a common procedural knowledge base among both traditional pre-hospital EMS crews and specialized Integrated Care Paramedics (ICP's). We believe that both programs will allow Life EMS Ambulance to remain an industry leader while providing the communities we serve with a unique and cost effective method to access healthcare resources well into the future.

Life EMS AMBULANCE OF KALAMAZOO COUNTY

Pre-hospital Care and Transportation Fee Schedule Effective January 1, 2020

<u>BASE RATES:</u>	CURRENT	NEW
Non-Emergency	\$449.00	\$459.00
Emergency	\$679.00	\$693.00
ALS Non-Emergency	\$699.00	\$713.00
ALS Emergency	\$799.00	\$815.00
ALS 2	\$899.00	\$929.00
NICU/SCT	\$979.00	\$999.00
On Scene Treatment ALS 1 & ALS 2	\$579.00	\$591.00
ALS Assessment/No Transport	\$299.00	\$439.00
No ALS/Patient Assist	\$79.00	\$89.00 +
Special Equipment & Handling (Haz Mat, etc.)	\$25.00+	\$25.00 +
Treatment/Waiting Time After 30 Minutes Per 15-minute Increments	\$30.00	\$49.00
 <u>Mileage (Divided by number of patients: Loaded miles only):</u>		
Mileage Charge (rate per mile)	\$15.50	\$16.15

MEMORANDUM

To: Mayor Britigan, Vice-Mayor Jordan, and Commissioners

From: Nancy R Stoddard, City Manager

Date: October 19, 2020

Re: Master Plan Distribution to the Public

Motion – Motion to authorize the Planning Commission to Distribute the Master Plan to the Public.

The motion to authorize the Planning Commission to distribute the Master Plan to the public will begin the 63 day process in which the public may comment on the Master Plan. The Master Plan will be sent for feedback to the following public entities: neighboring communities, schools, utilities, and railroads.

Two weeks before the 63 days have expired a public hearing notice will be issued for the residents of the City of Parchment to express their comments regarding the Master Plan. We will offer virtual feedback opportunities as well as Facebook commenting.

Interlocal Agreement for Kalamazoo County to Approve the Designated Assessor for the period January 1, 2021 through December 31, 2025

Public Act 660 of 2018 requires a county to have a Designated Assessor on file with the State Tax Commission as of December 31, 2020. Accordingly, the following interlocal agreement (hereinafter "AGREEMENT") has been executed by the Board of Commissioners for Kalamazoo County, a majority of the Assessing Districts in Kalamazoo County, and the individual put forth as the proposed Designated Assessor. Kalamazoo County and the Assessing Districts are collectively referred to throughout this AGREEMENT as the "Parties."

RECITALS

WHEREAS, The Assessing Districts are Municipal Corporations located within the County of Kalamazoo, in the State of Michigan;

WHEREAS, The Michigan Constitution of 1963, Article 7, Section 28 permits a political subdivision to exercise jointly with any other political subdivision any power, privilege or authority which such political subdivisions share in common with each other and which each might exercise separately;

WHEREAS, The Urban Cooperation Act of 1967, being MCL 124.505 *et seq*, and the Intergovernmental Transfer of Functions and Responsibilities Act, give effect to the Constitutional provision by providing that public agencies may enter into interlocal agreements to carry out their respective functions, powers and authority;

WHEREAS, P.A. 660 of 2018 requires each County to enter into an AGREEMENT that designates the individual who will serve as the County's Designated Assessor. That interlocal agreement must be approved by the County Board and a majority of the Assessing Districts in the County.

WHEREAS, P.A. 660 of 2018 mandates that the Designated Assessor shall be an advanced assessing officer or a master assessing officer.

NOW, THEREFORE, based on the foregoing Recitals, and in consideration of the terms of this Agreement, the Members agree as follows:

BACKGROUND INFORMATION

Kalamazoo County proposes that Aaron Powers (R-6684) serve as the Designated Assessor for the following Assessing Districts within Kalamazoo County: Alamo Township, Brady Township, Charleston Township, Climax Township, Comstock Township, Cooper Township, Kalamazoo Township, Oshtemo Township, Pavilion Township, Prairie Ronde Township, Richland Township, Ross Township, Schoolcraft Township, Texas Township, Wakeshma Township, Galesburg City, Kalamazoo City, Parchment City and Portage City. Included as an addendum to this AGREEMENT are the Kalamazoo County SEV totals by class, including special act values, those properties deemed unique or complex by a local Assessing District, and a listing of the total number of parcels, by classification, including special act rolls, within each Assessing District.

Once the Designated Assessor process is invoked, the Parties agree that the Designated Assessor will perform the duties associated with being the assessor of record for an Assessing District at a mutually agreeable location. The Parties further agree that specific hours will be negotiated as part of the employment contract to be executed in the event an Assessing District is subject to the Designated Assessor process.

QUALIFICATIONS OF DESIGNATED ASSESSOR

1. Aaron P. Powers is currently certified as a Michigan Master Assessing Officer (MAAO). Certification number R-6684. Aaron P. Powers is currently an owner, and Managing Director, of WCA Assessing which acts as the assessor of record for multiple assessing jurisdictions throughout Michigan. WCA Assessing assesses over 27 billion in SEV for its client jurisdictions annually.

Mr. Powers has been the assessor of record for many complex assessing jurisdictions and currently serves in that role for the Townships of Canton, Plymouth and Northville, as well as the Cities of Kalamazoo, Oak Park, and River Rouge.

2. There are no known conflicts of interest between the Designated Assessor and Kalamazoo County or any Assessing Districts within the County.

It is understood that the individual identified as the Designated Assessor in this AGREEMENT will, during the length of this agreement, maintain their assessor certification in good standing with the State Tax Commission and when required to serve as the Designated Assessor for an Assessing District in Kalamazoo County shall act as the Assessor of Record for that Assessing District. When acting as the Assessor of Record for an Assessing District, the Designated Assessor shall meet all the requirements as set forth by the State Tax Commission's *Supervising Preparation of the Assessment Roll* approved by the State Tax Commission August 21, 2018.

Any additional requirements that are agreed to by the Designated Assessor, the County and the Assessing Districts may not conflict with the State Tax Commission's *Supervising Preparation of the Rolls*.

DUTIES AND RESPONSIBILITIES OF DESIGNATED ASSESSOR

The Designated Assessor, while serving as the assessor of record for an Assessing District within Kalamazoo County, shall satisfy all requirements contained State Tax Commission's *Supervising Preparation of the Assessment Roll* approved by the State Tax Commission August 21, 2018.

Within days of being appointed as the Designated Assessor for the Assessing District, the Designated Assessor shall prepare and transmit to the Assessing District's supervisor, manager, or chief executive a detailed proposal, including a schedule for delivery of documents, to correct deficiencies identified by the State Tax Commission's audit.

The Parties agree that the Designated Assessor, while serving as the assessor of record for an Assessing District within Kalamazoo County, shall:

1. Attendance at Board of Review Meetings

The Designated Assessor, or his designee, shall attend all March, July and December Board of Review meetings. It is agreed that if an Assessing District does not have an existing resolution allowing for alternative dates for July and December Boards of Review, they will adopt one.

2. Duties and Responsibilities related to Assessment Appeals

The Designated Assessor, or his designee, shall defend all appeals to the Small Claims Division of the Michigan Tax Tribunal. This shall include, but not be limited to, answering and filing petitions, preparing and submitting evidence and other such information necessary to properly defend such appeal, and he or his designee appearing at all hearings or meetings as may be necessary for defending such appeals. All of the foregoing regarding appeals to the small claims division of the Michigan Tax Tribunal is deemed to be included the services compensated pursuant to the terms and provisions of this agreement.

All other appeals to the Full Claims Division of the Michigan Tax Tribunal, State Tax Commission, or other court, the Assessing District shall obtain competent legal counsel at its expense. If counsel shall desire assistance of the Designated Assessor in the defense of such appeals, additional fees for preparing appraisals, analyses, and/or consultation, shall be reviewed and approved by the Assessing District and agreed upon in a case-by-case basis. The Designated Assessor shall be available to the Assessing District as an expert witness on behalf of the Assessing District in any proceedings. Compensation for travel associated with such proceedings shall be reimbursed by Assessing District.

3. Reporting Requirements and responsibility to meet with local unit officials

On or before December 31 of each year, at the Assessing Districts request, the Designated Assessor shall prepare written recommendations and conclusions regarding the current state of the Assessing Districts Assessment Rolls, by class, together with specific recommendations concerning actions which, in the opinion of the Designated Assessor, should be taken to achieve maximum equity and uniformity in the assessment process and compliance with State Tax Commission guidelines and rules and regulations.

4. Any and all obligations of local unit assessing staff members

If an Assessing Unit employs any certified assessing staff other than the Assessor of Record, those staff members will remain employees of the Assessing District. Those staff members will continue to conduct their duties as they understand them under the supervision of the Designated Assessor. If changes in duties are identified as necessary by the Designated Assessor, those changes will be discussed with the employee and the Assessing District prior to implementation. No existing staff member will be terminated by the Designated Assessor without the prior approval of the Assessing District.

5. Responsibilities of Designated Assessor while not acting as an assessor of record for an Assessing District under this agreement

The Designated Assessor will have no official duties of record pertaining to this agreement until such time as he is appointed the Designated Assessor of Record for an Assessing District under this agreement. Upon their request, the Designated Assessor will meet with an Assessing District to discuss potential solutions of any deficiencies identified by AMAR to avoid any formal action by the State Tax Commission.

6. Requirement to remain certified and in good standing
The Designated Assessor shall maintain his Michigan Master Assessing Officer certification and remain in good standing with the requirements of the State Tax Commission.
7. Non-exclusivity
Nothing in this Agreement prevents or limits the Designated Assessor from serving as the Designated Assessor, Certifying Assessor, Assessor of Record, Equalization Director, or in any other assessing capacity in any City, Township, County, or Assessing District jurisdiction in Michigan.

DUTIES AND RESPONSIBILITIES OF KALAMAZOO COUNTY AND ASSESSING DISTRICTS WITHIN KALAMAZOO COUNTY

The Parties to this AGREEMENT understand and agree that the Assessing Districts identified in this AGREEMENT required to utilize the services of the Designated Assessor will, during and throughout the term of this AGREEMENT, to the following:

1. Access to required documents and information
While under contract with the Designated Assessor, the Assessing District shall provide reasonable access to all assessing records, documents, databases, and information. This shall include remote access to the Assessing District's computer and network resources if available.
2. Policies and procedures
Furnish the Designated Assessor with any applicable local policies and procedures that the Designated Assessor may be subject to during the period of time the Designated Assessor serves as the Assessing District's assessor of record including technology, equipment, facilities, personnel, etc. that may apply to him or his designee.
3. Provide any technology, equipment, and workspace
The Assessing District shall provide necessary technology, equipment and workspace for the Designated Assessor to carry out their requirements under this Agreement.

DESIGNATED ASSESSOR COMPENSATION

The Designated Assessor may charge an Assessing District that is required to contract with the Designated Assessor and that Assessing District shall pay, for the reasonable costs incurred by the Designated Assessor in serving as the Assessing District's Assessor of Record, including, but not limited to, the costs of overseeing and administering the annual assessment, preparing and defending the assessment roll, and operating the assessing office.

1. Fee Structure

Should the Designated Assessor process be invoked, the annual fees for providing oversight, preparation and administration of the annual assessment roll will be based on a per parcel basis with the following fee schedule:

Agricultural Real	\$16.00 per parcel
Commercial Real	\$18.00 per parcel
Industrial Real	\$18.00 per Parcel
Residential Real	\$16.00 per parcel
Other Real	\$16.00 per parcel
Personal Property	\$15.00 per parcel
Special Act Parcels	\$20.00 per parcel

Should the necessity of a re-appraisal be necessary to bring an Assessment District into AMAR compliance the per parcel fee for such service, for real property, is \$80.00 per parcel.

Hourly fee schedule for personnel are as follows;

MMAO Assessor	\$150.00 per Hour
MAAO Assessor	\$100.00 per Hour
MCAO Assessor	\$60.00 per Hour
Support Staff	\$45.00 per Hour

the fees above are for services performed by the Designated Assessor in 2021 and are subject to a 4% increase for subsequent years under this contract.

2. Payment Responsibility

All fees associated with serving as the Designated Assessor shall be paid directly by the Assessing District under contract within 30 days of invoicing.

3. Payment in the event of Death or Disability

In the event of Death or Disability of the Designated Assessor, only compensation for work performed and completed shall be made.

4. Identification of additional Costs

The following items are considered additional costs outside of overseeing and administering the annual assessment, preparing and defending the assessment roll, and operating the assessing office;

- Setting up Tax Database for Tax Collection
- Printing or mailing of Tax Bills
- Printing or mailing of Assessment Change Notices, or Personal Property forms
- Appraisal work for Full Tribunal Appeals
- Expert Testimony

These additional costs shall be the responsibility of the Assessing District.

5. Contractor Relationship

All services provide by the Designated Assessor while under contract with the Assessing District will be further agreed to by contract with the Designated Assessor's company WCA Assessing. WCA Assessing will provide for general liability, workman's comp, professional error and omissions insurance upon a mutually agreed amount indemnifying the Assessing District. The Designated Assessor is an employee of WCA Assessing and any and all resources of WCA Assessing provided to the Assessing District under this agreement would be further specified by contract subject to the fees and terms specified above.

6. Current WCA Assessing Clients

The need to invoke the Designated Assessor is only necessary if a Assessing District is in substantial non-compliance with AMAR and a corrective action plan is not accepted or approved upon a follow up review. Should these events somehow occur with a existing client of WCA Assessing, at the time of the execution of this agreement, WCA Assessing would waive all costs associated with this agreement.

MISCELLANEOUS

1. Petition to State Tax Commission

Upon the execution of this Interlocal Agreement, the County shall petition the State Tax Commission to approve Aaron P. Powers MMAO as the County Designated Assessor. The individual shall serve as the County Designated Assessor upon approval of the State Tax Commission. If the State Tax Commission rejects the County's petition, then the parties agree to enter into additional Interlocal agreements under MCL 211.10g(4)(a) until a suitable assessor is presented.

2. Nondiscrimination

The Parties hall adhere to all Federal, State, and local laws, ordinances and regulations prohibiting discrimination in the performance of this Interlocal Agreement. The Parties shall not discriminated against a person to be served or applicant for employment because of race, color, religion, national origin, age, sex, disability that is unrelated to a individual's ability to perform the duties of a particular job or position, height, weight, or marital status. Breach of this section shall be regarded as a material breech of this interlocal agreement.

This interlocal agreement shall become effective upon the execution hereof by the parties hereto.

SIGNATURES

KALAMAZOO COUNTY BOARD CHAIR:

Tracy Hall

Date

ASSESSING DISTRICT REPRESENTATIVES:

ALAMO TOWNSHIP

ALAMO TOWNSHIP REPRESENTATIVE

Date

BRADY TOWNSHIP

BRADY TOWNSHIP REPRESENTATIVE

Date

CHARLESTON TOWNSHIP

CHARLESTON TOWNSHIP REPRESENTATIVE

Date

CLIMAX TOWNSHIP

CLIMAX TOWNSHIP REPRESENTATIVE

Date

COMSTOCK TOWNSHIP

COMSTOCK TOWNSHIP REPRESENTATIVE

Date

COOPER TOWNSHIP

COOPER TOWNSHIP REPRESENTATIVE

Date

KALAMAZOO TOWNSHIP

KALAMAZOO TOWNSHIP REPRESENTATIVE

Date

OSHTEMO TOWNSHIP

OSHTEMO TOWNSHIP REPRESENTATIVE

Date

PAVILION TOWNSHIP

PAVILION TOWNSHIP REPRESENTATIVE

Date

PRAIRIE RONDE TOWNSHIP

PRAIRIE RONDE TOWNSHIP REPRESENTATIVE

Date

RICHLAND TOWNSHIP

RICHLAND TOWNSHIP REPRESENTATIVE

Date

ROSS TOWNSHIP

ROSS TOWNSHIP REPRESENTATIVE

Date

SCHOOLCRAFT TOWNSHIP

SCHOOLCRAFT TOWNSHIP REPRESENTATIVE

Date

TEXAS TOWNSHIP

TEXAS TOWNSHIP REPRESENTATIVE

Date

WAKESHMA TOWNSHIP

WAKESHMA TOWNSHIP REPRESENTATIVE

Date

GALESBURG CITY

GALESBURG CITY REPRESENTATIVE

Date

KALAMAZOO CITY

KALAMAZOO CITY REPRESENTATIVE

Date

PARCHMENT CITY

PARCHMENT CITY REPRESENTATIVE

Date

PORTAGE CITY

PORTAGE CITY REPRESENTATIVE

Date

DESIGNATED COUNTY ASSESSOR

AARON POWERS

DATE

ADDENDUM

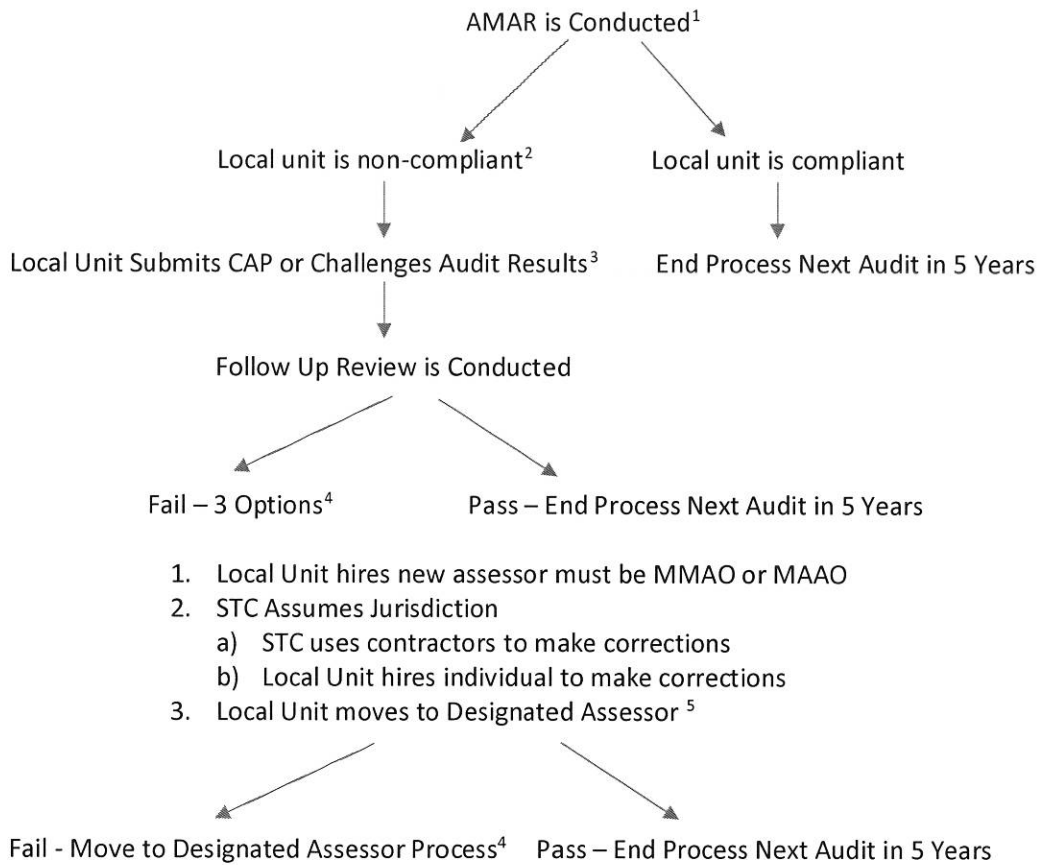
2020 Ad Valorem and Special Acts SEV by Unit by Class							
Unit	Agricultural	Commercial	Industrial	Residential	Total		Total
					Real	Personal	Real & Personal
Alamo Twp.	15,976,300	11,027,100	3,856,400	152,107,300	182,967,100	8,111,500	191,078,600
Brady Twp.	29,263,900	3,763,200	1,462,300	196,973,300	231,462,700	9,886,100	241,348,800
Charleston Twp.	14,194,900	2,204,900	20,836,500	76,266,800	113,503,100	14,259,300	127,762,400
Climax Twp.	47,052,700	2,541,200	9,400	65,921,000	115,524,300	5,614,200	121,138,500
Comstock Twp.	11,312,300	172,332,500	63,189,400	417,456,849	664,291,049	76,937,458	741,228,507
Cooper Twp.	10,668,831	27,230,800	7,418,150	320,595,297	365,913,078	11,658,119	377,571,197
Kalamazoo Twp.	96,400	96,866,300	15,989,700	421,489,700	534,442,100	22,728,000	557,170,100
Oshtemo Twp.	6,043,100	381,053,600	22,328,000	640,277,100	1,049,701,800	75,887,300	1,125,589,100
Pavilion Twp.	28,659,400	12,482,800	15,459,500	227,707,200	284,308,900	11,553,400	295,862,300
Prairie Ronde Twp.	47,321,400	486,500	995,500	104,299,700	153,103,100	7,040,300	160,143,400
Richland Twp.	21,671,700	35,181,900	20,876,000	437,360,750	515,090,350	15,726,400	530,816,750
Ross Twp.	9,117,500	18,013,100	1,927,400	440,838,300	469,896,300	13,117,100	483,013,400
Schoolcraft Twp.	30,414,900	35,026,400	27,660,800	317,556,150	410,658,250	30,771,100	441,429,350
Texas Twp.	11,650,900	94,261,300	850,000	970,174,400	1,076,936,600	22,102,200	1,099,038,800
Wakeshma Twp.	50,067,100	295,400	5,900	35,348,200	85,716,600	28,498,900	114,215,500
Galesburg City	0	8,813,800	1,408,200	22,408,900	32,630,900	3,860,300	36,491,200
Kalamazoo City	0	667,577,900	108,259,200	1,121,768,929	1,897,606,029	173,143,700	2,070,749,729
Parchment City	0	7,966,200	2,309,000	36,548,500	46,823,700	1,912,800	48,736,500
Portage City	7,723,600	750,787,200	345,490,100	1,588,683,200	2,692,684,100	148,397,600	2,841,081,700
Total	341,234,931	2,327,912,100	660,331,450	7,593,781,575	10,923,260,056	681,205,777	11,604,465,833

Number of Ad Valorem and Special Acts Parcels by Local Unit by Class						
Unit	Agricultural	Commercial	Industrial	Residential	Personal	Total
Alamo	143	61	43	1,922	99	2,268
Brady	230	43	9	2,145	71	2,498
Charleston	91	28	25	976	81	1,201
Climax	292	41	1	999	59	1,392
Comstock	79	453	163	5,783	589	7,067
Cooper	110	78	78	4,152	112	4,530
Kalamazoo Twp.	4	512	101	7,848	416	8,881
Oshtemo	49	427	72	6,360	861	7,769
Pavilion	238	44	23	2,517	117	2,939
Prairie Ronde	234	5	14	1,016	31	1,300
Richland	109	160	34	3,315	267	3,885
Ross	64	108	44	2,843	155	3,214
Schoolcraft	204	311	105	3,753	247	4,620
Texas	63	137	32	6,372	232	6,836
Wakeshma	301	8	1	554	46	910
Galesburg City	0	95	16	456	110	677
Kalamazoo City	0	2,147	433	19,693	2,694	24,967
Parchment City	0	65	12	600	70	747
Portage City	10	1,117	188	16,230	1,899	19,444
Total	2,221	5,840	1,394	87,534	8,156	105,145

**List of properties deemed “unique, complex or high value” by the
respective Assessing Districts:**

Comstock Township:	STS Hydropower LTD (State Assessed)	07-22-130-313 07-22-251-020 07-22-400-011 07-23-360-012 07-23-430-014
	Grand Trunk Railroad (State Assessed)	07-31-380-010
Kalamazoo Township:	Dev 4201 Main St. LLC	06-18-330-052
	BRI-VAL LLC	06-18-415-016
Schoolcraft Township:	Paper City Development	14-13-470-036 14-13-470-038
Texas Township:	PNC Bank	09-02-105-015
	Consumers Credit Union	09-02-305-008
Portage City:	Pfizer	10-00014-001-C 10-00014-008-A 10-00014-009-A 10-00014-010-O

Property Assessing Reform Process



¹ Every 5 years. New AMAR will have 2 sections: Technical (items from statute) and Assessment Roll Analysis

² Any item that is a no in the Assessment Roll Analysis results in non-compliance

³ Form for Audit challenge will be developed. AMAR Sample CAP will be released

⁴ A local unit may follow the process to challenge the audit results

⁵ Local units that move to DA will remain in that process for 5 years. DA is the AOR for the Local Unit



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

Bulletin 8 of 2020
June 9, 2020
Audit Process and Designated Assessor

TO: Assessors and Equalization Directors

FROM: State Tax Commission

SUBJECT: Overview of Audit Process and Designated Assessor under Public Act 660 of 2018

Public Act 660 of 2018 was approved by Governor Snyder on December 28, 2018 and amended the General Property Tax Act to provide a statutory framework to ensure proper assessing in order to guarantee the highest quality assessments for taxpayers as well as local units. The Act defines the requirements for substantial compliance with the General Property Tax Act, provides timelines for audits and follow-up audits, and details a process for bringing a local unit into compliance if they remain non-compliant after a follow-up review. The Designated Assessor is an integral part of that process.

Audit Process Overview

The Commission will conduct an audit of assessment practices according to a published schedule. If the assessing district (City, Township or Joint Assessing Authority) is determined to be in substantial compliance, the audit process for that five-year cycle is complete and the assessing district is not required to take any additional action.

If the State Tax Commission determines that an assessing district is not in substantial compliance with the General Property Tax Act, the Commission will provide the assessing district with a notice of noncompliance, including the reasons the assessing district is not in substantial compliance.

The assessing district must either appeal the audit determination by filing a written petition to be developed by the State Tax Commission or they must submit a corrective action plan to be approved by the State Tax Commission. "Corrective action plan" is defined in P.A. 660 of 2018 as "a plan developed by an assessing district that specifically indicates *how* the assessing district will achieve substantial compliance . . . and *when* substantial compliance will be achieved." (Emphasis added). Additional information related to the corrective action plan and petition to challenge the audit results will be provided by the State Tax Commission in separate guidance.

In the event the Commission conducts a follow-up review and the assessing district is not in substantial compliance after the follow-up review, the assessing district has three options:

1. The assessing district may hire a new Michigan Advanced Assessing Officer (MAAO) or Michigan Master Assessor Officer (MMAO),

2. The State Tax Commission assumes jurisdiction over the assessment roll in order to bring the roll into substantial compliance, or,
3. The local unit may move directly to the designated assessor.

Regardless of which option is selected, the Commission will conduct a second follow-up review to determine if the assessment roll is in substantial compliance. If, after the second follow-up review the assessing district continues to be in noncompliance, the local unit will move directly to the Designated Assessor process.

As defined in statute **substantial compliance** “means that any identified deficiencies do not pose a significant risk that the assessing district is unable to perform the assessment function in conformity with the state constitution and state statute.”

As defined in statute **noncompliance** “means that the identified deficiencies, taken together, pose a significant risk that the assessing district is unable to perform the assessing function in conformity with the state constitution and state statute.”

At the December 17, 2019 State Tax Commission meeting, the Commission determined “substantial compliance” to mean that the local unit 1) has properly calculated and appropriately documented Economic Condition Factors; 2) has properly calculated and appropriately documented land value determinations; and 3) less than 1% of the record cards are on override and less than 1% of the record cards reflect flat land values. If any of the requirements associated with those items are not met, the local unit will be considered noncompliant and the notice of noncompliance will be issued.

Once the audit is complete, if an assessing district is notified that it has fallen out of substantial compliance prior to the next audit, the State Tax Commission may require the assessing district to contract with the Designated Assessor to serve as their assessor of record. If the assessing district is notified that it has fallen out of substantial compliance more than four years after the initial finding of substantial compliance, then the regular audit process will be followed.

What is the Designated Assessor?

The Designated Assessor is part of a process to ensure that local units are in compliance with the statutory provisions of the General Property Tax Act, meaning that local units are meeting minimum assessing requirements.

The Designated Assessor is the individual selected and agreed to by the County Board of Commissioners and a majority of the assessing districts within that county, subject to final approval of the State Tax Commission.

The Designated Assessor serves as the assessor of record and assumes all duties and responsibilities as the assessor of record for an assessing district that is determined to be non-compliant with an audit.

The Designated Assessor is not an automatic requirement for Countywide assessing or for the County Equalization Director to take over as the assessor for local units. While the County can be named the Designated Assessor, it is not an automatic designation as the Designated Assessor as this is determined by the approved interlocal agreement.

Who may be the Designated Assessor?

Each Assessing District within each County is required to have an assessor of record with a certification level that meets the valuation requirements set forth by the State Tax Commission. Township and City certification levels are adjusted annually and approved by the STC. The individual who will serve as the county's Designated Assessor must be in good standing and be certified, at least, at the highest level required within the County. If the County contains an Assessing District that requires a Michigan Master Assessing Officer (MMAO), the Designated Assessor must then also be certified at the MMAO level. If the County only contains Assessing Districts that require a Michigan Advanced Assessing Officer (MAAO) certification, or a lower certification, the Designated Assessor may be certified at the level of MAAO. A Michigan Certified Assessing Officer (MCAO) may not serve as the Designated Assessor. As part of the annual certification level process, the Commission will review all MAAO Designated Assessors to ensure compliance with certification level requirements. Additionally, the STC will examine and determine a specific process, on a case by case basis, any specific instance of a MAAO that has been assigned multiple units that may place them beyond the certification requirements of a MAAO.

Notification of Selected Designated Assessor

P.A. 660 of 2018 requires that each county notify the State Tax Commission, no later than December 31, 2020, of the individual that will serve as the county's Designated Assessor. In addition, the county must provide the State Tax Commission with the interlocal agreement executed by the County Board of Commissioners, a majority of the assessing districts within that county, and the proposed Designated Assessor for the county. The interlocal agreement must provide enough detail regarding the assessment responsibilities for the designated assessor. The Commission expects the interlocal agreement will include, but not be limited to, the following:

- Information related to the scope of services being provided by the Designated Assessor, including preparation of assessment rolls, timeline for delivery of documents and execution of forms, attendance at Boards of Review meetings, duties and responsibilities related to property tax appeals, both Small Claims and Entire Tribunal, filed with the Michigan Tax Tribunal, responsibility to meet with local unit officials, and obligations of local unit assessing staff members.
- Duties and responsibilities for each local unit within the County, including providing the Designated Assessor with reasonable access to records, documents and information.
- Details relating to cost and compensation for overseeing and administering the annual assessment and operating the assessing office, including payment terms and cost reimbursement.

Failure to timely notify the State Tax Commission of the county's Designated Assessor will result in the State Tax Commission selecting a Designated Assessor for the county.

If the State Tax Commission determines that an individual named as the Designated Assessor is capable of ensuring that the assessing districts within the county will achieve and maintain substantial

compliance, the Commission shall approve that individual as the County's Designated Assessor. Once approved, the designation will not be revoked for at least five years from the approval date.

If the State Tax Commission is unable to approve the individual identified as the county's Designated Assessor because the Commission determines that the proposed Designated Assessor is not capable of ensuring that the assessing districts will achieve and maintain substantial compliance, the county must submit a new Designated Assessor candidate and accompanying interlocal agreement within sixty days of the Commission's determination. The county will be required to repeat the process until a satisfactory Designated Assessor can be approved. The State Tax Commission will appoint an individual to serve as the county's temporary Designated Assessor during this period.

The State Tax Commission will develop a form to be utilized by the County Equalization Departments to notify the Commission of the proposed Designated Assessor. The Designated Assessor form will be available by August 18, 2020. The form must be submitted to the Commission no later than December 31, 2020.

Designated Assessor Term

Once an assessing district is under contract with a Designated Assessor, the Designated Assessor will remain in place for a minimum of five years. Statute does provide for a local unit to petition the Commission to end the contract after the Designated Assessor has been in place for 3 years.

The Commission shall approve termination of a contract if it is determined that the assessing district can *achieve and maintain* substantial compliance with the General Property Tax Act using a different assessor of record other than the Designated Assessor.

The State Tax Commission may revoke the Designated Assessor and provide for an interim designated assessor if:

1. The Designated Assessor dies or becomes incapacitated
2. The Designated Assessor's employment status materially changes or
3. The Designated Assessor is not capable of ensuring that the assessing district is able to achieve and maintain substantial compliance with MCL 211.10g.

The interim Designated Assessor will remain in place until a new Designated Assessor can be selected following the interlocal agreement process.

If the Designated Assessor is serving as an assessor of record for an assessing district that is found to be in noncompliance, the State Tax Commission will appoint an individual to serve as the county's temporary Designated Assessor. The county will utilize the normal process to select and notify the Commission of the new Designated Assessor.

Designated Assessor Costs

The Designated Assessor is permitted to charge an assessing district for the reasonable costs incurred in serving as the assessing district's assessor of record, including, but not limited to, the costs of overseeing and administering the annual assessment, preparing and defending the assessment roll, and operating the assessing office. The assessing district is required to pay these costs in accordance with

the interlocal agreement. The costs and fees agreed to by the county, assessing districts and the Designated Assessor is a local issue and will vary statewide.

The Commission will develop guidelines as required by statute for any local unit to protest charges by the Designated Assessor.

Audit Preparation

While the audit process outlined in P.A. 660 of 2018 will not commence until 2022, assessing districts can prepare for these audits by meeting the requirements of the current Audit of Minimum Assessing Requirements (AMAR) and the “Supervising Preparation of the Assessment Roll”, as those requirements existed on October 1, 2018. Additionally, assessing districts should employ an assessor certified by the State Tax Commission at the proper certification level based on the valuation requirements, adjusted annually, set forth by the State Tax Commission. Additional information about the AMAR, including the AMAR Review Sheet, and certification levels, are available on the State Tax Commission website (www.michigan.gov/statetaxcommission).