



# **AGENDA**

REGULAR SESSION

MONDAY, APRIL 11, 2022 7:00 PM

PRESIDING: THE HONORABLE MAYOR ROBERT A. DESANA

CHAIRPERSON OF THE EVENING: THE HONORABLE ROSEMARY SHURYAN

**\*\*FY2021 Financial Audit Presentation - 6:30PM\*\***

## **CALL TO ORDER**

## **PLEDGE OF ALLEGIANCE**

**ROLL CALL** Alderman, Calvin, Crayne, Hanna, Shuryan, Stec

## **PRESENTATIONS**

- Plante & Moran - 2021 Fiscal Year Audited Financial Statements **\*\*6:30PM\*\***

## **PRESENTATION OF PETITIONS**

## **PUBLIC HEARINGS**

## **UNFINISHED BUSINESS**

1. Request to Remove Tree at 1449 22nd Street

## **CALL TO THE PUBLIC**

**At this time, any persons having matters of immediate importance which they were unable to place in writing prior to the agenda deadline may approach the podium and will have three (3) minutes to address Mayor and Council.**

**CONSENT AGENDA All items listed under the Consent Agenda are considered routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items, unless a Council member so requests, in which event the items will be removed from the Consent Agenda and added to the regular agenda in New Business.**

2. Approval of City Council Minutes 03.28.2022
3. Garfield School Road Closure Request - Family Picnic
4. City of Wyandotte Construction Fund and Equipment and Replacement Fund Deficit Elimination Plans
5. City Wide Shred Day - April 23, 2022
6. Purchase Park Trash Cans
7. Skip Clack's Fishing Derby
8. Various Wyandotte Street Art Fair Contracts
9. Parking Concession Agreement: Wyandotte Goodfellows & Old Time Ballplayers - Wyandotte Street Art Fair 2022
10. Clean Up Agreement Wyandotte Street Art Fair
11. Independence Day Parade 2022
12. City of Wyandotte Christmas Parade/Tree Lighting Event Approval

## **NEW BUSINESS**

13. Tree Removal Request - 555 Poplar
14. Reappointments to Various Commissions
15. Appointment to Beautification Commission
16. Appointment to Cultural & Historical Commission
17. Appointment to Planning Commission

18. Appliance Recycling Contract
19. Intergovernmental Cooperative Bid Addendum Extension for 2022 Water Service Line Replacements
20. Hiring: Engineering and Building Department - Civil Engineer II
21. Bid #4813: Bid Award for Shelter Roof Restoration Project
22. First Reading #1524: Ordinance Amendment - Rezoning of 240 Antoine

### **BILLS & ACCOUNTS**

### **REPORTS & MINUTES**

Recreation Commission 03/09/2022

WMS Commission 03/23/2022

### **REMARKS OF THE MAYOR, COUNCIL, & ELECTED OFFICIALS**

**NEXT MEETING OF THE CITY COUNCIL:** APRIL 25, 2022

### **ADJOURNMENT**

# **PRESENTATIONS BY:**

Plante & Moran  
2021 Fiscal Year Audited Financial Statements  
\*\*6:30PM\*\*

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# City of Wyandotte, Michigan

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**Financial Report  
with Supplemental Information  
September 30, 2021**

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## **Independent Auditor's Report**

To the City Council  
City of Wyandotte, Michigan

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Wyandotte, Michigan (the "City") as of and for the year ended September 30, 2021 and the related notes to the financial statements, which collectively comprise the City of Wyandotte, Michigan's basic financial statements, as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Wyandotte, Michigan as of September 30, 2021 and the respective changes in its financial position and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As described in Note 1 to the financial statements, during the year ended September 30, 2021, the City adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, which gives guidance on the identification and reporting of fiduciary activities. Our opinion is not modified with respect to this matter.

To the City Council  
City of Wyandotte, Michigan

***Other Matters***

***Required Supplemental Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplemental information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Wyandotte, Michigan's basic financial statements. The other supplemental information, as identified in the table of contents, is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The other supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Plante & Moran, PLLC*

March 4, 2022

As management of the City of Wyandotte, Michigan (the "City"), we offer readers this narrative overview and analysis of the financial activities for the year ended September 30, 2021.

### ***Financial Highlights***

As discussed in further detail in this discussion and analysis, the following represent the most significant financial highlights for the year ended September 30, 2021:

- Property tax revenue is the City's single largest source of revenue. The City's 2020 taxable value (levied for the 2021 fiscal year) was \$587,499,321 (a portion of which has been abated or resides in special tax districts), which represents an increase of 2.68 percent compared to the prior year and a cumulative increase of 5.32 percent over the past two years.
- State-shared revenue, our second largest revenue source, increased by approximately \$410,000 this year compared to a decrease of \$132,000 in the prior year. This represents an increase of 13.4 percent in the current year and a cumulative increase of 10.2 percent over the past two years. However, the City is receiving approximately \$960,000 less per year since the year 2000.
- The City continued the sharing agreements with the Consolidated Tax Increment Finance Authority and Downtown Development Authority. The sharing agreement with the Consolidated Tax Increment Finance Authority returned approximately \$2,018,000 of general operating tax revenue to the General Fund in the current year and \$150,000 of debt levy tax revenue compared to \$1,942,000 of general operating tax revenue and \$150,000 of debt levy tax revenue in the prior year. The sharing agreement with the Downtown Development Authority returned approximately \$407,000 to the General Fund in the current year compared to \$394,000 in the prior year. Portions of these funds were used to defray annual operating costs and repay debt obligations. Remaining funds were contributed to the City's retirement system.
- In previous years, the expenditures for retiree health insurance were made from the Health and Life Insurance Reserve of the retirement system. Beginning in 2006, the City's General Fund paid for the annual cost of retiree health insurance due to a lack of funds in the reserve. The City paid \$2,788,020 in the current year compared to \$2,638,020 in the prior year for the gross cost of retiree health insurance.
- In May 2014, the electors of the City approved an additional operating millage for a five-year period, which began in the 2015 fiscal year. In May 2019, voters approved a new supplemental operating millage authorizing the additional 3.0 operating mills for five additional years.

The General Fund ended the year with an overall net change in fund balance of approximately \$839,000. The amended budget of the City's General Fund indicated that an excess of revenue of approximately \$125,000 was to be expected. This positive variance is primarily attributed to lower than anticipated expenditures in virtually all departments, although the primary reasons for the positive variance are savings in medical insurance costs for active employees due to a favorable rate increase compared to the rate increase assumptions used when developing the budget (\$178,000), savings in medical insurance due to position vacancies (\$121,000), and lower-than-anticipated expenditures for part-time employees in virtually all departments (\$222,000). Revenue from the Yack Arena (\$183,000) and the 27th District Court (\$684,000) fell short of budgetary expectations. These revenue shortfalls were offset by additional constitutional revenue sharing (\$279,000) and fire rescue service (\$150,000).

The City remains cognizant of the difficult economic conditions that continue to negatively affect the operations of the City. As a result, we will continue to monitor operations to reduce expenditures and increase revenue where possible. In the recent past, the following actions have assisted in managing the City in light of the troubling environment:

- Reductions in expenditures were achieved through the elimination or delays in replacement of personnel positions when vacancies occurred. The number of full-time employees has been reduced from 174 employees to 133 employees over the past 22 years. In addition, numerous employees are now being shared between the City and the Department of Municipal Services and with neighboring communities through various collaborative initiatives.
- The City has also continued to reduce discretionary spending and has reduced certain elements of employer-paid health care coverage, including the implementation of an 80/20 health care premium cost-sharing provision with eligible employee groups.
- The City reached agreements with all five collective bargaining units to eliminate traditional retiree health care coverage for new hires. This change was also instituted for nonunion employee groups and represents an important step to contain future costs and liabilities for the City.
- The City has collaborated with neighboring communities to achieve efficiencies, cost savings, and improved service to our citizens in the areas of 911 dispatching, animal control services, and property valuation and assessing. The City will continue to identify areas where collaboration can achieve similar advantages that assist in managing the budget.

Although it has been a number of years, the City performed a review of the operational environment of the City. The purpose of the review was to identify areas of operation that could be improved to provide better customer service at a reduced cost. Numerous recommendations were identified that would yield positive financial results to the City. The City has been implementing many of these recommendations and continues to review these issues and prioritize their implementation.

#### ***Using This Annual Report***

This annual report consists of a series of financial statements. The statement of net position and the statement of activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. This longer-term view uses the accrual basis of accounting so that it can measure the cost of providing services during the current year and whether the taxpayers have funded the full cost of providing government services.

The fund financial statements present a short-term view; they tell the reader how the taxpayers' resources were spent during the year and how much is available for future spending. Fund financial statements also report the City's operations in more detail than the government-wide financial statements by providing information about the City's most significant funds. The fiduciary fund statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside of the government.

# City of Wyandotte, Michigan

## Management's Discussion and Analysis (Continued)

### The City as a Whole

The following table shows, in a condensed format, the net position as of September 30, 2021 and 2020:

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Assets</b>						
Current and other assets:						
Cash and investments - Cash and cash equivalents	\$ 40,680,873	\$ 37,249,238	\$ 35,785,821	\$ 34,342,148	\$ 76,466,694	\$ 71,591,386
Receivables	3,956,637	4,466,806	10,216,253	9,060,504	14,172,890	13,527,310
Other assets	3,052,277	3,363,023	14,215,922	16,252,085	17,268,199	19,615,108
Capital assets	64,311,695	63,874,228	84,162,614	77,494,776	148,474,309	141,369,004
Total assets	112,001,482	108,953,295	144,380,610	137,149,513	256,382,092	246,102,808
<b>Deferred Outflows of Resources</b>	2,517,817	10,381,198	1,569,176	4,342,694	4,086,993	14,723,892
<b>Liabilities</b>						
Current liabilities	5,764,728	5,536,691	7,549,283	6,128,870	13,314,011	11,665,561
Noncurrent liabilities	103,926,704	107,611,462	83,946,651	88,371,759	187,873,355	195,983,221
Total liabilities	109,691,432	113,148,153	91,495,934	94,500,629	201,187,366	207,648,782
<b>Deferred Inflows of Resources</b>	19,592,023	16,416,685	1,851,948	992,794	21,443,971	17,409,479
<b>Net Position (Deficit)</b>						
Net investment in capital assets	61,936,695	61,109,228	40,400,881	35,866,258	102,337,576	96,975,486
Restricted	12,479,055	11,305,472	5,382,137	5,272,405	17,861,192	16,577,877
Unrestricted	(89,179,906)	(82,645,045)	6,818,886	4,860,121	(82,361,020)	(77,784,924)
Total net position (deficit)	<u>\$ (14,764,156)</u>	<u>\$ (10,230,345)</u>	<u>\$ 52,601,904</u>	<u>\$ 45,998,784</u>	<u>\$ 37,837,748</u>	<u>\$ 35,768,439</u>

The City of Wyandotte, Michigan has a combined net position of \$37.8 million in the current year, which is an increase of \$2.1 million from the prior year. The increase is primarily due to a decrease in the City's pension and OPEB expenses. Business-type activities comprise \$52.6 million and \$46 million of the total net position in 2021 and 2020, respectively.

# City of Wyandotte, Michigan

## Management's Discussion and Analysis (Continued)

### The City's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Revenue</b>						
Program revenue:						
Charges for services	\$ 6,392,364	\$ 6,362,505	\$ 58,493,953	\$ 57,680,359	\$ 64,886,317	\$ 64,042,864
Operating grants	4,889,611	4,931,662	316,765	286,186	5,206,376	5,217,848
Capital grants	-	-	101,970	-	101,970	-
General revenue:						
Taxes - Property taxes	12,884,236	12,513,120	-	-	12,884,236	12,513,120
State-shared revenue	3,960,257	3,542,048	-	-	3,960,257	3,542,048
Investment earnings	155,031	229,254	12,081	67,278	167,112	296,532
Other revenue	635,683	949,713	-	-	635,683	949,713
Total revenue	28,917,182	28,528,302	58,924,769	58,033,823	87,841,951	86,562,125
<b>Expenses</b>						
General government	8,241,886	7,859,957	-	-	8,241,886	7,859,957
District court	969,619	1,023,310	-	-	969,619	1,023,310
Public safety	15,518,085	16,293,847	-	-	15,518,085	16,293,847
Public works	7,355,897	7,606,893	-	-	7,355,897	7,606,893
Community and economic development	41,732	64,141	-	-	41,732	64,141
Recreation and culture	1,098,407	1,178,196	-	-	1,098,407	1,178,196
Debt service	225,367	250,727	-	-	225,367	250,727
Business-type	-	-	52,321,649	54,957,792	52,321,649	54,957,792
Total expenses	33,450,993	34,277,071	52,321,649	54,957,792	85,772,642	89,234,863
<b>Change in Net Position</b>	(4,533,811)	(5,748,769)	6,603,120	3,076,031	2,069,309	(2,672,738)
<b>Net Position (Deficit) - Beginning of year</b>	(10,230,345)	(4,481,576)	45,998,784	42,922,753	35,768,439	38,441,177
<b>Net Position (Deficit) - End of year</b>	<b>\$ (14,764,156)</b>	<b>\$ (10,230,345)</b>	<b>\$ 52,601,904</b>	<b>\$ 45,998,784</b>	<b>\$ 37,837,748</b>	<b>\$ 35,768,439</b>

### Governmental Activities

The City's total governmental revenue increased by approximately \$389,000, or 1.4 percent, in the current year compared to an increase of \$382,000, or 1.4 percent, in the prior year. Expenses decreased by approximately \$826,000, or 2.4 percent, in the current year compared to an increase of \$2,233,000, or 7.0 percent, in the prior year.

### Business-type Activities

The City's business-type activities consist of the Electric Fund, Water Fund, Cable Television Fund, Sewage Disposal Fund, Golf Course Fund, and Building Rental Fund. We provide electric, water, and cable television service to residents from city-owned facilities. We provide sewage treatment via the Downriver Utility Wastewater Authority (DUWA), which is co-owned with 12 communities and operated by the DUWA. Wyandotte Shores golf course is owned and operated by the City and offers golfers a nine-hole links style course on the shores of the Detroit River. The Building Rental Fund accounts for the activity of the city-owned commercial building at 3200 Biddle Avenue.

The Electric Fund's operating revenue increased compared to the prior year by approximately 1.1 percent, while operating expenses decreased by approximately 4.16 percent. The increase in revenue is attributed to favorable market conditions influencing the resale price of power that corresponds to power purchase agreements and advanced market purchases, underscoring the positive impact of the City's diversified power supply portfolio. Revenue was also impacted by a rebound in commercial usage affiliated with operations resuming after the COVID-19 downturn in the prior fiscal year. The decrease in operating expenses is primarily associated with the accounting impact of changes in the liabilities related to legacy retiree costs for the defined benefit pension and traditional retiree health care (OPEB).

The Water Fund's operating revenue decreased by approximately 1.6 percent, while operating expenses decreased by approximately 26.6 percent compared to the prior year. The decrease in operating revenue is minimal and closely parallels summer weather conditions when comparing fiscal years. The decrease in operating expenses is attributed to the decrease in the traditional retiree health care liability.

The Cable Television Fund realized operating income of \$2,206,821 in the current year, as compared to operating income of \$1,344,291 in the prior year. The department continues to experience growth in subscriber additions for the department's broadband/internet services. Also, the department realized revenue as a result of the FCC auction of C band spectrum for 5G services during the current year.

The results of the Sewage Disposal Fund indicate operating loss of approximately \$85,000 in the current year compared to operating gain of approximately \$24,000 in the prior year, which closely matched our expectations when preparing the budget and adopting the corresponding user fees.

The municipal golf course showed an operating gain of approximately \$74,000 in the current year, as compared to a loss of approximately \$6,000 in the prior year. Operating expenses increased by approximately 6.3 percent, while operating revenue increased by approximately 26.0 percent. Although the golf course has shown financial improvements in its operations, there continue to be negative pressures associated with the financial results of the operations. These negative pressures are attributable to general macroeconomic conditions, the proliferation of golf courses in the area, and inherent limitations surrounding the operation of a nine-hole facility. In spite of the continued operating loss, cash flow was positive for the current year.

The city-owned commercial building realized an operating loss of approximately \$107,000 in the current year compared to a loss of approximately \$69,000 in the prior year. This increased loss is primarily attributable to loss of the remaining rental revenue from the fourth floor (\$75,000) offset by reductions in amounts spent on operating and maintaining the building (\$15,000).

#### ***Financial Analysis of Individual Funds***

Our analysis of the City's major funds begins on page 13, following the government-wide financial statements. The fund financial statements provide detailed information about the most significant funds, not the City as a whole. The City Council creates funds to help manage money for specific purposes, as well as to show accountability for certain activities. The City's major governmental fund for 2021 is the General Fund. Major enterprise funds are discussed in the preceding section.

The General Fund pays for most of the City's governmental services. The most significant is public safety, which incurred expenses of approximately \$11.6 million, or 61.6 percent of the total General Fund expenditures, in the current year, as compared to \$11.6 million, or 61.1 percent of the total General Fund expenditures, in the prior fiscal year. Additional noteworthy expenditures include public works (\$2.4 million, or 12.8 percent of total expenditures, in the current fiscal year, as compared to \$2.5 million, or 13.0 percent of total expenditures, in the prior fiscal year) and recreation and culture (\$800,000, or 4.5 percent of total expenditures, in the current fiscal year, as compared to \$900,000, or 4.8 percent of total expenditures, in the prior fiscal year).

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

Over the course of the year, the City Council revised the City's budget several times. These budget amendments fall into three categories:

- Amendments and supplemental appropriations approved shortly after the beginning of the year to include projected expenditures that were not completed at the end of the prior fiscal year
- Changes made throughout the year to account for revised estimates based on new or better knowledge and new projects that the City Council desired to pursue
- Increases in appropriations to prevent budget overruns

Even with these adjustments, actual expenditures were less than anticipated. This is primarily attributable to a smaller increase in medical insurance premiums than anticipated, conservative discretionary spending, management of personnel costs when vacancies arose, and deferral of capital equipment purchases. The City also elected to forgo a discretionary transfer from the Self-insurance Fund that was budgeted for the fiscal year. In addition, savings were also derived from the City's continued decision to self-insure prescription drug coverage for active employees; increased contributions from employees for their health insurance premiums; continued closure of the defined benefit retirement system to most new entrants; elimination of retiree health care coverage for new employees; and savings from the consolidation of police and fire dispatching, animal control services, and property valuation and assessing with neighboring communities.

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

The City sold \$9.495 million in bonds during 2006 to renovate the Yack Arena and construct a new district court and police facility. The renovation of the Yack Arena was completed in 2007, and the district court and police facility was completed in 2009. These bonds were refunded during the 2015 fiscal year and replaced with \$5.82 million of general obligation bonds. These bonds are scheduled to mature in 2026.

Also, during 2020, the Cable Television Fund issued revenue bonds to finance rebuilding the cable system so that fiber capable of speeds from 1G and expandable up to 10G (not to be confused with 5G, which references fifth generation cellular and not 5G speed) would be available for every home and business in Wyandotte (FTTH/FTTP project). The bonds will also finance the migration of the department's headend.

See Note 6 for a summary of the City's capital assets and Note 8 for a summary of the City's long-term debt.

#### ***Economic Factors and Next Year's Budgets and Rates***

The City's budget for next year will continue to be challenging to manage while continuing to offer the same level of service even in light of the electors' approval of the five-year supplemental operating millage, which was approved in May 2019. Negative factors causing these challenges include tepid increases in state-shared revenue projections and property tax revenue, escalating health care costs, increased actuarial required contributions to the defined benefit retirement system to defray the unfunded liability, new required contributions for OPEB liabilities, and depletion of reserve funds previously relied upon by the City. Thus, the City needs to continue to monitor the budget very closely.

#### ***Requests for Further Information***

This financial report is intended to provide a general overview of the City's finances and demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional information, please contact the clerk's office. This report, city budgets, and other financial information are available on the City's website at [www.wyandotte.net](http://www.wyandotte.net).

## Statement of Net Position

September 30, 2021

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>Assets</b>				
Cash and investments (Note 3)	\$ 40,680,873	\$ 35,785,821	\$ 76,466,694	\$ 10,922,663
Receivables:				
Property taxes receivable	1,461,520	-	1,461,520	-
Special assessments receivable	96,103	-	96,103	-
Customer receivables	-	9,907,992	9,907,992	-
Accrued interest receivable	356	8	364	9
Other receivables	1,391,332	-	1,391,332	283,093
Due from other governments	1,063,050	-	1,063,050	3,677
Due from component units (Note 7)	252,529	-	252,529	-
Internal balances	(308,253)	308,253	-	-
Inventory	-	1,220,280	1,220,280	-
Prepaid expenses and other assets	145,932	281,226	427,158	2,011
Due from fiduciary funds	413,912	-	413,912	-
Restricted assets (Note 11)	-	12,714,416	12,714,416	-
Investment in joint ventures (Note 5)	1,871,641	-	1,871,641	-
Land held for resale (Note 4)	151,277	-	151,277	1,614,722
Capital assets:				
Assets not subject to depreciation (Note 6)	18,229,021	11,021,121	29,250,142	-
Assets subject to depreciation - Net (Note 6)	46,082,674	73,141,493	119,224,167	-
Advance to component unit (Note 7)	469,515	-	469,515	-
<b>Total assets</b>	<b>112,001,482</b>	<b>144,380,610</b>	<b>256,382,092</b>	<b>12,826,175</b>
<b>Deferred Outflows of Resources</b>				
Deferred charges on bond refunding (Note 8)	-	813,556	813,556	-
Deferred OPEB costs (Note 14)	2,517,817	755,620	3,273,437	-
<b>Total deferred outflows of resources</b>	<b>2,517,817</b>	<b>1,569,176</b>	<b>4,086,993</b>	<b>-</b>
<b>Liabilities</b>				
Accounts payable	1,682,896	3,997,255	5,680,151	307,451
Due to other governmental units	1,517,220	-	1,517,220	-
Due to primary government (Note 7)	-	-	-	252,529
Refundable deposits, bonds, etc.	1,459,027	1,150,393	2,609,420	-
Accrued liabilities and other	1,105,585	2,401,635	3,507,220	439,423
Noncurrent liabilities:				
Due within one year:				
Payable from restricted assets	-	824,598	824,598	-
Compensated absences	838,081	-	838,081	-
Provision for claims (Note 10)	383,093	53,496	436,589	-
Current portion of long-term debt (Note 8)	480,000	3,262,255	3,742,255	-
Due in more than one year:				
Compensated absences	779,461	-	779,461	-
Advances from primary government (Note 7)	-	-	-	469,515
Long-term debt - Net of current portion (Note 8)	1,895,000	48,829,323	50,724,323	-
Net pension liability (Note 13)	10,127,643	3,241,451	13,369,094	-
Net OPEB liability (Note 14)	89,423,426	27,735,528	117,158,954	-
<b>Total liabilities</b>	<b>109,691,432</b>	<b>91,495,934</b>	<b>201,187,366</b>	<b>1,468,918</b>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for the following year	13,760,734	-	13,760,734	1,873,437
Deferred pension cost reductions (Note 13)	5,108,875	1,635,145	6,744,020	-
Deferred OPEB cost reductions (Note 14)	722,414	216,803	939,217	-
<b>Total deferred inflows of resources</b>	<b>19,592,023</b>	<b>1,851,948</b>	<b>21,443,971</b>	<b>1,873,437</b>

Statement of Net Position (Continued)

September 30, 2021

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>Net Position (Deficit)</b>				
Net investment in capital assets	\$ 61,936,695	\$ 40,400,881	\$ 102,337,576	\$ -
Restricted:				
Major and local street projects	3,386,572	-	3,386,572	-
Police	248,058	-	248,058	-
Debt service	-	935,763	935,763	-
Grants	2,745,684	-	2,745,684	50,000
Sidewalk and alley paving	970,781	-	970,781	-
Rubbish	746,682	-	746,682	-
Drains	4,381,278	-	4,381,278	-
Debt reserves	-	1,630,229	1,630,229	-
Working capital - MPPA	-	1,421,983	1,421,983	-
Grant reserves	-	385,554	385,554	-
Energy optimization surplus	-	1,008,608	1,008,608	-
Unrestricted	(89,179,906)	6,818,886	(82,361,020)	9,433,820
Total net position (deficit)	<u><u>\$ (14,764,156)</u></u>	<u><u>\$ 52,601,904</u></u>	<u><u>\$ 37,837,748</u></u>	<u><u>\$ 9,483,820</u></u>

## City of Wyandotte, Michigan

Functions/Programs	Expenses	Program Revenue		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 8,241,886	\$ 3,983,139	\$ 49,010	\$ -
District court	969,619	774,372	182,214	-
Public safety	15,518,085	552,958	375,798	-
Public works	7,355,897	722,699	4,275,736	-
Community and economic development	41,732	-	6,853	-
Recreation and culture	1,098,407	359,196	-	-
Interest on long-term debt	225,367	-	-	-
Total governmental activities	33,450,993	6,392,364	4,889,611	-
Business-type activities:				
Electric	33,668,200	37,362,496	40,004	-
Water	3,102,739	4,401,592	-	-
Cable Television	10,148,406	11,984,037	-	-
Sewage Disposal	4,689,790	4,065,579	276,761	-
Golf Course	438,622	512,902	-	101,970
Building Rental	273,892	167,347	-	-
Total business-type activities	52,321,649	58,493,953	316,765	101,970
Total primary government	<b>\$ 85,772,642</b>	<b>\$ 64,886,317</b>	<b>\$ 5,206,376</b>	<b>\$ 101,970</b>
Component units:				
Tax Increment Finance Authorities - Consolidated	\$ 1,876,119	\$ -	\$ 3,677	\$ -
Tax Increment Finance Authorities - Downtown	712,144	-	-	-
Brownfield Redevelopment Authority	123,596	-	-	-
Downriver Central Dispatch	898,500	898,500	-	-
Downriver Central Animal Control Agency	123,289	123,289	-	-
Downriver Consolidated Assessing	417,573	417,573	-	-
Total component units	<b>\$ 4,151,221</b>	<b>\$ 1,439,362</b>	<b>\$ 3,677</b>	<b>\$ -</b>
General revenue:				
Property taxes				
State-shared revenue				
Investment income				
Loss on sale of capital assets				
Other miscellaneous income				
Total general revenue				
<b>Change in Net Position</b>				
<b>Net Position (Deficit) - Beginning of year</b>				
<b>Net Position (Deficit) - End of year</b>				

# Statement of Activities

Year Ended September 30, 2021

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (4,209,737)	\$ -	\$ (4,209,737)	\$ -
(13,033)	-	(13,033)	-
(14,589,329)	-	(14,589,329)	-
(2,357,462)	-	(2,357,462)	-
(34,879)	-	(34,879)	-
(739,211)	-	(739,211)	-
(225,367)	-	(225,367)	-
(22,169,018)	-	(22,169,018)	-
-	3,734,300	3,734,300	-
-	1,298,853	1,298,853	-
-	1,835,631	1,835,631	-
-	(347,450)	(347,450)	-
-	176,250	176,250	-
-	(106,545)	(106,545)	-
-	6,591,039	6,591,039	-
(22,169,018)	6,591,039	(15,577,979)	-
-	-	-	(1,872,442)
-	-	-	(712,144)
-	-	-	(123,596)
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	(2,708,182)
12,884,236	-	12,884,236	3,662,408
3,960,257	-	3,960,257	-
155,031	12,081	167,112	12,836
(1,254)	-	(1,254)	-
636,937	-	636,937	65,679
17,635,207	12,081	17,647,288	3,740,923
(4,533,811)	6,603,120	2,069,309	1,032,741
(10,230,345)	45,998,784	35,768,439	8,451,079
<b>\$ (14,764,156)</b>	<b>\$ 52,601,904</b>	<b>\$ 37,837,748</b>	<b>\$ 9,483,820</b>

Governmental Funds  
Balance Sheet

September 30, 2021

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>Assets</b>			
Cash and investments (Note 3)	\$ 22,013,522	\$ 18,122,903	\$ 40,136,425
Receivables:			
Property taxes receivable	1,179,777	281,743	1,461,520
Special assessments receivable	-	96,103	96,103
Accrued interest receivable	341	15	356
Other receivables	1,244,657	146,675	1,391,332
Due from other governments	701,689	361,361	1,063,050
Due from component units (Note 7)	252,529	-	252,529
Due from other funds (Note 7)	128,288	225,265	353,553
Prepaid expenses and other assets	145,932	-	145,932
Due from fiduciary funds	413,912	-	413,912
Land held for resale (Note 4)	-	151,277	151,277
Advance to component unit (Note 7)	-	315,527	315,527
	<u>\$ 26,080,647</u>	<u>\$ 19,700,869</u>	<u>\$ 45,781,516</u>
Total assets			
<b>Liabilities</b>			
Accounts payable	\$ 789,099	\$ 891,126	\$ 1,680,225
Due to other governmental units	1,517,220	-	1,517,220
Due to other funds (Note 7)	301,833	134,288	436,121
Advances from other funds (Note 7)	3,400,000	3,325,318	6,725,318
Refundable deposits, bonds, etc.	1,459,027	-	1,459,027
Accrued liabilities and other	990,570	77,390	1,067,960
	<u>8,457,749</u>	<u>4,428,122</u>	<u>12,885,871</u>
Total liabilities			
<b>Deferred Inflows of Resources</b>			
Unavailable revenue	320,701	404,697	725,398
Property taxes levied for the following year	11,035,102	2,725,632	13,760,734
	<u>11,355,803</u>	<u>3,130,329</u>	<u>14,486,132</u>
Total deferred inflows of resources			
Total liabilities and deferred inflows of resources	19,813,552	7,558,451	27,372,003

Governmental Funds  
Balance Sheet (Continued)

September 30, 2021

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>Fund Balances</b>			
Nonspendable:			
Inventory/Assets held for sale	\$ -	\$ 151,277	\$ 151,277
Prepays	145,932	-	145,932
Long-term receivable	-	315,527	315,527
Restricted:			
Roads	-	3,386,572	3,386,572
Police	-	248,058	248,058
Grants	-	2,090,255	2,090,255
Rubbish	-	744,455	744,455
Sidewalk and alley paving	-	879,234	879,234
Drains	-	4,378,812	4,378,812
Committed - Special events	-	759,058	759,058
Assigned:			
Subsequent year's budget	82,274	-	82,274
Capital projects	-	1,336,602	1,336,602
Debt service	-	408,151	408,151
Unassigned	6,038,889	(2,555,583)	3,483,306
Total fund balances	6,267,095	12,142,418	18,409,513
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 26,080,647</u>	<u>\$ 19,700,869</u>	<u>\$ 45,781,516</u>

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**Governmental Funds**

**Reconciliation of the Balance Sheet to the Statement of Net Position**

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**September 30, 2021**

<b>Fund Balances Reported in Governmental Funds</b>	<b>\$ 18,409,513</b>
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and are not reported in the funds	64,311,695
Receivables that are not collected soon after year end are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds	725,398
Investments in joint ventures are not financial resources and are not reported in the funds	1,871,641
Bonds payable and capital lease obligations are not due and payable in the current period and are not reported in the funds	(2,375,000)
Accrued interest is not due and payable in the current period and is not reported in the funds	(37,625)
Some employee fringe benefits are payable over a long period of years and do not represent a claim on current financial resources; therefore, they are not reported as fund liabilities:	
Employee compensated absences	(1,617,542)
Pension benefits	(15,236,518)
Retiree health care benefits	(87,628,023)
Internal service funds are included as part of governmental activities	<u>6,812,305</u>
<b>Net Position (Deficit) of Governmental Activities</b>	<b><u>\$ (14,764,156)</u></b>

**Governmental Funds**

**Statement of Revenue, Expenditures, and Changes in Fund Balances**

**Year Ended September 30, 2021**

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>Revenue</b>			
Taxes	\$ 10,321,487	\$ 2,566,270	\$ 12,887,757
Special assessments	-	100,305	100,305
Intergovernmental:			
Federal grants	372,948	2,746	375,694
State sources	3,974,870	3,205,202	7,180,072
Charges for services	4,120,928	681,173	4,802,101
Fines and forfeitures	774,372	-	774,372
Licenses and permits	612,076	-	612,076
Investment income	23,726	33,736	57,462
Other revenue	603,888	1,456,044	2,059,932
Total revenue	20,804,295	8,045,476	28,849,771
<b>Expenditures</b>			
Current services:			
General government	3,183,805	40,500	3,224,305
District court	785,944	183,675	969,619
Public safety	11,566,842	38,107	11,604,949
Public works	2,395,577	6,812,815	9,208,392
Community and economic development	-	41,732	41,732
Recreation and culture	841,136	125,305	966,441
Debt service	-	618,617	618,617
Total expenditures	18,773,304	7,860,751	26,634,055
<b>Excess of Revenue Over Expenditures</b>	2,030,991	184,725	2,215,716
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	2,405,439	2,405,439
Transfers out	(1,191,494)	(1,213,945)	(2,405,439)
Total other financing (uses) sources	(1,191,494)	1,191,494	-
<b>Net Change in Fund Balances</b>	839,497	1,376,219	2,215,716
<b>Fund Balances - Beginning of year</b>	5,427,598	10,766,199	16,193,797
<b>Fund Balances - End of year</b>	<b>\$ 6,267,095</b>	<b>\$ 12,142,418</b>	<b>\$ 18,409,513</b>

**Governmental Funds**

**Reconciliation of the Statement of Revenue, Expenditures, and Changes in  
Fund Balances to the Statement of Activities**

**Year Ended September 30, 2021**

<b>Net Change in Fund Balances Reported in Governmental Funds</b>	<b>\$ 2,215,716</b>
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, in the statement of activities, these costs are allocated over their estimated useful lives as depreciation:	
Net book value of assets disposed of	(1,255)
Depreciation expense	(3,349,140)
Capital outlay	3,787,862
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in the funds until it is available	(28,904)
Repayment of bond principal is an expenditure in the governmental funds but not in the statement of activities (where it reduces long-term debt)	390,000
Interest expense is recognized in the government-wide statements as it accrues	3,250
Some employee costs (pension, OPEB, and compensated absences) do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds	(7,527,040)
Internal service funds are included as part of governmental activities	(24,300)
<b>Change in Net Position of Governmental Activities</b>	<b><u><u>\$ (4,533,811)</u></u></b>

## City of Wyandotte, Michigan

	Enterprise Funds			
	Electric	Water	Cable Television	Sewage Disposal
<b>Assets</b>				
Current assets:				
Cash and cash equivalents (Note 3)	\$ 19,372,753	\$ 4,127,101	\$ 8,096,795	\$ 3,451,158
Receivables - Net	6,253,544	1,060,715	1,070,384	1,523,357
Due from other funds (Note 7)	22,162	376,676	81,416	-
Inventory	1,048,659	117,332	54,289	-
Prepaid expenses and other assets	243,244	17,657	20,325	-
Total current assets	26,940,362	5,699,481	9,323,209	4,974,515
Noncurrent assets:				
Restricted assets (Note 11)	1,807,537	-	9,276,650	1,630,229
Advances to other funds (Note 7)	-	-	-	225,685
Capital assets: (Note 6)				
Assets not subject to depreciation	3,483,677	2,601,737	4,883,799	-
Assets subject to depreciation - Net	33,454,843	9,826,800	1,614,013	25,744,571
Advance to component unit (Note 7)	-	-	-	-
Total noncurrent assets	38,746,057	12,428,537	15,774,462	27,600,485
Total assets	65,686,419	18,128,018	25,097,671	32,575,000
<b>Deferred Outflows of Resources</b>				
Deferred charges on bond refunding (Note 8)	813,556	-	-	-
Deferred OPEB costs (Note 14)	540,869	120,936	93,815	-
Total deferred outflows of resources	1,354,425	120,936	93,815	-
<b>Liabilities</b>				
Current liabilities:				
Accounts payable	1,941,137	105,936	1,429,990	431,124
Due to other funds (Note 7)	-	20,075	935	376,676
Refundable deposits, bonds, etc.	955,318	-	195,075	-
Accrued liabilities and other	2,048,089	236,967	83,129	-
Provision for claims (Note 10)	42,533	10,559	404	-
Current portion of long-term debt (Note 8)	1,979,326	154	580,928	701,847
Total current liabilities	6,966,403	373,691	2,290,461	1,509,647
Noncurrent liabilities:				
Payable from restricted assets	-	-	824,598	-
Net pension liability (Note 13)	2,415,691	449,058	376,702	-
Net OPEB liability (Note 14)	19,852,901	4,439,057	3,443,570	-
Long-term debt - Net of current portion (Note 8)	23,859,349	696	9,691,623	15,277,655
Total noncurrent liabilities	46,127,941	4,888,811	14,336,493	15,277,655
Total liabilities	53,094,344	5,262,502	16,626,954	16,787,302
<b>Deferred Inflows of Resources</b>				
Deferred pension cost reductions (Note 13)	1,218,592	226,526	190,027	-
Deferred OPEB cost reductions (Note 14)	155,186	34,700	26,917	-
Total deferred inflows of resources	1,373,778	261,226	216,944	-
<b>Net Position</b>				
Net investment in capital assets	11,913,401	12,427,687	3,741,550	9,765,069
Restricted (Note 11)	2,816,145	-	935,763	1,630,229
Unrestricted	(2,156,824)	297,539	3,670,275	4,392,400
Total net position	<u>\$ 12,572,722</u>	<u>\$ 12,725,226</u>	<u>\$ 8,347,588</u>	<u>\$ 15,787,698</u>

See notes to financial statements.

# Proprietary Funds Statement of Net Position

**September 30, 2021**

Enterprise Funds		Governmental Activities
Nonmajor Enterprise	Total	Internal Service
\$ 738,014	\$ 35,785,821	\$ 544,448
-	9,908,000	-
-	480,254	-
-	1,220,280	-
-	281,226	-
738,014	47,675,581	544,448
-	12,714,416	-
-	225,685	6,499,633
51,908	11,021,121	-
2,501,266	73,141,493	-
-	-	153,988
2,553,174	97,102,715	6,653,621
3,291,188	144,778,296	7,198,069
-	813,556	-
-	755,620	-
-	1,569,176	-
89,068	3,997,255	2,671
-	397,686	-
-	1,150,393	-
33,450	2,401,635	-
-	53,496	383,093
-	3,262,255	-
122,518	11,262,720	385,764
-	824,598	-
-	3,241,451	-
-	27,735,528	-
-	48,829,323	-
-	80,630,900	-
122,518	91,893,620	385,764
-	1,635,145	-
-	216,803	-
-	1,851,948	-
2,553,174	40,400,881	-
-	5,382,137	-
615,496	6,818,886	6,812,305
<b>\$ 3,168,670</b>	<b>\$ 52,601,904</b>	<b>\$ 6,812,305</b>

## City of Wyandotte, Michigan

	Enterprise Funds			
	Electric	Water	Cable Television	Sewage Disposal
<b>Operating Revenue</b>				
Sale of water	\$ -	\$ 4,401,545	\$ -	\$ -
Sewage disposal charges	-	-	-	4,065,579
Sale of electricity	37,181,929	-	-	-
Income from customers and rent from tenants	-	-	11,054,374	-
Other miscellaneous revenue	193,086	47	929,663	-
Total operating revenue	37,375,015	4,401,592	11,984,037	4,065,579
<b>Operating Expenses</b>				
Cost of water pumping and purification	-	888,441	-	-
Cost of sewage treatment	-	-	-	2,255,714
Cost of electrical production	24,460,690	-	-	-
Cost of insurance claims	-	-	-	-
Transportation	97,723	33,014	26,523	-
Other operation and maintenance	2,487,087	871,351	977,774	1,018,370
Distributions	2,561,789	848,714	2,973,966	-
Cable television royalties and retransmission fees	-	-	5,062,139	-
Depreciation	2,865,815	461,156	736,814	876,677
Total operating expenses	32,473,104	3,102,676	9,777,216	4,150,761
<b>Operating Income (Loss)</b>	4,901,911	1,298,916	2,206,821	(85,182)
<b>Nonoperating Revenue (Expense)</b>				
Investment income	1,129	-	8,521	2,431
Interest expense	(1,195,096)	(63)	(371,190)	(539,029)
Amortization related to long-term debt	(12,519)	-	-	-
Grant revenue	40,004	-	-	276,761
Total nonoperating (expense) revenue	(1,166,482)	(63)	(362,669)	(259,837)
<b>Income (Loss)</b>	3,735,429	1,298,853	1,844,152	(345,019)
<b>Donated Assets</b>	-	-	-	-
<b>Change in Net Position</b>	3,735,429	1,298,853	1,844,152	(345,019)
<b>Net Position - Beginning of year</b>	8,837,293	11,426,373	6,503,436	16,132,717
<b>Net Position - End of year</b>	<u>\$ 12,572,722</u>	<u>\$ 12,725,226</u>	<u>\$ 8,347,588</u>	<u>\$ 15,787,698</u>

Proprietary Funds

Statement of Revenue, Expenses, and Changes in Net Position

Year Ended September 30, 2021

Enterprise Funds		Governmental Activities
Nonmajor Enterprise	Total	Internal Service
\$ -	\$ 4,401,545	\$ -
-	4,065,579	-
-	37,181,929	-
608,990	11,663,364	-
71,259	1,194,055	-
680,249	58,506,472	-
-	888,441	-
-	2,255,714	-
-	24,460,690	-
-	-	121,869
-	157,260	-
578,316	5,932,898	-
-	6,384,469	-
-	5,062,139	-
134,198	5,074,660	-
712,514	50,216,271	121,869
(32,265)	8,290,201	(121,869)
-	12,081	97,569
-	(2,105,378)	-
-	(12,519)	-
-	316,765	-
-	(1,789,051)	97,569
(32,265)	6,501,150	(24,300)
101,970	101,970	-
69,705	6,603,120	(24,300)
3,098,965	45,998,784	6,836,605
<b>\$ 3,168,670</b>	<b>\$ 52,601,904</b>	<b>\$ 6,812,305</b>

Proprietary Funds  
Statement of Cash Flows

Year Ended September 30, 2021

	Enterprise Funds						Governmental Activities
	Electric	Water	Cable Television	Sewage Disposal	Nonmajor Enterprise	Total	Internal Service
<b>Cash Flows from Operating Activities</b>							
Receipts from customers	\$ 37,143,388	\$ 4,315,223	\$ 11,758,660	\$ 3,795,944	\$ 632,249	\$ 57,645,464	\$ -
Receipts from interfund services and reimbursements	-	-	-	714,203	48,000	762,203	-
Payments to suppliers	(23,739,042)	(1,618,032)	(6,017,240)	(3,195,948)	(467,595)	(35,037,857)	(800)
Payments to employees and fringes	(6,200,491)	(1,849,147)	(1,824,984)	-	(69,572)	(9,944,194)	-
Claims paid	-	-	-	-	-	-	(193,619)
Net cash provided by (used in) operating activities	7,203,855	848,044	3,916,436	1,314,199	143,082	13,425,616	(194,419)
<b>Cash Flows from Noncapital Financing Activities</b>							
Interfund borrowings and repayments - Net	(50,696)	(317,137)	(795)	(225,685)	-	(594,313)	59,791
Grant revenue	-	-	-	276,761	-	276,761	-
Net cash (used in) provided by noncapital financing activities	(50,696)	(317,137)	(795)	51,076	-	(317,552)	59,791
<b>Cash Flows from Capital and Related Financing Activities</b>							
Issuance of bonds	-	-	-	2,770,651	-	2,770,651	-
Grant revenue	40,004	-	-	-	-	40,004	-
Purchase of capital assets	(3,555,795)	(961,030)	(3,623,826)	(2,568,402)	(152,595)	(10,861,648)	-
Principal and interest paid on capital debt	(3,286,970)	(358)	(1,032,072)	(1,257,829)	-	(5,577,229)	-
Net cash used in capital and related financing activities	(6,802,761)	(961,388)	(4,655,898)	(1,055,580)	(152,595)	(13,628,222)	-
<b>Cash Flows Provided by Investing Activities - Interest received on investments</b>	1,129	-	8,521	2,487	-	12,137	97,569
<b>Net Increase (Decrease) in Cash</b>	351,527	(430,481)	(731,736)	312,182	(9,513)	(508,021)	(37,059)
<b>Cash - Beginning of year</b>	20,828,763	4,557,582	18,105,181	3,138,976	747,527	47,378,029	581,507
<b>Cash - End of year</b>	<u>\$ 21,180,290</u>	<u>\$ 4,127,101</u>	<u>\$ 17,373,445</u>	<u>\$ 3,451,158</u>	<u>\$ 738,014</u>	<u>\$ 46,870,008</u>	<u>\$ 544,448</u>
<b>Classification of Cash</b>							
Cash and investments	\$ 19,372,753	\$ 4,127,101	\$ 8,096,795	\$ 3,451,158	\$ 738,014	\$ 35,785,821	\$ 544,448
Restricted cash	1,807,537	-	9,276,650	-	-	11,084,187	-
<b>Total cash</b>	<u>\$ 21,180,290</u>	<u>\$ 4,127,101</u>	<u>\$ 17,373,445</u>	<u>\$ 3,451,158</u>	<u>\$ 738,014</u>	<u>\$ 46,870,008</u>	<u>\$ 544,448</u>

Proprietary Funds  
Statement of Cash Flows (Continued)

Year Ended September 30, 2021

	Enterprise Funds						Governmental Activities
	Electric	Water	Cable Television	Sewage Disposal	Nonmajor Enterprise	Total	Internal Service
<b>Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities</b>							
Operating income (loss)	\$ 4,901,911	\$ 1,298,916	\$ 2,206,821	\$ (85,182)	\$ (32,265)	\$ 8,290,201	\$ (121,869)
Adjustments to reconcile operating income (loss) to net cash from operating activities:							
Depreciation	2,865,815	461,156	736,814	876,677	134,198	5,074,660	-
Changes in assets and liabilities:							
Receivables	(231,675)	(463,045)	(225,377)	(269,635)	-	(1,189,732)	-
Due to and from other funds	-	-	-	714,203	-	714,203	-
Inventories	(201,705)	8,469	3,348	-	-	(189,888)	-
Prepaid and other assets	54,063	6,297	722	121,059	-	182,141	-
Net pension or OPEB liability	(3,320,802)	(977,493)	(180,042)	-	-	(4,478,337)	-
Accounts payable	523,396	(51,632)	980,327	(42,923)	41,149	1,450,317	(800)
Estimated claims liability	-	-	-	-	-	-	(71,750)
Deferrals related to pension or OPEB	2,629,110	561,804	407,859	-	-	3,598,773	-
Accrued and other liabilities	(16,258)	3,572	(14,036)	-	-	(26,722)	-
Total adjustments	2,301,944	(450,872)	1,709,615	1,399,381	175,347	5,135,415	(72,550)
Net cash provided by (used in) operating activities	<u>\$ 7,203,855</u>	<u>\$ 848,044</u>	<u>\$ 3,916,436</u>	<u>\$ 1,314,199</u>	<u>\$ 143,082</u>	<u>\$ 13,425,616</u>	<u>\$ (194,419)</u>
<b>Significant Noncash Transactions - Donor assets</b>	\$ -	\$ -	\$ -	\$ -	\$ 101,970	\$ 101,970	\$ -

Fiduciary Funds  
Statement of Fiduciary Net Position

September 30, 2021

	Pension and Other Employee Benefit Trust Funds	Custodial Funds
<b>Assets</b>		
Cash and cash equivalents	\$ 1,335,070	\$ 408,857
Investments:		
U.S. government securities	129,657	-
Common trust funds/Mutual funds	83,255,365	-
Global fixed income	138,684	-
Receivables:		
Accrued interest receivable	4	-
Due from other governments	-	8,070
Due from primary government	1,075	-
Total assets	84,859,855	416,927
<b>Liabilities</b>		
Due to other governmental units	-	58,205
Due to primary government	413,912	-
Accrued liabilities and other	183,759	199,128
Total liabilities	597,671	257,333
<b>Net Position - Restricted</b>		
Pension	81,267,503	-
Postemployment benefits other than pension	2,994,681	-
Individuals, organizations, and other governments	-	159,594
Total net position	<b>\$ 84,262,184</b>	<b>\$ 159,594</b>

Fiduciary Funds  
Statement of Changes in Fiduciary Net Position

Year Ended September 30, 2021

	Pension and Other Employee Benefits Trust Funds	Custodial Funds
<b>Additions</b>		
Investment income (loss):		
Interest and dividends	\$ 1,439,031	\$ -
Net increase in fair value of investments	12,281,373	-
Investment-related expenses	(180,139)	-
Net investment income	13,540,265	-
Contributions:		
Employer contributions	8,408,359	-
Employee contributions	91,552	-
Total contributions	8,499,911	-
Property tax collections	-	21,117,224
Total additions	22,040,176	21,117,224
<b>Deductions</b>		
Pension benefit payments	7,384,761	-
Health benefits	3,603,642	-
Property tax distributions to other governments	-	21,117,224
Total deductions	10,988,403	21,117,224
<b>Net Increase in Fiduciary Net Position</b>	11,051,773	-
<b>Net Position - Beginning of year, as restated</b>	73,210,411	159,594
<b>Net Position - End of year</b>	<b>\$ 84,262,184</b>	<b>\$ 159,594</b>

## City of Wyandotte, Michigan

	Tax Increment Finance Authorities - Consolidated	Tax Increment Finance Authorities - Downtown	Downtown Development Authority
<b>Assets</b>			
Cash and cash equivalents (Note 3)	\$ 9,187,839	\$ 1,301,715	\$ 1,601
Receivables - Net	35,990	-	-
Prepaid expenses and other assets	-	2,011	-
Land held for resale (Note 4)	1,569,922	44,800	-
Total assets	10,793,751	1,348,526	1,601
<b>Liabilities</b>			
Accounts payable	292,852	14,599	-
Due to primary government (Note 7)	-	1,740	-
Accrued liabilities and other	48,500	1,157	-
Noncurrent liabilities - Due in more than one year - Advances from primary government (Note 7)	-	-	-
Total liabilities	341,352	17,496	-
<b>Deferred Inflows of Resources</b> - Property taxes levied for the following year	1,462,047	411,390	-
<b>Net Position (Deficit)</b>			
Restricted - Grants	-	50,000	-
Unrestricted	8,990,352	869,640	1,601
Total net position (deficit)	<u><u>\$ 8,990,352</u></u>	<u><u>\$ 919,640</u></u>	<u><u>\$ 1,601</u></u>

Component Units  
Statement of Net Position

September 30, 2021

Brownfield Redevelopment Authority	Downriver Central Dispatch	Downriver Central Animal Control Agency	Downriver Consolidated Assessing	Total
\$ 431,508	\$ -	\$ -	\$ -	\$ 10,922,663
-	162,225	26,733	61,831	286,779
-	-	-	-	2,011
-	-	-	-	1,614,722
431,508	162,225	26,733	61,831	12,826,175
-	-	-	-	307,451
-	162,225	26,733	61,831	252,529
389,766	-	-	-	439,423
469,515	-	-	-	469,515
859,281	162,225	26,733	61,831	1,468,918
-	-	-	-	1,873,437
-	-	-	-	50,000
(427,773)	-	-	-	9,433,820
<b>\$ (427,773)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,483,820</b>

## City of Wyandotte, Michigan

	Program Revenue			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Functions/Programs</b>				
Tax Increment Finance Authorities - Consolidated - Community and economic development	\$ 1,876,119	\$ -	\$ 3,677	\$ -
Tax Increment Finance Authorities - Downtown - Community and economic development	712,144	-	-	-
Downtown Development Authority	-	-	-	-
Brownfield Redevelopment Authority:				
Community and economic development	54,265	-	-	-
Interest on long-term debt	69,331	-	-	-
Total Brownfield Redevelopment Authority	123,596	-	-	-
Downriver Central Dispatch - Governmental activities - Public safety	898,500	898,500	-	-
Downriver Central Animal Control Agency - Governmental activities - Public safety	123,289	123,289	-	-
Downriver Consolidated Assessing - Governmental activities - General government	417,573	417,573	-	-
Total component units	<u><u>\$ 4,151,221</u></u>	<u><u>\$ 1,439,362</u></u>	<u><u>\$ 3,677</u></u>	<u><u>\$ -</u></u>

General revenue:  
Property taxes  
Investment income  
Other miscellaneous income

Total general revenue

### Change in Net Position

Net Position (Deficit) - Beginning of year

Net Position (Deficit) - End of year

## Component Units Statement of Activities

**Year Ended September 30, 2021**

Net (Expense) Revenue and Changes in Net Position							
Tax Increment Finance Authorities - Consolidated	Tax Increment Finance Authorities - Downtown	Downtown Development Authority	Brownfield Redevelopment Authority	Downriver Central Dispatch	Downriver Central Animal Control Agency	Downriver Consolidated Assessing	Total
\$ (1,872,442)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,872,442)
-	(712,144)	-	-	-	-	-	(712,144)
-	-	-	-	-	-	-	-
-	-	-	(54,265)	-	-	-	(54,265)
-	-	-	(69,331)	-	-	-	(69,331)
-	-	-	(123,596)	-	-	-	(123,596)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(1,872,442)	(712,144)	-	(123,596)	-	-	-	(2,708,182)
2,863,088	578,257	-	221,063	-	-	-	3,662,408
10,314	2,379	-	143	-	-	-	12,836
-	65,679	-	-	-	-	-	65,679
2,873,402	646,315	-	221,206	-	-	-	3,740,923
1,000,960	(65,829)	-	97,610	-	-	-	1,032,741
7,989,392	985,469	1,601	(525,383)	-	-	-	8,451,079
<b>\$ 8,990,352</b>	<b>\$ 919,640</b>	<b>\$ 1,601</b>	<b>\$ (427,773)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,483,820</b>

September 30, 2021

## Note 1 - Significant Accounting Policies

The following is a summary of the significant accounting policies used by the City of Wyandotte, Michigan (the "City"):

### ***Reporting Entity***

The City is governed by an elected six-member council and the mayor. The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Although blended component units are legally separate entities, in substance, they are part of the City's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City (see discussion below for description).

### ***Blended Component Units***

The Wyandotte Building Authority (the "Building Authority") is governed by a three-member board that is appointed by the mayor with City Council approval. Although it is legally separate from the City, the Building Authority is reported as if it were part of the primary government because its sole purpose is to finance and construct the City's public buildings.

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

The following component units are reported within the component units column to emphasize that they are legally separate from the City:

The Downtown Development Authority was created to correct and prevent deterioration in the downtown district, encourage historical preservation, and promote economic growth within the downtown district. The Downtown Development Authority's governing body, which consists of nine individuals, is selected by the mayor with approval by the City Council. In addition, the Downtown Development Authority's budget is subject to approval by the City Council.

The Brownfield Redevelopment Authority was created, pursuant to Public Act 381 of 1996, to promote revitalization of environmentally distressed areas within the six-square-mile boundary of the City. The Brownfield Redevelopment Authority is funded primarily by property tax revenue captures. The Brownfield Redevelopment Authority is governed by a nine-member board that is appointed by the mayor and confirmed by the City Council.

The tax increment finance authorities (TIFA) were created to preserve and continuously improve the areas within the TIFA districts. The Consolidated Development Area TIFA's governing body and Downtown Development Area TIFA's governing body each consist of nine individuals selected by the mayor with approval by the City Council. The TIFAs have reserved \$1,436,000 for a future DNR grant match.

The Economic Development Corporation (EDC) was created to alleviate and prevent conditions of unemployment and to assist and retain local industries and commercial enterprises in their efforts to operate within the City. The EDC's governing body consists of nine individuals selected by the mayor with approval by the City Council. There was no financial activity related to the EDC in the current year.

The Downriver Central Dispatch (DCD) was created to enhance public safety through the sharing of technology and information resources to support the centralized dispatching of public safety resources. The DCD's governing body consists of one representative appointed by each governmental unit that is a member of the DCD. The DCD's budget is subject to approval by the City Council.

The Downriver Central Animal Control Agency (DCACA) was created to enhance animal control services by sharing of costs and responsibilities. The DCACA's governing body consists of one representative appointed by each governmental unit that is a member of the DCACA. The DCACA's budget is subject to approval by the City Council.

September 30, 2021

## Note 1 - Significant Accounting Policies (Continued)

The Downriver Consolidated Assessing Agency (DCAA) was created to enhance assessing services by sharing of costs and responsibilities. The DCAA's governing body consists of one representative appointed by each governmental unit that is a member of the DCAA. The DCAA's budget is subject to approval by the City Council.

Separate financial statements for the above discretely presented component units are not prepared.

### **Fiduciary Component Units**

The City of Wyandotte Employees' Retirement System and the City of Wyandotte Retiree Health Care Plan provide retirement and postemployment benefits to plan members and their beneficiaries. The systems are administered through qualified trusts. Management of the City of Wyandotte Employees' Retirement System is vested in the seven-person pension board, with three being appointed by the City Council. The City of Wyandotte Employees' Retirement System does impose a financial burden on the City, and the City believes it would be misleading to exclude the plan from the financial statements. Management of the Retiree Health Care Plan is vested with City Council. The Retiree Health Care Plan is included as fiduciary component unit of the City because the City governs the plan and the plan imposes a financial burden on the City.

### **Jointly Governed Organization**

Jointly governed organizations are discussed in Note 5.

### **Accounting and Reporting Principles**

The City follows accounting principles generally accepted in the United States of America (GAAP), as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board. The following is a summary of the significant accounting policies used by the City:

### **Report Presentation**

Governmental accounting principles require that financial reports include two different perspectives - the government-wide perspective and the fund-based perspective. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units, as applicable. The government-wide financial statements are presented on the economic resources measurement focus and the full accrual basis of accounting. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The statements also present a schedule reconciling these amounts to the modified accrual-based presentation found in the fund-based statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Taxes, unrestricted intergovernmental receipts, and other items not properly included among program revenue are reported instead as general revenue.

As a general rule, the effect of interfund activity has been removed from the government-wide financial statements. Exceptions to this general rule occur when there are charges between the City's water and sewer function and various other functions. Eliminations of these charges would distort the direct costs and program revenue reported for the various functions concerned.

September 30, 2021

## Note 1 - Significant Accounting Policies (Continued)

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

### ***Fund Accounting***

The City accounts for its various activities in several different funds in order to demonstrate accountability for how it spends certain resources; separate funds allow the City to show the particular expenditures for which specific revenue is used. The various funds are aggregated into three broad fund types:

#### **Governmental Funds**

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

- The General Fund is the City's primary operating fund and is used to provide for basic services, including the following functions: legislative, judicial, elections, tax collection, property assessment, administration, public safety, engineering, public works, recreation, cultural, and planning. This fund accounts for all financial resources of the general government other than those required to be accounted for in another fund.

#### **Proprietary Funds**

Proprietary funds include enterprise funds (which provide goods or services to users in exchange for charges or fees) and internal service funds (which provide goods or services to other funds of the City). The City reports the following funds as major enterprise funds:

- Electric Fund - The Electric Fund accounts for the activities of providing electric services to the residents (and businesses) of the City.
- Water Fund - The Water Fund accounts for the activities of the water distribution system.
- Cable Television Fund - The Cable Television Fund accounts for the activities of providing cable services (and internet) to the residents (and businesses) of the City.
- Sewage Disposal Fund - The Sewage Disposal Fund accounts for the operations, maintenance, and improvements to the sewage disposal system in the City. Operations are primarily funded through user charges.

Internal Service Fund - The Internal Service Fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City or to other governments. The City's Internal Service Fund has been established to account for insurance costs associated with workers' compensation and general liability, as well as the self-insured portion of workers' compensation and general liability. The Internal Service Fund is used to account for current coverage and to provide reserves for future catastrophic claims.

#### **Fiduciary Funds**

Fiduciary funds include amounts held in a fiduciary capacity for others. These amounts will not be used to operate our government's programs. Activities that are reported as fiduciary include the following:

- Pension and Other Employee Benefit Trust Funds - The Pension and Other Employee Benefit Trust Funds account for the activities of the retirement system and the trust established to account for costs related to retiree health care.

September 30, 2021

**Note 1 - Significant Accounting Policies (Continued)**

- Custodial Funds - The Custodial Funds record tax collections for other units of government (the county, school district, etc.) and for activity held by the City as a fiduciary for certain activities.

**Interfund Activity**

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

Furthermore, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

**Basis of Accounting**

The governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting is intended to better demonstrate accountability for how the City has spent its resources.

Expenditures are reported when the goods are received or the services are rendered. Capital outlays are reported as expenditures (rather than as capital assets) because they reduce the ability to spend resources in the future; conversely, employee benefit costs that will be funded in the future (such as pension and retiree health care-related costs or sick and vacation pay) are not counted until they come due for payment. In addition, debt service expenditures, claims, and judgments are recorded only when payment is due.

Revenue is not recognized until it is collected or collected soon enough after the end of the year that it is available to pay for obligations outstanding at the end of the year. For this purpose, the City considers amounts collected within 60 days of year end to be available for recognition. The following major revenue sources meet the availability criterion: state-shared revenue, state gas and weight tax revenue, district court fines, and interest associated with the current fiscal period. Conversely, special assessments, federal grant reimbursements, and other revenue will be collected after the period of availability; receivables have been recorded for these, along with a deferred inflow.

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

September 30, 2021

**Note 1 - Significant Accounting Policies (Continued)*****Specific Balances and Transactions*****Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired.

**Investments**

Investments are reported at fair value or estimated fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates.

**Inventories and Prepaid Items**

Land held for resale and real estate inventories in the special revenue funds, capital projects funds, and component units are valued at the lower of cost (specific identification, including demolition cost) or market. Inventories of the remaining governmental funds are recorded as expenditures when purchased rather than when consumed. Inventories of the enterprise funds are stated at the lower of cost, determined by the average cost method for general inventory, or market. Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements.

**Restricted Assets**

Amounts have been set aside pursuant to contractual restrictions, grant reserves, and unspent bond proceeds. These amounts have been classified as restricted assets. In the Sewage Disposal Fund, restricted assets relate to reserves held at Downriver Utility Wastewater Authority (DUWA), a joint venture of the City. Refer to Note 5 for more information on DUWA. Refer to Note 11 for further discussion on the restricted assets of the Electric and Cable funds.

**Capital Assets**

Capital assets, which include property, plant, equipment, intangible assets, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

Infrastructure, intangibles, buildings, equipment, and vehicles are depreciated using the straight-line method over the following useful lives:

	Depreciable Life - Years
Roads and other infrastructure	20 to 25
Sidewalks	10 to 60
Distribution systems	10 to 15
Utility plant and treatment facilities	20 to 50
Buildings and building improvements	40 to 50
Land improvements	20 to 50
Vehicles	4 to 15
Machinery and equipment	3 to 35

September 30, 2021

**Note 1 - Significant Accounting Policies (Continued)**

**Long-term Obligations**

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund-type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed at the time they are incurred. In the fund financial statements, governmental fund types recognize bond issuances and premiums as other financing sources and bond discounts as other financing uses. The General Fund and debt service funds are generally used to liquidate governmental long-term debt.

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items that qualify for reporting in this category. One is the deferred charge on refunding reported in the statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. In addition, the City reports deferred outflows of resources related to postemployment benefits.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The government has three items that qualify for reporting in this category. The deferred inflows of resources related to unavailable revenue in the governmental funds are from special assessments, grants, and other revenue. Also, the government also has property taxes levied for the next fiscal year. This amount is shown as deferred inflows of resources on both the governmental funds balance sheet and the statement of net position. In addition, the City reports deferred inflows of resources related to pension and postemployment benefits.

**Net Position Flow Assumption**

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

**Fund Balance Flow Assumption**

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

**September 30, 2021****Note 1 - Significant Accounting Policies (Continued)****Fund Balance Policies**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

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

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

**Property Tax Revenue**

Properties are assessed as of December 31. The related property taxes are billed on August 1 of the following year, are due on September 30, become a lien on December 1, and have a final collection date of February 28 before they are added to the county tax rolls.

Property taxes billed on August 1 will be used to finance the following year's operations. As such, these taxes are recorded as deferred revenue in each respective fund at September 30.

The 2020 taxable valuation of the City totaled approximately \$587,000,000 (a portion of which has been abated or resides in special tax districts), on which taxes levied consisted of 14.8686 mills for operating purposes, 2.4827 mills for debt service, and 2.4827 mills for garbage and rubbish services. In addition, the City levied 2.9160 mills to support drain operation and maintenance, and the statutory or constitutional provisions that authorize the levy have not been identified. The above levies on a net basis resulted in approximately \$8,558,000 for operating purposes, \$1,190,000 for debt service, \$1,374,000 for garbage and rubbish services, and \$1,203,000 for drain operation and maintenance. These amounts are recognized in the respective General Fund and special revenue fund financial statements as tax revenue. The special tax districts record their portion of taxes in the respective component units' financial statements as tax revenue. Some amounts are also recognized in the debt service fund through a transfer of tax funds from the General Fund.

**Pension**

The City offers a defined benefit pension plan to certain employees. The plan is closed to all new hires, except certain police and command members. The City records a net pension liability for the difference between the total pension liability calculated by the actuary and the pension plan's fiduciary net position. For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plan and additions to/deductions from the pension plan's fiduciary net position has been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The net pension liability has historically been liquidated from the funds from which the individual salaries are paid.

**September 30, 2021****Note 1 - Significant Accounting Policies (Continued)****Other Postemployment Benefit Costs**

The City offers retiree health care benefits to retirees. The plan is closed to all new hires. The City records a net OPEB liability for the difference between the total OPEB liability calculated by the actuary and the OPEB plan's fiduciary net position. For the purpose of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB plan and additions to/deductions from the OPEB plan's fiduciary net position has been determined on the same basis as they are reported by the OPEB plan. For this purpose, health premium payments are recognized when due and payable. Investments are reported at fair value. The net OPEB liability has historically been liquidated from the funds from which the individual salaries are paid.

**Compensated Absences (Vacation and Sick Leave)**

It is the City's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. Employees may receive payment of the accumulated sick leave and vacation balance at the rate determined by union contracts, which vary from unit to unit. A liability is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only for employee terminations as of year end. The compensated absence liability has historically been liquidated from the funds from which the individual salaries are paid.

**Proprietary Funds Operating Classification**

Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of our proprietary funds relates to charges to customers for sales, rentals, and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

**Emissions Allowance**

The Environmental Protection Agency has granted emissions allowances to the City related to the emission of certain pollutants. No amounts are recorded at the date of the grant. The City estimates the allowances needed for future years. As appropriate, the City may purchase additional allowances or sell the estimated future excess allowances. The purchase and sale of allowances by emission type are accounted for separately and are not offset against transactions involving allowances of different emission types. Purchased allowances net of proceeds from the sale of related allowances are recorded as an asset and will be expensed during the applicable period. Proceeds from the sale of allowances are recognized as income at the time of sale. There were no emission allowances purchased or sold during the year ended September 30, 2021.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

**Significant Customers**

The City's electric department has one significant customer, BASF Corporation, representing approximately 20 percent of the electric department's operating revenue for the year ended September 30, 2021.

September 30, 2021

**Note 1 - Significant Accounting Policies (Continued)**

The City's water department has one significant customer, BASF Corporation, representing approximately 14 percent of the water department's operating revenue for the year ended September 30, 2021.

***Upcoming Accounting Pronouncements***

In June 2017, the Governmental Accounting Standards Board issued Statement No. 87, *Leases*, which improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-of-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The City is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement were originally effective for the City's financial statements for the year ended September 30, 2021 but were extended to September 30, 2022 with the issuance of GASB Statement No. 95, *Postponement of the Effective Date of Certain Authoritative Guidance*.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which simplifies accounting for interest cost incurred before the end of construction and requires those costs to be expensed in the period incurred. As a result, interest cost incurred before the end of a construction period will not be capitalized and included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This statement also reiterates that, in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The requirements of the standard will be applied prospectively and result in increased interest expense during periods of construction. The provisions of this statement were originally effective for the City's financial statements for the year ended September 30, 2021 but were extended to September 30, 2022 with the issuance of GASB Statement No. 95, *Postponement of the Effective Date of Certain Authoritative Guidance*.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. This statement addresses eight unrelated practice issues and technical inconsistencies in authoritative literature. The standard addresses leases, intraentity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments. The standard has various effective dates. The City does not believe this pronouncement will have a significant impact on its financial statements but is still making a full evaluation.

In May 2020, the Governmental Accounting Standards Board issued Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*, which defines SBITAs and provides accounting and financial reporting for SBITAs by governments. This statement requires a government to recognize a subscription liability and an intangible right-to-use subscription asset for SBITAs. The City is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for the City's financial statements for the year ending September 30, 2023.

In June 2020, the Governmental Accounting Standards Board issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. While this standard had certain aspects impacting defined contribution pension and OPEB plans and other employee benefit plans that were effective immediately, it also clarifies when a 457 should be considered a pension plan or another employee benefit plan to assist in the application of GASB Statement No. 84 to these types of plans. The City is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement related to 457 plans are effective for the City's financial statements for the year ending September 30, 2022.

September 30, 2021

**Note 1 - Significant Accounting Policies (Continued)*****Adoption of New Accounting Pronouncement***

During the current year, the City adopted GASB Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying and reporting fiduciary activities. As a result of implementing this standard, the activity within the Tax Collection Fund and Other Custodial Fund that was not previously reported in the financial statements now is required to be reported within separate fiduciary funds.

The effect of this new standard on net position was as follows:

	<u>Fiduciary Funds</u>
Net position - September 30, 2020 - As previously reported	\$ 73,210,411
Adjustment for GASB Statement No. 84	<u>159,594</u>
Net position - September 30, 2020 - As restated	<u>\$ 73,370,005</u>

**Note 2 - Stewardship, Compliance, and Accountability*****Excess of Expenditures Over Appropriations in Budgeted Funds***

The City did not have significant expenditure budget variances.

***Construction Code Fees***

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

Cumulative shortfall at October 1, 2020	\$ (339,372)
Current year permit revenue	735,516
Related expenses:	
Direct costs	\$ 138,690
Estimated indirect costs	<u>515,881</u>
	<u>654,571</u>
Current year surplus	<u>80,945</u>
Cumulative shortfall September 30, 2021	<u>\$ (258,427)</u>

***Fund Deficits***

The City has an accumulated deficit in the Brownfield Redevelopment Authority, Grants, Construction, and Equipment and Replacement funds. Management expects the deficit in the Brownfield Redevelopment Authority to be eliminated through the receipt of future tax captures. The deficit in the Construction and Equipment and Replacement funds will be eliminated through the receipt of future debt millage transferred to these funds. The Grants Fund deficit relates to a timing difference and will be eliminated in the next fiscal year once the grant revenue is received.

September 30, 2021

**Note 3 - Deposits and Investments**

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The law also allows investments outside the state of Michigan when fully insured. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreements; bankers' acceptances of United States banks; commercial paper rated within the two highest classifications that matures no more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions that are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

The Pension and Other Postemployment Benefits Funds are also authorized by Michigan Public Act 314 of 1965, as amended, to invest in certain reverse repurchase agreements, stocks, diversified investment companies, annuity investment contracts, real estate leased to public entities, mortgages, real estate (if the trust fund's assets exceed \$250 million), debt or equity of certain small businesses, certain state and local government obligations, and certain other specified investment vehicles.

The City has designated three banks for the deposit of its funds. The investment policy adopted by the City Council and the mayor in accordance with Public Act 196 of 1997 has authorized investment in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; certificates of deposit; savings accounts, deposit accounts or depository receipts of a financial institution that has offices in Michigan; mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan; and interlocal agreements and investment pools but not the remainder of state statutory authority, as listed above. The City's deposits and investments are in accordance with statutory authority.

The City's cash and investments are subject to several types of risk, which are examined in more detail below:

***Custodial Credit Risk of Bank Deposits***

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. At year end, the City had bank deposits of approximately \$77.5 million (certificates of deposit and checking and savings accounts) that were uninsured and uncollateralized. In addition, the City's component units had bank deposits of approximately \$8.9 million (certificates of deposit and checking and savings accounts) that were uninsured and uncollateralized. The City believes that, due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, the City evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

***Interest Rate Risk***

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The City's investment policy does not restrict investment maturities other than commercial paper, which can only be purchased with a 270-day maturity.

At year end, the City had the following investments:

Investment	Carrying Value	Weighted-average Maturity (Years)
<b>Primary Government</b>		
Municipal bond	\$ 254,773	1.08
Commercial paper	3,148,799	0.25

September 30, 2021

**Note 3 - Deposits and Investments (Continued)**

Investment	Carrying Value	Weighted-average Maturity (Years)
<b>Fiduciary Funds</b>		
U.S. government issues	\$ 129,657	3.40
Corporate bonds and notes	138,684	5.51
Total	<u>\$ 268,341</u>	

**Credit Risk**

State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The City has no investment policy that would further limit its investment choices. As of September 30, 2021, the credit quality ratings of debt securities (other than the U.S. government) are as follows:

Investment	Moody's A3	Moody's A2	Moody's A1	Moody's Baa1	Moody's Baa2	Moody's Baa3
<b>Fiduciary Funds</b>						
Corporate bonds and notes	\$ 19,411	\$ 22,011	\$ 6,117	\$ 27,066	\$ 35,665	\$ 28,414

**Fair Value Measurements**

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The City's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The City has the following recurring fair value measurements as of September 30, 2021:

Investments Measured at Fair Value on a Recurring Basis at September 30, 2021				
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Balance at September 30, 2021
Debt securities:				
U.S. Treasury securities and municipal bonds	\$ -	\$ 384,430	\$ -	\$ 384,430
Commercial paper	-	3,148,799	-	3,148,799
Corporate bonds	138,684	-	-	138,684
Total debt securities	138,684	3,533,229	-	3,671,913
Common trust/Mutual fund	83,255,365	-	-	83,255,365
Total	<u>\$ 83,394,049</u>	<u>\$ 3,533,229</u>	<u>\$ -</u>	<u>\$ 86,927,278</u>

September 30, 2021

### Note 3 - Deposits and Investments (Continued)

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities.

The fair value of U.S. Treasury securities and commercial paper at September 30, 2021 was determined primarily based on Level 2 inputs. The City estimates the fair value of these investments using other inputs, such as interest rates, yield curves, and matrix pricing models that are observable at commonly quoted intervals.

### Note 4 - Land Held for Resale

The inventory in the special revenue funds, capital projects funds, and component units consists of real property purchased for resale. The City purchases the property; demolishes or rehabilitates the structure, if any; and resells the property for commercial or residential development. Inventory costs include the costs of land, existing structures, rehabilitation, and demolition. Generally, the acquisition cost of inventory is substantially higher than its fair market value after demolition and site clearing. At September 30, 2021, inventory had a cost of \$531,134, \$318,666, and \$12,606,097 and an estimated fair market value of \$107,040, \$44,237, and \$1,614,722 in the special revenue funds, capital projects funds, and component units, respectively. Included in capital outlay and other expenses of the current year was a provision of \$84,896, \$0, and \$71,781 to record inventory at the lower of cost or market value in the special revenue funds, capital projects funds, and component units, respectively. In the current year, sales of properties held within the TIFA component units resulted in a loss on sale of \$164,540, which is included in expense.

### Note 5 - Joint Ventures

#### ***Southgate-Wyandotte Drainage District***

The City is a member of the Southgate-Wyandotte Drainage District, a joint venture with the City of Southgate, Michigan that provides drainage services to the residents of Southgate and Wyandotte under Chapter 20 of the Michigan Drain Code. The intercounty drain activity is administered by the Wayne County Drainage Board. The City incurred approximately \$610,344 to Wayne County, Michigan during the year for operations and maintenance.

The City of Wyandotte, Michigan has a participation interest of approximately 50.5 percent in the venture. The operations of the fund will be financed through assessments to the participating cities; Wayne County, Michigan; and the State of Michigan. The City is aware that, over the next several years, there are preliminary plans for significant system improvements to take place. The City's interest in the working capital of the venture in the amount of \$1,871,641 has been recorded in the government-wide statement of net position at September 30, 2021.

#### ***Downriver Utility Wastewater Authority***

The City, along with 12 other communities, is a member of the Downriver Utility Wastewater Authority, which is a consortium formed under Public Act 233 of 1955 to acquire and operate the sewer system.

The City's share of capital assets, restricted assets (for debt service), and related debt is recorded in the Sewage Disposal Fund. During the year, the City accrued approximately \$2,256,000 for operations of the system and paid \$1,257,829 for debt service. The City is not aware of any circumstances that would cause an additional benefit or burden to the participating governments in the near future. Financial statements for the joint venture can be obtained from the administrative offices at 25605 Northline Road, Taylor, MI 48180.

September 30, 2021

**Note 6 - Capital Assets**

Capital asset activity of the City's governmental and business-type activities was as follows:

**Governmental Activities**

	Balance October 1, 2020	Additions	Disposals and Adjustments	Balance September 30, 2021
Capital assets not being depreciated - Land	\$ 18,229,021	\$ -	\$ -	\$ 18,229,021
Capital assets being depreciated:				
Roads and other infrastructure	102,286,115	2,955,342	-	105,241,457
Sidewalks	37,259,541	161,371	-	37,420,912
Buildings and improvements	25,778,758	29,795	-	25,808,553
Machinery, equipment, and vehicle	12,822,660	641,354	(400,269)	13,063,745
Land improvements	5,491,203	-	-	5,491,203
Subtotal	183,638,277	3,787,862	(400,269)	187,025,870
Accumulated depreciation:				
Roads and other infrastructure	77,874,867	1,981,543	-	79,856,410
Sidewalks	35,630,116	367,972	-	35,998,088
Buildings and improvements	7,647,602	423,254	-	8,070,856
Machinery, equipment, and vehicle	11,806,937	409,457	(399,014)	11,817,380
Land improvements	5,033,548	166,914	-	5,200,462
Subtotal	137,993,070	3,349,140	(399,014)	140,943,196
Net capital assets being depreciated	45,645,207	438,722	(1,255)	46,082,674
Net governmental activities capital assets	\$ 63,874,228	\$ 438,722	\$ (1,255)	\$ 64,311,695

September 30, 2021

**Note 6 - Capital Assets (Continued)*****Business-type Activities***

	Balance October 1, 2020	Reclassifications	Additions	Disposals and Adjustments	Balance September 30, 2021
Capital assets not being depreciated:					
Land	\$ 51,908	\$ -	\$ -	\$ -	\$ 51,908
Construction in progress	6,481,424	(4,431,743)	8,919,532	-	10,969,213
Subtotal	6,533,332	(4,431,743)	8,919,532	-	11,021,121
Capital assets being depreciated:					
Utility plant	109,344,607	79,035	-	-	109,423,642
Transmission	5,911,181	-	-	-	5,911,181
Pumping	7,252,720	16,228	-	-	7,268,948
Purification	3,953,509	-	-	-	3,953,509
Distribution	71,680,417	4,177,559	-	-	75,857,976
Transportation	4,211,559	43,815	-	(54,777)	4,200,597
Stores	1,156,932	-	-	-	1,156,932
Cable equipment	4,626,672	-	-	-	4,626,672
Land improvements	2,951,319	-	-	-	2,951,319
Studio	770,315	81,116	-	-	851,431
General	3,944,504	33,990	-	-	3,978,494
Buildings	2,366,804	-	205,966	-	2,572,770
Equipment and fixtures	1,695,693	-	25,339	-	1,721,032
Sewer lines	40,822,094	-	2,568,402	-	43,390,496
Subtotal	260,688,326	4,431,743	2,799,707	(54,777)	267,864,999
Accumulated depreciation:					
Utility plant	93,445,814	-	1,140,045	-	94,585,859
Transmission	5,891,356	-	10,956	-	5,902,312
Pumping	3,047,258	-	105,905	-	3,153,163
Purification	3,771,730	-	7,995	-	3,779,725
Distribution	49,429,367	-	2,134,541	-	51,563,908
Transportation	3,494,878	-	275,020	(54,777)	3,715,121
Stores	960,630	-	16,121	-	976,751
Cable equipment	3,788,306	-	291,876	-	4,080,182
Land improvements	1,424,935	-	58,749	-	1,483,684
Studio	738,471	-	26,145	-	764,616
General	3,841,397	-	55,181	-	3,896,578
Buildings	1,450,816	-	70,847	(23,259)	1,498,404
Equipment and fixtures	1,578,858	-	6,336	-	1,585,194
Sewer lines	16,863,066	-	874,943	-	17,738,009
Subtotal	189,726,882	-	5,074,660	(78,036)	194,723,506
Net capital assets being depreciated	70,961,444	4,431,743	(2,274,953)	23,259	73,141,493
Net business-type activities capital assets	\$ 77,494,776	\$ -	\$ 6,644,579	\$ 23,259	\$ 84,162,614

September 30, 2021

## Note 6 - Capital Assets (Continued)

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

Governmental activities:	
General government	\$ 2,502,309
Public safety	443,417
Public works	145,657
Recreation and culture	257,757
Total governmental activities	<u>\$ 3,349,140</u>
Business-type activities:	
Electric	\$ 2,865,815
Water	461,156
Cable Television	736,814
Sewage Disposal	876,677
Golf Course	94,014
Building Rental	40,184
Total business-type activities	<u>\$ 5,074,660</u>

### Construction Commitments

The City has active construction projects at year end. The City's commitments with contractors/suppliers as of September 30, 2021 are as follows:

	Spent to Date	Remaining Commitment
Filter plant rehabilitation - Phase III	\$ 1,962,164	\$ 645,350
3665 11th Street - Building renovation	2,384,473	3,449,527
Fiber to the Home/Premises (FTTH/FTTP)	2,883,731	8,046,269
AMI transponders - Water	594,042	567,308
GIS, SCADA, and OMS	170,120	829,880
MobiTV	158,303	61,697
Total	<u>\$ 8,152,833</u>	<u>\$ 13,600,031</u>

September 30, 2021

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

The composition of interfund balances is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor governmental funds	\$ 127,519
	Cable Television Fund	935
	Total General Fund	128,454
Nonmajor governmental funds	General Fund	218,378
	Nonmajor governmental funds	6,721
	Total nonmajor governmental funds	225,099
Electric Fund	General Fund	2,039
	Nonmajor governmental funds	48
	Water Fund	20,075
	Total Electric Fund	22,162
Cable Television Fund	General Fund	81,416
Water Fund	Sewage Disposal Fund	376,676
	Total	\$ 833,807

The City has made the following long-term advances between funds:

Fund Borrowed From	Fund Loaned To	Amount
Internal Service Fund	General Fund	\$ 3,400,000
	Nonmajor governmental funds	3,099,633
	Total Internal Service Fund	6,499,633
Sewage Disposal Fund	Nonmajor governmental funds	225,685
	Total	\$ 6,725,318

The balance of amounts loaned to (borrowed from) discretely presented component units is as follows:

Receivable	Payable	Amount
General Fund	Tax Increment Finance Authorities - Downtown	\$ 1,740
	Downriver Central Dispatch	162,225
	Downriver Central Animal Control	26,733
	Downriver Consolidated Assessing	61,831
	Total General Fund	252,529
Nonmajor governmental funds	Brownfield Redevelopment Authority	315,527
Internal Service Fund	Brownfield Redevelopment Authority	153,988
	Total	\$ 722,044

September 30, 2021

## Note 7 - Interfund Receivables, Payables, and Transfers (Continued)

These balances primarily result from the time lag between the dates that goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made. The Internal Service Fund advance to the General Fund is considered a long-term advance and relates to prefunding of liability and workers' compensation claims. The Sewage Disposal Fund advance to a nonmajor governmental fund relates to an outstanding balance on an interest-bearing long-term loan. The nonmajor special revenue funds and Internal Service Fund advances to the Brownfield Redevelopment Authority are considered long-term advances. The nonmajor special revenue funds and Internal Service Fund advances relate to the outstanding balance of revolving loans. The original projects were paid for with grant funding. The Brownfield Redevelopment Authority is utilizing tax captures to pay back the outstanding advance to the nonmajor special revenue funds over time. After the advances are repaid, the City will be able to use the funds to make new revolving funds in accordance with grant requirements.

Interfund transfers reported in the fund financial statements are composed of the following:

Paying Fund (Transfer Out)	Receiving Fund (Transfer In)	Amount
General Fund	Nonmajor governmental funds	\$ 1,191,494
Nonmajor governmental funds	Nonmajor governmental funds	1,213,945
	Total	<u>\$ 2,405,439</u>

The transfer to other governmental funds from the General Fund was primarily to pay the annual debt service for the 27th District Court and police department facility construction and Yack Arena renovation bonds. These funds are derived through tax levies. The transfer of \$1,213,945 between the nonmajor governmental funds consisted of a \$529,121 transfer between the City's two street funds to redistribute Act 51 revenue from the Major Streets Fund to the Local Streets Fund, where the funds were then spent. A total of \$684,824 was transferred from the debt service fund to the Construction Fund and Equipment and Replacement Fund for debt payments.

## Note 8 - Long-term Debt

Long-term debt activity for the year ended September 30, 2021 can be summarized as follows:

### Governmental Activities

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Bonds and contracts payable -					
General obligations - Other					
debt - 2014 Revenue bonds	\$ 2,765,000	\$ -	\$ (390,000)	\$ 2,375,000	\$ 480,000

September 30, 2021

**Note 8 - Long-term Debt (Continued)*****Business-type Activities***

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Bonds and contracts payable - Direct borrowings and direct placements:					
2014 Electric Installment Purchase Agreement	\$ 128,445	\$ -	\$ (128,445)	\$ -	\$ -
Cable Revenue Bonds - Series 2020	10,930,000	-	(660,000)	10,270,000	580,000
Downriver Utility Wastewater Authority bonds (including judgment levy bonds with the County of Wayne, Michigan), 21 issues	13,927,651	2,770,651	(718,800)	15,979,502	701,847
Total direct borrowings and direct placements principal outstanding	24,986,096	2,770,651	(1,507,245)	26,249,502	1,281,847
Other debt:					
2015 Series A Electric System Revenue and Revenue Refunding Bonds	19,905,000	-	(700,000)	19,205,000	1,040,000
2015 Series B Electric System Revenue and Revenue Refunding Bonds	6,530,000	-	(1,070,000)	5,460,000	800,000
Total other debt principal outstanding	26,435,000	-	(1,770,000)	24,665,000	1,840,000
Unamortized bond premiums	890,287	-	(35,611)	854,676	-
Total bonds and contracts payable	52,311,383	2,770,651	(3,312,856)	51,769,178	3,121,847
Capital leases	457,308	-	(134,908)	322,400	140,408
Total business-type activities long-term debt	<u>\$ 52,768,691</u>	<u>\$ 2,770,651</u>	<u>\$ (3,447,764)</u>	<u>\$ 52,091,578</u>	<u>\$ 3,262,255</u>

***Component Unit***

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Bonds and contracts payable - Direct borrowings and direct placements - Installment purchase agreements	\$ 14,887	\$ -	\$ (14,887)	\$ -	\$ -

The City had deferred outflows of \$813,556 related to deferred charges on bond refundings at September 30, 2021.

September 30, 2021

**Note 8 - Long-term Debt (Continued)****General Obligation Bonds and Contracts**

The City issues general obligation bonds to provide for the acquisition and construction of major capital facilities. General obligations have been issued for both governmental and business-type activities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. County contractual agreements and installment purchase agreements are also general obligations of the City. General obligations outstanding at September 30, 2021 are as follows:

Purpose	Year Issued	Interest Rates	Maturing	Outstanding
<b>Governmental Activities</b>				
2014 Refunding Bonds	2014	2-4%	2025	\$ 2,375,000
<b>Business-type Activities</b>				
Downriver Utility Wastewater Authority bonds (including judgment levy bonds with the County of Wayne, Michigan), 21 issues	Various	2 - 5.7%	2020-2043	\$ 15,979,502

**Revenue Bonds**

Revenue bonds involve a pledge of specific income derived from the acquired or constructed assets and to pay debt service. The Electric Fund's 2015 Series A and B Revenue and Refunding Bonds and the 2020 Cable System Revenue Bonds are payable out of the net revenue before capital contributions of the Electric and Cable funds, respectively. During the year, net operating revenue, as defined, of the system was \$4,647,187 and \$2,885,756 for the Electric and Cable funds, respectively. Fiscal year 2022 debt service requirements total \$2,974,703 and \$934,463 for the Electric and Cable funds, respectively. The City has no liability for these bonds if the net revenue pledged should prove insufficient.

Purpose	Year Issued	Interest Rates	Maturing	Outstanding
<b>Business-type Activities</b>				
2015A Revenue Refunding Bonds	2015	3.50 - 5%	2044	\$ 19,205,000
2015B Revenue Refunding Bonds	2015	4.92%	2026	5,460,000
Cable Revenue Bonds - Series 2020	2020	3.50%	2035	10,270,000

**Debt Service Requirements to Maturity**

Annual debt service requirements to maturity for the above bonds and note obligations are as follows:

Years Ending September 30	Governmental Activities			Business-type Activities				
	Other Debt		Total	Direct Borrowings and Direct Placements		Other Debt		Total
	Principal	Interest		Principal	Interest	Principal	Interest	
2022	\$ 480,000	\$ 90,300	\$ 570,300	\$ 1,281,847	\$ 899,649	\$ 1,840,000	\$ 1,134,703	\$ 5,156,199
2023	475,000	71,100	546,100	1,801,356	854,966	1,935,000	1,040,977	5,632,299
2024	475,000	52,100	527,100	1,418,164	808,658	2,015,000	942,911	5,184,733
2025	475,000	33,100	508,100	1,468,739	760,597	2,095,000	840,878	5,165,214
2026	470,000	14,100	484,100	1,515,537	710,948	1,765,000	751,055	4,742,540
2027-2031	-	-	-	7,793,134	2,766,354	4,695,000	2,939,220	18,193,708
Thereafter	-	-	-	10,970,725	2,374,445	10,320,000	3,891,000	27,556,170
Total	\$ 2,375,000	\$ 260,700	\$ 2,635,700	\$ 26,249,502	\$ 9,175,617	\$ 24,665,000	\$ 11,540,744	\$ 71,630,863

September 30, 2021

**Note 8 - Long-term Debt (Continued)*****Interest***

Total interest costs for the year were approximately \$2,323,000.

***Bond Refunding***

In previous years, the City defeased certain bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. The old bonds are not callable. Accordingly, the trust accounts' assets and liabilities for the defeased bonds are not included in the basic financial statements. As of September 30, 2021, \$2,500,000 of bonds outstanding is considered defeased.

Also, in 2015, the City defeased certain bonds of the Department of Municipal Services by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust accounts' assets and liabilities for the defeased bonds are not included in the basic financial statements. At September 30, 2021, \$2,560,000 of bonds outstanding is considered defeased.

***Assets Pledged as Collateral*****Direct Borrowings and Direct Placements**

The City's outstanding installment purchase agreements are secured by purchased equipment.

**Note 9 - Capital Leases**

The City leases vehicles and equipment under long-term lease arrangements that are classified as capital leases. For financial statement purposes, the present values of the net minimum lease payments have been capitalized and are being amortized over the useful lives of the assets. Under the terms of the lease agreements, payments ranging from \$30 to \$4,406 are due monthly through February 2024. The leases have been imputed with interest at annual rates ranging from 0 percent to 6.6 percent.

At September 30, 2021, property under capital leases consists of vehicles and equipment with a gross cost of \$807,247. Accumulated depreciation on the property under capital leases was \$308,898 at September 30, 2021.

The future minimum lease payments under capital leases are as follows:

<u>Years Ending</u>	<u>Amount</u>
2022	\$ 149,474
2023	149,014
2024	<u>36,288</u>
Total	334,776
Less amount representing interest	<u>12,376</u>
Present value of net minimum lease payments	<u><u>\$ 322,400</u></u>

September 30, 2021

**Note 10 - Risk Management**

The City is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The City has purchased commercial insurance for claims related to medical benefits. The City is partially uninsured for general liability and workers' compensation claims. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

**General Liability**

The City currently keeps coverage that limits the maximum loss to \$20,000 per occurrence, except for law enforcement claims, which limit the maximum loss to \$25,000 per occurrence. Losses in excess of these limitations are insured up to a minimum of \$5,000,000 per occurrence depending on the nature of the claim. Losses in excess of the plan limitations are uninsured.

**Workers' Compensation**

The City (including the Department of Municipal Services) is partially uninsured for workers' compensation claims. The terms of the plan are subject to change each policy period. Subsequent to May 31, 1986, there is no aggregate insurance coverage limit. All claims are insured for the per occurrence exposure between the deductible of \$850,000 and the policy limits equal to state statutory requirements.

The City estimates the liability for general liability, which includes workers' compensation claims. The Department of Municipal Services estimates the liability for workers' compensation claims in the enterprise funds. These estimates include claims that have been incurred through the end of the fiscal year, including claims that have been reported and those that have not yet been reported. Changes in the estimated liability for the past two fiscal years were as follows:

	Self-insurance Fund		Department of Municipal Services	
	2021	2020	2021	2020
Estimated liability - Beginning of year	\$ 454,843	\$ 578,973	\$ 102,035	\$ 131,609
Estimated claims incurred, including changes in estimates	121,869	47,022	(44,834)	(28,153)
Claim payments	(193,619)	(171,152)	(3,705)	(1,421)
Estimated liability - End of year	<u>\$ 383,093</u>	<u>\$ 454,843</u>	<u>\$ 53,496</u>	<u>\$ 102,035</u>

September 30, 2021

**Note 11 - Restricted Assets and Restricted Net Position**

Restricted assets consist of the following:

	Electric Fund	Cable Television Fund	Sewage Disposal Fund
Restricted working capital - Michigan Public Power Agency (MPPA)	\$ 1,421,983	\$ -	\$ -
Restricted grant reserves	385,554	-	-
Unspent bond proceeds	-	8,340,887	-
Debt service	-	935,763	-
Downriver Utility Wastewater Authority - Assets held at DUWA for future debt service and capital projects	-	-	1,507,777
Wayne County Downriver Sewage Disposal System - Assets held at the system for future debt service	-	-	122,452
<b>Total restricted assets</b>	<b>1,807,537</b>	<b>9,276,650</b>	<b>1,630,229</b>
Less unspent bond proceeds	-	(8,340,887)	-
Plus energy optimization surplus	1,008,608	-	-
<b>Total restricted net position</b>	<b>\$ 2,816,145</b>	<b>\$ 935,763</b>	<b>\$ 1,630,229</b>

When an expense is incurred that allows the use of restricted assets, those assets are applied before utilizing any unrestricted assets.

The assets restricted for MPPA working capital are contractually restricted by way of an energy services agreement entered into with the MPPA by the department in October 2012.

The assets restricted for grant reserves in the Electric Fund represent the balances outstanding as of September 30, 2021 related to grant funds advanced to the department by the Department of Energy in 2011 to be used for loan loss reserves and interest rate buy-downs on approved energy-related projects for qualifying customers of the department.

The unspent bond proceeds in the Cable Television Fund relate to the Cable System Revenue Bonds, Series 2020. At September 30, 2021, there was \$824,598 of liabilities to be paid from the Cable Television Fund restricted bond proceeds.

The assets restricted for debt service in the Cable Television Fund are pursuant to the 2019 cable system revenue bond ordinance for revenue bond debt service. In conjunction with the bond ordinance, the Commission passed a resolution to restrict net position in the Cable Fund of \$935,763, which represents the maximum annual debt service requirement on the Cable Television Fund bonds. This amount has been reported as restricted net position in the Cable Television Fund at September 30, 2021.

In accordance with Michigan Public Act 295 of 2008, the Department of Municipal Services is required to establish energy optimization programs. The department charges energy optimization fees, for which the funds are required to be spent on energy optimization programs. The surplus from these energy optimization fees has been reported as restricted net position at September 30, 2021.

Restricted assets in the Sewage Disposal Fund relate to reserves held at Downriver Utility Wastewater Authority, a joint venture of the City.

September 30, 2021

**Note 12 - Pension and Other Employee Benefit Trust Funds**

The following are condensed financial statements for the individual pension plans and postemployment health care plans:

	Pension Trust	Retiree Health Care	Total
<b>Statement of Net Position</b>			
Cash and investments	\$ 81,267,499	\$ 3,591,277	\$ 84,858,776
Other assets	4	1,075	1,079
Liabilities	-	597,671	597,671
Net position	<u>\$ 81,267,503</u>	<u>\$ 2,994,681</u>	<u>\$ 84,262,184</u>
<b>Statement of Changes in Net Position</b>			
Net investment income	\$ 13,047,474	\$ 492,791	\$ 13,540,265
Contributions	4,595,802	3,904,109	8,499,911
Benefit payments and deductions	<u>(7,384,761)</u>	<u>(3,603,642)</u>	<u>(10,988,403)</u>
Net change in net position	<u>\$ 10,258,515</u>	<u>\$ 793,258</u>	<u>\$ 11,051,773</u>

**Note 13 - Pension Plan*****Plan Description***

The City of Wyandotte Employees' Retirement System administers the City of Wyandotte Employees' Pension Plan - a single-employer defined benefit pension plan that provides pensions for employees of the City. The system covers substantially all full-time general employees hired prior to October 1, 1999; all union (AFSCME) general members hired prior to April 1, 2000; all union (IAFF) firefighters hired prior to October 1, 2000; all fire dispatchers and police hired prior to July 1, 2001; and all municipal services employees hired prior to October 1, 2006. The plan is closed to new hires; however, as of January 1, 2020, the plan reopened for police patrol and command members (DB-2). Those members hired between February 1, 1999 and December 31, 2019 who did not elect to join the plan effective January 1, 2020 are not eligible. Benefit terms have been established by contractual agreements between the City and the various employee union representation; amendments are subject to the same process.

Management of the plan is vested in the retirement commission, which consists of seven members - four elected by plan members (general, police, fire, and municipal services), one appointed by the City, one appointed by the municipal services commission, and the city treasurer, who serves as an ex officio member.

***Benefits Provided***

The pension plan provides retirement, disability, and death benefits. Retirement benefits for members are calculated for the various groups as follows:

**General Plan Members**

The benefit is calculated as total service times 1.4 percent of the member's final average compensation (FAC). The FAC is calculated as the three highest consecutive years out of the last five. For members hired prior to October 1, 1982, the minimum benefit is the greater of total service times 2 percent of FAC less the annuity equivalent of the members' hypothetical contribution balance or 1.4 percent of FAC. The maximum benefit is 70 percent of FAC.

**Police Patrol and Command Members**

The benefit is calculated as FAC times the sum of 2.5 percent of the first 25 years of service plus 1 percent for years of service in excess of 25 years, up to 75 percent of FAC. FAC is calculated as the highest 3 out of the last 10 consecutive years.

September 30, 2021

Note 13 - Pension Plan (Continued)

Police and Command Members (DB-2)

The benefit is calculated as FAC times 2.0 percent. Maximum benefit is 70 percent of FAC. FAC is calculated as the highest 60 consecutive months of base wages out of the last 10 consecutive years.

Fire Members

For all fire members, the benefit is calculated as FAC times the sum of 2.5 percent of the first 25 years of service plus 1 percent for years of service in excess of 25 years, up to 75 percent of FAC less the annuity equivalent of the member's hypothetical contribution balance. FAC for fire members is calculated as the highest 3 out of the last 10 consecutive years.

Municipal Service Members

The benefit is calculated as FAC times 1.65, 1.7, or 1.5 to 1.7 percent for nonexempt, exempt, and hourly members, respectively. FAC is calculated as the highest 3 consecutive years out of the last 10.

General, police, and fire plan members with 25 years of service or age 55 with 10 years of service are eligible to retire. Municipal service plan members with 30 years (25 years for municipal services hourly) of service or age 60 with 10 years of service are eligible to retire. General and municipal services members have a mandatory retirement age of 70 years, while police and fire is age 60. All plan members are eligible for nonduty disability benefits after 10 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits equal the workers' compensation benefit.

Employees Covered by Benefit Terms

The following members were covered by the benefit terms:

Date of member count	September 30, 2020
Inactive plan members or beneficiaries currently receiving benefits	297
Inactive plan members entitled to but not yet receiving benefits	16
Active plan members	65
	<hr/>
Total employees covered by the plan	378
	<hr/> <hr/>

Contributions

State law requires public employers to make pension contributions in accordance with an actuarial valuation. The City hires an independent actuary for this purpose and annually contributes the amount determined to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contribution requirements of plan members are established and may be amended by the retirement commission in accordance with the City Charter, union contracts, and plan provisions. The City's required contribution is determined after consideration of the required contribution rate of employees. For the year ended September 30, 2021, the police patrol and police command members contributed 5 percent of annual pay. For the year ended September 30, 2021, the City contributed the actuarial required contribution of \$5,347,505, which consisted of \$1,417,713 from municipal services and \$3,086,537 in transfers from other funds, as well as \$843,255 from supplemental reserves in the pension system, which are not considered for annual actuarially required contribution purposes.

September 30, 2021

**Note 13 - Pension Plan (Continued)*****Net Pension Liability***

The City has chosen to use September 30, 2021 as its measurement date for the net pension liability. The September 30, 2021 fiscal year end reported net pension liability was determined using a measure of the total pension liability and the pension net position as of the September 30, 2021 measurement date. The September 30, 2021 total pension liability was determined by an actuarial valuation performed as of September 30, 2020, which used update procedures to roll forward the estimated liability to September 30, 2021.

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

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
<b>Balance at October 1, 2020</b>	\$ 95,792,929	\$ 71,008,988	\$ 24,783,941
Changes for the year:			
Service cost	582,338	-	582,338
Interest	6,467,420	-	6,467,420
Differences between expected and actual experience	(821,329)	-	(821,329)
Contributions - Employer	-	4,504,250	(4,504,250)
Contributions - Employee	-	91,552	(91,552)
Net investment income	-	13,047,474	(13,047,474)
Benefit payments, including refunds	(7,384,761)	(7,384,761)	-
Net changes	(1,156,332)	10,258,515	(11,414,847)
<b>Balance at September 30, 2021</b>	<u>\$ 94,636,597</u>	<u>\$ 81,267,503</u>	<u>\$ 13,369,094</u>

The City's fiduciary net position as a percentage of the total pension liability is 85.87 percent.

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

For the year ended September 30, 2021, the City recognized pension recovery of \$449,484.

At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (264,798)
Net difference between projected and actual earnings on pension plan investments	-	(6,479,222)
Total	<u>\$ -</u>	<u>\$ (6,744,020)</u>

September 30, 2021

**Note 13 - Pension Plan (Continued)**

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

Years Ending September 30	Amount
2022	\$ (1,671,988)
2023	(1,513,386)
2024	(1,923,754)
2025	(1,634,892)
Total	<u>\$ (6,744,020)</u>

**Actuarial Assumptions**

The total pension liability in the September 30, 2020 actuarial valuation was determined using an inflation assumption of 2.50 percent, assumed salary increases (including inflation) of 3 to 8.1 percent, an investment rate of return (net of investment expenses) of 7 percent, and the RP-2014 mortality table projected seven years with scale MP-2014.

**Discount Rate**

The discount rate used to measure the total pension liability was 7 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that city contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Investment Rate of Return**

Best estimates of arithmetic real rates of return as of the September 30, 2021 measurement date for each major asset class included in the pension plan's target asset allocation, as disclosed in the investment footnote, are summarized in the following tables:

Asset Class	Long-term Expected Real Rate of Return
Domestic fixed income	2.75 %
Domestic equity	4.62
International equity	5.58
Hedged strategies	3.10
Cash or cash equivalents	(0.33)

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

The following presents the net pension liability of the City, calculated using the discount rate of 7 percent, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (6%)	Current Discount Rate (7%)	1 Percentage Point Increase (8%)
Net pension liability of the City	\$ 22,322,513	\$ 13,369,094	\$ 5,686,827

September 30, 2021

**Note 13 - Pension Plan (Continued)*****Investment Policy***

The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the pension board by a majority vote of its members. It is the policy of the pension board to pursue an investment strategy that manages risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The pension plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the pension board's adopted asset allocation policy as of September 30, 2021:

Asset Class	Target Allocation
Domestic fixed income	37.00 %
Domestic equity	36.00
International equity	15.00
Hedged strategies	10.00
Cash or cash equivalents	2.00
Total	100.00 %

***Rate of Return***

For the year ended September 30, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 18.83 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

***Pension Plan Reserves***

In accordance with plan documents, the following reserves are required to be set aside within the pension plan:

- The retiree reserve is to be computed annually by the actuary as the present value of estimated benefit payments for all current retirees. The amounts reserved may be used solely to pay monthly retiree benefit payments.
- The employee reserve is credited as employee contributions are received throughout the year; the plan maintains a record of the amount contributed by each employee and credits interest annually at a rate of 5 percent.
- The employer reserve account is used to account for the residual net position balance in the pension plan after funding the above two reserves.

The balances of the reserve accounts at September 30, 2021 are as follows:

	Required Reserve	Amount Funded
Retiree reserve	\$ 75,481,219	\$ 80,607,381
Employee reserve	660,122	660,122
Total	\$ 76,141,341	\$ 81,267,503

Note 14 - Other Postemployment Benefit Plan

Plan Description

The City provides retiree health care benefits to certain eligible employees and their spouses. The benefits are provided through the City of Wyandotte Retiree Health Care Plan, a single-employer defined benefit plan administered by the City. The City has eliminated retiree health care for all new hires.

The financial statements of the OPEB plan are included in these financial statements as a pension and other employee benefit trust fund (a fiduciary fund).

Management of the plan is vested with the City Council.

Benefits Provided

The plan provides health care benefits for retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the plan.

Employees Covered by Benefit Terms

The following members were covered by the benefit terms:

	City of Wyandotte Retiree Health Care Plan
Date of member count	September 30, 2019
Inactive plan members or beneficiaries currently receiving benefits	277
Inactive plan members entitled to but not yet receiving benefits	9
Active plan members	105
Total plan members	391

Contributions

Retiree health care costs are paid by the City on a pay-as-you-go basis. The City has no obligation to make contributions in advance of when the insurance premiums are due for payment. However, during the year ended September 30, 2021, the City contributed \$2,788,020 into the plan to advance fund these benefits, as determined by the City Council through annual budget resolutions. Plan members are not required to contribute to the plan.

Net OPEB Liability

The City has chosen to use the September 30, 2021 measurement date as its measurement date for the net OPEB liability. The September 30, 2021 fiscal year end reported net OPEB liability was determined using a measure of the total OPEB liability and the OPEB net position as of the September 30, 2021 measurement date. The September 30, 2021 total OPEB liability was determined by an actuarial valuation performed as of September 30, 2019, which used update procedures to roll forward the estimated liability to September 30, 2021.

September 30, 2021

**Note 14 - Other Postemployment Benefit Plan (Continued)**

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

Changes in Net OPEB Liability	Increase (Decrease)		
	Total OPEB Liability	Plan Net Position	Net OPEB Liability
<b>Balance at September 30, 2020</b>	\$ 115,620,736	\$ 2,201,423	\$ 113,419,313
Changes for the year:			
Service cost	2,076,147	-	2,076,147
Interest	2,768,053	-	2,768,053
Differences between expected and actual experience	(346,697)	-	(346,697)
Changes in assumptions	3,639,038	-	3,639,038
Contributions - Employer	-	3,904,109	(3,904,109)
Net investment income	-	492,791	(492,791)
Benefit payments, including refunds	(3,603,642)	(3,603,642)	-
Net changes	4,532,899	793,258	3,739,641
<b>Balance at September 30, 2021</b>	<u>\$ 120,153,635</u>	<u>\$ 2,994,681</u>	<u>\$ 117,158,954</u>

The plan's fiduciary net position represents 2.5 percent of the total OPEB liability.

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

For the year ended September 30, 2021, the City recognized OPEB expense of \$15,531,458.

At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (663,820)
Changes in assumptions	3,273,437	-
Net difference between projected and actual earnings on OPEB plan investments	-	(275,397)
Total	<u>\$ 3,273,437</u>	<u>\$ (939,217)</u>

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

Years Ending September 30	Amount
2022	\$ 2,316,720
2023	164,484
2024	(75,511)
2025	(71,473)
Total	<u>\$ 2,334,220</u>

September 30, 2021

**Note 14 - Other Postemployment Benefit Plan (Continued)****Actuarial Assumptions**

The total OPEB liability in the actuarial valuation was determined using an inflation assumption of 2.75 percent; assumed salary increases (including inflation) of 3 to 8.1 percent; an investment rate of return (net of investment expenses) of 6 percent; a health care cost trend rate of 7.5 percent for 2021, decreasing 0.50 to 0.75 percent per year to an ultimate rate of 3.5 percent for 2031 and later years; and the RP-2014 mortality table projected seven years with scale MP-2014. These assumptions were applied to all periods included in the measurement.

**Discount Rate**

The discount rate used to measure the total OPEB liability was 2.19 percent. The beginning of year total OPEB liability was based on a single discount rate of 2.41 percent.

The OPEB plan's fiduciary net position was not projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate was determined by blending the long-term expected rate of return on OPEB plan investments of 6 percent with the current yield for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher, which currently stands at 2.19 percent (based on the Fidelity Index's 20-Year Municipal GO AA Index as of September 30, 2021).

**Investment Rate of Return**

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Best estimates of geometric real rates of return as of the September 30, 2021 measurement date for each major asset class included in the OPEB plan's target asset allocation are summarized in the following table:

Asset Class	Long-term Expected Real Rate of Return
Domestic equity	6.06 %
Global equity	5.63
Domestic fixed income	1.60
Real estate	5.50
Real assets	3.60
Cash or cash equivalents	0.80

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability of the City, calculated using the discount rate of 2.19 percent, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (1.19%)	Current Discount Rate (2.19%)	1 Percentage Point Increase (3.19%)
Net OPEB liability	\$ 136,138,538	\$ 117,158,954	\$ 101,913,029

September 30, 2021

**Note 14 - Other Postemployment Benefit Plan (Continued)*****Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate***

The following presents the net OPEB liability of the City, calculated using the health care cost trend rate of 7.50 percent, as well as what the City's net OPEB liability would be if it were calculated using a health care cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (6.50%)	Current Health Care Cost Trend Rate (7.50%)	1 Percentage Point Increase (8.50%)
Net OPEB liability of the City of Wyandotte Retiree Health Care Plan	\$ 99,356,705	\$ 117,158,954	\$ 139,592,682

***Assumption Changes***

The beginning of year total OPEB liability was based on a single discount rate of 2.41 percent, and the end of year total OPEB liability was based on a single discount rate of 2.19 percent.

***Investment Policy***

The OPEB plan's policy in regard to the allocation of invested assets is established and may be amended by the OPEB board by a majority vote of its members. It is the policy of the OPEB board to pursue an investment strategy that manages risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The OPEB plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the OPEB board's adopted asset allocation policy as of September 30, 2021:

Asset Class	Target Allocation
Domestic equity	32.00 %
Global equity	32.50
Domestic fixed income	27.00
Global fixed income	-
Real estate and alternatives	7.50
Cash or cash equivalents	1.00

***Rate of Return***

For the year ended September 30, 2021, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was 17.60 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Note 15 - Defined Contribution Pension Plan**

The City established a defined contribution pension plan under Section 401(a) of the Internal Revenue Code for the following employees:

- Police patrol officers hired on or after February 1, 1999
- Police command officers hired on or after February 1, 1999
- Nonunion administrative employees hired on or after October 1, 1999
- Nonunion administrative employees hired prior to October 1, 1999 who elected to transfer their accrued benefits from the defined benefit plan

**September 30, 2021**

**Note 15 - Defined Contribution Pension Plan (Continued)**

- AFSCME Local 894 members hired on or after April 1, 2000
- Wyandotte firefighters IAFF Local 356 members hired on or after October 1, 2000
- Police and fire dispatchers hired on or after July 1, 2001
- Police and fire dispatchers hired prior to July 1, 2002 who elected to transfer their accrued benefits from the defined benefit plan
- Department of Municipal Services employees hired on or after October 1, 2006
- Department of Municipal Services union employees hired prior to October 1, 2006 who elected to transfer their accrued benefits from the defined benefit plan
- Department of Municipal Services nonunion employees hired prior to January 1, 2008 who elected to transfer their accrued benefits from the defined benefit plan

In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Investments are managed by a third party, and investment decisions are made by the individual employees. As established by the City of Wyandotte, Michigan through collective bargaining agreements, the City and the employees contribute a percentage of employees' qualified earnings in the amount of 10 and 5 percent, respectively.

The employee contribution percentages noted above represent the required contribution. Employees are not permitted to contribute additional amounts. The City withholds from employee earnings and remits to the plan each pay period. The City's contributions for each employee (plus interest allocated to the employee's account) are fully vested after five years of service.

In accordance with the above requirements, the City contributed approximately \$812,000 during the current year, and the employees contributed approximately \$406,000.

**Note 16 - Related Party Transactions**

City-owned facilities are users of the Wyandotte Department of Municipal Services (the "Department") electric and water services. Included in the Department's revenue are charges from the sale of such services. Pursuant to the revenue bond ordinance, the Department charges the City for street and public lighting services. In turn, the City has charged the Department an equal amount for services in lieu of property taxes. In 2006, the Department also began paying the City a fee for use of city services (i.e., police and fire protection, etc.) and infrastructure. The Department also provides billing and cash collection services for the City's sewer use charges, which are then remitted to the City upon collection. The Department earns a related collection fee for these services.

Included in the Department's cable expenses is a franchise fee payable to the City equal to 5 percent of the gross revenue of the Cable Television Fund for the year ended September 30, 2021.

Beginning in 2009, the water department began paying the City a service fee based on an annual dollar amount agreed upon by the City and the Department.

September 30, 2021

**Note 16 - Related Party Transactions (Continued)**

A summary of these transactions for the year ended September 30, 2021 is as follows:

Revenue:	
In lieu of property taxes	\$ 652,552
Cable television franchise fees	534,508
Water (city services)	175,000
Electric (city services)	938,975
Building rent	-
Expenses:	
Electric and water services	(628,040)
Street and public lighting	(652,552)
Collection fee	(58,797)
Remittances to City for sewage use charge collections	4,627,914
Payable to Sewage Disposal Fund	(376,676)
Payable to Solid Waste Disposal Fund	(48)

**Note 17 - Contingent Liabilities**

The City has been named as a defendant in numerous claims and lawsuits requesting damages of various amounts, the majority of which do not state a specific maximum. The various proceedings have not yet progressed to a point where a legal opinion can be reached as to the ultimate liability, if any, after consideration of available insurance, where applicable, that may result from the resolution of these matters. The City has not recorded an estimate for any possible liability at September 30, 2021.

The Wyandotte Department of Municipal Services was listed as a potentially responsible party for the remedial sediment cleanup of the Upper Trenton Channel Sediment Site (the "Site") on the Detroit River. As a result, the Department decided to participate in a voluntary and nonbinding allocation process. The Site is eligible to participate in a voluntary Great Lakes cleanup program targeting contaminated sediments known as the Great Lakes Legacy Act (the "Legacy Act"). The U.S. Environmental Protection Agency entered into a Legacy Act project agreement with three nonfederal sponsor partners for completion of the remedial design of the Site. The remedial design will guide the remedial action for the removal/cover of contaminated sediment from target areas at the Site to support successful construction of the remedy that meets the objectives and performance criteria. A third-party consultant is in the process of preparing a cost estimate for the remedial activities. At this time, the cost of remedial action has not been finalized for the Site, and the process to allocate the liability to the potentially responsible parties has not commenced; therefore, the Department is not able to reasonably estimate its allocation of the cost to remediate the Site.

The Wyandotte Department of Municipal Services continues to be involved in various contingent matters arising in the normal course of operations. While insurance coverage and other potential remedies are available in certain circumstances to varying degrees, no opinion can currently be given as to the ultimate outcome of these matters. No provision has been made for the ultimate liability, if any, that may result from the resolution of these matters.

The City has entered into various agreements to repay developers for brownfield remediation and cleanup. In addition, the City has an agreement with the Department for repayment of approximately \$3.5 million in costs related to a brownfield project. The repayments will be funded by incremental tax captures and are contingent upon increasing brownfield property tax values. The outstanding amount owed to developers is approximately \$579,000 as of September 30, 2021. Of the \$3.5 million potential reimbursement to the Department, the City expects that the Department will recover approximately \$300,000 under the brownfield tax capture process.

**September 30, 2021**

**Note 18 - Tax Abatements**

The City uses the industrial facilities tax exemption (PA 198 of 1974) to enter into agreements with local businesses to construct new industrial facilities or rehabilitate historical facilities. Under the program, the City grants reductions of 50 percent of the property tax bill for new property (or it can freeze taxable values for rehabilitation properties) for up to 12 years.

For the fiscal year ended September 30, 2021, the City abated \$289,864 of taxes under this program. There are no provisions to recapture taxes; however, the abatement may be eliminated if taxes are not paid timely.

Additionally, the Brownfield Redevelopment Authority, a discretely presented component unit, uses brownfield redevelopment agreements under PA 381 of 1996 to reimburse taxpayers that remediate environmental contamination on their properties. As a result of these agreements, the Brownfield Redevelopment Authority's tax revenue is reduced. For the fiscal year ended September 30, 2021, the Brownfield Redevelopment Authority abated \$221,063 of taxes under this program. There are no provisions to recapture taxes.

In addition, the City has abatements related to the Personal Property Tax (Act 328 of 1998, as amended by PA 20 of 1999), which reduce future taxes to the extent new purchases of eligible personal property will be 100 percent exempt from personal property tax. Taxes in the current year were reduced by \$8,283,357.

The City also has abatements related to the Commercial Facility Tax Exemption, Obsolete Property Rehabilitation Act, and Neighborhood Enterprise Zone exemption. These abatements totaled \$262,874 in the current year.

There are no significant abatements made by other governments that reduce the City's tax revenue.

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## Required Supplemental Information

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Required Supplemental Information  
Budgetary Comparison Schedule  
General Fund

Year Ended September 30, 2021

	Original Budget	Amended Budget	Actual	Variance with Amended Budget
<b>Revenue</b>				
Taxes	\$ 10,255,912	\$ 10,255,912	\$ 10,321,487	\$ 65,575
Transfers out	(1,180,129)	(1,180,129)	(1,191,494)	(11,365)
Intergovernmental	3,670,297	4,053,852	4,347,818	293,966
Charges for services	4,495,877	4,661,877	4,120,928	(540,949)
Fines and forfeitures	1,353,000	1,353,000	774,372	(578,628)
Licenses and permits	569,587	573,087	612,076	38,989
Investment income	60,000	30,000	23,726	(6,274)
Other revenue	3,248,000	3,272,042	2,768,852	(503,190)
Total revenue	22,472,544	23,019,641	21,777,765	(1,241,876)
<b>Expenditures</b>				
Current services:				
General government:				
Mayor and council	132,824	133,081	114,198	18,883
Financial services and administration	665,070	672,929	613,217	59,712
Information technology	202,546	205,124	199,101	6,023
Treasurer	136,945	138,212	113,612	24,600
Assessor	190,103	191,330	167,445	23,885
City commissions	27,395	27,395	20,116	7,279
City clerk	248,214	249,873	232,576	17,297
Elections	84,708	96,750	64,392	32,358
General government administration	1,507,700	1,507,700	1,400,303	107,397
District court	1,062,959	1,109,724	785,944	323,780
Public safety:				
Police and civil defense	4,719,851	4,816,886	4,535,024	281,862
Fire	4,210,452	4,286,694	4,151,914	134,780
Dispatch	262,373	262,373	203,144	59,229
Animal control	118,414	120,478	27,660	92,818
Public works:				
Engineering and building	1,075,019	1,099,670	1,010,461	89,209
DPS	2,817,512	2,962,023	2,508,797	453,226
Recreation and culture:				
Recreation	507,746	511,719	405,403	106,316
Youth assistance	47,588	48,171	47,036	1,135
Historical/Marketing	162,314	164,040	151,042	12,998
Swimming pool	15,771	15,771	-	15,771
Yack arena	360,905	361,936	274,218	87,718
Other functions	3,912,997	3,912,997	3,912,665	332
Total expenditures	22,469,406	22,894,876	20,938,268	1,956,608
<b>Net Change in Fund Balance</b>	3,138	124,765	839,497	714,732
<b>Fund Balance - Beginning of year</b>	5,427,598	5,427,598	5,427,598	-
<b>Fund Balance - End of year</b>	<u>\$ 5,430,736</u>	<u>\$ 5,552,363</u>	<u>\$ 6,267,095</u>	<u>\$ 714,732</u>

Required Supplemental Information  
Schedule of Changes in the Net Pension Liability and Related Ratios

Last Eight Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>								
Service cost	\$ 582,338	\$ 610,411	\$ 465,856	\$ 505,310	\$ 561,063	\$ 578,924	\$ 787,912	\$ 857,274
Interest	6,467,420	6,345,790	6,385,050	6,369,228	6,372,082	6,336,827	6,064,038	6,036,970
Changes in benefit terms	-	2,646,161	-	18,065	-	825,125	-	-
Differences between expected and actual experience	(821,329)	(547,546)	(204,983)	576,094	335,373	76,066	(669,257)	-
Changes in assumptions	-	-	-	-	-	-	10,489,220	-
Benefit payments, including refunds	(7,384,761)	(7,261,997)	(7,255,780)	(7,190,123)	(7,372,687)	(7,245,135)	(6,536,096)	(6,461,217)
<b>Net Change in Total Pension Liability</b>	<b>(1,156,332)</b>	<b>1,792,819</b>	<b>(609,857)</b>	<b>278,574</b>	<b>(104,169)</b>	<b>571,807</b>	<b>10,135,817</b>	<b>433,027</b>
<b>Total Pension Liability - Beginning of year</b>	<b>95,792,929</b>	<b>94,000,110</b>	<b>94,609,967</b>	<b>94,331,393</b>	<b>94,435,562</b>	<b>93,863,755</b>	<b>83,727,938</b>	<b>83,294,911</b>
<b>Total Pension Liability - End of year</b>	<b>\$ 94,636,597</b>	<b>\$ 95,792,929</b>	<b>\$ 94,000,110</b>	<b>\$ 94,609,967</b>	<b>\$ 94,331,393</b>	<b>\$ 94,435,562</b>	<b>\$ 93,863,755</b>	<b>\$ 83,727,938</b>
<b>Plan Fiduciary Net Position</b>								
Contributions - Employer	\$ 4,504,250	\$ 4,406,245	\$ 4,136,191	\$ 4,269,848	\$ 3,774,885	\$ 3,699,614	\$ 3,565,840	\$ 3,458,902
Contributions - Member	91,552	2,289,009	15,256	15,213	15,258	19,285	36,955	48,194
Net investment income (loss)	13,047,474	6,013,809	2,473,324	3,929,039	6,058,638	4,959,164	(2,316,546)	3,412,956
Benefit payments, including refunds	(7,384,761)	(7,261,997)	(7,255,780)	(7,190,123)	(7,372,687)	(7,245,135)	(6,536,096)	(6,461,217)
Other	-	-	(8,878)	21,626	(72)	-	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	<b>10,258,515</b>	<b>5,447,066</b>	<b>(639,887)</b>	<b>1,045,603</b>	<b>2,476,022</b>	<b>1,432,928</b>	<b>(5,249,847)</b>	<b>458,835</b>
<b>Plan Fiduciary Net Position - Beginning of year</b>	<b>71,008,988</b>	<b>65,561,922</b>	<b>66,201,809</b>	<b>65,156,206</b>	<b>62,680,184</b>	<b>61,247,256</b>	<b>66,497,103</b>	<b>66,038,268</b>
<b>Plan Fiduciary Net Position - End of year</b>	<b>\$ 81,267,503</b>	<b>\$ 71,008,988</b>	<b>\$ 65,561,922</b>	<b>\$ 66,201,809</b>	<b>\$ 65,156,206</b>	<b>\$ 62,680,184</b>	<b>\$ 61,247,256</b>	<b>\$ 66,497,103</b>
<b>City's Net Pension Liability - Ending</b>	<b>\$ 13,369,094</b>	<b>\$ 24,783,941</b>	<b>\$ 28,438,188</b>	<b>\$ 28,408,158</b>	<b>\$ 29,175,187</b>	<b>\$ 31,755,378</b>	<b>\$ 32,616,499</b>	<b>\$ 17,230,835</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>85.87 %</b>	<b>74.13 %</b>	<b>69.75 %</b>	<b>69.97 %</b>	<b>69.07 %</b>	<b>66.37 %</b>	<b>65.25 %</b>	<b>79.42 %</b>
<b>Covered Payroll</b>	<b>\$ 4,631,253</b>	<b>\$ 4,979,734</b>	<b>\$ 3,597,081</b>	<b>\$ 3,868,863</b>	<b>\$ 4,031,336</b>	<b>\$ 4,038,704</b>	<b>\$ 5,440,897</b>	<b>\$ 5,471,985</b>
<b>City's Net Pension Liability as a Percentage of Covered Payroll</b>	<b>288.67 %</b>	<b>497.70 %</b>	<b>790.59 %</b>	<b>734.28 %</b>	<b>723.71 %</b>	<b>786.28 %</b>	<b>599.47 %</b>	<b>314.89 %</b>

\*GASB Statement No. 67 was implemented for the fiscal year ended September 30, 2014 and does not require retroactive implementation for this schedule. Data will be added as information is available until 10 years of such information is available.

Required Supplemental Information  
Schedule of Pension Contributions

Last Ten Fiscal Years  
Years Ended September 30

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Actuarially determined contribution	\$ 5,347,505	\$ 5,206,138	\$ 4,939,046	\$ 4,632,288	\$ 4,224,526	\$ 4,097,426	\$ 4,076,644	\$ 4,143,858	\$ 4,016,207	\$ 3,554,138
Contributions in relation to the actuarially determined contribution	4,504,250	4,406,245	4,136,191	4,269,848	3,774,885	3,699,614	3,565,840	3,458,902	3,755,609	2,640,000
<b>Contribution Deficiency</b>	<b>\$ (843,255)</b>	<b>\$ (799,893)</b>	<b>\$ (802,855)</b>	<b>\$ (362,440)</b>	<b>\$ (449,641)</b>	<b>\$ (397,812)</b>	<b>\$ (510,804)</b>	<b>\$ (684,956)</b>	<b>\$ (260,598)</b>	<b>\$ (914,138)</b>
<b>Covered Payroll</b>	<b>\$ 4,631,253</b>	<b>\$ 4,979,734</b>	<b>\$ 3,597,081</b>	<b>\$ 3,868,863</b>	<b>\$ 4,031,336</b>	<b>\$ 4,038,704</b>	<b>\$ 5,440,897</b>	<b>\$ 5,471,985</b>	<b>\$ 5,718,130</b>	<b>\$ 6,803,552</b>
<b>Contributions as a Percentage of Covered Payroll</b>	<b>97.26 %</b>	<b>88.48 %</b>	<b>114.99 %</b>	<b>110.36 %</b>	<b>93.64 %</b>	<b>91.60 %</b>	<b>65.54 %</b>	<b>63.21 %</b>	<b>65.68 %</b>	<b>38.80 %</b>

Notes to Schedule of Pension Contributions

Actuarial valuation information relative to the determination of contributions:

Valuation date Actuarially determined contribution rates are calculated as of September 30 each year, which is 12 months prior to the beginning of the fiscal year in which the contributions are reported

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level dollar
Remaining amortization period	10 years, level dollar for general 7 years, level dollar for police/fire 15 years, level dollar for municipal services 20 years, level percent of pay for DB-2 police
Asset valuation method	4-year smoothed market value
Inflation	2.50 percent
Salary increase	3.0 to 8.1 percent
Investment rate of return	7.0 percent
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	The RP-2014 Mortality Table projected 7 years with scale MP-2014
Other information	The contribution deficiency noted above was supplemented by reserves in the pension system that have not been taken into consideration by the actuary when calculating the actuarially determined contribution.

Required Supplemental Information  
Schedule of Pension Investment Returns

	Last Eight Fiscal Years Years Ended September 30							
	2021	2020	2019	2018	2017	2016	2015	2014
Annual money-weighted rate of return - Net of investment expense	18.83 %	9.21 %	3.76 %	6.25 %	8.30 %	8.40 %	(2.50)%	5.30 %

\*GASB Statement No. 67 was implemented for the fiscal year ended September 30, 2014 and does not require retroactive implementation for this schedule. Data will be added as information is available until 10 years of such information is available.

Required Supplemental Information

Schedule of Changes in the Net OPEB Liability and Related Ratios

	Last Five Fiscal Years				
	2021	2020	2019	2018	2017
<b>Total OPEB Liability</b>					
Service cost	\$ 2,076,147	\$ 1,721,361	\$ 1,509,960	\$ 1,681,851	\$ 2,831,180
Interest	2,768,053	2,800,057	3,343,120	2,802,849	4,615,318
Differences between expected and actual experience	(346,697)	(6,830,685)	49,069	4,137,166	(953,238)
Changes in assumptions	3,639,038	18,942,774	13,422,167	2,559,971	(8,964,413)
Benefit payments, including refunds	(3,603,642)	(3,944,708)	(3,850,264)	(3,928,849)	(4,044,307)
<b>Net Change in Total OPEB Liability</b>	4,532,899	12,688,799	14,474,052	7,252,988	(6,515,460)
<b>Total OPEB Liability - Beginning of year</b>	115,620,736	102,931,937	88,457,885	81,204,897	150,454,539
<b>Total OPEB Liability - End of year</b>	<b>\$ 120,153,635</b>	<b>\$ 115,620,736</b>	<b>\$ 102,931,937</b>	<b>\$ 88,457,885</b>	<b>\$ 143,939,079</b>
<b>Plan Fiduciary Net Position</b>					
Contributions - Employer	\$ 3,904,109	\$ 3,887,143	\$ 3,689,633	\$ 3,679,182	\$ 3,985,588
Net investment income	492,791	129,697	66,198	115,383	175,533
Benefit payments, including refunds	(3,603,642)	(3,944,708)	(3,850,264)	(3,928,849)	(4,044,307)
<b>Net Change in Plan Fiduciary Net Position</b>	793,258	72,132	(94,433)	(134,284)	116,814
<b>Plan Fiduciary Net Position - Beginning of year</b>	2,201,423	2,129,291	2,223,724	2,358,008	2,241,194
<b>Plan Fiduciary Net Position - End of year</b>	<b>\$ 2,994,681</b>	<b>\$ 2,201,423</b>	<b>\$ 2,129,291</b>	<b>\$ 2,223,724</b>	<b>\$ 2,358,008</b>
<b>Net OPEB Liability - Ending</b>	<b>\$ 117,158,954</b>	<b>\$ 113,419,313</b>	<b>\$ 100,802,646</b>	<b>\$ 86,234,161</b>	<b>\$ 141,581,071</b>
<b>Plan Fiduciary Net Position as a Percentage of Total OPEB Liability</b>	2.49 %	1.90 %	2.07 %	2.51 %	1.64 %
<b>Covered-employee Payroll</b>	\$ 7,834,889	\$ 7,834,750	\$ 9,098,268	\$ 9,315,766	\$ 8,319,044
<b>Net OPEB Liability as a Percentage of Covered-employee Payroll</b>	1,495.35 %	1,447.64 %	1,107.93 %	925.68 %	1,701.89 %

\*GASB Statement No. 74 was implemented for the fiscal year ended September 30, 2017 and does not require retroactive implementation for this schedule. Data will be added as information is available until 10 years of such information is available.

In September 30, 2018, the beginning of year total OPEB liability was adjusted based on updated information related to the plan.

Required Supplemental Information  
Schedule of OPEB Contributions

Last Ten Fiscal Years  
Years Ended September 30

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Actuarially determined contribution	\$ 6,859,037	\$ 6,146,931	\$ 6,146,931	\$ 8,303,941	\$ 8,304,191	\$ 8,096,761	\$ 8,096,830	\$ 8,124,395	\$ 7,124,448	\$ 615,283
Contributions in relation to the actuarially determined contribution	3,904,110	3,887,143	3,689,633	3,679,182	3,985,588	3,802,670	3,924,476	3,601,657	3,262,725	3,185,453
<b>Contribution (Deficiency) Excess</b>	<b>\$ (2,954,927)</b>	<b>\$ (2,259,788)</b>	<b>\$ (2,457,298)</b>	<b>\$ (4,624,759)</b>	<b>\$ (4,318,603)</b>	<b>\$ (4,294,091)</b>	<b>\$ (4,172,354)</b>	<b>\$ (4,522,738)</b>	<b>\$ (3,861,723)</b>	<b>\$ 2,570,170</b>

Notes to Schedule of Contributions

Actuarial valuation information relative to the determination of contributions:

Valuation date                      Actuarially determined contribution rates are calculated as of September 30, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level dollar, closed
Remaining amortization period	20 years
Asset valuation method	Market value of assets
Inflation	2.75 percent
Health care cost trend rates	8.0 percent trend, gradually decreasing to 3.50 percent in year 12
Salary increase	3.0 percent to 8.1 percent, including inflation
Investment rate of return	6.0 percent, net of OPEB plan investment expense, including inflation
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	The RP-2014 Mortality Table projected 7 years with Scale MP-2014

**Required Supplemental Information  
Schedule of OPEB Investment Returns**

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**Last Five Fiscal Years  
Years Ended September 30**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Annual money-weighted rate of return - Net of investment expense	17.60 %	5.38 %	3.69 %	5.47 %	8.30 %

\*GASB Statement No. 74 was implemented for the fiscal year ended September 30, 2017 and does not require retroactive implementation for this schedule. Data will be added as information is available until 10 years of such information is available.

September 30, 2021

**Budgetary Information**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and all special revenue funds, except that operating transfers and reimbursements have been included in the revenue and expenditures categories, rather than as other financing sources (uses). All annual appropriations lapse at fiscal year end. The annual budget is prepared by the City's management and adopted by the City Council; subsequent amendments are approved by the City Council.

The budget process is initiated in March when the departments are given information and guidelines to assist them in formulating their budget requests. The department heads summarize departmental appropriation requests and submit them to the mayor on or before June 1. During the month of June, the mayor reviews the appropriation requests, meets with the departments, and puts together the budget. The budget is submitted to the City Council in early July. During the next month, the City Council reviews the budget and considers any changes. After a public hearing, the final budget is adopted by resolution no later than September 30.

The budget document presents information by fund, function, department, and line items. The legal level of budgetary control adopted by the governing body is the department level.

Amounts encumbered for purchase orders, contracts, etc. are not tracked during the year. Budget appropriations are considered to be spent once the goods are delivered or the services rendered.

A reconciliation of the budgetary comparison schedule to the fund-based statement of revenue, expenditures, and changes in fund balance is as follows:

	Total Revenue	Total Expenditures	Other Financing Uses
Amounts per operating statement	\$ 20,804,295	\$ 18,773,304	\$ (1,191,494)
Reimbursing transfers from other funds	2,164,964	2,164,964	-
Operating transfers	(1,191,494)	-	1,191,494
Amounts per budget statement	<u>\$ 21,777,765</u>	<u>\$ 20,938,268</u>	<u>\$ -</u>

**Pension Information**

**Benefit Changes**

In 2016, the Department of Municipal Services group offered an Early Retirement Incentive Program (ERIP) of five additional years of service in exchange for retiring immediately to 18 employees with more than 20 years of service. Of those, 11 retired under the provisions of the program.

In 2018, the benefit multiplier for Department of Municipal Services hourly employees was decreased from 1.70 percent to 1.50 percent for service after January 1, 2019.

In 2020, the City reopened the plan to certain police and command members.

**Changes in Assumptions**

In 2015, mortality rates were updated from the 1984 Group Annuity Mortality Table to the RP-2014 Mortality Table, investment return was lowered from 7.5 percent to 7.0 percent, and wage inflation was lowered from 4.5 percent to 3.0 percent.

**OPEB Information**

**Benefit Changes**

There were no changes of benefit terms in 2021.

September 30, 2021

**Changes in Assumptions**

In 2017, the beginning of year total OPEB liability was based on a single discount rate of 3.08 percent, and the end of year total OPEB liability was based on a single discount rate of 3.50 percent.

In 2018, the beginning of year total OPEB liability was based on a single discount rate of 3.50 percent, and the end of year total OPEB liability was based on a single discount rate of 3.83 percent.

In 2019, the beginning of year total OPEB liability was based on a single discount rate of 3.83 percent, and the end of year total OPEB liability was based on a single discount rate of 2.75 percent.

In 2020, the beginning of year total OPEB liability was based on a single discount rate of 2.75 percent, and the end of year total OPEB liability was based on a single discount rate of 2.41 percent. Also, the health care cost trend rate was changed to 8 percent for 2020, decreasing 0.50 to 0.75 percent per year to an ultimate rate of 3.5 percent for 2031 and later years.

In 2021, the beginning of year total OPEB liability was based on a single discount rate of 2.41 percent, and the end of year total OPEB liability was based on a single discount rate of 2.19 percent.

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## Other Supplemental Information

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# City of Wyandotte, Michigan

	Special Revenue Funds						
	Major Streets	Local Streets	Solid Waste Disposal	Drug Law Enforcement	Urban Development Action Grant	Michigan Indigent Defense Commission	Grants
<b>Assets</b>							
Cash and investments	\$ 2,635,611	\$ 949,638	\$ 2,096,924	\$ 250,415	\$ 799,160	\$ 73,044	\$ 128,390
Receivables:							
Property taxes receivable	-	-	124,953	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-
Accrued interest receivable	-	-	5	-	1	-	-
Other receivables	-	-	5,427	-	126,880	-	-
Due from other governments	192,336	71,018	-	-	-	-	98,007
Due from other funds	-	72,721	61,282	-	-	-	-
Land held for resale	-	-	-	-	107,040	-	-
Advance to component unit	-	-	-	-	176,568	-	-
<b>Total assets</b>	<b>\$ 2,827,947</b>	<b>\$ 1,093,377</b>	<b>\$ 2,288,591</b>	<b>\$ 250,415</b>	<b>\$ 1,209,649</b>	<b>\$ 73,044</b>	<b>\$ 226,397</b>
<b>Liabilities</b>							
Accounts payable	\$ 328,861	\$ 100,170	\$ 145,207	\$ 1,831	\$ -	\$ 5,550	\$ 33,202
Due to other funds	105,721	-	48	526	166	7,463	20,364
Advances from other funds	-	-	-	-	-	-	-
Accrued liabilities and other	-	-	-	-	77,390	-	-
<b>Total liabilities</b>	<b>434,582</b>	<b>100,170</b>	<b>145,255</b>	<b>2,357</b>	<b>77,556</b>	<b>13,013</b>	<b>53,566</b>
<b>Deferred Inflows of Resources</b>							
Unavailable revenue	-	-	2,227	-	-	60,031	246,198
Property taxes levied for the following year	-	-	1,396,654	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>1,398,881</b>	<b>-</b>	<b>-</b>	<b>60,031</b>	<b>246,198</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>434,582</b>	<b>100,170</b>	<b>1,544,136</b>	<b>2,357</b>	<b>77,556</b>	<b>73,044</b>	<b>299,764</b>
<b>Fund Balances (Deficit)</b>							
Nonspendable:							
Inventory/Assets held for resale	-	-	-	-	107,040	-	-
Long-term receivable	-	-	-	-	176,568	-	-
Restricted:							
Roads	2,393,365	993,207	-	-	-	-	-
Police	-	-	-	248,058	-	-	-
Grants	-	-	-	-	848,485	-	-
Rubbish	-	-	744,455	-	-	-	-
Sidewalk and alley paving	-	-	-	-	-	-	-
Drains	-	-	-	-	-	-	-
Committed - Special events	-	-	-	-	-	-	-
Assigned:							
Capital projects	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(73,367)
<b>Total fund balances (deficit)</b>	<b>2,393,365</b>	<b>993,207</b>	<b>744,455</b>	<b>248,058</b>	<b>1,132,093</b>	<b>-</b>	<b>(73,367)</b>
<b>Total liabilities, deferred inflows of resources, and fund balances (deficit)</b>	<b>\$ 2,827,947</b>	<b>\$ 1,093,377</b>	<b>\$ 2,288,591</b>	<b>\$ 250,415</b>	<b>\$ 1,209,649</b>	<b>\$ 73,044</b>	<b>\$ 226,397</b>

Other Supplemental Information  
Combining Balance Sheet  
Nonmajor Governmental Funds

September 30, 2021

Special Revenue Funds				Debt Service Fund	Capital Project Funds				
Southgate-Wyandotte Drain O&M	Sidewalk and Alley Paving	Special Events	EPA Cooperative Agreement	DPS Building Bonds and Police and Court Bonds	Construction	Equipment and Replacement	Public Improvement	Building Authority Improvement	Total
\$ 5,473,354	\$ 971,718	\$ 791,265	\$ 1,241,770	\$ 408,151	\$ 480,478	\$ 486,383	\$ 506,499	\$ 830,103	\$ 18,122,903
154,562	-	-	-	1,053	417	403	-	355	281,743
-	96,103	-	-	-	-	-	-	-	96,103
6	3	-	-	-	-	-	-	-	15
-	14,368	-	-	-	-	-	-	-	146,675
-	-	-	-	-	-	-	-	-	361,361
77,534	13,728	-	-	-	-	-	-	-	225,265
-	-	-	-	-	-	-	44,237	-	151,277
-	-	-	138,959	-	-	-	-	-	315,527
<b>\$ 5,705,456</b>	<b>\$ 1,095,920</b>	<b>\$ 791,265</b>	<b>\$ 1,380,729</b>	<b>\$ 409,204</b>	<b>\$ 480,895</b>	<b>\$ 486,786</b>	<b>\$ 550,736</b>	<b>\$ 830,458</b>	<b>\$ 19,700,869</b>
\$ -	\$ 120,339	\$ 32,207	\$ -	\$ -	\$ 56,574	\$ 67,185	\$ -	\$ -	\$ 891,126
-	-	-	-	-	-	-	-	-	134,288
-	-	-	-	-	2,763,115	562,203	-	-	3,325,318
-	-	-	-	-	-	-	-	-	77,390
-	120,339	32,207	-	-	2,819,689	629,388	-	-	4,428,122
2,466	91,547	-	-	1,053	417	403	-	355	404,697
1,324,178	4,800	-	-	-	-	-	-	-	2,725,632
1,326,644	96,347	-	-	1,053	417	403	-	355	3,130,329
1,326,644	216,686	32,207	-	1,053	2,820,106	629,791	-	355	7,558,451
-	-	-	-	-	-	-	44,237	-	151,277
-	-	-	138,959	-	-	-	-	-	315,527
-	-	-	-	-	-	-	-	-	3,386,572
-	-	-	-	-	-	-	-	-	248,058
-	-	-	1,241,770	-	-	-	-	-	2,090,255
-	-	-	-	-	-	-	-	-	744,455
-	879,234	-	-	-	-	-	-	-	879,234
4,378,812	-	-	-	-	-	-	-	-	4,378,812
-	-	759,058	-	-	-	-	-	-	759,058
-	-	-	-	-	-	-	506,499	830,103	1,336,602
-	-	-	-	408,151	-	-	-	-	408,151
-	-	-	-	-	(2,339,211)	(143,005)	-	-	(2,555,583)
4,378,812	879,234	759,058	1,380,729	408,151	(2,339,211)	(143,005)	550,736	830,103	12,142,418
<b>\$ 5,705,456</b>	<b>\$ 1,095,920</b>	<b>\$ 791,265</b>	<b>\$ 1,380,729</b>	<b>\$ 409,204</b>	<b>\$ 480,895</b>	<b>\$ 486,786</b>	<b>\$ 550,736</b>	<b>\$ 830,458</b>	<b>\$ 19,700,869</b>

## City of Wyandotte, Michigan

	Special Revenue Funds						
	Major Streets	Local Streets	Solid Waste Disposal	Drug Law Enforcement	Urban Development Action Grant	Michigan Indigent Defense Commission	Grants
<b>Revenue</b>							
Taxes	\$ -	\$ -	\$ 1,363,424	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental:							
Federal grants	-	-	-	2,746	-	-	-
State sources	2,212,108	781,526	-	29,354	-	182,214	-
Charges for services	-	-	681,173	-	-	-	-
Investment income	-	206	2,865	-	12,691	-	-
Other revenue	175,668	1,109,791	-	-	2,940	-	-
<b>Total revenue</b>	<b>2,387,776</b>	<b>1,891,523</b>	<b>2,047,462</b>	<b>32,100</b>	<b>15,631</b>	<b>182,214</b>	<b>-</b>
<b>Expenditures</b>							
Current services:							
General government	-	-	-	-	20,500	-	-
District court	-	-	-	-	-	183,675	-
Public safety	-	-	-	38,107	-	-	-
Public works	1,125,424	2,264,533	2,053,210	-	-	-	-
Community and economic development	-	-	-	-	-	-	41,732
Recreation and culture	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>1,125,424</b>	<b>2,264,533</b>	<b>2,053,210</b>	<b>38,107</b>	<b>20,500</b>	<b>183,675</b>	<b>41,732</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>1,262,352</b>	<b>(373,010)</b>	<b>(5,748)</b>	<b>(6,007)</b>	<b>(4,869)</b>	<b>(1,461)</b>	<b>(41,732)</b>
<b>Other Financing Sources (Uses)</b>							
Transfers in	-	529,121	-	-	-	1,461	-
Transfers out	(529,121)	-	-	-	-	-	-
<b>Total other financing (uses) sources</b>	<b>(529,121)</b>	<b>529,121</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,461</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>733,231</b>	<b>156,111</b>	<b>(5,748)</b>	<b>(6,007)</b>	<b>(4,869)</b>	<b>-</b>	<b>(41,732)</b>
<b>Fund Balances (Deficit) - Beginning of year</b>	<b>1,660,134</b>	<b>837,096</b>	<b>750,203</b>	<b>254,065</b>	<b>1,136,962</b>	<b>-</b>	<b>(31,635)</b>
<b>Fund Balances (Deficit) - End of year</b>	<b>\$ 2,393,365</b>	<b>\$ 993,207</b>	<b>\$ 744,455</b>	<b>\$ 248,058</b>	<b>\$ 1,132,093</b>	<b>\$ -</b>	<b>\$ (73,367)</b>

Other Supplemental Information

Combining Statement of Revenue, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

**Year Ended September 30, 2021**

Special Revenue Funds				Debt Service Fund	Capital Project Funds				
Southgate-Wyandotte Drain O&M	Sidewalk and Alley Paving	Special Events	EPA Cooperative Agreement	DPS Building Bonds and Police and Court Bonds	Construction	Equipment and Replacement	Public Improvement	Building Authority Improvement	Total
\$ 1,202,784	\$ -	\$ -	\$ -	\$ 24	\$ 14	\$ 9	\$ -	\$ 15	\$ 2,566,270
-	100,305	-	-	-	-	-	-	-	100,305
-	-	-	-	-	-	-	-	-	2,746
-	-	-	-	-	-	-	-	-	3,205,202
-	-	-	-	-	-	-	-	-	681,173
3,157	8,966	-	3,605	-	-	101	40	2,105	33,736
-	-	167,645	-	-	-	-	-	-	1,456,044
1,205,941	109,271	167,645	3,605	24	14	110	40	2,120	8,045,476
-	-	-	-	-	-	-	-	20,000	40,500
-	-	-	-	-	-	-	-	-	183,675
-	-	-	-	-	-	-	-	-	38,107
640,344	261,371	-	-	-	-	467,933	-	-	6,812,815
-	-	-	-	-	-	-	-	-	41,732
-	-	125,305	-	-	-	-	-	-	125,305
41,253	-	-	-	488,600	73,336	15,428	-	-	618,617
681,597	261,371	125,305	-	488,600	73,336	483,361	-	20,000	7,860,751
524,344	(152,100)	42,340	3,605	(488,576)	(73,322)	(483,251)	40	(17,880)	184,725
-	-	-	-	1,190,033	300,000	384,824	-	-	2,405,439
-	-	-	-	(684,824)	-	-	-	-	(1,213,945)
-	-	-	-	505,209	300,000	384,824	-	-	1,191,494
524,344	(152,100)	42,340	3,605	16,633	226,678	(98,427)	40	(17,880)	1,376,219
3,854,468	1,031,334	716,718	1,377,124	391,518	(2,565,889)	(44,578)	550,696	847,983	10,766,199
<b>\$ 4,378,812</b>	<b>\$ 879,234</b>	<b>\$ 759,058</b>	<b>\$ 1,380,729</b>	<b>\$ 408,151</b>	<b>\$ (2,339,211)</b>	<b>\$ (143,005)</b>	<b>\$ 550,736</b>	<b>\$ 830,103</b>	<b>\$ 12,142,418</b>

**Other Supplemental Information  
Combining Statement of Net Position  
Nonmajor Enterprise Funds**

**September 30, 2021**

	Golf Course	Building Rental	Total Nonmajor Enterprise Funds
<b>Assets</b>			
Current assets - Cash and cash equivalents	\$ 371,700	\$ 366,314	\$ 738,014
Noncurrent assets - Capital assets - Net	<u>1,986,597</u>	<u>566,577</u>	<u>2,553,174</u>
Total assets	2,358,297	932,891	3,291,188
<b>Liabilities</b>			
Current liabilities:			
Accounts payable	43,627	45,441	89,068
Accrued liabilities and other	<u>1,878</u>	<u>31,572</u>	<u>33,450</u>
Total liabilities	<u>45,505</u>	<u>77,013</u>	<u>122,518</u>
<b>Net Position</b>			
Net investment in capital assets	1,986,597	566,577	2,553,174
Unrestricted	<u>326,195</u>	<u>289,301</u>	<u>615,496</u>
Total net position	<u><u>\$ 2,312,792</u></u>	<u><u>\$ 855,878</u></u>	<u><u>\$ 3,168,670</u></u>

## City of Wyandotte, Michigan

### Other Supplemental Information Combining Statement of Revenue, Expenses, and Changes in Net Position Nonmajor Enterprise Funds

Year Ended September 30, 2021

	Golf Course	Building Rental	Total Nonmajor Enterprise Funds
<b>Operating Revenue</b>			
Income from customers and rent from tenants	\$ 512,902	\$ 96,088	\$ 608,990
Other miscellaneous revenue	-	71,259	71,259
Total operating revenue	512,902	167,347	680,249
<b>Operating Expenses</b>			
Other operating and maintenance costs	344,608	233,708	578,316
Depreciation	94,014	40,184	134,198
Total operating expenses	438,622	273,892	712,514
<b>Income (Loss) - Before donated assets</b>	74,280	(106,545)	(32,265)
<b>Donated Assets - Other capital contributions</b>	101,970	-	101,970
<b>Change in Net Position - Operating income (loss)</b>	176,250	(106,545)	69,705
<b>Net Position - Beginning of year</b>	2,136,542	962,423	3,098,965
<b>Net Position - End of year</b>	<u><u>\$ 2,312,792</u></u>	<u><u>\$ 855,878</u></u>	<u><u>\$ 3,168,670</u></u>

Other Supplemental Information  
Combining Statement of Cash Flows  
Nonmajor Enterprise Funds

Year Ended September 30, 2021

	Golf Course	Building Rental	Total Nonmajor Enterprise Funds
<b>Cash Flows from Operating Activities</b>			
Receipts from customers	\$ 512,902	\$ 119,347	\$ 632,249
Receipts from interfund services and reimbursements	-	48,000	48,000
Payments to suppliers	(250,676)	(216,919)	(467,595)
Payments to employees and fringes	(69,572)	-	(69,572)
Net cash and cash equivalents provided by (used in) operating activities	192,654	(49,572)	143,082
<b>Cash Flows Used in Financing Activities - Purchase of capital assets</b>	(25,340)	(127,255)	(152,595)
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	167,314	(176,827)	(9,513)
<b>Cash and Cash Equivalents - Beginning of year</b>	204,386	543,141	747,527
<b>Cash and Cash Equivalents - End of year</b>	<u><u>\$ 371,700</u></u>	<u><u>\$ 366,314</u></u>	<u><u>\$ 738,014</u></u>
<b>Classification of Cash and Cash Equivalents - Cash and investments</b>	<u><u>\$ 371,700</u></u>	<u><u>\$ 366,314</u></u>	<u><u>\$ 738,014</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities</b>			
Operating income (loss)	\$ 74,280	\$ (106,545)	\$ (32,265)
Adjustments to reconcile operating income (loss) to net cash from operating activities:			
Depreciation	94,014	40,184	134,198
Changes in assets and liabilities - Accounts payable and other liabilities	24,360	16,789	41,149
Total adjustments	118,374	56,973	175,347
Net cash and cash equivalents provided by (used in) operating activities	<u><u>\$ 192,654</u></u>	<u><u>\$ (49,572)</u></u>	<u><u>\$ 143,082</u></u>
<b>Significant Noncash Transactions - Donor assets</b>	\$ 101,970	\$ -	\$ 101,970

Other Supplemental Information  
Statement of Fiduciary Net Position  
Fiduciary Funds

September 30, 2021

	Pension and Other Employee Benefit Trust Funds			Custodial Funds		
	Pension Trust	Retiree Health Care	Total Pension and Other Employee Benefit Trust Funds	Tax Collection Fund	Other Custodial Fund	Total
<b>Assets</b>						
Cash and cash equivalents	\$ 1,060,157	\$ 274,913	\$ 1,335,070	\$ 257,333	\$ 151,524	\$ 408,857
Investments:						
U.S. government securities	-	129,657	129,657	-	-	-
Common trust funds/Mutual funds	80,207,342	3,048,023	83,255,365	-	-	-
Global fixed income	-	138,684	138,684	-	-	-
Receivables - Net:						
Accrued interest receivable	4	-	4	-	-	-
Due from other governments	-	-	-	-	8,070	8,070
Due from primary government	-	1,075	1,075	-	-	-
Total assets	81,267,503	3,592,352	84,859,855	257,333	159,594	416,927
<b>Liabilities</b>						
Due to other governmental units	-	-	-	58,205	-	58,205
Due to retiree health care fund	-	413,912	413,912	-	-	-
Accrued liabilities and other	-	183,759	183,759	199,128	-	199,128
Total liabilities	-	597,671	597,671	257,333	-	257,333
<b>Net Position</b>						
Restricted:						
Pension	81,267,503	-	81,267,503	-	-	-
Postemployment benefits other than pension	-	2,994,681	2,994,681	-	-	-
Individuals, organizations, and other governments	-	-	-	-	159,594	159,594
Total net position	\$ 81,267,503	\$ 2,994,681	\$ 84,262,184	\$ -	\$ 159,594	\$ 159,594

Other Supplemental Information  
Statement of Changes in Fiduciary Net Position  
Fiduciary Funds

Year Ended September 30, 2021

	Pension and Other Employee Benefit Trust Funds			Custodial Funds	
	Pension Trust	Retiree Health Care	Total Pension and Other Employee Benefit Trust Funds	Tax Collection Fund	Other Custodial Fund
					Total
<b>Additions</b>					
Investment income (loss):					
Interest and dividends	\$ 1,381,662	\$ 57,369	\$ 1,439,031	\$ -	\$ -
Net increase in fair value of investments	11,820,286	461,087	12,281,373	-	-
Investment-related expenses	(154,474)	(25,665)	(180,139)	-	-
Net investment income	13,047,474	492,791	13,540,265	-	-
Contributions:					
Employer contributions	4,504,250	3,904,109	8,408,359	-	-
Employee contributions	91,552	-	91,552	-	-
Total contributions	4,595,802	3,904,109	8,499,911	-	-
Property tax collections	-	-	-	21,117,224	-
Total additions	17,643,276	4,396,900	22,040,176	21,117,224	-
<b>Deductions</b>					
Pension benefit payments	7,384,761	-	7,384,761	-	-
Health benefits	-	3,603,642	3,603,642	-	-
Property tax distributions to other governments	-	-	-	21,117,224	-
Total deductions	7,384,761	3,603,642	10,988,403	21,117,224	-
<b>Net Increase in Fiduciary Net Position</b>	10,258,515	793,258	11,051,773	-	-
<b>Net Position - Beginning of year, as restated</b>	71,008,988	2,201,423	73,210,411	-	159,594
<b>Net Position - End of year</b>	<b>\$ 81,267,503</b>	<b>\$ 2,994,681</b>	<b>\$ 84,262,184</b>	<b>\$ -</b>	<b>\$ 159,594</b>

March 4, 2022

To the Honorable Mayor and  
Members of the City Council  
City of Wyandotte, Michigan

We have audited the financial statements of the City of Wyandotte, Michigan (the "City") as of and for the year ended September 30, 2021 and have issued our report thereon dated March 4, 2022. Professional standards require that we provide you with the following information related to our audit, which is divided into the following sections:

Section I - Internal Control Related Matters Identified in an Audit

Section II - Required Communications with Those Charged with Governance

Section III - Other Recommendations and Related Information

Sections I and II include information that we are required to communicate to those individuals charged with governance of the City. Section I communicates a deficiency we observed in the City's internal control that we believe is a material weakness. Section II communicates significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process.

Section III presents recommendations related to internal control, procedures, and other matters noted during our current year audit. These comments are offered in the interest of helping the City in its efforts toward continuous improvement, not just in the areas of internal control and accounting procedures, but also in operational or administrative efficiency and effectiveness.

We would like to take this opportunity to thank the City's staff for the cooperation and courtesy extended to us during our audit. Their assistance and professionalism are invaluable.

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

We welcome any questions you may have regarding the following communications, and we would be willing to discuss these or any other questions that you might have at your convenience.

Very truly yours,

**Plante & Moran, PLLC**

A handwritten signature in black ink, appearing to read "Kristin L. Hunt".

Kristin L. Hunt, CPA

A handwritten signature in black ink, appearing to read "Spencer Tawa".

Spencer Tawa, CPA

## Section I - Internal Control Related Matters Identified in an Audit

In planning and performing our audit of the financial statements of the City as of and for the year ended September 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

We consider the following deficiency in the City's internal control to be a material weakness:

- **Property Tax Levy** - The City of Wyandotte, Michigan levies property taxes to support drain operations and maintenance costs. The statutory or constitutional provisions that authorize the levy of this millage have not been identified. The levy resulted in property tax revenue of approximately \$1.2 million for the year ended September 30, 2021. There are legal complexities related to the determination of whether the millage has proper authorization. If it is determined that the City did not have authority to levy the millage, the City may have a liability related to the revenue received or may need to find another method for collecting revenue to support drains. We encourage the City to seek resolution related to the authorization of this levy.

## **Section II - Required Communications with Those Charged with Governance**

### **Our Responsibility Under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter dated December 3, 2021, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of the City. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

### **Planned Scope and Timing of the Audit**

We performed the audit according to the planned scope and timing previously communicated to you in our letter about planning matters dated December 3, 2021.

### **Significant Audit Findings**

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

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City are described in Note 1 to the financial statements.

No new accounting policies were adopted, and the application of existing policies was not changed during the year ended September 30, 2021, with the exception of the implementation of Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, as described in Note 1 to the financial statements.

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus.

There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

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

The most sensitive estimates affecting the financial statements were as follows:

- The liability and expense associated with other postemployment benefits
- The liability and expense associated with pension benefits

## **Section II - Required Communications with Those Charged with Governance (Continued)**

- Land and property market value adjustments that are integral to the City's Public Improvement Fund and various component units - Urban Development Action Grant (UDAG), Tax Increment Finance Authority (TIFA) - Consolidated, and the TIFA - Downtown Development Authority (DDA) funds

Management's estimate of the long-term cost of retiree health care benefits and of the pension liability and expense are based on actuarial valuations. In both instances, the liability calculation is based on discount rates, mortality rates, and other assumptions, which are used by the actuary. While the actuary uses assumptions to calculate the total liability, it is management's responsibility to assess whether the assumptions made are reasonable. Since the assumptions were last updated in 2014, we recommend the City work with its actuarial consultant to perform an experience study to ensure the assumptions currently used are updated and reasonable. We evaluated the key assumptions used to calculate the total liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the land inventory in the Urban Development Action Grant, Public Improvement Fund, and component units is based on the lower of cost or market value. For determination of market value, this is based on square foot market values established by the City Council based on available real estate market trends. We evaluated the assumptions and determined they were reasonable to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were: Note 3 - Deposits and Investments, Note 6 - Capital Assets, Note 8 - Long-term Debt, and Notes 13 and 14 - Pension and OPEB plans, respectively.

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

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

### ***Disagreements with Management***

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

### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

We did not detect any misstatements as a result of audit procedures.

We did note the City has not disclosed additions or deletions to compensated absences in the notes to the financial statements due to immateriality. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

### ***Significant Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the City, and business plans and strategies that may affect the risks of material misstatement, with management each year prior to our retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition of our retention.

## **Section II - Required Communications with Those Charged with Governance (Continued)**

### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated March 4, 2022.

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

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

## **Section III - Other Recommendations and Related Information**

### **COVID-19 Resource Center and ARPA**

Throughout the COVID-19 pandemic, Plante & Moran, PLLC's COVID-19 task force of leaders across the firm has monitored, addressed, and provided insight related to the virus and the unique challenges our local governments have faced while continuing to provide essential services to their communities through our COVID-19 resource center at <https://www.plantemoran.com/explore-our-thinking/areas-of-focus/covid-19-government-resource-center>. This will continue as our nation emerges from this crisis.

In March 2021, the president signed the American Rescue Plan Act (ARPA) into law, which included federal stimulus funding for state and local governments of all sizes. The largest of all funding streams, the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), represents a \$350 billion top-line allocation for state and local governments. Funding began to be distributed nationwide in May 2021, although smaller municipalities will need to wait for the funding to pass through their state governments. The U.S. Department of the Treasury recently published the interim final rule (IFR), which establishes a framework for determining the types of programs and services that are eligible uses of the CSLFRF funding.

The ARPA award terms provide that payments from the Fiscal Recovery Funds as a general matter will be subject to the provision of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"), including the cost principles and restrictions on general provisions for selected items of cost. The City will need to understand these reforms and may be required to evaluate, document, and monitor internal procedures around compliance, including maintaining certain required policies.

The COVID-19 resource center is being continuously updated for the latest guidance and strategy related to CSLFRF and will help keep the City running smoothly through our nation's recovery.

Want to receive relevant content directly to your email? Subscribe at <https://www.plantemoran.com/subscribe> where you can customize your subscription preferences based on your specific interests and industry selection.

### **2021 Public Sector Webinar Series - Insight to Help You Prepare for What is Next**

Plante & Moran, PLLC is proud to be hosting a six-session CPE-eligible webinar series, [Public Sector Webinar Series](#), in which our experts will break down what you need to know about regulatory updates, the impact of COVID-19 funds, and more. The webinar series will cover the following topics:

- Charting GASB's course - Available on demand
- Preparing for your single audit: A roadmap for funding compliance - Available on demand
- Navigating the AICPA's revised *State and Local Government Client Affiliates* independence guidance - Available on demand
- GASB 87: Your advanced implementation questions answered - Available on demand
- 2021 Compliance Supplement and single audit update - Available on demand
- Financial sustainability: A framework to address budgetary and operational challenges - Available on demand

We welcome the City's participation in what we hope are very informative programs.

### **Michigan's COVID-19 Updates and Related Grant Programs**

The Michigan Department of Treasury has developed a webpage with numbered letters, memorandums, webinars, and resources regarding COVID-19 updates and related grant programs: [https://www.michigan.gov/treasury/0,4679,7-121-1751\\_98769---,00.html](https://www.michigan.gov/treasury/0,4679,7-121-1751_98769---,00.html).

### **Section III - Other Recommendations and Related Information (Continued)**

#### **AICPA State and Local Government Client Affiliates**

The AICPA has adopted a revised auditor independence interpretation that impacts entities reporting under the GASB framework. The new rules define four types of affiliates (entities affiliated with your financial statements) that may expand the scope of our required auditor independence related to your audit. The four types of affiliates defined by the AICPA include entities included in your financial statements and certain entities excluded from your financial statements and may also include certain of your investment holdings. Because auditor independence is a shared responsibility between your organization and Plante & Moran, PLLC, you should be aware of and understand these changes. In addition, we will need your help to perform an initial evaluation under these revised standards and will also likely need your continuing assistance to comply with these rules in the future. The changes are effective for years beginning after December 15, 2021, which means we must be independent of your affiliates as of the first day of the year of required adoption, or July 1, 2022. For more information on these changes, please view our on-demand webinar [here](#).

#### **Auditor Reporting Standards**

The AICPA Auditing Standards Board (ASB) issued several new standards that will be effective shortly, which will significantly change the independent auditor's report and make some changes to certain required audit procedures. The standards discussed below are both first effective for your fiscal year ending on September 30, 2022.

Statement on Auditing Standards No. 137 addresses auditors' responsibilities relating to other information included in annual reports. This new standard may increase the scope of audit procedures and may result in some audit work being performed outside of the normal timing. To the extent that the City issues a document meeting the AICPA's definition of an annual report under the standard, additional audit procedures will need to be performed on that separate document before it is issued.

Statement on Auditing Standards No. 134 requires changes in the form and content of the auditor's report issued as a result of an audit of financial statements in order to provide financial statement users with more meaningful information about the audit process and meaning of auditor opinions. This is the first significant change to auditors' reports in years.

Significant elements of the new standard include:

- Revision of order for elements of the opinion letter, including moving the auditor's opinion to the top of the letter
- Expansion of information to be included within a basis of opinion section and notification to the user that the auditor is required to be independent of the entity and meet other ethical responsibilities
- Explanation of how misstatements to financial statements are determined to be material
- Addition of definition of "reasonable assurance" and identifying that the risk of material misstatement due to fraud is greater than the risk due to error
- Enhanced reporting related to going concern, including a description of management's responsibilities when required by the applicable reporting framework
- Description of the auditor's responsibilities, including responsibilities relating to professional judgment and professional skepticism, internal controls, identification of risks of material misstatement to the financial statements, evaluation of accounting policies used, conclusion on the entity's ability to continue as a going concern, and the auditor's communications with those charged with governance

### **Section III - Other Recommendations and Related Information (Continued)**

We are happy to discuss these changes with you so that you are well prepared.

#### **USDA Community Facilities Loans - Continuing Compliance Requirements**

USDA will be making significant changes that could trigger many local governments needing a single audit beginning with June 30, 2022 year ends. USDA has changed its position and determined that Community Facilities (CF) loans have continuing compliance requirements because CF borrowers are required to fund reserves, maintain insurance, deposit funds in federally insured banks, meet financial covenants and debt service coverage ratios, comply with civil rights requirements, and in some cases comply with additional requirements established as part of the loan approval process. As a result, the full outstanding balance on the note or bond should be considered federal awards expended and reported as a loan on the schedule of expenditures of federal awards (SEFA) in accordance with 2 CFR Part 200, Subpart F. In previous compliance supplements, USDA instructed nonfederal entities that the repayment of the loan did not constitute a continuing compliance requirement and, therefore, was not required to be audited under 2 CFR Part 200, Subpart F.

As noted in the 2021 Compliance Supplement, the change is to be applied prospectively and will be effective for borrowers with outstanding CF loan balances for fiscal years ending on or after June 30, 2022. There is no expectation that borrowers that had existing outstanding loan balances in years prior to June 30, 2022 go back and have a single audit performed of prior periods. It is imperative that the City do the following if it received a CF loan in the past:

1. Identify the outstanding balance on the note or bond and include it on the SEFA.
2. Determine whether a single audit is required if the City expends \$750,000 or more of federal awards in a fiscal year. Remember to consider all federal awards in your evaluation.

USDA plans to inform all borrowers of this change through an administrative notice, which will be posted on the USDA website. USDA also anticipates determining another method of communication to inform borrowers of the administrative notice and the related audit implications. It is important that you begin to consider the implications. We are happy to assist in evaluating the application of the changes and answer any questions about how the proposed changes would impact the City.

#### **Cybersecurity and Information Technology Controls**

Cyberattacks are on the rise across the globe, and the cost of these attacks is ever increasing. Because of these attacks, municipalities stand to lose their reputation, the ability to operate efficiently, and proprietary information or assets. Communities potentially can also be subject to financial and legal liabilities. Managing this issue is especially challenging because even a municipality with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner. We understand that the technology department continues to monitor and evaluate this risk, which are critical best practices. Additionally, periodic assessments of the system in order to verify that the control environment is working as intended are key parts of measuring associated business risk. We encourage administration and those charged with governance to work with the technology team on this very important topic. If we can be of assistance in the process, we would be happy to do so.

### **Section III - Other Recommendations and Related Information (Continued)**

#### **Michigan's Virtual Meeting Legislation (PA 228 of 2020)**

Public Act 228 of 2020 was adopted on October 16, 2020 by Governor Whitmer, providing authorization for virtual meetings for certain circumstances. For virtual meetings, each member of the public body that is meeting remotely must announce the county, city, township, or village and state from which the member is attending remotely, and this must be included in the meeting minutes. Specifically, this legislation provides the following circumstances for virtual meetings:

- March 31, 2021 - December 31, 2021 - For only those circumstances requiring accommodation of members absent due to military duty, a medical condition, or a statewide or local state of emergency (SOE) or state of disaster. If absence is due to military duty or a medical condition, the accommodation only applies to that individual, and the other members must be physically present at the meeting.
- After December 31, 2021, only for reason of military duty

On April 19, 2021, the Michigan Department of Health and Human Services amended its Gatherings and Face Mask Order, continuing the exemption subject to certain limitations for gatherings of public bodies and attendees of meetings held by public bodies in compliance with the Open Meetings Act from the indoor and outdoor gatherings limits on number of persons through May 24, 2021.

The City should ensure it is familiar with this legislation to ensure compliance.

#### **Michigan's MLTS E911 Legislation (PA 30 of 2019)**

Public Act 30 of 2019 was adopted on June 25, 2019 and provides additional compliance requirements for organizations that operate Multi-Line Telephone Systems (MLTS). The intent is to provide emergency responders with more specific location information in case they are responding to a call at a large facility. The regulations will apply to any workspace larger than 7,000 square feet with a compliance deadline of December 31, 2020.

- **A workspace includes:** offices, production areas, warehouses, shop floors, storage areas, hallways, conference rooms, break rooms, and other common areas.
- **A workspace does not include:** wall thickness, shafts, heating, ventilation, air conditioning equipment spaces, mechanical or electrical spaces, or any similar areas to which employees do not normally have access.

For single buildings over 7,000 square feet of workspace, with their own street address on a single contiguous property, the floor number, street address, and specific location of the communications device must be reported. When facilities with multiple buildings served by the same MLTS are considered, they must report the above requirements in addition to the building's unique identifier. Also, note that, under Kari's Law, any MLTS equipment that is manufactured, imported, sold, leased, or installed after February 16, 2020 must be capable of enabling its users to dial 911 directly without having to dial a prefix.

#### ***E911 Exemptions***

- If a building contains less than 20,000 square feet of workspace and fewer than 20 communications devices, the MLTS operator is exempt from providing specific location information until it installs a new MLTS after January 1, 2020.
- If a building maintains, on a 24-hour basis, an alternative system capable of identifying the location of any communications device that dialed 911 or the building is serviced with its own appropriate medical, fire, and security personnel, it is exempt.

### **Section III - Other Recommendations and Related Information (Continued)**

- Any MLTS operator that is not currently served by enhanced 911 service is exempt until enhanced 911 service becomes available.
- Other exemptions exist for farms and houses of worship, which, for the latter, do not extend to attached schools.

If you operate in a facility that is subject to these regulations, you should begin to plan for compliance. If we can be of assistance in the process, we would be happy to do so.

#### **Act 51 Report Due Date**

The Michigan Department of Transportation has granted an automatic 60-day extension to cities and villages that are required to file the Act 51 report. The updated policy will extend the Act 51 report deadline to be due within six months of the fiscal year end date, which will align with the due date for the audited financial statements. For cities and villages whose most current fiscal year ends before July 1, the Act 51 report must be submitted by December 31 to be included in the snow payment calculation (if eligible and qualified).

This extension does not apply to counties. Counties are required to submit the Act 51 report to MDOT by May 1 every year, regardless of their fiscal year end.

#### **Updated Uniform Chart of Accounts**

In April 2017, the State released an updated Uniform Chart of Accounts. Originally, local units of government were expected to comply with the changes beginning with June 30, 2018 year ends. However, the State has extended the deadline for compliance. On April 20, 2020, the State issued a memo that sets an implementation date for fiscal years ending on October 31, 2022 and thereafter. The State has committed to releasing various tools to help local units with implementation, including FAQs and clarification on which accounts should be used when implementing GASB 84. A final release of the chart of accounts was issued in November 2020 and is available at this link: [https://www.michigan.gov/documents/uniformchart\\_24524\\_7.pdf](https://www.michigan.gov/documents/uniformchart_24524_7.pdf). This final version follows various exposure drafts and revisions in order to comply with changing GASB standards and statutory changes and reformats the document to make it more user-friendly. The Treasury will provide alerts for any guidance and resources, and local units can sign up for alerts at this link: [https://public.govdelivery.com/accounts/MITREAS/subscriber/new?qsp=MITREAS\\_1](https://public.govdelivery.com/accounts/MITREAS/subscriber/new?qsp=MITREAS_1).

#### **Revenue Sharing**

The fiscal year 2021 governor's budget recommendation includes \$1.4 billion for revenue sharing. Further details of the breakdown of this amount are available at [https://www.michigan.gov/treasury/0,,7-121-1751\\_2197---,00.html](https://www.michigan.gov/treasury/0,,7-121-1751_2197---,00.html).

In order to receive the City, Village, and Township Revenue Sharing (CVTRS) payments in FY 2021, qualified local units will once again need to comply with the same best practices as they did last year as follows:

- A citizen's guide to local finances with disclosure of unfunded liabilities
- Performance dashboard
- Debt service report
- Two-year budget projection

### **Section III - Other Recommendations and Related Information (Continued)**

#### **Rules Governing Management of Federal Programs**

The Office of Management and Budget (OMB) issued significant reforms to the compliance requirements that must be followed by nonfederal entities receiving federal funding related to awards on or after December 26, 2014. While these revisions were not too recent, the revisions were the most significant change to occur to federal grants management in recent history. While many communities have historically been below the \$750,000 single audit threshold, recent legislation provides for an increase in federal spending and, therefore, may be subject to an audit requirement; the City will need to understand these reforms and may be required to make changes to internal procedures, processes, and controls.

- **Cost Principles** - There were certain changes made to allowable costs and significant changes in the area of time and effort reporting and indirect costs.
- **Administrative Requirements** - Nonfederal entities receiving federal funding must adhere to revised rules related to administering federal awards. Most notably, the requirements may impact the City's procurement systems, including maintaining written conflict of interest policies and disclosures.

The City will need to ensure that consideration of the implementation of these regulations has occurred; if it has not, the City needs to work quickly to put the requirements into practice. Plante & Moran, PLLC has many experts in this area and welcomes any questions or needs you may have.

#### **Federal Procurement Threshold Changes**

The Office of Management and Budget has issued significant reforms to the compliance requirements that must be followed by nonfederal entities. The Office of Management and Budget recently issued Memorandum M-18-18, which provides guidance on changes to micropurchases and simplified acquisition threshold requirements. The key changes are as follows:

- Threshold for micropurchases is increased to \$10,000.
- Threshold for simplified acquisitions (small purchase procedures limit) increased to \$250,000.

Key adoption considerations for micropurchase and simplified acquisition thresholds include the following:

- During the original adoption of the Uniform Guidance procurement standards, were specific amounts included within the City procurement policy, or were references to the Uniform Guidance sections or amounts as adjusted referenced? If specific amounts were referenced, the procurement policy will need to be updated to take advantage of the changes.
- If the City's procurement policy was written to allow for changes in amounts, the procedures will need to be updated to conform.
- If this change is inconsistent with other procurement policies within the organization, the City must decide how the policy will be enacted. Remember local ordinances in place may limit full utilization of changes.
- If the City has chosen not to fully adopt the change and maintain a lower threshold, then the City is not required to use these thresholds but cannot exceed them.

### **Section III - Other Recommendations and Related Information (Continued)**

#### **Pension/OPEB Bonds**

Originally, the public act allowing for the issuance of pension/OPEB borrowings was set to sunset effective December 31, 2015, but it was extended until December 31, 2018 through Public Act 46 of 2015. Therefore, communities meeting certain criteria, such as maintaining a credit rating of AA or higher and closing or freezing plans, were able to issue bonds up until December 31, 2018. This was further extended through December 31, 2023 by Public Act 575 of 2018. This public act has additional stipulations that can be found in more detail at <http://www.legislature.mi.gov/documents/2017-2018/publicact/pdf/2018-PA-0575.pdf>.

#### **Launch of MI Community Financial Dashboard**

The Michigan Department of Treasury launched the MI Community Financial Dashboard. This dashboard will provide you and your community members with easy-to-use visual data regarding your municipality. The data presented on the dashboard is pulled from the Annual Local Fiscal Report (F65) submitted by your local unit. The dashboard will present data from fiscal years 2010 forward. You can sign in and review the dashboard here: <http://micommunityfinancials.michigan.gov/#!/dashboard/COUNTY/?lat=44.731431779455505&lng=-83.018211069625&zoom=5>.

#### **Administrative Charges**

The services provided by employees that are traditionally charged to the General Fund, like treasury, finance, HR, etc., oftentimes significantly benefit other funds. As a result, it is a fairly common practice to allocate a portion of these costs via an administrative charge to other funds of the government. Administrative charges can take many forms, such as interfund allocations, chargebacks, and payment in lieu of taxes to other funds (such as a golf courses). While the practice of charging for administrative services provided to other funds may certainly be justified, there seems to be a heightened focus lately on the methodology and amount of charges. Given the fact that many cost allocation methodologies were implemented several years ago, it would be prudent to revisit your current methodology and the related inputs to ensure that any administrative charges are fully substantiated.

#### **Legacy Costs**

Legacy costs and the challenge of funding them continue to be topics of discussion. GASB pronouncements of late have placed even more focus on the net long-term liability arising from these benefit promises by requiring governmental financial statements to reflect the net pension and OPEB liabilities. For many governments, these net liabilities are significant. In addition, Public Act 202 of 2017 has brought further focus on the funding level of these plans.

Maintaining or even improving the funded status of the plan(s) is dependent upon a number of factors, including the government's contribution policies, its amortization policy for funding the unfunded actuarial accrued liability, its benefit levels, and the ability to make future changes to the plan.

That said, the challenge here is significant. We are happy to assist you in thinking through alternative ways to manage this liability.

#### **Legacy Cost Reporting**

##### ***Public Act 530 of 2016***

On December 31, 2016, the governor signed Public Act 530 of 2016, which amends Public Act 314 of 1965, also known as Public Employee Retirement System Investment Act (PERSIA). This act was effective on March 29, 2017.

### **Section III - Other Recommendations and Related Information (Continued)**

Under the prior act, communities were required to publish a summary annual report setting forth key information related to pension and retiree health care plans. The amendment requires that this summary annual report also be submitted to the Michigan Department of Treasury within 30 days of publication.

In addition, for any system (either pension or retiree health care) that is not funded at a level of at least 60 percent, the community must now post a report to its website indicating steps that are being undertaken to address the liability. In addition, this report must be submitted to the Department of Treasury within a reasonable time frame.

The legislation calls for the Department of Treasury to accumulate all of the reports and publish a summary of funding levels throughout the state.

#### ***Public Act 202 of 2017***

On January 5, 2018, the Michigan Department of Treasury released initial reporting requirements under Public Act 202 of 2017 (the "Act"), which were primary components of the Act. These reporting requirements apply to all local units of government that offer or provide defined benefit pension and/or defined benefit OPEB retirement benefits.

Local units began reporting funded ratios and contributions in accordance with these uniform assumptions starting with their fiscal year 2019 if their audited financial statements were based on an actuarial valuation issued after December 31, 2018. If their fiscal year 2019 audited financial statements were based on an actuarial valuation issued prior to December 31, 2018, the local units will begin reporting on these uniform assumptions starting with their fiscal year 2020.

On October 21, 2019, the Michigan Department of Treasury released the updated uniform assumptions to be used for fiscal year 2020. Beginning with fiscal year 2020 reporting, all local governments must utilize the updated fiscal year 2020 uniform assumptions. Each year moving forward, the annual uniform assumptions will be updated and are expected to be utilized within Form 5572, where indicated, for that fiscal year. Local governments may utilize roll-forward procedures in nonvaluation years utilizing any updates to the uniform assumptions to calculate the data.

This means that the local unit potentially may need three calculations: a funding valuation (if the local unit chooses to have different assumptions for funding purposes), a valuation that complies with GAAP to be used for financial statement reporting, and a calculation that complies with the State's new uniform assumptions.

The releases by the Department of Treasury include the letters titled "Public Act 202: Selection of the Uniform Assumptions" and "Public Act 202: Selection of the Uniform Assumptions for Fiscal Year 2020," Numbered Letter 2018-1, Form 5572, detailed instructions for completion of Form 5572, and a listing of frequently asked questions. All documents can be located at [http://www.michigan.gov/treasury/0,4679,7-121-1751\\_51556\\_84499---,00.html](http://www.michigan.gov/treasury/0,4679,7-121-1751_51556_84499---,00.html).

Form 5572 is due annually for both pension and OPEB plans provided by an employer no later than six months after the end of the fiscal year.

In addition to submitting this new form to the Department of Treasury, a local unit must also post this information either on its website or in a public place if it does not have a website. The governing body of a local unit will also need to receive a copy of this form, in accordance with the Act, but the Act does not require approval by the governing body before submission to the Treasury.

### **Section III - Other Recommendations and Related Information (Continued)**

Public Act 202 defines that a local unit of government is in underfunded status if any of the following apply:

1. OPEB - Total plan assets are less than 40 percent of total plan liabilities according to the most recent annual report, and, for primary units of government\*, the annual required contribution for all of the retirement health systems of the local unit is greater than 12 percent of the local unit of government's governmental funds operations revenue.
2. Retirement pension plans - Total plan assets are less than 60 percent of total plan liabilities according to the most recent annual report, and, for primary units of government, the annual required contribution for all of the retirement pension systems of the local unit is greater than 10 percent of the local unit of government's governmental funds operations revenue.

\*Primary units of government are cities, villages, townships, and counties.

If, after submission of Form 5572, the Treasury determines your community to have underfunded status, you will have the opportunity to file a waiver under Section 6 of the Act. The waiver needs to provide a plan for how the underfunding is being addressed. This waiver will then be submitted to the Treasury.

In the event that a local unit has underfunded plans and does not submit a waiver or the waiver is not approved, the Treasury will perform an internal review. The local unit will also need to submit a corrective action plan to the Municipal Stability Board (under Section 7 of the Act). The local unit will be responsible for creating the corrective action plan (CAP) and must begin implementation within 180 days of CAP approval. The corrective action plan will be monitored by the Municipal Stability Board for substantial compliance with the Act every two years, which will require the local unit to complete the CAP Monitoring Form. If, at any time after a CAP has been approved, the local unit determines its previous submission is no longer substantially in effect, the local unit may file an updated CAP.

For governments with OPEB plans, Section 4(l)(a)(i)(ii) of Public Act 202 of 2017 requires the local unit to pay retiree insurance premiums for the year, as well as the normal costs for the new employees hired after June 30, 2018. The actuary likely will need to calculate this number in order for governments to comply. In addition, if communities must essentially prefund this additional cost, those communities without a qualifying OPEB trust will need to consider where these contributions will go.

Questions should be directed via email to the Treasury offices at [LocalRetirementReporting@michigan.gov](mailto:LocalRetirementReporting@michigan.gov) or by visiting its website at [www.Michigan.gov/LocalRetirementReporting](http://www.Michigan.gov/LocalRetirementReporting).

#### ***Numbered Letter 2018-3***

On March 13, 2020, the Treasury issued Numbered Letter 2018-3 (Revised) as a revision to Numbered Letter 2018-3 that was first issued in September 2018. This revised numbered letter provides additional clarity and guidance for compliance with Public Act 202 related to the calculation and reporting of the actuarial determined contribution (ADC) for other postemployment benefit (OPEB) systems. The revision emphasized the following two key points:

1. The ADC, regardless of funding policy, must be calculated as the normal cost plus the amortization of the unfunded liability.
2. The ADC, calculated in accordance with the Act, must be reported in the audited financial statements. Note that OPEB plans that are not administrated through a trust are not required by GAAP to disclose the ADC in the required supplemental information section of the audited financial statements, but those plans should disclose this information in the footnotes to the financial statements, as required by this revised numbered letter.

### **Section III - Other Recommendations and Related Information (Continued)**

Failure to calculate the ADC in compliance with this Numbered Letter 2018-3 (Revised) will be considered statutory noncompliance and shall be reported in the notes to the financial statements and result in an auditor finding for statutory noncompliance. Failure to report a compliance ADC in audited financial statements may result in the rejection of Form 5572 submissions and noncompliance with the Act and/or rejection of the local government's audited financial statements.

#### **Public Act 57 Consolidation of Tax Increment Authorities**

Public Act 57 of 2018, otherwise known as The Recodified Tax Increment Financing Act (PA 57), went into effect on January 1, 2019. PA 57 consolidated the ability to create and operate tax increment authorities (other than brownfield redevelopment authorities) into a single statute. All previously created authorities will remain; however, the following acts were repealed, and the corresponding authorities will now operate under PA 57:

- Downtown Development Authority Act (PA 197 of 1975)
- Tax Increment Finance Authority Act (PA 450 of 1980)
- Local Development Finance Authority Act (PA 281 of 1986)
- Nonprofit Street Railway Act (PA 35 of 1867)
- Corridor Improvement Authority Act (PA 280 of 2005)
- Water Resource Improvement Tax Increment Finance Authority Act (PA 94 of 2008)
- Neighborhood Improvement Authority Act (PA 61 of 2007)

Note that the above acts were repealed and recodified into PA 57. The acts listed below were repealed; however, they were not recodified:

- Historical Neighborhood Tax Increment Finance Authority Act (PA 530 of 2004)
- Private Investment Infrastructure Funding Act (PA 250 of 2010)

Any obligation, or refunding of an obligation, that was issued by an authority or by the municipality that created the authority, under a statute that was repealed by Public Act 57, will continue in effect under its original terms under the corresponding part of PA 57.

#### ***Transparency and Reporting Requirements***

1. By April 1, 2019, each authority was required to submit its currently adopted development plan or tax increment finance plan to the Department of Treasury.
2. Annually, after January 1, 2019, each authority must submit a comprehensive annual report to the Treasury, the governing bodies of its related municipality, and each taxing unit levying taxes that are captured by the authority. This report must contain detailed information on the capture and use of tax increment revenue and is due concurrent with the authority's audit report due date (typically six months after the fiscal year end).
3. Within 180 days after the authority's fiscal year end, subsequent to January 1, 2019, the municipality that created the authority must give public access (either on its website or at a physical location within the municipality) to the following documents:
  - Minutes of all authority board meetings
  - Current authority staff contact information
  - Authority's approved budgets and annual audits
  - Currently adopted development and/or tax increment financing plans
  - Current contracts with descriptions

### **Section III - Other Recommendations and Related Information (Continued)**

- Annual synopsis of the authority's activity, which includes the following:
    - For any tax increment revenue not expended within 5 years of receipt, include the reasoning for accumulating the funds, their expected uses, and a time frame of when they will be expended.
    - For any tax increment revenue not expended within 10 years of receipt, include the amount of those funds, along with a written explanation for the reason the funds have not been expended.
  - For the immediately preceding fiscal year, a list of the authority's accomplishments, projects, investments, events, and promotional campaigns
4. The authority must hold, at a minimum, two informational meetings each year and give a 14-day advance notice to the public and to the governing body of each taxing unit. These meetings may be held in conjunction with other public meetings of the authority or municipality.

Any authority not in compliance with the above reporting requirements will receive a notice from the Department of Treasury. If the authority is still in noncompliance status 60 days after receipt of the notice, the authority will be prohibited from capturing tax increment revenue in excess of the amounts needed to pay bonded indebtedness and other obligations of the authority during this period of noncompliance.

#### ***Additional Information***

To view Public Act 57 of 2018, regarding the consolidation of tax increment authorities and additional reporting requirements, visit the State of Michigan's website: [http://www.legislature.mi.gov/\(S\(nhboq4doz1h4bwbqb0gcxqim\)\)/mileg.aspx?page=GetObject&objectname=mcl-Act-57-of-2018](http://www.legislature.mi.gov/(S(nhboq4doz1h4bwbqb0gcxqim))/mileg.aspx?page=GetObject&objectname=mcl-Act-57-of-2018).

#### **Other New Legislation**

##### ***Opportunity Zones***

The Tax Cuts and Jobs Act of 2017 (TCJA) introduced opportunity zones, a new incentive to encourage investment in low-income communities by providing tax benefits to investors. The new law shares some similarities with other incentives by focusing on specific disadvantaged geographic areas, but, unlike other programs that provide tax credits or accelerated deductions for making investments or creating jobs in distressed areas, the opportunity zone program allows taxpayers to defer and possibly exclude gains from taxable income. To realize the benefits of the program, investments must be made into a new type of investment vehicle known as a qualified opportunity fund (QOF). Any entity, group, or organization can establish a QOF as long as it follows the proper guidelines. The QOFs use these funds to respond to the needs of the community, allowing for investment in businesses, equipment, and/or real property. Opportunity zones were established through a nomination by the State, followed by a certification from the secretary of the U.S. Treasury, via his delegation authority to the IRS. We encourage you to become familiar with where these opportunity zones are located and the potential impact on your community. Local units that will be affected should start to consider a plan for the designated opportunity zone and what types of developments they would like to see come to the area. For more information, please refer to the IRS website at <https://www.irs.gov/newsroom/opportunity-zones-frequently-asked-questions> or to Plante & Moran, PLLC's article at <https://www.plantemoran.com/explore-our-thinking/insight/2018/05/opportunity-zones-offer-tax-benefits-to-invest-in-new-qof>, which addresses some of the details and complexities of the program.

### **Section III - Other Recommendations and Related Information (Continued)**

#### ***Transformational Brownfields (PA 46-50 of 2017)***

This reintroduced legislation became Public Acts 46-50 of 2017 with immediate effect. Public Act 46 of 2017 has created a new type of brownfield, while Public Acts 47-50 of 2017 amend prior acts for this change. The acts grant the ability to create transformational brownfields allowing the capture of income taxes and exemption of sales and use tax from certain personal property. In order to qualify, projects must obtain approval from the local brownfield redevelopment authority, the local governing body, and the Michigan Strategic Fund (MSF).

Projects should have a transformational impact on local economic development and community revitalization. Each project must meet the definition of a large-scale investment. This definition varies based upon population. The minimum is \$15 million for communities under 25,000 but increases based upon population (for example, the City of Detroit, Michigan, at over 600,000 in population, would have a minimum of \$500 million).

During the construction, renovation, or improvement phases, projects could capture up to 50 percent of income taxes (state and city, if applicable) related to the wages paid for those physically present and working on the project. Upon completion, the project would capture up to 50 percent of income taxes related to those domiciled within the property. The limit for total tax capture over the life of the bill is \$1 billion, with a maximum of \$40 million per year and a further limit of five projects in any one community prior to December 31, 2022. In addition, in one calendar year, the MSF may not approve more than five transformational brownfield plans (with the exception that, if fewer than five are approved in a year, the unused quota can carry over to the next calendar year). Tax captures per parcel are limited to 20 years.

Public Act 47 amends the Income Tax Act to allow for the income tax captures noted above. Public Act 48 amends the General Sales Tax Act to exempt from sales tax the sale of goods for use in eligible projects. Public Act 49 amends the Use Tax Act and would not apply to goods used in the project. Public Act 50 amends the Michigan Renaissance Zone Act so that income tax exemptions would not apply.

#### ***LCSA Act Amendments***

Public Acts 247 and 248 of 2018 were signed into law on June 27, 2018 by Governor Snyder. These acts significantly impact the Local Community Stabilization Authority (LCSA) Act, including how personal property tax (PPT) reimbursements are calculated.

The State Department of Treasury issued a summary of the amendments in July 2018, which can be found at the following link: [https://www.michigan.gov/documents/treasury/Overview\\_of\\_2018\\_LCSA\\_Act\\_Amendments\\_627459\\_7.pdf](https://www.michigan.gov/documents/treasury/Overview_of_2018_LCSA_Act_Amendments_627459_7.pdf).

This summary document lists the following changes that resulted from these acts:

1. Accelerate some reporting deadlines and add two new reporting requirements.
2. Change the calculation of the millage rate to be used in the calculation of the PPT reimbursements.
3. Change the calculation of the personal property exemption loss and eliminate the requirements to recalculate prior year taxable values.
4. Change the millage rate to be used in the calculation of a tax increment finance authority's (TIFA) PPT reimbursement.
5. Make the local community stabilization authority responsible for distributing the fire protection services payments.

### **Section III - Other Recommendations and Related Information (Continued)**

6. Create a process for correcting PPT reimbursements.
7. Allow for a one-time PPT advance for prior year underpayments of \$500,000 or more.
8. Change the payment dates of the PPT reimbursements to allow for corrections to current year reimbursements and delay the payment of qualified loss in excess of 100 percent until May 20.
9. Change how municipalities are required to record and allocate the revenue.

While we strongly recommend reviewing the link provided above for an in-depth look at the changes, highlighted below are the more significant changes:

- PPT reimbursement calculations are changing as follows:
  - The requirements for recalculation of prior year taxable value have changed. Going forward, prior year property tax values for commercial and industrial personal property will only be modified for municipality boundary changes and to exclude any property that was classified in the municipality where it is currently located as utility personal property or real property after 2012.
  - The calculation of PPT reimbursements that are based on the acquisition cost of eligible personal property for two years has been delayed until 2021.
  - Reimbursement for 100 percent of the calculated qualified loss going forward will be received in either October or February.
  - Each year, any remaining balance of the local community stabilization share fund revenue for the calendar year will be distributed to counties, cities, townships, villages, and community colleges. The allocation will be based on each municipality's share of the total reimbursement based on the acquisition cost of all eligible personal property and qualified loss. These reimbursement payments will be a separate payment that will be reimbursed in May. This allows time for any errors in that year's PPT reimbursement calculation to be identified and corrected.
  - There are also changes to the tax increment finance authority PPT reimbursement calculation; please refer to the link above for more details.
- Fire protection service payments were distributed by LCSA to municipalities starting in 2018. The payment distributions will continue to occur by November 30 each year. Each municipality is to continue to complete and submit the required questionnaire to the Michigan Department of Licensing and Regulatory Affairs (LARA) in order to qualify.
- The timing of PPT reimbursements has changed as follows:
  - Tax increment finance authorities - For a TIFA that previously received payments in November, reimbursements will be issued on October 20 of each year. Corrections for the underpayment of a prior year PPT reimbursement or a current year reimbursement will be issued on May 20 of each year.

### Section III - Other Recommendations and Related Information (Continued)

- Municipalities, excluding school districts, intermediate school districts, and TIFAs - For a municipality that previously received payments in November, reimbursements for essential services, small taxpayer exemption loss, and qualified loss up to 100 percent will be issued on October 20 of each year. For municipalities that previously received payments in February, reimbursements for essential services, small taxpayer exemption loss, and qualified loss up to 100 percent will continue to be issued on February 20 of each year. Corrections for the underpayment of a prior year PPT reimbursement or a current year reimbursement will be issued on May 20 of each year, as will the portion of qualified loss exceeding 100 percent reimbursement.

The table below provides a schedule of payment dates for all municipalities.

Description of PPT Reimbursement	Date of Reimbursement
Payment of calculated current year PPT reimbursements up to 100 percent of the calculated losses for county-allocated millage to municipalities that do not levy millage 100 percent in December and TIFAs (payment must be allocated to the funds based on millages)	October 20 (each year)
Payment of calculated current year PPT reimbursements up to 100 percent of the calculated losses for townships, county extra-voted millage, and to municipalities that levy millage 100 percent in December	February 20 (each following year)
Payment of prior year underpayment that was not advanced and current year underpayment and prorated qualified loss in excess of 100 percent. (Note that the payment does not need to be allocated based on millages. If the local unit chooses, this can be fully recorded in the General Fund.)	May 20 (each following year)

- Changes to the requirement to restrict revenue - To date, the previous LCSA act had only required a municipality to use the reimbursement amount received for debt millage to pay for debt and to use the essential service reimbursement to pay for the cost of essential services. The newly signed amendment now also requires that each municipality allocate and record the payments received in the same manner as the millage levied, up to 100 percent reimbursement. The October payment represents the 100 percent reimbursement and should be allocated by millages. The May payment does not represent reimbursement and can be receipted into the General Fund at the discretion of the local unit.

In addition, for county road millages levied under Section 20b of 1909 PA 283, MCL 224.20b, a formula for allocating a portion of the PPT reimbursement to each city and village must be decided by March 31 by the cities, villages, and road commission. If this does not occur, a formula for allocating payments will be determined by the Department of Treasury.

As a reminder, the LCSA reimbursements should not be reported on the financial statements with property taxes; instead, they should be included with other intergovernmental revenue from the State (state-shared revenue, grants, and other). The State has created a new account number for the revenue, 573, and titled it "Local Community Stabilization Share Appropriation." As always, communities should follow the State's guidance related to the Uniform Chart of Accounts.

### **Section III - Other Recommendations and Related Information (Continued)**

#### **Upcoming Accounting Standards Requiring Preparation**

##### ***GASB Statement No. 95 - Postponement of the Effective Dates of Certain Authoritative Guidance***

This new pronouncement was adopted in May 2020 and is effective immediately. This statement postpones the effective dates of the following pronouncements and implementation guides by one year:

- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 88, *Certain Disclosures Related to Debt*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*
- Implementation Guide No. 2018-1, *Implementation Guidance Update - 2018*
- Implementation Guide No. 2019-1, *Implementation Guidance Update - 2019*
- Implementation Guide No. 2019-2, *Fiduciary Activities*

The effective dates of the following pronouncement and implementation guide are postponed by 18 months:

- Statement No. 87, *Leases*
- Implementation Guide No. 2019-3, *Leases*

##### ***GASB Statement No. 87 - Leases***

This new accounting pronouncement will be effective for reporting periods beginning after December 15, 2019 (June 15, 2021 after extension within GASB Statement No. 95). This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

We recommend beginning to accumulate information now related to all significant lease agreements in order to more efficiently implement this new standard once it becomes effective.

Plante & Moran, PLLC will be providing trainings and other resources to our clients in the coming months to help prepare for the implementation of all these new standards. In the interim, please reach out to your engagement team for assistance in getting started.

##### ***GASB Statement No. 89 - Interest Incurred during Construction***

This new accounting pronouncement will be effective for reporting periods beginning after December 15, 2019 (December 15, 2020 after extension within GASB Statement No. 95). This statement eliminates capitalized interest and instead requires all interest expense, including the portion incurred during construction of a capital asset, to be expensed. Early adoption is encouraged.

### **Section III - Other Recommendations and Related Information (Continued)**

#### ***GASB Statement No. 92 - Omnibus 2020***

This new accounting pronouncement has various effective dates that were postponed by one year after extension within GASB Statement No. 95. This statement addresses eight unrelated practice issues and technical inconsistencies in authoritative literature. The standard addresses leases, intraentity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments.

#### ***GASB Statement No. 96 - Subscription-Based Information Technology Arrangements (SBITAs)***

This new accounting pronouncement will be effective for the City's year ending June 30, 2023. This statement defines SBITAs and provides accounting and financial reporting for SBITAs by governments, including requiring a government to recognize a subscription liability and an intangible right-to-use subscription asset for SBITAs.

#### ***GASB Statement No. 97 - Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans***

Certain aspects of this standard impacting defined contribution pension and OPEB plans and other employee benefit plans were effective immediately in June 2020, but the provisions of this statement related to 457 plans clarifying when a 457 plan should be considered a pension plan or another employee benefit plan to assist in the application of GASB Statement No. 84 are effective for reporting periods beginning after June 15, 2021.

#### ***Significant GASB Proposals Worth Watching***

The GASB is working on three interrelated projects that result in a comprehensive look at financial reporting for state and local governments. Of these three efforts, two are likely to result in significant changes to governmental financial statements in the future.

The Financial Reporting Model is currently in exposure draft stage and is expected to be issued as a final statement next year. While this standard proposes changes to many aspects of the City's financial statements, this proposed standard will most significantly impact the City's governmental fund financial statements.

The Revenue and Expense Recognition project aims to develop a comprehensive accounting and financial reporting model for transactions that result in revenue and expenses. Currently, the GASB has issued a preliminary views document that proposes a new categorization framework that replaces the exchange/nonexchange transaction notion with a four-step process for classifying a transaction. In addition to this new framework, the proposal also addresses recognition and measurement of revenue and expense transactions.

Plante & Moran, PLLC has spent significant time digesting these new proposed standards and recently testified to the GASB about our feedback. We strongly encourage the City to monitor developments with these standards, as the potential impacts are quite broad.



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# ■ City of Wyandotte

## Audit Presentation to the City Council

FOR YEAR ENDED SEPTEMBER 30, 2021

# City of Wyandotte Agenda

- Executive Summary
- Financial Graphs
- Communication with Those Charged with Governance
- Questions

# City of Wyandotte

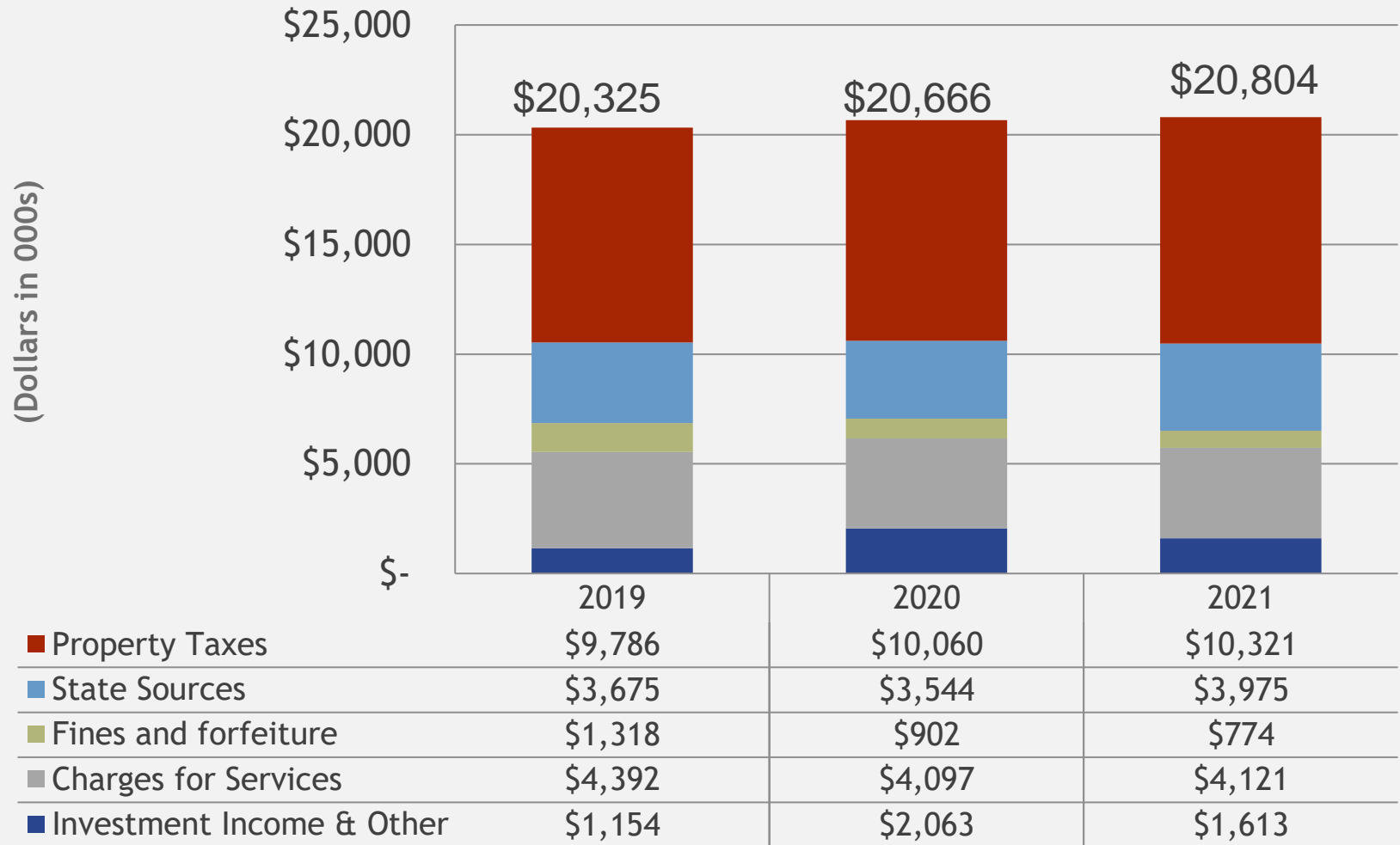
## Executive Summary

- Audit Process Overview
  - Remote and on-site work environment
- Financial Statement Audit
  - Unmodified opinion - highest form of assurance
  - General Fund continues to be financially sound, with its fund balance increasing \$839,000
  - COVID-19 related grant funding - approx. \$350k
  - Adoption of GASB Statement No. 84
  - General fund expenditures within budget

# City of Wyandotte

## General Fund Revenue - Total

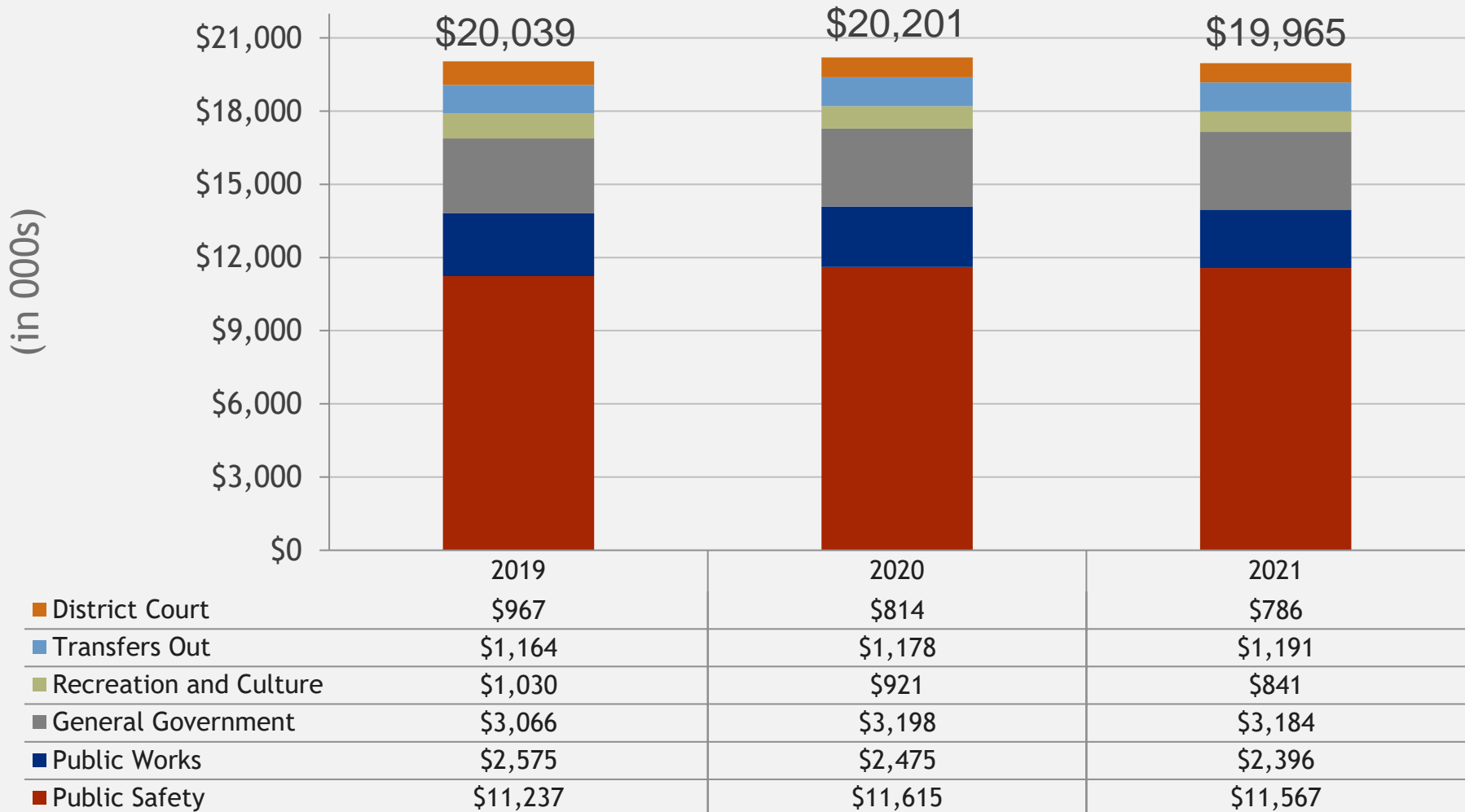
### Years Ended September 30



# City of Wyandotte

## General Fund Expenditures and Transfers

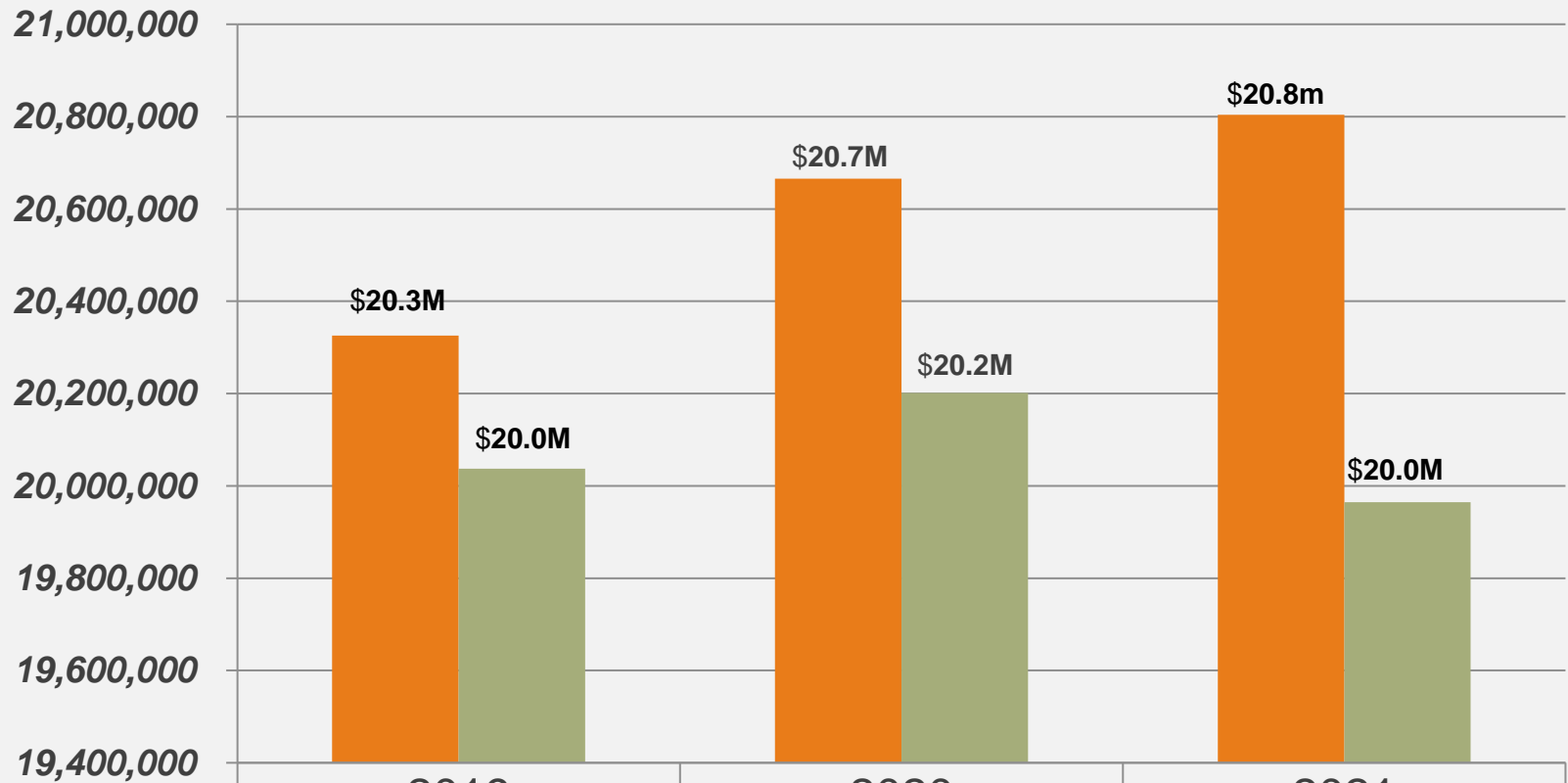
### Years Ended September 30



# City of Wyandotte

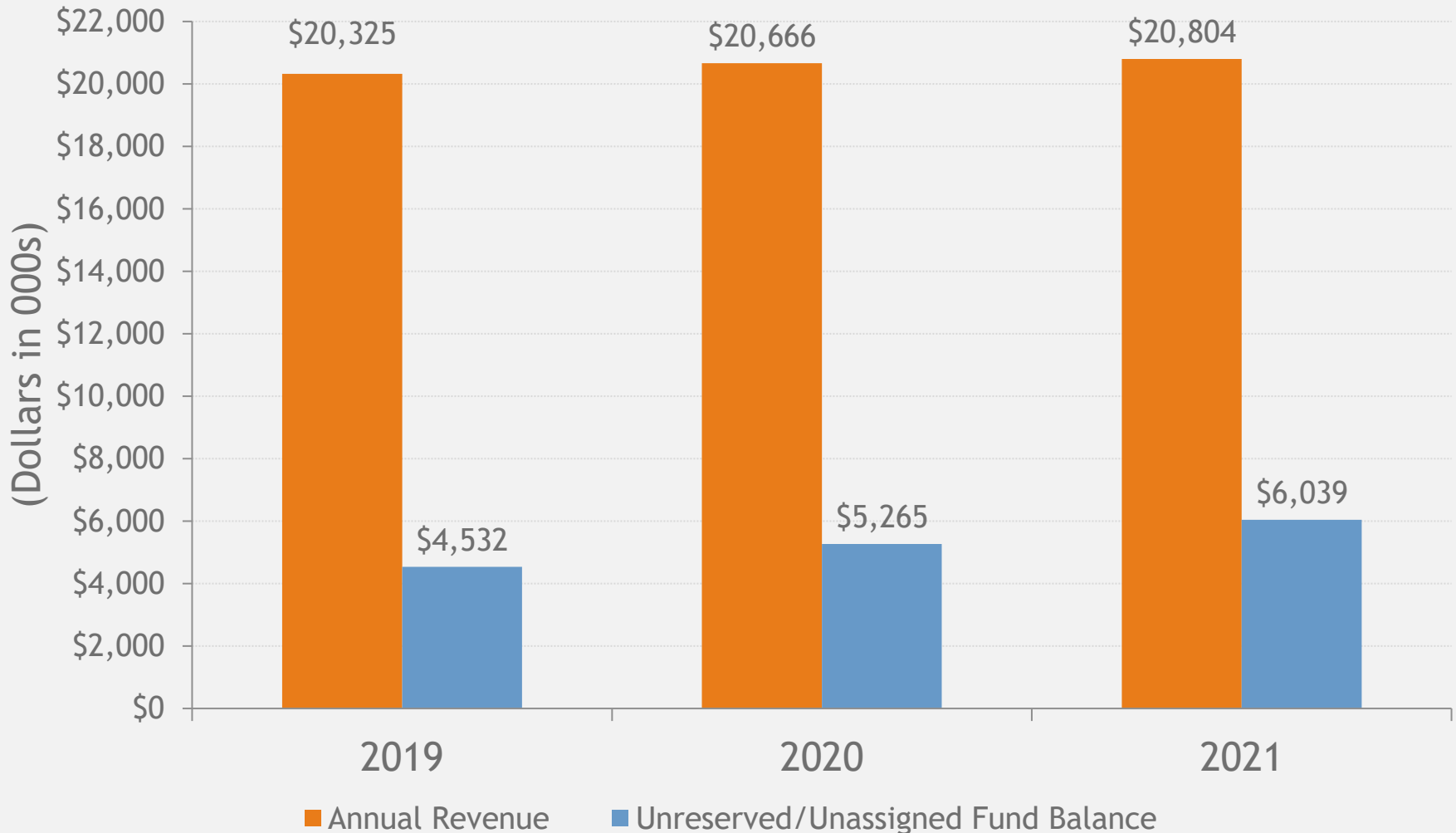
## General Fund Revenue and Expenditures

### Years Ended September 30



	2019	2020	2021
Revenue	20,325,355	20,665,701	20,804,295
Expenditures and Transfers	20,037,342	20,201,377	19,964,798

# City of Wyandotte General Fund—Fund Balance Years Ended September 30



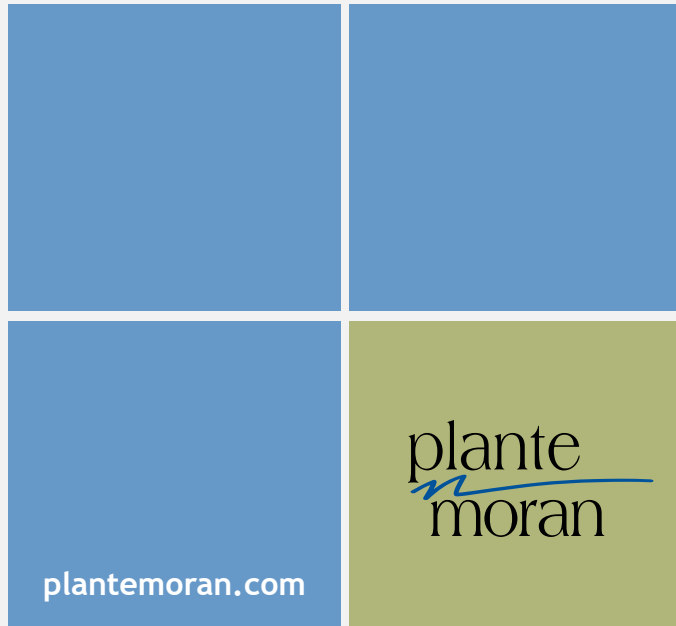
# City of Wyandotte

## General Fund Pension Contributions and Retiree Health Care costs

Budget Year	9/30/19	9/30/20	9/30/21
Pension Contribution	\$2,814,387	\$3,049,970	\$3,086,537
Retiree Healthcare Contributions	<u>\$2,538,010</u>	<u>\$2,638,020</u>	<u>\$2,788,020</u>
<b>Total Retiree Costs</b>	<b>\$5,352,397</b>	<b>\$5,687,990</b>	<b>\$5,874,557</b>
Total General Fund Revenue	20,325,355	20,665,701	20,804,295
<b>Percent of General Fund Revenue</b>	<b>26%</b>	<b>28%</b>	<b>28%</b>

- Required Communication with Those Charged with Governance
  - No transactions entered into for which there was a lack of authoritative guidance
  - No significant transactions recognized in a different period than when the transaction occurred
  - Management estimates included within the financial statements
    - Actuarial assumptions
      - Pension
      - OPEB
    - Land and property market value adjustments
  - No difficulties or disagreements with management in performing the audit

- Internal Control Related Matters Identified
  - Drain property tax levy



■ THANK YOU

**CITY OF WYANDOTTE**  
**REQUEST FOR COUNCIL ACTION**

**MEETING DATE: 4/11/2022**

**AGENDA ITEM # 1**

**ITEM: Request to Remove Tree at 1449 22nd Street**

**PRESENTER:** Gregory J. Mayhew, City Engineer

**INDIVIDUALS IN ATTENDANCE:**

**BACKGROUND:** On March 28, 2022, Council received a request from Michele and Zoltan Maksai of 1449 22nd, to remove a tree located between the sidewalk and curb. The Maksai's are requesting City Council grant permission for them to remove the tree following the City of Wyandotte Policy on Tree Removal, Trimming and Planting, adopted in April of 2021.

The request has been reviewed by the Engineering and Building Department and the DPS. The tree is a healthy Silver Maple, 23" DBH, approximately 50' in height with a 25' canopy. The tree has a dead limb and one small hanger. A work order was created to remove the limb and hanger. Examination of the sidewalk showed no defects adjacent to the tree. However, at the driveway approach there are two sidewalk flags, one heaved over 1" and one cracked, that require repair. The tree does not meet the criteria for removal by the City.

**STRATEGIC PLAN/GOALS:** To encourage and respect citizen participation and provide transparency in all city matters and to comply with and enforce all the requirements of our laws and regulations.

**ACTION REQUESTED:** Grant or deny the request to remove and replace the tree in the City right of way at 1449 22nd Street.

**BUDGET IMPLICATIONS & ACCOUNT NUMBER:** N/A

**IMPLEMENTATION PLAN:** If City Council determines that cutting the tree down is advisable, the abutting property owner shall be authorized to remove the tree from the public right of way subject to:

1. Planting replacement trees from the City's list of approved trees and at locations approved by the City. The replacement trees shall be a minimum of 2.5-inch diameter at breast height, and the sum of the replacement trees' diameter at breast height shall equal the diameter at breast height of the tree being removed. The cost of planting replacement trees shall be borne by the property owner authorized to remove a tree. The authorized property owner shall provide a one (1) year warranty for the replacement trees.
2. Once the new trees are planted, the authorized property owner shall obtain a tree cutting permit from the Department of Engineering and Building. Approval of the permit will require

the execution of a Hold Harmless Agreement. The removal of the tree shall be by the abutting property owner at their expense. The tree shall be removed in accordance with the City of Wyandotte Tree Cutting and Stump Removal Specifications.

**LIST OF ATTACHMENTS:**

1. Policy on Tree Removal, Trimming and Planting
2. Specifications of Tree Cutting, Tree Trimming and Stump Removal
3. Tree Cut and Plant Permit Procedure
4. Application For Tree Removal
5. HOLD HARMLESS AGREEMENT

**RESOLUTION**

Item Number: #1  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

**OPTION 1:**

WHEREAS, Michele and Zoltan Maksai, 1449 22nd Street, have requested that the city tree abutting their property be removed; and WHEREAS, the tree was inspected by the City and does not meet the criteria for removal; and

WHEREAS, the Maksai's are requesting that the City Council grant approval to remove the healthy trees.

BE IT RESOLVED that City Council hereby grants permission for Michele and Zoltan Maksai to remove the city tree abutting 1449 22nd Street; and

BE IT FURTHER RESOLVED that the homeowners be subject to the following:

1. Planting replacement trees from the City's list of approved trees and at locations approved by the City. **The replacement trees shall be a minimum of 2.5-inch diameter at breast height, and the sum of the replacement trees' diameter at breast height shall equal the diameter at breast height of the tree being removed, OR, \_\_\_\_\_ ( ) trees as determined by the Council.** The cost of planting replacement trees shall be borne by the property owner authorized to remove a tree. The authorized property owner shall provide a one (1) year warranty for the replacement trees.

2. Once the new trees are planted, the authorized property owner shall obtain a tree cutting permit from the Department of Engineering and Building. Approval of the permit will require the execution of a Hold Harmless Agreement. The removal of the tree shall be by the abutting property owner at their expense. The tree shall be removed in accordance with the City of Wyandotte Tree Cutting and Stump Removal Specifications.

**OPTION 2:**

WHEREAS, Michele and Zoltan Maksai, 1449 22nd Street, have requested that the city tree abutting their property be removed; and WHEREAS, the tree was inspected by the City and does not meet the criteria for removal; and

WHEREAS, the Maksai's are requesting that the City Council grant approval to remove the healthy trees.

BE IT RESOLVED that City Council has determined that the removal of the tree is not advisable and the request to remove the healthy tree at 1449 22nd Street is hereby denied.

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

<u><b>YEAS</b></u>	<u><b>COUNCIL</b></u>	<u><b>NAYS</b></u>
_____	<b>Alderman</b>	_____
_____	<b>Calvin</b>	_____
_____	<b>Crayne</b>	_____
_____	<b>Hanna</b>	_____
_____	<b>Shuryan</b>	_____
_____	<b>Stec</b>	_____
_____		_____

CITY OF WYANDOTTE POLICY ON  
TREE REMOVAL, TRIMMING AND PLANTING  
APRIL 21, 2021

The intent of this policy is to promote the quality of life for the residents of the City of Wyandotte through the protection and maintenance of the trees in the City, and is authorized by the City of Wyandotte Code of Ordinances Chapter 36 Trees and Vegetation, Sec. 36-2. Authority of department of building and engineering.

TREE REMOVAL PROCEDURE

When a request for tree removal is received, the following information shall be gathered:

1. Name, address and phone number of the person making the request.
2. Address where the tree is located.
3. Physical location of the tree – is the tree in the public right-of-way or on private property.

Trees that are located within a vacated alley or street are considered to be on private property and are the responsibility of the property owners. If the tree is on private property, advise the requester that the tree is the responsibility of the property owner. Create the Work Order, close it out, and add a note in the “Results” box that tree is on private property and no action will be taken.

For trees that are located in a public right of way, create a Work Order.

If the tree is not on private property, the Work Order shall be assigned to a Department of Public Service Supervisor/Arborist or Contracted Certified Arborist, who shall investigate to determine the status of the tree and verify that the tree is on public property. If the location of the property lines and right-of-way lines are unclear, consult with the Engineering and Building Department for clarification before proceeding.

The City of Wyandotte will cut and remove trees, on public property, at no cost to the abutting property owners, for the following reasons:

- The tree is dying
- The tree is diseased
- The tree is damaged and the result is an unstable/unsafe/unhealthy tree
- The tree is in the way of an approved construction project

Upon investigation by the Department of Public Service Supervisor/Arborist or Contracted Certified Arborist, trees meeting one of the conditions listed above shall be considered a candidate for removal. The removal shall be confirmed with the abutting property owner. Upon confirmation and agreement for removal, the tree shall be marked and placed on the tree cut list.

The tree removal will be assigned to the Tree Cutting, Tree Trimming and Stump Removal contractor, or cut by the Department of Public Service, as conditions warrant. The Work Order shall be closed and a note shall be added in the “Results” box that shall include: the determination that the tree meets one or more of the criteria; the name of Department of Public Service Supervisor/Arborist or Contracted Certified Arborist who inspected and made the decision; that the abutting property owner has been advised; and that the tree removal has been assigned to the tree removal contractor or will be addressed by the Department of Public Service.

Trees that meet the criteria to be removed, and are determined to be dangerous and in eminent danger of causing personal or property damage, shall be removed as soon as practicable by the tree removal contractor or the Department of Public Service. The Work Order shall be closed once the tree has been removed. The note in the “Results” box shall also include the date of removal and who removed the tree.

Other trees designated for removal shall be placed on the tree cut list and removed in order of date received. Trees needing to be removed to necessitate a construction project may receive priority to accommodate the project.

**The City will not remove trees for the following reasons: they are healthy; for aesthetic reasons (i.e. a dislike of a particular species, obscures vision of neighborhood, architectural or landscape features); because of shedding of leaves, seeds, twigs or small limbs (these are natural conditions of all tree species); excessive shading; or because of the heaving of sidewalks, driveways, approaches or other pavement caused by the tree roots.**

## TREE TRIMMING

The Department of Public Service will investigate and act upon complaints or concerns received regarding a tree in the public right of way, or on private property, that has hanging branches/limbs, broken branches/limbs, and branches that are obscuring traffic devices or interfering with pedestrian traffic on public

sidewalks and crosswalks, or vehicular traffic on streets and alleys, or a condition that appears to be dangerous.

When a tree trimming request or complaint is received, the following information shall be gathered:

1. Name, address and phone number of the person making the request.
2. Address where the tree is located.
3. Physical location of the tree – is the tree in the public right-of-way or on private property.

Create a Work Order.

The Work Order shall be assigned to a Department of Public Service Supervisor/Arborist or Contracted Certified Arborist to inspect and evaluate the condition and state of the tree. If found to be valid, the tree shall be added to the Tree Trimming List, the Work Order closed and the a note shall be added in the “Results” box that shall include: the state of the tree and condition created; the name of Department of Public Service Supervisor/Arborist or Contracted Certified Arborist who inspected and made the decision; and that tree trimming has been assigned to the tree removal contractor or will be addressed by the Department of Public Service.

Trimming shall include the removal of the hanging or broken branches/limbs over the public right of way, and the clearing of obstructions to allow ten (10) feet of clearance from the ground above the public sidewalk or crosswalk, and sixteen (16) feet of clearance above a public street or alley.

Hanging branches/limbs and/or broken branches/limbs on trees located in the public right of way which are over public sidewalks, crosswalks, streets and alleys, or private property, which have been inspected by a Department of Public Service Supervisor/Arborist or Contracted Certified Arborist and are determined to be dangerous and in eminent danger of causing personal or property damage, shall be removed as soon as practicable by the tree removal contractor or the Department of Public Service at the direction of the Department of Public Service Supervisor/Arborist or Contracted Certified Arborist. The Work Order shall be closed once the hanging branches/limbs and/or broken branches/limbs have been removed. The note in the “Results” box shall include the state of the tree and condition created, name of Department of Public Service Supervisor/Arborist or

Contracted Certified Arborist who inspected and made the decision, the date of removal and who removed the branches/limbs.

### TREES ON PRIVATE PROPERTY

When a complaint or concern is received regarding a tree on private property with hanging branches/limbs and/or broken branches/limbs which extend over a public sidewalk, crosswalk, street or open alley, the condition and situation shall be investigated by a Department of Public Service Supervisor and a member of the Engineering and Building Department.

If the hanging branches/limbs and/or broken branches/limbs are determined to be dangerous and in eminent danger of causing personal or property damage, the condition shall be deemed a nuisance and the enforcement actions of the City of Wyandotte Code of Ordinances, Chapter 24 Nuisances, shall be implemented.

The property shall be posted with a notice complying with Sec. 24-5. Contents of notice, (1) thru (5). The notice shall order the abatement of the nuisance/dangerous condition within three (3) days of the date of the notice.

Failure to comply with the notice shall result in the City abating the nuisance in accordance with Sec. 24-7. Abatement by city. The nuisance/dangerous condition shall be abated by the Department of Public Service or City contractor, as determined by the Department of Public Service Supervisor, by trimming the tree. Trimming should be limited to the removal of the hanging or broken branches/limbs over the public right of way, and the clearing of obstructions to allow ten (10) feet of clearance from the ground above the public sidewalk or crosswalk, and sixteen (16) feet of clearance above a public street or alley.

All costs of the abatement activity shall be recorded and assessed to the property in accordance with Sec. 24-8.

### REQUESTS TO REMOVE HEALTHY TREES

A property owner, abutting the location of a healthy tree that is located in the public right of way, may request approval from the Wyandotte City Council to remove the healthy tree for: aesthetic reasons (i.e. a dislike of a particular species, obscures vision of neighborhood, architectural or landscape features); because of shedding of leaves, seeds, twigs or small limbs (which are natural conditions of all

tree species); excessive shading; or because of the heaving of sidewalks, driveways, approaches or other pavement caused by the tree roots.

The Wyandotte City Council shall determine whether or not it is advisable and necessary for health, welfare, comfort and safety of the people of the City of Wyandotte to allow the property owner, abutting the location of a tree in the public right of way, to cut down and remove a tree.

If City Council determines that cutting the tree down is advisable, the abutting property owner shall be authorized to remove a tree from the public right of way subject to:

1. Planting replacement trees from the City's list of approved trees and at locations approved by the City. The replacement trees shall be a minimum of 2.5-inch diameter at breast height, and the sum of the replacement trees diameter at breast height shall equal the diameter at breast height of the tree being removed. The cost of planting replacement trees shall be borne by the property owner authorized to remove a tree. The authorized property owner shall provide a one (1) year warranty for the replacement trees.
2. Once the new trees are planted, the authorized property owner shall obtain a tree cutting permit from the Department of Engineering and Building. Approval of the permit will require the execution of a Hold Harmless Agreement. The removal of the tree shall be by the abutting property owner at their expense. The tree shall be removed in accordance with the City of Wyandotte Tree Cutting and Stump Removal Specifications.

#### TREE PLANTING IN THE PUBLIC RIGHT OF WAY

In accordance with Code of Ordinance Sec. 36-4. Permit to plant certain trees., trees may be planted by residents. Tree planting procedure, form and list of trees are available on the City's website. The City Engineer, or his representative, shall determine if the tree selected is appropriate for the particular location.

#### ALTERNATIVE ACTION FOR PAVEMENT REPLACEMENT

A property owner, abutting the location of a healthy tree that is located in the public right of way, whose roots are causing the heaving of sidewalks, driveways, approaches or other pavement may request approval from the Wyandotte City Council to grind down the resulting trip hazard. This would apply to any elevation change of up to two (2) inches. The grinding shall be performed to create a slope

of eight (8) inches of horizontal grinding for each one (1) inch of vertical displacement.

If City Council determines that the grinding of pavement in the public right of way is advisable, the abutting property owner shall be authorized to perform such grinding as described at the property owners' expense. The property owner shall obtain a sidewalk permit from the Department of Engineering and Building upon the execution and submittal of a Hold Harmless Agreement. This action will be a "one time only" authorization. Any future displacements of pavements in the right of way caused by the tree roots will require removal and replacement of the pavement.

# CITY OF WYANDOTTE SPECIFICATIONS FOR TREE CUTTING, TREE TRIMMING AND STUMP REMOVAL

## GENERAL

The following shall be the specifications and guidelines for the removal of trees located in public right of ways.

The party authorized to remove the tree shall furnish all labor, supervision, supplies, tools equipment and other means necessary or proper for performing and completing the work. The party authorized to remove the tree shall be responsible for the cleaning up of the site and shall repair or restore all structures and property that may be damaged or disturbed during the performance of the work.

## EQUIPMENT

The party authorized to remove the tree must provide the Engineer with a list of equipment to be used to complete the tree removal. The equipment list must include the minimum of one (1) aerial truck and must be verified before a permit is issued. Aerial truck must be available and utilized to perform the tree removal work. All equipment MUST have current and valid inspections on all required equipment by state and federal regulations. Proof of such, shall be presented upon request.

## SAFETY

All appropriate safety equipment must be utilized at all times during operations; including, but not limited to: hard hats, gloves, safety glasses, fall restraints, traffic control devices, high visibility clothing, adequate hearing protection and any other safety required by OSHA, MIOSHA, R 408.15313 Part 53. "Tree Trimming and Removal" for tree trimming, tree removal, or stump grinding not previously mentioned.

**Miss Dig** may need to be contacted before some removals to prevent contact with gas, water, electrical, data or other buried service lines. Calling Miss Dig is the responsibility of the party authorized to remove the tree.

All feasible and foreseen precautions must be made by the party authorized to remove the tree to ensure the safety of all involved with the tree removal, the motoring public, pedestrian traffic, the residents and private and public property.

## TREE AND STUMP REMOVAL

Once a tree is cut down, the stump must be ground out within five days (5). Stumps and buttress roots must be removed to a minimum of twelve inches (12") below ground level and two (2) times the diameter at breast height in surface area ground. The remaining stump and/or chips shall be removed from the site within two days (2) after grinding. All surface roots and adjacent subsurface roots shall be removed as may be necessary to eliminate "humps" or mounds in the tree easement area adjacent to the stump. All tree easement areas are to be left flat and meet original grade. The area will then be backfilled with clean, pulverized topsoil to the level of the adjoining grade and seeded. See **Materials** for Top Soil and Seed required.

The debris resulting from tree and stump removal operation must be removed by the party authorized to remove the tree and properly disposed of. No on site or City owned property will be designated as log or debris storage areas. Under no circumstances shall debris be left on the easement or street overnight, over the weekend or holiday.

## ALLEY TREE REMOVALS OR TRIMMING

Tree removal or tree trimming may be required in the alleyways of the City. Note that this may be a restricted work space and there may be utility lines present in, around or near the tree.

## OAK TREE REMOVAL OR OAK TREE TRIMMING

Any Oak (*Quercus*) species will be cut or trimmed no earlier than November 15, 2020 and no later than March 1, 2021, unless written permission is given by City Arborist or City Engineer. If pruning or cutting takes place outside of November 15 to March 1, the party authorized to remove the tree will take all appropriate measures to prevent Oak Wilt Disease. This may include sealing or root trenching. The party authorized to remove the tree will take all necessary precautions to prevent the spread of Oak Wilt Disease in the City of Wyandotte.

## RESTORATION OF WORK AREAS

The party authorized to remove the tree, at their expense, shall restore the lawn and any existing landscaping and appurtenances that exist between the sidewalk and curb or in other areas that have been disturbed by the party authorized to remove the tree during the prosecution of the work in accordance with these specifications. See **Materials** for top soil and grass seed to be used.

## DAMAGE

The party authorized to remove the tree shall protect all concrete sidewalk, driveway approaches, driveways and street pavement from damage through the use of plywood sheeting or mats when necessary. The party authorized to remove the tree shall replace or restore all concrete sidewalks, driveway approaches, driveways and street pavement which may have been damaged during the prosecution of the work.

## CLEAN UP

The party authorized to remove the tree shall be responsible at all times for keeping the work site adjoining premises, street, walks and driveways clean. All tree branches, bark, chips and other debris must be cleared up at the end of the work day.

## MATERIALS

Topsoil: ASTM 5268, pH range of 5.5 to 7.4 percent organic material minimum, free of stones one inch (1") or larger in any dimension, and other extraneous material harmful to plant growth. Topsoil shall be a dark, organic, natural surface soil consisting of clay, sand, silt, exclusive of any peat or muck and shall contain not less than three percent (3%) organic material by weight. The topsoil shall be screened so that the maximum particle size is three-quarter inch (3/4") and maximum of three percent (3%) is retained on a quarter inch (1/4") screen.

Seed: Seed shall be Kentucky Bluegrass mixture as set forth in the 2012 MDOT Standard Specifications for Construction, Section 917.12 Seed, and Table 917.1.

Sod: Certified turf grass sod complying with ASPA specifications for machine cut thickness, size, strength, moisture content, and mowed height and free of weeds and undesirable native grasses. Provide sod of density, color, and texture, strongly rooted and capable of vigorous growth and development when planted. The sod shall consist of Kentucky Bluegrass with fifteen (15%) to thirty (30%) percent Creeping Red Fescue and conform to the 2012 MDOT Standard Specifications for Construction, Section 917.13 Sod

Installation: Perform restoration of three (3") inches of topsoil, sod or hydroseed in accordance with 2012 MDOT Standards Specifications for Construction, Section 816.03, unless otherwise specified herein.

Trim areas of existing lawn to provide neat continuous areas of new planting at the width called for on the Plans. The new planting area shall be graded level from the existing lawn to the top of the new curb or concrete surface.

Before the topsoil is placed, the subsurface shall be cleaned of all miscellaneous concrete, stones or other debris. Topsoil shall be placed to a compacted depth of not less than three inches (3") thick in the areas to receive seed or sod. The topsoil shall be compacted so that the surface is at or just below the top of the abutting concrete surfaces or curbs. For sodded areas, the topsoil shall be compacted so that the sod root system is level with the abutting concrete surfaces or curbs.

## OFFICIALS

**Theodore H. Galeski**  
CITY ASSESSOR

**Lawrence S. Stec**  
CITY CLERK

**Todd M. Browning**  
CITY TREASURER



**MAYOR**  
**Robert A. DeSana**

**COUNCIL**  
**Robert Alderman**  
**Chris Calvin**  
**Kaylyn Crayne**  
**Todd Hanna**  
**Rosemary Shuryan**  
**Kelly M. Stec**

**GREGORY J. MAYHEW, P.E.**  
CITY ENGINEER

## PROCEDURE FOR TREE CUTTING IN RIGHT OF WAY AND PLANTING OF REPLACEMENT TREES

1. SUBMIT REQUEST TO MAYOR AND COUNCIL TO REMOVE TREES FROM RIGHT OF WAY AND PLANT REPLACEMENT TREES AT PROPERTY OWNERS EXPENSE.
2. IF APPROVED, PROPERTY OWNER SHALL COORDINATE WITH THE ENGINEERING DEPARTMENT REGARDING: THE SELECTION OF REPLACEMENT TREES FROM THE CITY'S TREE PLANTING LIST; AND, LOCATIONS FOR THE REPLACEMENT TREES TO BE PLANTED.
3. PROPERTY OWNER SHALL CONTRACT, AND PROVIDE A PAID RECEIPT, WITH AN INSURED AND EXPERIENCED TREE PLANTING COMPANY, TO PLANT REPLACEMENT TREES.
4. PROPERTY OWNER SHALL CONTRACT WITH AN INSURED AND EXPERIENCED TREE REMOVAL CONTRACTOR TO REMOVE TREES AND STUMPS AND RESTORE ANY DAMAGE TO LAWN AND ADJACENT PAVEMENT.
5. PROPERTY OWNER SHALL EXECUTE A HOLD HARMLESS AGREEMENT FOR THE TREE REMOVAL AND REPLACEMENT TREE PLANTING.
6. PROPERTY OWNER SHALL OBTAIN A NO COST PERMIT/APPROVAL FROM ENGINEERING AND BUILDING TO CUT AND REMOVE TREES FROM RIGHT OF WAY AND PLANT REPLACEMENT TREES. ATTACH TO THE PERMIT APPLICATION: HOLD HARMLESS AGREEMENT; CONTRACT TO REMOVE TREES AND STUMPS; CONTRACT TO PLANT REPLACEMENT TREES; PLAN/DESCRIPTION OF TREE REMOVAL AND TREE PLANTING LOCATIONS.

CITY OF WYANDOTTE  
Department of Engineering & Building Permit #: \_\_\_\_\_  
3200 Biddle Ave., Ste. 200  
(734) 324-4551

**Application for Alterations**

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

*Location, Ownership, and Detail must be correct, complete, and legible before a Building Permit will be issued.*

**Building Located At:** \_\_\_\_\_

Contractor's Name: \_\_\_\_\_ Address: \_\_\_\_\_

Applicant's Name: \_\_\_\_\_

Phone #: \_\_\_\_\_

Owner's Name: \_\_\_\_\_ Address: \_\_\_\_\_

Owner's Phone #: \_\_\_\_\_

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

**STATE CLEARLY THE NATURE OF THE PROPOSED WORK:**

Is this Permit to correct cited violations ☐ Yes ☐ No If Yes, date of violations \_\_\_\_\_

\_\_\_\_ Window(s): No. \_\_\_\_ of windows to be replaced

\_\_\_\_ Strip and Reroof \_\_\_\_ House \_\_\_\_ Garage \_\_\_\_ Shed

\_\_\_\_ Residing (including gutters and downspouts) \_\_\_\_ House \_\_\_\_ Garage \_\_\_\_ Shed

\_\_\_\_ Outside Basement Waterproofing ONLY

\_\_\_\_ City Sidewalks: \_\_\_\_ feet of City Sidewalks to be replaced

Additional Information \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Estimated Cost by Applicant: \$ \_\_\_\_\_

I certify that the proposed work is authorized by the property owner and I am authorized to make such application and further that the information hereon is accurate. Section 23a of the state construction code act of 1972, 1972 PA 230, MCL 125.1523A, prohibits a person from conspiring to circumvent the licensing requirements of this state relating to persons who are to perform work on a residential building or a residential structure. Violators of section 23a are subjected to civil fines.

**X** \_\_\_\_\_  
**Signature of Applicant**



CITY OF WYANDOTTE, MICHIGAN

*Department of Engineering & Building*

Gregory J. Mayhew, P.E. City Engineer

**Affidavit for Building, Sidewalk, Approaches, and Curb Cut Permits**

LOCATION: \_\_\_\_\_

A bona fide owner may do his/her own work, providing he/she applies for and secures a permit, pay the fee, does the work himself/herself in accordance with the provisions of the codes and rules of the City of Wyandotte, applies for inspections and receives approval of his/her work by the appropriate inspection authority. Failure to comply with these requirements will subject the owners permit to cancellation.

In making the application, I realize I am assuming the responsibility of a licensed contractor for the construction and/or installation of the work mentioned in the permit. I further agree that I shall neither hire any other person for the purpose of constructing and/or installing, nor sub-contract to any other person, firm, or corporation any portion of the construction and/or installation of equipment at the above premises.

I agree to request inspection as required by City Ordinance and Department Rules and to keep all parts of the construction and/or installation exposed until the Department of Engineering and Building has accepted the construction and/or installation as being in compliance with the Code Requirements.

I certify that I will perform the work under the requirements of the above rules governing homeowner's permits.

I further agree to correct all violations and will provide access to the premises between the hours of 9:00 a.m. to 5:00 p.m., Monday through Friday for necessary inspections.

\_\_\_\_\_  
Owner (Signature)

\_\_\_\_\_  
Present Address

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
City, State, Zip Code

\_\_\_\_\_  
Phone No.

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

Subscribed and sworn to me before this

\_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
Notary Public, State of Michigan, County of Wayne

My Commission Expires: \_\_\_\_\_

Acting in the County of \_\_\_\_\_

If you have any questions regarding the work, please consult the Inspector prior to beginning work.

If other problems arise, please contact the Engineering Office Supervisor at (734) 324-4551. .

W:Owner's Affidavit.doc

City of Wyandotte  
Department of Engineering and Building Contractor License Registration  
Wyandotte, Michigan 48192  
(734) 324-4551  
[Engineering1@wyan.org](mailto:Engineering1@wyan.org)

CONTRACTOR INFORMATION

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

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

E-mail Address: \_\_\_\_\_

Contractor's License #: \_\_\_\_\_ Exp. Date: \_\_\_\_\_

Federal Employer ID Number or  
Reason for Exemption: \_\_\_\_\_

Workers' Comp. Insurance Carrier or  
Reason for Exemption: \_\_\_\_\_

MESC Employer Number or  
Reason for Exemption: \_\_\_\_\_

Section 23a of the state construction code act of 1972, 1972 PA 230, MCL 125.1523A, prohibits a person from conspiring to circumvent the licensing requirements of this state relating to persons who are to perform work on a residential building or a residential structure. Violators of Section 23a are subject to civil fines.

Date: \_\_\_\_\_ Authorized Signature: \_\_\_\_\_

The following individuals are also authorized to secure permits for the above named company:

\_\_\_\_\_  
\_\_\_\_\_

Registration Fee: \$45.00 (Registration expires when license expires.)

Copies of current license, driver's license and insurance to be attached.

Receipt/Check # \_\_\_\_\_

## HOLD HARMLESS AGREEMENT

In consideration of the City of Wyandotte granting permission to cut and remove one (1) healthy tree, including stump and roots, in the public Right of Way abutting 1449 22<sup>nd</sup> Street, Wyandotte, Michigan, and plant \_\_\_\_\_ ( ) new trees, selected from the City's list of approved trees and at locations determined by the City, the undersigned hereby assumes all costs, risk and liability relating to the cutting of the trees and removal of stump and roots, and the planting of \_\_\_\_\_ ( ) new trees with a minimum diameter of 2.5", and agrees to hold harmless and indemnify the City of Wyandotte from all liability or responsibility whatsoever for injury (including death) to persons and for any damage to City property or to the property of others arising out of, or resulting either directly or indirectly, from the cutting of tree and removal of stump and roots, and planting of trees.

The undersigned further does hereby remise, release, and forever discharge the City of Wyandotte, its Officers, agents and employees from any and all claims, actions, causes of action, damages and liabilities resulting or arising out of, either directly or indirectly, from the cutting and removal of one (1) healthy tree, including stump and roots, and the planting of \_\_\_\_\_ ( ) new trees at said above described locations.

Agreed to this \_\_\_\_ day of \_\_\_\_\_, 2022.

BY: \_\_\_\_\_  
Printed Name

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

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

Telephone: \_\_\_\_\_

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

**CITY OF WYANDOTTE**  
**REGULAR CITY COUNCIL MEETING**

A Regular Session of the Wyandotte City Council was held in Council Chambers and via Virtual Telecommunication methods, due to COVID-19 in accordance with Wayne County Local Public Health Department "Guidance for Meetings of Governmental Bodies" and PA228 of 2020, using the Zoom Audio platform, on Monday, March 28, 2022, and was called to order at 7:00pm with Honorable Mayor Robert A. DeSana presiding.

The meeting began with the Pledge of Allegiance, followed by roll call.

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Present: Mayor Robert A. DeSana, Councilpersons Robert Alderman, Christopher Calvin, Kaylyn Crayne, Todd Hanna, Rosemary Shuryan, Kelly Stec

ABSENT: None

Also Present: Theodore Galeski, City Assessor; Todd Browning, City Treasurer; William R. Look, City Attorney; Greg Mayhew, City Engineer; and Lawrence Stec, City Clerk

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**PRESENTATIONS**

**PRESENTATION OF PETITIONS**

**PUBLIC HEARINGS**

- Brownfield Plan #23: Former City Hall Redevelopment and Public Infrastructure Improvements
- SAD #950 - Creation of Vehicle Parking Spaces - East ROW, James DeSana Drive

**UNFINISHED BUSINESS**

**2022-78 GASOLINE SPILL – 2254 ELECTRIC**

By Councilperson Hanna, supported by Councilperson Stec

RESOLVED BY COUNCIL that Council receives and places on file the communication from the City Engineer regarding the gasoline spill at 2254 and 2262 Electric, and further, advises Ms. Schaff, that this is a private matter between property owners and should be handled in Circuit Court.

Motion unanimously carried.

**CALL TO THE PUBLIC**

**CONSENT AGENDA**

**2022-79 MINUTES**

By Councilperson Hanna, supported by Councilperson Stec

RESOLVED that the minutes of the meetings held under the date of March 14, 2022, be approved as recorded, without objection.

Motion unanimously carried.

**2022-80 KNIGHTS OF COLUMBUS 1802 "TOOTSIE ROLL DRIVE"**

By Councilperson Hanna, supported by Councilperson Stec

WHEREAS, the Wyandotte Knights of Columbus Council #1802 is requesting permission to solicit donations in the annual "Mentally Impaired Drive", also known as the "Tootsie Roll Drive", on April 8-10, 2022.

WHEREAS, the fundraising event will consist of soliciting donations from motorists stopped at traffic signals at the intersections of Eureka and Fort, Fort and Northline, and the Eureka turnarounds by persons wearing vests that clearly identify the Knights of Columbus.

BE IT RESOLVED that Council permits the Knights of Columbus Council #1802 to solicit donations as part of the “Tootsie Roll Drive”, provided the organization complies with all regulations set forth in PA 112 of 2017, including the submission of a Liability Insurance Certificate in the amount of \$500,000, and signs a Hold Harmless Agreement as prepared by the Department of Legal Affairs.  
Motion unanimously carried.

### **2022-81 SPECIAL EVENT REQUEST – ST. STEPHEN’S CHURCH**

By Councilperson Hanna, supported by Councilperson Stec

BE IT RESOLVED by the City Council that Council Concurs with the recommendation of the Special Event Coordinator to approve the use of city sidewalks, streets and property for the event held April 10<sup>th</sup>, 2022.

Who: St. Stephen's Episcopal Church

Date: Sunday, April 10th 2022

Times: 11:30 am to 1:30 pm

Location: North East portion of the city owned parking lot at First and Chestnut Street

Event Details: This event is open to the public but will be hosted by the Parishioners of St. Stephen's Church.

The parishioners are invited to decorate the trunks of their vehicles in an Easter theme, or to have a lawn chair/table set up in a parking spot where the kids are invited to get candy. During the event, the approaches and driveways to the parking area will be roped off to allow the children to walk freely within the parking lot.

The only other food/drink that will be offered are bags of chips and small water bottles. There will be an art/take home craft table set up, if the weather permits. The church will do the event, rain or shine, unless storms are predicted.

This event has been reviewed and approved by the Police Chief, Fire Chief, Recreation Superintendent and DPS Superintendent pending the signing of a hold harmless agreement by a St. Stephen's Episcopal Church representative.

Motion unanimously carried.

### **2022-82 SPECIAL EVENT REQUEST – AMERICAN LEGION POST 217**

By Councilperson Hanna, supported by Councilperson Stec

BE IT RESOLVED by the City Council that Council Concurs with the recommendation of the Special Events Coordinator, Fire Chief, Police Chief, Department of Public Service and Recreation Superintendent to approve the use of city property and park on April 2nd 2022 with the recommendation the organization signs a hold harmless agreement as well as add the City of Wyandotte as additional insured.

Motion unanimously carried.

### **2022-83 SOCIAL DISTRICT PERMIT APPLICATION**

By Councilperson Hanna, supported by Councilperson Stec

WHEREAS, Pursuant to the Public Act 124 of 2020, as amended, the City of Wyandotte has established the Wyandotte Social District and Commons Area; and

WHEREAS, the following establishment/licensee located within said Social District and Commons Area have submitted an application for a Social District Permit;

Modern Craft Winery, Inc. - 109 Maple Street

WHEREAS, said Act provides that the City Council shall review and approve the Social District Permit Applications prior to the licensee's submitting their Social District Permit Applications to the State of Michigan Liquor Control Commission (MLCC);

NOW, THEREFORE BE IT RESOLVED, that the Mayor and City Council hereby approve the Social District Permit Application as presented and BE IT FURTHER RESOLVED that the Mayor and City Council hereby authorize the City Clerk to complete the Local Governmental Unit Approval Forms for the Social District Permit Application.

Motion unanimously carried.

**2022-84 DDA AND TIFA ANNUAL REPORTS 2021**

By Councilperson Hanna, supported by Councilperson Stec

BE IT RESOLVED that the City Council hereby receives and places on file the 2021 Annual Reports of the DDA and TIFA in accordance with Act 57 of 2018 AND BE IT FURTHER RESOLVED, that the City Council hereby authorizes the DDA Director and City Clerk to send the reports to the State Treasurer and the applicable taxing jurisdictions in accordance with Public Act 57 of 2018.

Motion unanimously carried.

**2022-85 2022 GRASS CUTTING SERVICES**

By Councilperson Hanna, supported by Councilperson Stec

Resolved by City Council that Council concurs with the recommendation of the City Engineer and APPROVES the contract extension of Bid File #4726 with U.S. Lawns of Livonia in the amount of \$70,944 paid from accounts:

\$60,192 from account 492-200-850-520 and

\$10,752 from account 101-448-825-480

Motion unanimously carried.

**2022-86 2022 COMPOSTING AGREEMENT**

By Councilperson Hanna, supported by Councilperson Stec

RESOLVED by the City Council that Council approves the Composting Agreement with Regulated Resource Recovery, Inc. to provide processing of compost materials for the City at the unit rate of \$9.50 per cubic yard, and

FURTHER RESOLVED that the Mayor is authorized to execute said Composting Agreement.

Motion unanimously carried.

**NEW BUSINESS****2022-87 WWII MEMORIAL NAME ADDITION - CHORMANN**

By Councilperson Hanna, supported by Councilperson Stec

BE IT RESOLVED that the communication from Mr. McLean regarding the addition of Mr. Chester L. Chormann to the Wyandotte WWII Memorial is hereby referred to the Mayor's Office, with the Mayor to form a committee to pursue the project of adding names to the memorial.

Motion unanimously carried.

**2022-88 TREE REMOVAL REQUEST – 1449 22<sup>ND</sup> STREET**

By Councilperson Hanna, supported by Councilperson Stec

BE IT RESOLVED that the communication from Ms. Maksai regarding removal of a tree at 1449 22nd Street is hereby referred to the City Engineer for research and report back at the April 11 meeting of the City Council.

Motion carried.

YEAS: Councilpersons Calvin, Crayne, Hanna, Shuryan, Stec

NAYS: Councilperson Alderman

**2022-89 FIRE DEPARTMENT PROMOTION TO LT. – B. HUNLEY**

By Councilperson Hanna, supported by Councilperson Stec

BE IT RESOLVED that the Council concurs with the recommendation of the Fire Chief and Police and Fire Commission to approve the promotion of Fire Sergeant Brian Hunley to the rank of Fire Lieutenant effective April 11, 2022.

Motion unanimously carried.

**2022-90 2022 BISHOP PARK CONCESSION LEASE**

By Councilperson Hanna, supported by Councilperson Stec

RESOLVED by the City Council that Council hereby CONCURS in the recommendation of the Superintendent of Recreation and the Recreation Commission to award a one year extension to operate the Bishop Park Concession Stand for the 2022 season to Mohammed Motahhar, in the amount of

\$1,000 provided the proper insurance is placed on file in the City Clerk's Office and all stipulations are adhered to as outlined in said lease; AND

BE IT FURTHER RESOLVED that the Council authorizes the Mayor and City Clerk to sign said lease agreement on behalf of the City of Wyandotte.

Motion unanimously carried.

#### **2022-91 DOWNRIVER COUNCIL FOR THE ARTS: LEASE EXTENSION REQUEST**

By Councilperson Hanna, supported by Councilperson Stec

BE IT RESOLVED, that the City Council hereby approves the request of the Executive Director for the Downriver Council for the Arts for a 10-year lease agreement for 81 Chestnut Street for a period beginning April 1st, 2023 through September 30th, 2032; AND

BE IT FURTHER RESOLVED, that the City Council hereby authorizes the Mayor and City Clerk to sign the new long term lease agreement with the Downriver Council of the Arts.

Motion unanimously carried.

#### **2022-92 EUREKA VIADUCT LANDSCAPING/MAINT. CONTRACT – P&P LANDSCAPING**

By Councilperson Hanna, supported by Councilperson Stec

BE IT RESOLVED, that the City Council hereby concur with the DDA to hire P&P Landscaping for the Eureka Road Viaduct Landscaping and Maintenance Contract for spring, summer and fall of 2022 for the total contract amount of \$26,693.29, AND

BE IT FURTHER RESOLVED, that the City Council hereby authorizes the Mayor and City Clerk to accept and sign the proposal subject to review of the contractual terms by the Department of Legal Affairs.

Motion unanimously carried.

#### **2022-93 FORT EUREKA SIGN LANDSCAPING/MAINT. CONTRACT – P&P LANDSCAPING**

By Councilperson Hanna, supported by Councilperson Stec

BE IT RESOLVED, that the City Council hereby concur with the DDA to hire P&P Landscaping for the Fort Street Eureka Road Electronic Sign Landscaping and Maintenance Contract for spring, summer and fall of 2022 for the total contract amount of \$5,075.29, AND

BE IT FURTHER RESOLVED, that the City Council hereby authorizes the Mayor and City Clerk to accept and sign the proposal subject to review and approval of the contractual terms by the Department of Legal Affairs.

Motion unanimously carried.

#### **2022-94 PURCHASE AGREEMENT EXTENSION AMENDMENT – 3131 BIDDLE**

By Councilperson Hanna, supported by Councilperson Stec

BE IT RESOLVED, that the City Council hereby approves the extension to the closing date and Amendment to the Purchase Agreement for 3131-3149 Biddle Avenue and Parking Lot #4 made between the City of Wyandotte and Rise Above Ventures originally executed July 26th, 2021, and further amended on January 10th, 2022, AND

BE IT FURTHER RESOLVED, that the City Council hereby authorizes the Mayor and City Clerk to sign and execute this second Amendment to the Purchase Agreement.

Motion unanimously carried.

#### **2022-95 BROWNFIELD PLAN #23: FEDERAL BUILDING/DOWNTOWN E. ALLEY**

By Councilperson Hanna, supported by Councilperson Stec

Public Act 381 of 1996, as amended (the “Act”), to create a Brownfield Redevelopment Authority; and WHEREAS, on March 8th, 2022, the Wyandotte Downtown Development Authority (the “DDA”) adopted a resolution supporting the transfer of tax capture that would otherwise be captured by the DDA to the Wyandotte Brownfield Redevelopment Authority (the “WBRA”) to reimburse eligible activities and other expenses identified in Brownfield Redevelopment Plan No. 23 (the “Plan”) all in accordance

with the Interlocal Agreement between the DDA and the WBRA, which was approved by the DDA on March 11, 2014 and the WBRA on March 18, 2014.

WHEREAS, on February, 15th 2022, the WBRA adopted the Plan consisting of property at 3131 Biddle Avenue, as identified in the Plan, subject to passage of a resolution by the Wyandotte City Council. A complete legal description and map of said property is included with the Plan; and

WHEREAS, the WBRA has now submitted the Brownfield Plan for Site No. 23 to the area taxing jurisdictions to capture under the Plan and the Michigan Economic Development Corporation (MEDC) and Michigan Department of Environment, Great Lakes and Energy (EGLE) for review and comment, and provided legal notice to the general public as required by Act 381; and

WHEREAS, the WBRA has now submitted the Plan for review and approval by the Wyandotte City Council, and the Wyandotte City Council has conducted a public hearing on the matter as required by Act 381;

NOW, THEREFORE, BE IT RESOLVED THAT the Wyandotte City Council finds that the Brownfield Plan for Site No. 23 constitutes a public purpose through the following considerations:

1. The Plan meets all of the requirements for a Brownfield Plan set forth in Section 13 of the Act;
2. The proposed method of financing the costs of the eligible activities as described in the Plan is feasible subject to the Michigan Strategic Fund (MSF) and/or Michigan Economic Development Corporation (MEDC) approving school tax capture for the project;
3. The costs of the eligible activities proposed in the Plan are reasonable and necessary to carry out the purpose of the Act; and
4. The amount of the captured taxable value estimated by the Plan is reasonable;

BE IT FURTHER RESOLVED THAT given the above finding, the Wyandotte City Council hereby approves the Brownfield Plan for Site No. 23 for implementation by the WBRA.

Motion unanimously carried.

#### **2022-96 SAD #950 VEHICLE PARKING SPACES ON JAMES DESANA DRIVE**

By Councilperson Hanna, supported by Councilperson Stec

RESOLVED BY THE CITY COUNCIL THAT

WHEREAS, it has been determined by this Council to be advisable and necessary to grade and pave vehicle parking spaces hereinafter described, in the City of Wyandotte, and to pay all or a part of the cost thereof by special assessment on the lots, parts of lots, and parcels of land abutting thereon as well as benefiting therefrom, excepting from said assessment, the improvement expense attributable to alley and street intersection, City-owned land, owner occupied single family dwellings, owner occupied multi-family rental dwellings will be assessed in that proportion that the property is used for purposes other than that of the owner occupying same in comparison to the total assessable portion of the entire property, and other property not assessable by law, the expense of which, together with any improvement expenses remaining after the aforesaid

assessment, shall be defrayed from the General Fund of the City; and

WHEREAS, the time and place having been fixed for the hearing of objections to the proposed grading and paving of the vehicle parking spaces in the City of Wyandotte, and to pay part of the cost thereof, to-wit:

An eighteen (18) foot wide, one hundred thirty (130) foot long portion of the eastern part of the sixty-nine (69) foot wide public street known as James DeSana Drive, between Biddle Avenue and the property known as 1 James DeSana Drive;

WHEREAS, due notice of said hearing having been given by first class mail in accordance with the statute in such case made and provided; and said hearing having taken place in accordance with said notice as mailed, and zero objections having been brought to the attention of this Council; and

WHEREAS, after such hearing, this Council is of the opinion that said improvement is advisable and necessary, and that it is still deemed advisable and necessary to proceed with said grading and paving,

NOW, THEREFORE, BE IT RESOLVED, that the maps, plans and diagrams of said street improvement and of the special assessment district as hereinafter described to pay part of the cost

thereof as evidenced by the Engineer's estimate for such construction accepted by this Council, be approved and confirmed and the improvement constructed accordingly;

1 DeSana Drive, Tax ID # 010-99-0003-701, described as that Part of the North ½ of Fractional Section 28, T. 3 S., R 11 E., described as beginning N14\*03'00"E 96.40 ft and due East 87.86 ft and S75\*28'00"E 216.10 ft from the intersection of the North Line of Mulberry Street and the East Line of Van Alstyne Blvd., thence S1\*01'00"W 418.77 ft, thence N89\*54'00"E 630.48 ft, thence N20\*17'34"E 490.16 ft, thence S86\*34'30"W 681.81 ft, thence N75\*28'00"W 108.07 ft, thence S14\*32'00"W 30.0 ft to the Point of Beginning.

RESOLVED FURTHER that said district be and hereby is designated as follows:

Special Assessment District Number # 950.

RESOLVED FURTHER, that the City Assessor is directed to prepare an assessment roll pursuant to the City Charter requirements, and the cost of the improvement shall be spread over 10 installments at an annual interest rate of 3%.

AND BE IT FURTHER RESOLVED that each assessment levied against real property will be due in full upon any transfer in any matter of property.

Motion unanimously carried.

### **2022-97 SALE OF FORMER 899 VINEWOOD**

By Councilperson Hanna, supported by Councilperson Stec

RESOLVED BY THE MAYOR AND COUNCIL that the communication from the City Engineer regarding the City-owned property located at former 899 Vinewood is hereby received and placed on file; AND

BE IT FURTHER RESOLVED that the Council concurs with the recommendation to sell the property known as Former 899 Vinewood to David and Adriana McGee for the amount of \$10,000.00; AND BE IT FURTHER RESOLVED that if the Purchaser(s), Mr. and Mrs. McGee, does not undertake development within six (6) months from the time of closing and complete construction within one (1) year will result in the seller's right to repurchase property including any improvements for Eight Thousand (\$8,000.00) Dollars. A condition will be placed on the Deed that will include this contingency;

NOW THEREFORE, BE IT RESOLVED that the Mayor and City Clerk are hereby authorized to execute the Offer to Purchase Real Estate for the property known as Former 899 Vinewood, between Mr. and Mrs. McGee and the City of Wyandotte for \$10,000 as presented to the Council.

Motion unanimously carried.

### **2022-98 BID FILE #4825: 2022 PAVEMENT MARKING PROGRAM**

By Councilperson Hanna, supported by Councilperson Stec

RESOLVED that Council concurs with the recommendation of the City Engineer to award the 2022 Pavement Marking Program to JV Contracting of Goodrich, Michigan.

FURTHER RESOLVED the Finance Department shall prepare budget amendments for the following accounts:

202-440-825-460 \$41,325.00

203-440-825-460 \$15,298.60

Motion unanimously carried.

### **2022-99 SIDEWALK ENCROACHMENT AT 166 OAK**

By Councilperson Hanna, supported by Councilperson Stec

BE IT RESOLVED that Council has reviewed the request from the property owner of 166 Oak to install a ramp, step, handrail, and bike rack in the City sidewalk along the east 2nd Street right of way and has determined that the encroachment will not be a detriment to the health and safety of the public, and furthermore, authorizes the Mayor and City Clerk to sign the Grant of License, and further, the City Engineer shall incorporate the encroachment in the current the permit for the development at 166 Oak, subject to submittal of the Hold Harmless and Grant of License agreements by the property owner.

Motion unanimously carried.

**2022-100 REZONING OF PROPERTY AT 240 ANTOINE**

By Councilperson Hanna, supported by Councilperson Stec

RESOLVED that the communication from the Planning Commission regarding the rezoning of the property known as 240 Antoine, Wyandotte is hereby received and placed on file; AND

BE IT FURTHER RESOLVED that Council approves the rezoning of property known as 240 Antoine, Wyandotte (Lots 5 thru 9, both inclusive, also Vac Alley, 8ft wide, adjacent to Lots 5 and 6, also Vac Alley, 8 ft wide, adjacent to the westerly lines of Lots 6 and 7, Antoine Labadie's Subdivision) to Plan Development District (PD).

NOW THEREFORE BE IT RESOLVED that this request be referred to the Department of Legal Affairs to prepare the proper Ordinance.

Motion unanimously carried.

**2022-101 BILLS & ACCOUNTS**

By Councilperson Hanna, supported by Councilperson Stec

RESOLVED that the total bills and accounts of \$2,134,447.93 as presented by the Mayor and City Clerk are hereby APPROVED for payment.

Motion unanimously carried.

**REPORTS & MINUTES**

Beautification Commission	03/10/2022
Civil Service Commission	03/09/2022
Cultural & Historical Commission	02/11/2022
Fire Commission	03/08/2022
Planning Commission	01/20/2022
Police Commission	03/08/2022
Retirement Commission	02/18/2022
WMS Commission	03/09/2022
Zoning Board	02/02/2022

**REMARKS OF THE MAYOR, COUNCIL, & ELECTED OFFICIALS****ADJOURNMENT****2022-102 ADJOURNMENT**

By Councilperson Hanna, supported by Councilperson Stec

RESOLVED, that this regular meeting of the Wyandotte City Council be adjourned at 8:13 p.m.

Motion unanimously carried.



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Lawrence S. Stec, City Clerk

**RESOLUTION**

Item Number: #2  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

RESOLVED that the minutes of the meetings held under the dates of March 28, 2022, be approved as recorded, without objection.

I move the adoption of the foregoing resolution.

MOTION by Councilperson

SUPPORTED by Councilperson

**YEAS**

**COUNCIL**

**NAYS**

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\_\_\_\_\_  
\_\_\_\_\_

**Alderman**  
**Calvin**  
**Crayne**  
**Hanna**  
**Shuryan**  
**Stec**

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\_\_\_\_\_

## Closing Superior May 13th

Krizia Totty <tottyk@wy.k12.mi.us>

Fri 3/25/2022 2:02 PM

To: Beth Lekity <blekity@wyandottemi.gov>; Julie Sadlowski <jsadlowski@wyandottemi.gov>; Kathleen Elden <eldenk@wy.k12.mi.us>

Greetings,

On May 13, 2022 Garfield will host its annual Family Picnic. The Family Picnic is a school-wide event. This year our Family Picnic will focus on the social and emotional well being of our staff, students, and parents. We will have live music, games, and BBQ.

Therefore, may we have permission to use four barricades (we already have them) the evening of May 13th? We will put them up at 4:30PM and take them down at 8:00PM. Also, may we have permission to close east- and west-bound Superior from Third to Fourth on May13th from approximately 4:30 PM until about 8:00 PM?

I appreciate your consideration of the above request.

Respectfully.

Krizia E. Totty, Principal  
Garfield Elementary School

[340 Superior Blvd.](#)

[Wyandotte, MI 48192](#)

734-759-5501 Phone

[tottyk@wy.k12.mi.us](mailto:tottyk@wy.k12.mi.us)

**Re: Closing Superior May 13th**

Thomas Lyon <tlyon@wyandottemi.gov>

Fri 3/25/2022 4:55 PM

To: Beth Lekity <blekity@wyandottemi.gov>; Brian Zalewski <bzalewski@wyandottemi.gov>; Archie Hamilton <ahamilton@wyandottemi.gov>; Jon R. Allen <jallen@wyandottemi.gov>; Brian Martin <bmartin@wyandottemi.gov>; williamrlookpc@outlook.com <williamrlookpc@outlook.com>

Beth

The fire department has no issue with the request.

Tom

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**OFFICIALS**

**CITY CLERK**

Lawrence S. Stec

**TREASURER**

Todd M. Browning

**CITY ASSESSOR**

Theodore H. Galeski



**BRIAN ZALEWSKI**  
**CHIEF OF POLICE**

**MAYOR**  
Robert A. DeSana

**COUNCIL**  
Robert Alderman  
Chris Calvin  
Kaylyn Crayne  
Todd Hanna  
Rosemary Shuryan  
Kelly M. Stec


March 25, 2022

Beth Lekity, Deputy City Clerk  
Office of the City Clerk  
3200 Biddle Ave.  
Wyandotte, MI 48192

**Subject: Road Closure Request from Garfield Elementary School**

The police department has no objection to the temporary closure of west bound Superior Blvd. from 3<sup>rd</sup> St. to 4<sup>th</sup> St., on May 13<sup>th</sup>. 2022, from 4:30 pm to 8:00 pm.

Respectfully,



Brian Zalewski  
Chief of Police

**RESOLUTION**

Item Number: #3  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

BE IT RESOLVED that Council approves the request of Krizia Totty, Principal of Garfield Elementary School, to barricade east- and west-bound Superior Blvd. on May 13, 2022 from 4:30PM to 8PM, using the 4 barricades that have already been provided to them, for the Garfield School Annual Family Picnic Event.

BE IT FURTHER RESOLVED that the school, or its district office, shall complete a Hold Harmless Agreement, as prepared by the Department of Legal Affairs.

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

<b><u>YEAS</u></b>	<b><u>COUNCIL</u></b>	<b><u>NAYS</u></b>
_____	<b>Alderman</b>	_____
_____	<b>Calvin</b>	_____
_____	<b>Crayne</b>	_____
_____	<b>Hanna</b>	_____
_____	<b>Shuryan</b>	_____
_____	<b>Stec</b>	_____

**CITY OF WYANDOTTE**  
**REQUEST FOR COUNCIL ACTION**

**MEETING DATE: 4/11/2022**

**AGENDA ITEM # 4**

**ITEM: City of Wyandotte Construction Fund and Equipment and Replacement Fund Deficit Elimination Plans**

**PRESENTER:** Robert J. Szczechowski, Deputy Treasurer/Assistant Finance Director

**INDIVIDUALS IN ATTENDANCE:** N/A

**BACKGROUND:** For the fiscal year ending 9/30/21, the Construction Fund and Equipment and Replacement Fund reported deficits. The Michigan Department of Treasury requires deficit elimination plans documenting the elimination of the deficits.

**STRATEGIC PLAN/GOALS:** To comply with all the requirements of our laws and regulations. The plans will achieve the goal of eliminating the deficits, as required by the Michigan Department of Treasury.

**ACTION REQUESTED:** Adopt the attached resolutions concurring with the Deputy Treasurer/Assistant Finance Director's recommendation of the Construction Fund and Equipment and Replacement Fund Deficit Elimination Plans.

**BUDGET IMPLICATIONS & ACCOUNT NUMBER:** N/A

**IMPLEMENTATION PLAN:** The resolutions and all necessary documents will be forwarded to the Michigan Department of Treasury for its approval.

**LIST OF ATTACHMENTS:**

1. Construction Fund Def Elim Plan-Attachment A
2. Equipment and Replacement Fund Def Elim Plan-Attachment A

**RESOLUTION**

Item Number: #4  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

**ADOPTING A DEFICIT ELIMINATION PLAN FOR THE CONSTRUCTION FUND**

WHEREAS, The financial statements of the City of Wyandotte show a deficit in the Construction Fund; and  
WHEREAS, The City of Wyandotte is required to adopt a Deficit Elimination Plan that addresses said deficit in the Construction Fund; and

WHEREAS, Staff has prepared the attached proposed Deficit Elimination Plan along with budget amendments to address the requirement; now therefore

BE IT RESOLVED BY CITY COUNCIL, That Council adopts the attached Deficit Elimination Plan; and

BE IT FURTHER RESOLVED BY CITY COUNCIL, That the Deputy Treasurer/Assistant Finance Director be and hereby is directed to make any necessary filings of the Deficit Elimination Plan to ensure compliance with accounting requirements.

**ADOPTING A DEFICIT ELIMINATION PLAN FOR THE EQUIPMENT AND REPLACEMENT FUND**

WHEREAS, The financial statements of the City of Wyandotte show a deficit in the Equipment and Replacement Fund; and

WHEREAS, The City of Wyandotte is required to adopt A Deficit Elimination Plan that addresses said deficit in the Equipment and Replacement Fund; and

WHEREAS, Staff has prepared the attached proposed Deficit Elimination Plan to address the requirement; now therefore

BE IT RESOLVED BY CITY COUNCIL, That Council adopts the attached Deficit Elimination Plan; and

BE IT FURTHER RESOLVED BY CITY COUNCIL, That the Deputy Treasurer/Assistant Finance Director be and hereby is directed to make any necessary filings of the Deficit Elimination Plan to ensure compliance with accounting requirements.

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

<b><u>YEAS</u></b>	<b><u>COUNCIL</u></b>	<b><u>NAYS</u></b>
_____	<b>Alderman</b>	_____
_____	<b>Calvin</b>	_____
_____	<b>Crayne</b>	_____
_____	<b>Hanna</b>	_____
_____	<b>Shuryan</b>	_____
_____	<b>Stec</b>	_____

City of Wyandotte  
Construction Fund  
Actual and Budget Projections  
2021 FY Deficit Elimination Plan  
April 5, 2022

Attachment A

	Actual 2020	Actual 2021	Budgeted 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
400-000-411-035 Taxes-Delinquent Personal	78	14	-	-	-	-	-	-	-
400-000-855-010 Interest Earnings	-	-	-	-	-	-	-	-	-
400-000-691-306 Operating Transfers-306	111,173	300,000	300,000	300,000	300,000	300,000	300,000	600,000	600,000
Total Revenue	111,251	300,014	300,000	300,000	300,000	300,000	300,000	600,000	600,000
400-200-925-798 Interest Expense	75,210	73,337	67,635	61,789	55,797	49,653	43,356	35,024	20,812
400-336-825-340 Renovation-Central FS	-	-	-	-	-	-	-	-	-
Total Expenditures	75,210	73,337	67,635	61,789	55,797	49,653	43,356	35,024	20,812
Excess Revenue/(Expenditures)	36,041	226,678	232,365	238,211	244,203	250,347	256,644	564,976	579,188
Fund Balance - Beginning of Year	(2,601,930)	(2,565,889)	(2,339,211)	(2,106,846)	(1,868,635)	(1,624,432)	(1,374,085)	(1,117,441)	(552,466)
Fund Balance - End of Year	(2,565,889)	(2,339,211)	(2,106,846)	(1,868,635)	(1,624,432)	(1,374,085)	(1,117,441)	(552,466)	26,723

**City of Wyandotte**  
**Equipment and Replacement Fund**  
**Actual and Budget Projections**  
**2021 FY Deficit Elimination Plan**  
**April 5, 2022**

Attachment A

	Actual 2020	Actual 2021	Budgeted 2022
402-000-411-035 Taxes-Delinquent	198	9	-
402-000-655-010 Interest Earnings	213	101	100
402-000-691-306 Operating Transfers-306	432,293	384,824	300,849
Total Revenue	432,704	384,933	300,949
402-301-850-530 Vehicles	136,608	105,142	105,000
402-301-926-612 Interest-Police Vehicles	5,777	6,874	6,874
402-336-850-530 Vehicles	-	65,000	42,000
402-336-850-540 Other Equipment	-	72,106	-
402-336-926-612 Interest-Ambulance	4,810	3,421	1,998
402-448-850-530 Vehicles	-	225,685	-
402-448-926-612 Interest-Snow Plowing Equipment	9,128	5,133	1,037
Total Expenditures	156,323	483,360	156,909
Excess Revenue/(Expenditures)	276,381	(98,427)	144,040
Fund Balance - Beginning of Year	(320,959)	(44,578)	(143,005)
Fund Balance - End of Year	(44,578)	(143,005)	1,035

**CITY OF WYANDOTTE**  
**REQUEST FOR COUNCIL ACTION**

**MEETING DATE: 4/11/2022**

**AGENDA ITEM # 5**

**ITEM: City Wide Shred Day - April 23, 2022**

**PRESENTER:** Heather Zagor- Customer Assistance Supervisor

**INDIVIDUALS IN ATTENDANCE:** N/A

**BACKGROUND:** On Saturday, April 23, 2022 Municipal Services is proposing to host a free paper shredding event from 9am to 12pm in the City Hall Parking lot. The event date has been confirmed with the proper City departments as being available to hold the event and is not in conflict with any other currently scheduled events on that date.

During “Shred Day,” Wyandotte residents may bring up to 50 pounds of personal or sensitive documents to be shredded safely and securely by Pure Data Services, a Document Shredding and Electronic Recycling Company. Pure Data Services will provide a mobile unit to shred mixed office paper. They will not shred plastic, compact disks, DVDs or other metal (other than paper clips or staples).

This event will be open to Wyandotte Residents only.

**STRATEGIC PLAN/GOALS:** To provide services in an environmentally responsible manner.

**ACTION REQUESTED:** Council approval for Municipal Services to host a paper shred day on April 23, 2022.

**BUDGET IMPLICATIONS & ACCOUNT NUMBER:** Total budget \$750.00 to be paid for via EO Administration funding, account # 591-017-591-332.

**IMPLEMENTATION PLAN:** Subsequent to City Council approval, finalize scheduling of event.

**LIST OF ATTACHMENTS:**

1. April 2022 Shred Day Attachments

**RESOLUTION**

Item Number: #5  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

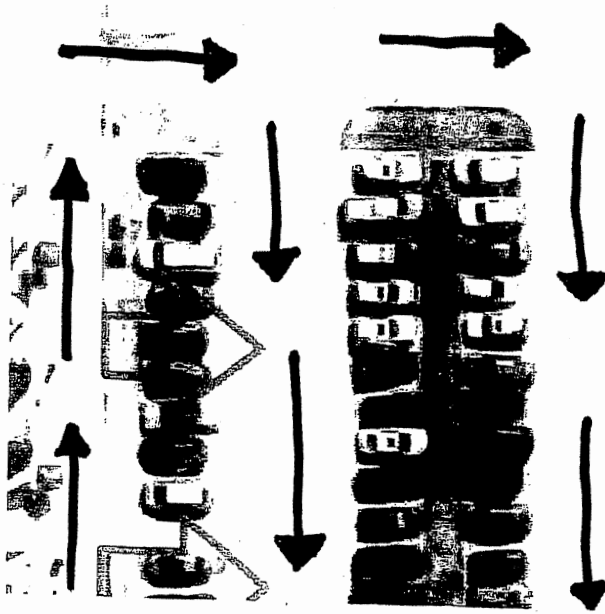
BE IT RESOLVED that City Council approves the use of the City Hall parking lot for Shred Day on April 23, 2022 between 9 AM and Noon.

I move the adoption of the foregoing resolution.

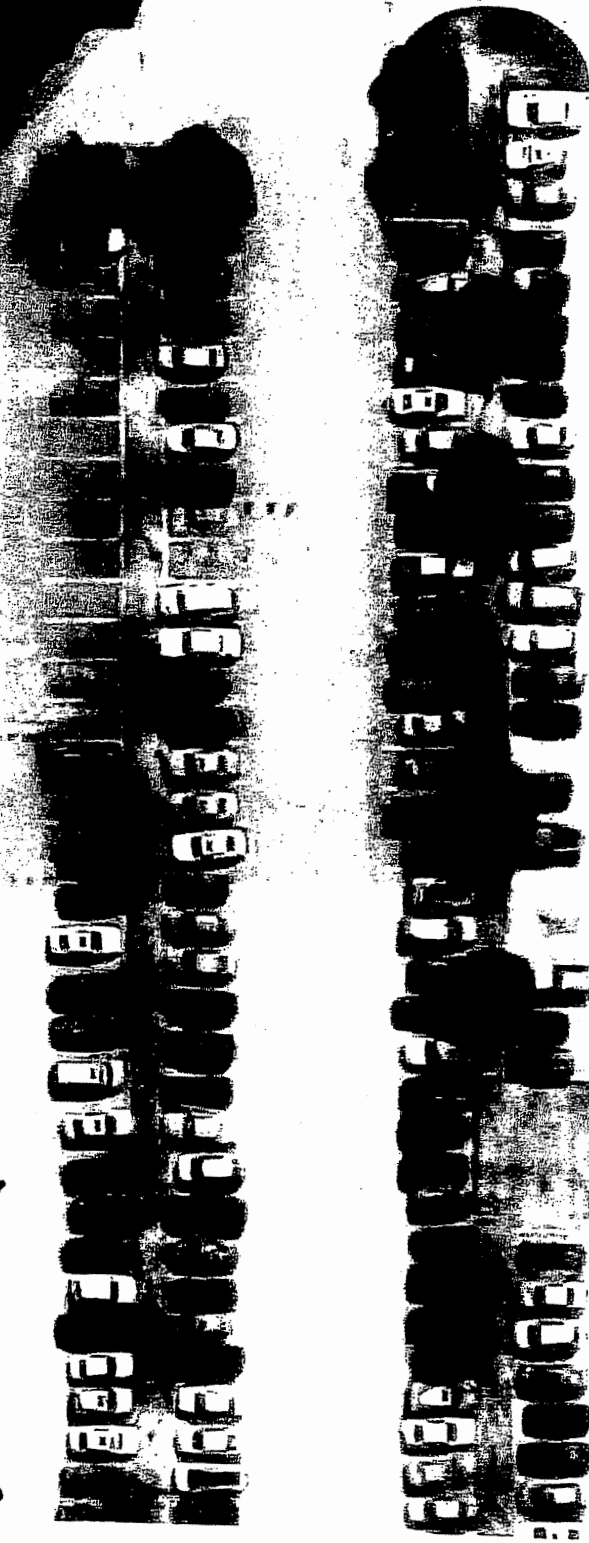
MOTION by Councilperson \_\_\_\_\_

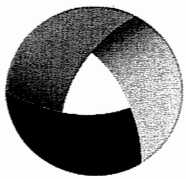
SUPPORTED by Councilperson \_\_\_\_\_

<b><u>YEAS</u></b>	<b><u>COUNCIL</u></b>	<b><u>NAYS</u></b>
_____	<b>Alderman</b>	_____
_____	<b>Calvin</b>	_____
_____	<b>Crayne</b>	_____
_____	<b>Hanna</b>	_____
_____	<b>Shuryan</b>	_____
_____	<b>Stec</b>	_____



3RD St.





## Pure Data Services

4459 13<sup>th</sup> Street  
Wyandotte, MI 48192

Wyandotte Municipal Services -  
SHRED DAY 10/16/2021

**2021**



**POUNDS OF PAPER  
RECYCLED!**

**6,023**

**TREES  
SAVED THIS  
YEAR!**

**51**



**RECYCLING PAPER CONSERVES NATURAL RESOURCES AND SAVES ENERGY.  
ALL PAPER WE SECURELY SHRED ON YOUR BEHALF IS RECYCLED.  
LOOK AT THE ENVIRONMENTAL IMPACT BASED ON THE NUMBER OF  
POUNDS OF PAPER WE RECYCLED FROM YOUR BUSINESS THIS YEAR!**



**1144**

Gallons  
Crude oil  
saved!



**9.94**

Cu. Yards  
Paper not  
in landfills!



**21,081**

Gallons  
Water  
conserved!



**12,347**

Kilowatt  
Hours of  
energy  
saved!

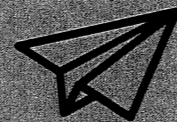
**THAT'S ENOUGH TO POWER THE  
AVERAGE AMERICAN HOME  
FOR...**

**18.1**

**MONTHS**



**Thank you for helping us  
conserve resources and save  
energy!**



**CITY OF WYANDOTTE**  
**REQUEST FOR COUNCIL ACTION**

**MEETING DATE: 4/11/2022**

**AGENDA ITEM # 6**

**ITEM: Purchase Park Trash Cans**

**PRESENTER:** Gregory J. Mayhew, City Engineer

**INDIVIDUALS IN ATTENDANCE:**

**BACKGROUND:** Requesting approval to purchase twenty five (25) trash receptacles for Bishop Park, BASF Park and the Community Garden from KirbyBuilt in the amount of \$18,606.50. The Parks and Recreation Department has been purchasing park benches and picnic tables from KirbyBuilt to replace old park furniture. This will provide trash receptacles from the same provider of the park benches and will create a uniform appearance throughout the park system.

In accordance with the City of Wyandotte Procurement Procedure, adopted January 9, 2018, the undersigned requests that KirbyBuilt be designated as a Sole Source Procurement supplier for park trash receptacles.

**STRATEGIC PLAN/GOALS:** This recommendation is consistent with the 2010-2015 Goals and Objectives of the City of Wyandotte Strategic Plan in creating fiscal stability, streamlining government operations, make government more accountable and transparent to its citizens and making openness, ethics and customer service the cornerstone of our City government.

**ACTION REQUESTED:** Approve the purchase of twenty five (25) trash receptacles for a total amount of \$18,606.50 from KirbyBuilt, and approve KirbyBuilt as the sole source provider of park trash receptacles for the City of Wyandotte.

**BUDGET IMPLICATIONS & ACCOUNT NUMBER:** Purchase from Account No. 492-200-850-534 Recreation-City Parks.

**IMPLEMENTATION PLAN:** Place order with KirbyBuilt, Batavia, Illinois for park trash receptacles.

**LIST OF ATTACHMENTS:**

1. Kirby Built Invoice 032322

**RESOLUTION**

Item Number: #6  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

RESOLVED that Council concurs with the recommendation of the City Engineer to purchase twenty five (25) trash receptacles from KirbyBuilt, Batavia, Illinois, hereby approved by Council as a Sole Source Provider, in the amount of \$18,606.50, from Account No. 492-200-850-534 Recreation-City Parks; AND  
BE IT FURTHER RESOLVED that the City Engineer is authorized to purchase additional park trash receptacles from KirbyBuilt as needed with approval to be made thru submittal to "bills and accounts".

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

<b><u>YEAS</u></b>	<b><u>COUNCIL</u></b>	<b><u>NAYS</u></b>
_____	<b>Alderman</b>	_____
_____	<b>Calvin</b>	_____
_____	<b>Crayne</b>	_____
_____	<b>Hanna</b>	_____
_____	<b>Shuryan</b>	_____
_____	<b>Stec</b>	_____



# Invoice

Account Number - 32579

KirbyBuilt Sales  
222 State Street  
Batavia IL 60510  
(866) 965-4729  
[info@kirbybuilt.com](mailto:info@kirbybuilt.com)

Invoice # SOKSA9071

3/23/2022

**Bill To**  
Brian Martin  
City Of Wyandotte  
4201 13th Street  
Wyandotte MI 48192  
(734) 324-7294

**Ship To**  
Brian Martin  
City Of Wyandotte  
4201 13th Street  
Wyandotte MI 48192

Payment Method	Terms	PO #
	Net 15	Bishop Park

Item	Qty	Rate	Amount
<b>ATR2610-BK</b> 23" Dome Lid with Cable	25	\$95.85	\$2,396.25
<b>ATR2600-GY</b> Houston Waste Receptacle/ 32 Gallon/ Liner/ Gray	25	\$608.85	\$15,221.25

<b>Subtotal</b>	\$17,617.50
<b>Tax Total (%)</b>	\$0.00
<b>Shipping</b>	\$989.00
<b>Total</b>	\$18,606.50

**CITY OF WYANDOTTE**  
**REQUEST FOR COUNCIL ACTION**

**MEETING DATE: 4/11/2022**

**AGENDA ITEM # 7**

**ITEM: Skip Clack's Fishing Derby**

**PRESENTER:** Heather A. Thiede-Champlin, Special Events Coordinator

**INDIVIDUALS IN ATTENDANCE:** Heather A. Thiede-Champlin, Special Events Coordinator

**BACKGROUND:** The City of Wyandotte has a strong commitment to the youths of the area. On Saturday June 4th 2022, we would like to have permission to continue the following popular youth event.

1. The Annual Wyandotte Skip Clack Fishing Derby at the Bishop Park fishing pier June 4th 2022 from 10 a.m. to 12:30 p.m.
2. Permission to use the fishing pier solely from 8 am to 1 pm.
3. The Department of Public Service to clean and repair any damage to the fishing pier the Friday before the event.
4. The Wyandotte Police Department to assist in clearing the pier of the general public at 8 am on June 4th 2022.

**STRATEGIC PLAN/GOALS:** The City of Wyandotte hosts several quality of life events throughout the year. These events serve to purpose the goals of the City of Wyandotte by bringing our community together with citizen participation and supporting the local businesses and non-profit organizations.

**ACTION REQUESTED:** This letter is also being sent to request the Dept. of Public Service be notified to close the Fishing Pier to the general public from 8 a.m. to 1 p.m. that day for the Fishing Derby.

**BUDGET IMPLICATIONS & ACCOUNT NUMBER:** Fishing Derby Expense Account - 285-225-925-814 \$1,300

**IMPLEMENTATION PLAN:** The resolutions and all necessary documents will be forwarded to the Special Events Coordinator, Department of Public Service, Fire Department and Police Department.

**LIST OF ATTACHMENTS:** None

**RESOLUTION**

Item Number: #7  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

Resolved by City Council to approve the request of the Special Event Coordinator to approve of the use of the Bishop Park Fishing Pier for the Fishing Derby, to be held June 4th 2022 from 8 am to 1 pm.

1. The Annual Wyandotte Skip Clack Fishing Derby at the Bishop Park fishing pier June 4th 2022 from 10 a.m. to 12:30 p.m.
2. Permission to use the fishing pier solely from 8 am to 1 pm.
3. The Department of Public Service to clean and repair any damage to the fishing pier the Friday before the event.
4. The Wyandotte Police Department to assist in clearing the pier of the general public at 8 am on June 4th 2022.

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

**YEAS**

**COUNCIL**

**NAYS**

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\_\_\_\_\_  
\_\_\_\_\_

**Alderman**  
**Calvin**  
**Crayne**  
**Hanna**  
**Shuryan**  
**Stec**

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**CITY OF WYANDOTTE**  
**REQUEST FOR COUNCIL ACTION**

**MEETING DATE: 4/11/2022**

**AGENDA ITEM # 8**

**ITEM: Various Wyandotte Street Art Fair Contracts**

**PRESENTER:** Heather A Thiede-Champlin, Special Events Coordinator

**INDIVIDUALS IN ATTENDANCE:** Heather A Thiede-Champlin, Special Events Coordinator

**BACKGROUND:** The Special Events Office staff is currently planning our special events for 2022 including the Wyandotte Street Art Fair. Below are the various parking lot contracts for the fair we seek approval of:

1. Parking Concession Agreement: Wyandotte Roosevelt High School/Marching Band to run the city-owned lot #11 located off of Oak and Second Streets. Please see the attached contract for the 2022 Wyandotte Street Art Fair, July 13th through the 16th.
2. Parking Concession Agreement: Wyandotte Music Boosters to run the city-owned lot #1 located off of Oak and Van Alstyne. Please see the attached contract for the 2022 Wyandotte Street Art Fair July 13th through the 16th.
3. Parking Concession Agreement: Wyandotte Boat Club for the use of Biddle Avenue from Eureka Road to Plum Street as a designated parking area during the Wyandotte Street Art Fair, July 13th through the 16th 2022.

Each group will pay the City of Wyandotte/Wyandotte Street Art Fair \$1,000 after the event for the use of the area/city property. Each group will provide a financial breakdown of revenue collected during the 2022 fair no later than 30 days after the events end. Each group will sign an agreement, hold harmless agreement and add the city of wyandotte and the wyandotte street art fair as additional insured to their insurance policies.

**STRATEGIC PLAN/GOALS:** The City of Wyandotte hosts several quality of life events throughout the year. These events serve to purpose the goals of the City of Wyandotte by bringing our community together with citizen participation and supporting the local businesses and non-profit organizations.

**ACTION REQUESTED:** We request authorization for the Mayor and city clerk to sign and return original contract to the Special Events Coordinator.

**BUDGET IMPLICATIONS & ACCOUNT NUMBER:** Parking Lot Revenue Account - 285-000-655-080 - \$3,000

**IMPLEMENTATION PLAN:** The resolutions and all necessary documents will be forwarded to the Special Events Coordinator.

**LIST OF ATTACHMENTS:**

1. RHS Parking Agreement 2022
2. Boat Club Parking Agreement 2022 doc
3. Music Boosters Parking Agreement 2022 doc

**RESOLUTION**

Item Number: #8  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

BE IT RESOLVED by the City Council that Council Concurs with the recommendation of the Special Events Coordinator to approve the contracts between the City of Wyandotte and the Wyandotte Roosevelt High School Band/Wyandotte Music Boosters/Wyandotte Boat Club for the 2022 Wyandotte Street Art Fair and have them add the city of Wyandotte to their insurance policies and sign a hold harmless agreements created by the Legal Department.

1. Parking Concession Agreement: Wyandotte Roosevelt High School/Marching Band to run the city-owned lot #11 located off of Oak and Second Streets. Please see the attached contract for the 2022 Wyandotte Street Art Fair, July 13th through the 16th.
2. Parking Concession Agreement: Wyandotte Music Boosters to run the city-owned lot #1 located off of Oak and Van Alstyne. Please see the attached contract for the 2022 Wyandotte Street Art Fair July 13th through the 16th.
3. Parking Concession Agreement: Wyandotte Boat Club for the use of Biddle Avenue from Eureka Road to Plum Street as a designated parking area during the Wyandotte Street Art Fair, July 13th through the 16th 2022.

Each group will pay the City of Wyandotte/Wyandotte Street Art Fair \$1,000 after the event for the use of the area/city property. Each group will provide a financial breakdown of revenue collected during the 2022 fair no later than 30 days after the events end. Each group will sign an agreement, hold harmless agreement and add the city of wyandotte and the wyandotte street art fair as additional insured to their insurance policies.

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

<u>YEAS</u>	<u>COUNCIL</u>	<u>NAYS</u>
_____	<b>Alderman</b>	_____
_____	<b>Calvin</b>	_____
_____	<b>Crayne</b>	_____
_____	<b>Hanna</b>	_____
_____	<b>Shuryan</b>	_____
_____	<b>Stec</b>	_____

## City of Wyandotte Street Art Fair Parking Concession Agreement

The City of Wyandotte Recreation, Leisure and Culture Department enter into an agreement with the Wyandotte Roosevelt High School/Marching Band for the rental of the Wyandotte Parking Lot #11 located off of Oak Street between First and Third Streets. This agreement will take place July 13 through July 16th 2022.

- The Wyandotte Roosevelt High School/Marching Band will supply the manpower to staff the Parking Lot from 7:30 am to 10 pm each of the days listed above. The Wyandotte Roosevelt High School/Marching Band will collect a fee of \$5.00 per vehicle.
- The Wyandotte Roosevelt High School/Marching Band will provide their shirts, money aprons, and start-up funds for the event.
- The Wyandotte Roosevelt High School/Marching Band will submit a check to the Wyandotte Street Art Fair no less than two weeks following the event.
- The Wyandotte Roosevelt High School/Marching Band will pay the Wyandotte Street Art Fair no less than \$1,000 for use of this lot.
- The Wyandotte Roosevelt High School/Marching Band will provide a financial breakdown of revenue collected during the 2022 Wyandotte Street Art Fair no later than 30 days after the event end.
- The City of Wyandotte Department of Public Service will provide barricades by 7:30 am Wednesday, July 13, 2022.

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City Clerk	Date
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Mayor	Date
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Wyandotte Marching Band/RHS	Date
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## City of Wyandotte Street Art Fair Parking Concession Agreement

The City of Wyandotte enter into an agreement with the Wyandotte Boat Club for the use of Biddle Avenue from Eureka Street to Plum Street as a designated parking area during the City of Wyandotte Art Fair between July 13th through July 16th, 2022. This agreement will take place July 13 through July 16, 2022.

- The Wyandotte Boat Club will supply the manpower to staff the area from \_\_\_\_ am to \_\_\_\_pm each of the days listed above. The Wyandotte Boat Club will collect a fee of \$\_\_\_\_.00 per vehicle.
- The Wyandotte Boat Club will provide their shirts, money aprons, start-up funds, and all needs for the event.
- The City of Wyandotte Department of Public Service will provide barricades by 7:30 am Wednesday, July 13, 2022.
- The Wyandotte Boat Club will sign a hold harmless agreement as well as add the City of Wyandotte and the Wyandotte Street Art Fair as additional insured to their insurance policy for the duration of the fair including set up and tear down for no less than a million dollars combined single limit.
- The Wyandotte Boat Club will pay the Wyandotte Street Art Fair no less than \$1,000 for use of this area.
- The Wyandotte Boat Club will provide a financial breakdown of revenue collected during the 2022 Wyandotte Street Art Fair no later than 30 days after the event end.
- The Wyandotte Boat Club will submit a check to the Wyandotte Street Art Fair no less than two weeks following the event.

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City Clerk

Date

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Mayor

Date

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Wyandotte Boat Club

Date

## City of Wyandotte Street Art Fair Parking Concession Agreement

The City of Wyandotte enter into an agreement with the Wyandotte Music Boosters for the use of Parking Lot #1 as a designated parking area during the City of Wyandotte Art Fair between July 13th through July 16th, 2022. This agreement will take place July 13 through July 16, 2022.

- The Wyandotte Music Boosters will supply the manpower to staff the area from \_8\_ am to \_9\_pm each of the days listed above. The Wyandotte Music Boosters will collect a fee of \$\_5\_.00 per vehicle and check passes given to businesses who are allowed to park in that lot during the fair dates.
- The Wyandotte Music Boosters will provide their shirts, money aprons, start-up funds, and all needs for the event.
- The City of Wyandotte Department of Public Service will provide barricades and signage that the parking lot is a paid and parking pass lot by 7:30 am Wednesday, July 13, 2022.
- The Wyandotte Music Boosters will sign a hold harmless agreement as well as add the City of Wyandotte and the Wyandotte Street Art Fair as additional insured to their insurance policy for the duration of the fair including set up and tear down for no less than a million dollars combined single limit.
- The Wyandotte Music Boosters pay the Wyandotte Street Art Fair no less than \$ 500 for use of this area.
- The Wyandotte Music Boosters will provide a financial breakdown of revenue collected during the 2022 Wyandotte Street Art Fair no later than 30 days after the event end.
- The Wyandotte Music Boosters will submit a check to the Wyandotte Street Art Fair no less than two weeks following the event.

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City Clerk

Date

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Mayor

Date

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Wyandotte Music Boosters

Date

**CITY OF WYANDOTTE**  
**REQUEST FOR COUNCIL ACTION**

**MEETING DATE: 4/11/2022**

**AGENDA ITEM # 9**

**ITEM: Parking Concession Agreement: Wyandotte Goodfellows & Old Time Ballplayers  
- Wyandotte Street Art Fair 2022**

**PRESENTER:** Heather A. Thiede-Champlin, Special Events Coordinator

**INDIVIDUALS IN ATTENDANCE:** Heather A. Thiede-Champlin, Special Events Coordinator

**BACKGROUND:** The Special Event Office staff is currently planning our special events for 2022. As you know, the Wyandotte Goodfellows and Old Time Ballplayers have worked with the Wyandotte Street Art Fair for many years and have managed the Chase Bank Parking Lot. We would like to continue this relationship once again this year, please see the attached contract for the 2022 Wyandotte Street Art Fair, July 13th through the 16th. Both groups will sign a hold harmless agreement for the city of Wyandotte prior to the event.

**STRATEGIC PLAN/GOALS:** The City of Wyandotte hosts several quality of life events throughout the year. These events serve to purpose the goals of the City of Wyandotte by bringing our community together with citizen participation and supporting the local businesses and non-profit organizations

**ACTION REQUESTED:** We request authorization for the Mayor and city clerk to sign and return the original contract to the Special Events Coordinator.

**BUDGET IMPLICATIONS & ACCOUNT NUMBER:** Revenue – Under \$13,000 collected, the city will split 50% with the group. The maximum amount the City will receive is \$7,500.

**IMPLEMENTATION PLAN:** The resolutions and all necessary documents will be forwarded to the Special Events Coordinator.

**LIST OF ATTACHMENTS:**

1. Goodfellows Parking Lot Lease 2022

**RESOLUTION**

Item Number: #9  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

BE IT RESOLVED by the City Council that Council Concurs with the recommendation of the Special Events Coordinator to approve the contract between the City of Wyandotte and the Wyandotte Goodfellows and the Old Time Ballplayers for the 2022 Wyandotte Street Art Fair. Both groups will sign a hold harmless agreement for the city of Wyandotte prior to the event.

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

<u>YEAS</u>	<u>COUNCIL</u>	<u>NAYS</u>
_____	<b>Alderman</b>	_____
_____	<b>Calvin</b>	_____
_____	<b>Crayne</b>	_____
_____	<b>Hanna</b>	_____
_____	<b>Shuryan</b>	_____
_____	<b>Stec</b>	_____

## City of Wyandotte Street Art Fair Parking Concession Agreement

The City of Wyandotte Recreation, Leisure and Culture Department enter into an agreement with the Wyandotte Goodfellows/Wyandotte Old Time Ball Players Association for the rental of the City Hall Parking Lot located at 3<sup>rd</sup> & Eureka. This agreement will take place July 13 through July 16, 2022.

- The Wyandotte Goodfellows/Wyandotte Old Time Ball Players Association will supply the manpower to staff the Chase Parking Lot from 7:30 am to 10 pm each of the days listed above. The Wyandotte Goodfellows/Wyandotte Old Time Ball Players Association will collect a fee of \$5.00 per vehicle and \$20 per vendor vehicle.
- There are over 200 parking spaces to the west of the bank. City Hall will have exclusive use of the east part of the lot for customers /employees during regular business hours.
- The Wyandotte Goodfellows/Wyandotte Old Time Ball Players Association will allow the Eureka entrance for ATM and Chase Bank Drive-thru usage.
- The Wyandotte Goodfellows/Wyandotte Old Time Ball Players Association will provide their shirts, money aprons, and start-up funds for the event.
- The Wyandotte Goodfellows/Wyandotte Old Time Ball Players Association will submit a check to the Wyandotte Street Art Fair no less than two weeks following the event:
- If the Wyandotte Goodfellows/Wyandotte Old Time Ball Players Association collects under \$13,000, they will split the collection 50% with the City of Wyandotte. The maximum amount the City would receive is \$7,500. Any revenues over \$13,000 will go to the Wyandotte Goodfellows/Wyandotte Old Time Ball Players Association.
- Money to be collected by City Treasurer/Special Events Coordinator at the end of each night (9 pm) and will be held in city treasurers vault until the week after the fair. Then counted by City Treasurer and a report and check to be provided to the Goodfellows/Old Time Ball Players the week after the fair.
- The City will provide the Wyandotte Goodfellows/Wyandotte Old Time Ball Players Association with two golf carts from the Wyandotte Shores Golf Course. The carts will be picked up each day at 7:30 am and be returned by 9 pm each evening.
- The City of Wyandotte Department of Public Service will provide barricades by 7:30 am Wednesday, July 13, 2022.

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Mayor, City of Wyandotte

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Wyandotte Goodfellows

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Lawrence Stec, City Clerk

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Wyandotte Old Time Ball  
Players Association

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Dated

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Dated

**CITY OF WYANDOTTE**  
**REQUEST FOR COUNCIL ACTION**

**MEETING DATE: 4/11/2022**

**AGENDA ITEM # 10**

**ITEM: Clean Up Agreement Wyandotte Street Art Fair**

**PRESENTER:** Heather A. Thiede-Champlin, Special Events Coordinator

**INDIVIDUALS IN ATTENDANCE:** Heather A. Thiede-Champlin, Special Events Coordinator

**BACKGROUND:** As you know the Special Event staff is in the process of planning our city events for 2022. In light of this, attached, please review a contract for Wyandotte Music Booster to operate as a clean-up crew during the 2022 Wyandotte Street Art Fair. This cost will be paid from the WSAF Expense Account 285-225-925-860.

**STRATEGIC PLAN/GOALS:** The City of Wyandotte hosts several quality of life events throughout the year. These events serve to purpose the goals of the City of Wyandotte by brining our community together with citizen participation and supporting the local businesses and non-profit organizations.

**ACTION REQUESTED:** We feel that the Music Boosters will once again provide excellent service and request your support of this contract.

**BUDGET IMPLICATIONS & ACCOUNT NUMBER:** WSAF- \$4,250 WSAF Expense – 285-225-925-860

**IMPLEMENTATION PLAN:** The resolutions and all necessary documents will be forwarded to the Special Events Coordinator.

**LIST OF ATTACHMENTS:**

1. Boosters Art Fair Agreement 2022

**RESOLUTION**

Item Number: #10  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

Resolved by City Council to approve the request of the Special Event Coordinator to approve the contract between the Wyandotte Music Boosters to provide a cleanup crew for the 2022 Wyandotte Street Art Fair. The Legal Department is to draft a hold harmless agreement for the parents of the children who participate to sign, as well as one for the adults who participate in the cleanup crew.

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

<u>YEAS</u>	<u>COUNCIL</u>	<u>NAYS</u>
_____	<b>Alderman</b>	_____
_____	<b>Calvin</b>	_____
_____	<b>Crayne</b>	_____
_____	<b>Hanna</b>	_____
_____	<b>Shuryan</b>	_____
_____	<b>Stec</b>	_____

**CITY OF WYANDOTTE**  
**WYANDOTTE STREET ART FAIR**  
**JULY 13<sup>TH</sup> – 16<sup>TH</sup> 2022**  
**AGREEMENT WITH WYANDOTTE MUSIC BOOSTERS**

The Wyandotte Street Art Fair enters into an agreement with Wyandotte Music Boosters (“Boosters”) to operate as clean-up crew during and after the Wyandotte Street Art Fair – July 13<sup>th</sup> thru 16, 2022.

- The Boosters will empty trash barrels, sweep the art fair grounds, pick up debris, replenish toilet paper in porta johns, clear vendors trash. ( Vomit will be cleaned and contained by the city )
- The Boosters will provide sufficient staffing to keep the art fair grounds in a clean condition each day of the fair.
- The Boosters agree to hold the City of Wyandotte harmless from any claims that may arise from their participation in the cleanup.
- The Boosters will provide the City of Wyandotte with a complete staffing schedule prior to the event.
- The City will provide a check in the amount of \$4,250 within 30 days of completion of the art fair.
- The Boosters are responsible to provided adequate supervision of any minors who participate in the cleanup.
- The boundaries of the Street Fair as listed by the City of Wyandotte include; all of Biddle from Eureka to Oak, First Street from Elm to Oak, Sycamore, Maple, and Elm from alley to alley, and the music/beer area at the foot of Elm St. This is the area designated to be cleaned.
- The City will provide the following clean up items to the Boosters: Brooms, dustpans, wagons, trash bags, gloves, toilet paper, paper towel, sanitizing gel/wipes.
- The amount of cleaning items needed to maintain the Street Fair for its duration will be agreed upon between the city and the boosters based on the usage of the previous years.
- The City will provide one plug for electrical necessities for maintaining the efficiency of cleaning staff.
- The beer booths will be cleaned by the organizations responsible for the booth.
- The Boosters will wear colorful shirts during the fair identifying them.

City of Wyandotte:

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

\_\_\_\_\_  
Rob DeSana, Mayor

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

\_\_\_\_\_  
Lawrence Stec, City Clerk

Wyandotte Music Boosters

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

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

**CITY OF WYANDOTTE**  
**REQUEST FOR COUNCIL ACTION**

**MEETING DATE: 4/11/2022**

**AGENDA ITEM # 11**

**ITEM: Independence Day Parade 2022**

**PRESENTER:** Heather A. Thiede-Champlin, Special Events Coordinator

**INDIVIDUALS IN ATTENDANCE:** Heather A. Thiede-Champlin, Special Events Coordinator

**BACKGROUND:** As you know, the Special Event staff is in the process of coordinating the 2022 City of Wyandotte Special Events. This year the 84th Independence Day Parade will be held, Monday, July 4th. The parade will necessitate closing Biddle Avenue from Ford Street to Plum Street. Traffic to be rerouted northbound to Third Street and to Ford Street, and Southbound on Fourth Street from Ford Street.

**STRATEGIC PLAN/GOALS:** The City of Wyandotte hosts several quality of life events throughout the year. These events serve to purpose the goals of the City of Wyandotte by bringing our community together with citizen participation and supporting the local businesses and non-profit organizations.

**ACTION REQUESTED:** In accordance with provision of Act #200 of the Public Acts of 1969 of the State of Michigan, please request the Public Works Department to close Biddle Avenue for the Independence Holiday Parade from 8 am to 12 noon on July 4, 2022.

**The parade will necessitate closing Biddle Avenue from Ford to Plum. Traffic to be rerouted northbound Third to Ford, southbound on Fourth from Ford.**

**The Chief of Police is requested to apply to the Wayne County Office of Public Service for a road closing permit; he should be designated and authorized to sign said street closing permit document on behalf of the City of Wyandotte. Responsibility for all damage claims which may arise from the road closing must be assumed by the City of Wyandotte. The Fire Department should also be notified of this event to reroute emergency vehicles.**

**BUDGET IMPLICATIONS & ACCOUNT NUMBER:** Independence Day Expense Account  
- 285-225-925-825 - \$7,000

**IMPLEMENTATION PLAN:** The resolutions and all necessary documents will be forwarded to the Mayor and City Clerk to sign and return to the Special Events Coordinator.

**LIST OF ATTACHMENTS:** None

**RESOLUTION**

Item Number: #11  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

Resolved by City Council to approve the request of the Special Event Coordinator to approve of the road closure for the City of Wyandotte Independence Day Parade scheduled for Monday, July 4th 2022.

In accordance with provision of Act #200 of the Public Acts of 1969 of the State of Michigan, please request the Public Works Department to close Biddle Avenue for the Independence Holiday Parade from 8 am to 12 noon on July 4, 2022.

The parade will necessitate closing Biddle Avenue from Ford to Plum. Traffic to be rerouted northbound Third to Ford, southbound on Fourth from Ford.

The Chief of Police is requested to apply to the Wayne County Office of Public Service for a road closing permit; he should be designated and authorized to sign said street closing permit document on behalf of the City of Wyandotte. Responsibility for all damage claims which may arise from the road closing must be assumed by the City of Wyandotte. The Fire Department should also be notified of this event to reroute emergency vehicles.

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

<u>YEAS</u>	<u>COUNCIL</u>	<u>NAYS</u>
_____	<b>Alderman</b>	_____
_____	<b>Calvin</b>	_____
_____	<b>Crayne</b>	_____
_____	<b>Hanna</b>	_____
_____	<b>Shuryan</b>	_____
_____	<b>Stec</b>	_____

**CITY OF WYANDOTTE**  
**REQUEST FOR COUNCIL ACTION**

**MEETING DATE: 4/11/2022**

**AGENDA ITEM # 12**

**ITEM: City of Wyandotte Christmas Parade/Tree Lighting Event Approval**

**PRESENTER:** Heather A. Thiede-Champlin, Special Events Coordinator

**INDIVIDUALS IN ATTENDANCE:** Heather A. Thiede-Champlin, Special Events Coordinator

**BACKGROUND:** The 2022 Christmas Tree Lighting will be held November 18th and the Parade will be held, Saturday November 19th. The parade will necessitate closing Biddle Avenue from Ford Street to Plum Street. Traffic to be rerouted northbound to Third Street and to Ford Street, and Southbound on Fourth Street from Ford Street. We would also like to request permission to utilize the grass area near City Hall and close Sycamore Street from Biddle to Coastal Thai for the Tree Lighting once again this year until 9 pm.

**STRATEGIC PLAN/GOALS:** The City of Wyandotte hosts several quality of life events throughout the year. These events serve to purpose the goals of the City of Wyandotte by bringing our community together with citizen participation and supporting the local businesses and non-profit organizations.

**ACTION REQUESTED:** In accordance with provision of Act #200 of the Public Acts of 1969 of the State of Michigan, please request the Public Works Department to close Biddle Avenue for the Holiday Parade from 8 am to 12 noon on November 19th 2022.

**The parade will necessitate closing Biddle Avenue from Ford to Plum. Traffic to be rerouted northbound Third to Ford, southbound on Fourth from Ford.**

**The Chief of Police is requested to apply to the Wayne County Office of Public Service for a road closing permit; he should be designated and authorized to sign said street closing permit document on behalf of the City of Wyandotte. Responsibility for all damage claims which may arise from the road closing must be assumed by the City of Wyandotte. The Fire Department should also be notified of this event to reroute emergency vehicles.**

**BUDGET IMPLICATIONS & ACCOUNT NUMBER:** 285-225-925-825 - \$7,000

**IMPLEMENTATION PLAN:** The resolutions and all necessary documents will be forwarded to the Mayor and City Clerk to sign and return to the Special Events Coordinator.

**LIST OF ATTACHMENTS:** None

**RESOLUTION**

Item Number: #12  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

Resolved by City Council to approve the request of the Special Event Coordinator to approve of the road closure and use of city property.

The parade will necessitate closing Biddle Avenue from Ford to Plum. Traffic to be rerouted northbound Third to Ford, southbound on Fourth from Ford.

The Chief of Police is requested to apply to the Wayne County Office of Public Service for a road closing permit; he should be designated and authorized to sign said street closing permit document on behalf of the City of Wyandotte. Responsibility for all damage claims which may arise from the road closing must be assumed by the City of Wyandotte. The Fire Department should also be notified of this event to reroute emergency vehicles.

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

**YEAS**

**COUNCIL**

**NAYS**

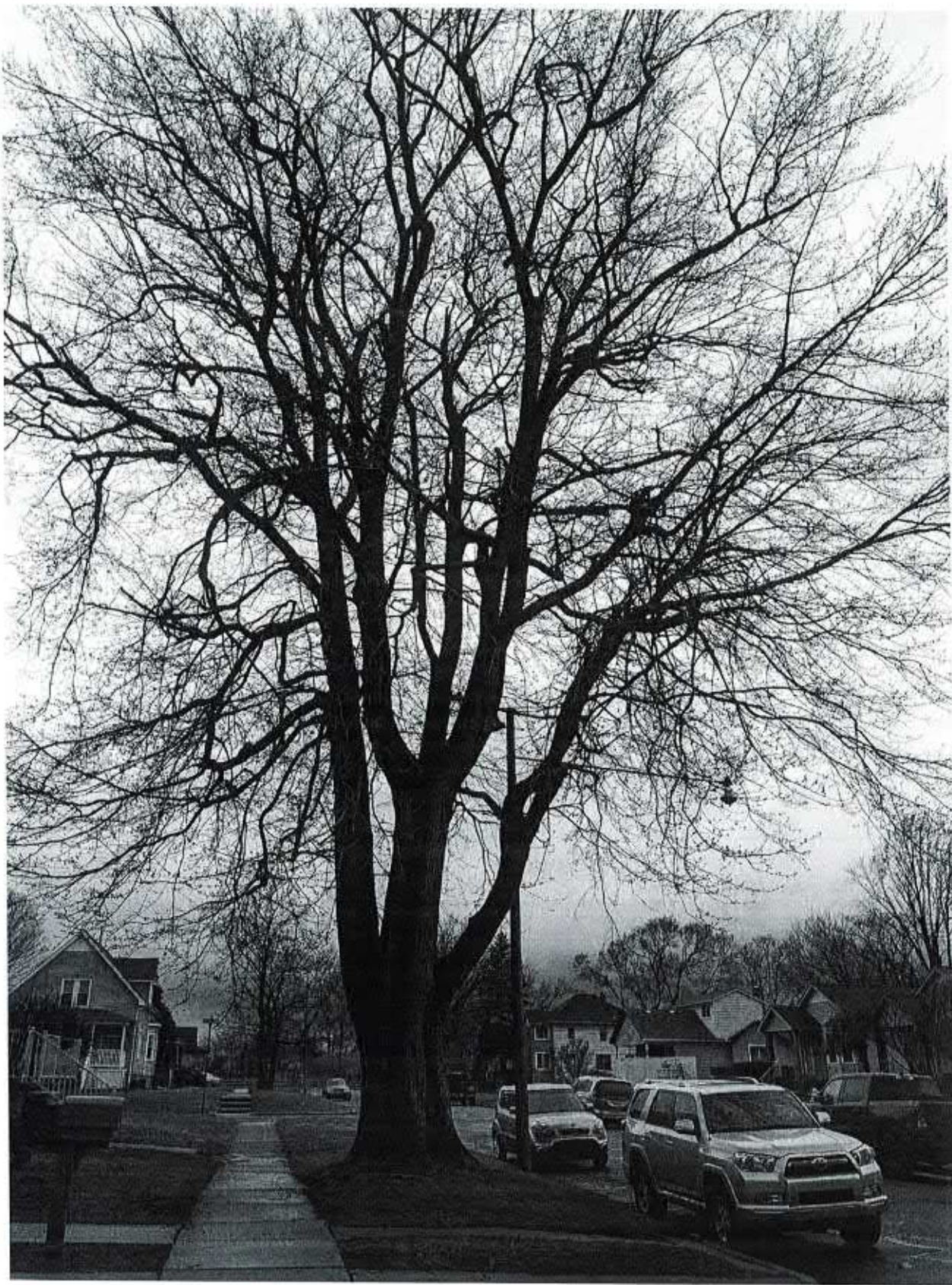
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**Alderman**  
**Calvin**  
**Crayne**  
**Hanna**  
**Shuryan**  
**Stec**

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Request for tree removal - disagreement with the city's evaluation of the tree located at 555 Poplar as healthy and thriving

1. Amanda McCuean-Lough  
555 Poplar, Wyandotte MI 48192
2. Silver Maple located at 555 Poplar, Wyandotte, MI 48192
3. The tree is located on the public right-of-way.



Monday, April 4, 2022

To whom it may concern,

I'm writing this letter in regard to Amanda McCuean's home at 555 Poplar St Wyandotte, MI 48192. Allstate has paid claims out on this address due to a tree that is very poor shape. It is without a doubt that tree is a liability hazard and deemed a hazard by our claim department. We will no longer be paying claims due to the Silver Oak at the above address. The tree in question is very old and a severe liability hazard that needs to be addressed.

Please contact with us with any questions you may have.

Sincerely,



Joel Schembri – Allstate Insurance  
15432 Sheldon Rd  
Northville, MI 48168  
Ph: 734-927-9500

**TREES NOT RECOMMENDED FOR PLANTING***This information is provided as a courtesy by the Michigan Department of Natural Resources, Urban & Community Forestry Program.*

There are many reasons that specific tree species are not recommended for planting. The primary reasons are related to tree health or nuisance. Tree health problems are usually due to insect or disease susceptibility. This means that it is very common for trees to be invaded by pests. The result is poor tree vigor and growth, dieback and early mortality. Weakened trees may also become hazardous to people and property. Nuisance means that a characteristic of the specific tree species may create an irritating or annoying condition that must be dealt with regularly. For example, mulberry trees drop fruit every year that people can slip on. Silver maple roots go toward water, often getting into sewer lines and must be augered out.

Trees on this "not recommended" list have characteristics that may require additional time, maintenance or money costs. If you choose to use one of these trees, consider the potential problems and determine if you can manage it. You may decide that the benefits of the tree species outweigh the costs for you. For example, a mulberry tree in the back yard may attract and feed birds without causing problems on sidewalks or sewers. A black locust with thorns may be fine where you want to keep people and animals out.

<b>COMMON NAME</b>	<b>SCIENTIFIC NAME</b>	<b>COMMENTS</b>
Maple, Boxelder	<i>Acer negundo</i>	Weak wood, poor branch structure, prone to insect pests, invasive
Maple, Norway	<i>Acer platanoides</i>	Over planted, invasive, susceptible to storm damage
Maple, Silver	<i>Acer saccharinum</i>	Weak wood, poor branch structure, very susceptible to storm damage, invasive roots
Tree of Heaven	<i>Ailanthus altissima</i>	Weak wood, sucker growth
Birch, Paper	<i>Betula papyifera</i>	Prone to major insect pests, very susceptible to storm damage
Birch, European White	<i>Betula pendula</i>	Prone to major insect pests, very susceptible to storm damage
Chestnut, American	<i>Castanea dentata</i>	Prone to major disease and insect pests
Russian Olive	<i>Elaeagnus angustifolia</i>	Prone to major disease and insect pests, very invasive
Beech, American	<i>Fagus grandifolia</i>	Prone to major disease and insect pests, esp. Beech bark disease
Ash species	<i>Fraxinus</i> spp.	Prone to major disease and insect pests, esp. Emerald Ash Borer
Ginkgo (female)	<i>Ginkgo biloba</i>	Fruit from female trees have very unpleasant odor
Mulberry, White	<i>Morus alba</i>	Messy fruit, susceptible to storm damage, invasive roots
Spruce, Colorado	<i>Picea pungens</i>	Out of range in Michigan, prone to major disease
Spruce, Colorado Blue	<i>Picea pungens</i> var. <i>glauca</i>	Out of range in Michigan, prone to major disease
Poplar, White	<i>Populus alba</i>	Susceptible to storm damage, excessive sucker growth, invasive roots
Cottonwood	<i>Populus deltoides</i>	Susceptible to storm damage, excessive sucker growth, invasive roots
Cherry, Black	<i>Prunus serotina</i>	Messy fruit, prone to disease and insect pests, very susceptible to storm damage
Pear, Flowering	<i>Pyrus</i> spp.	Over planted, invasive, weak wood, poor branch structure, very susceptible to storm damage
Locust, Black	<i>Robinia pseudoacacia</i>	Prone to major disease and insect pests, sucker growth, thorns
Willow, Weeping	<i>Salix alba</i>	Weak wood, poor branch structure, very susceptible to storm damage, invasive roots
Willow, Black	<i>Salix nigra</i>	Weak wood, poor branch structure, very susceptible to storm damage, invasive roots
Mountain ash, American	<i>Sorbus americana</i>	Major disease and insect pests
Mountain ash, European	<i>Sorbus aucuparia</i>	Major disease and insect pests
Elm, American	<i>Ulmus americana</i>	Prone to major disease and insect pests esp. Dutch Elm Disease (DED), invasive roots. Plant DED resistant varieties only
Elm, Siberian	<i>Ulmus pumila</i>	Prone to major disease and insect pests, very susceptible to storm damage
Elm, Slippery	<i>Ulmus rubra</i>	Prone to major disease and insect pests, esp. DED. Plant DED resistant varieties only
Elm, Rock	<i>Ulmus thomasii</i>	Prone to major disease and insect pests

**RESOLUTION**

Item Number: #13  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

BE IT RESOLVED that the communication from Ms. McCuean-Lough regarding the removal of a tree at 555 Poplar is hereby referred to the City Engineer for research and report back at the April 25 meeting of the City Council.

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

**YEAS**

**COUNCIL**

**NAYS**

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**Alderman**  
**Calvin**  
**Crayne**  
**Hanna**  
**Shuryan**  
**Stec**

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**CITY OF WYANDOTTE**  
**REQUEST FOR COUNCIL ACTION**

**MEETING DATE: 4/11/2022**

**AGENDA ITEM # 14**

**ITEM: Reappointments to Various Commissions**

**PRESENTER:** Robert A. DeSana

**INDIVIDUALS IN ATTENDANCE:**

**BACKGROUND:** Several commissioners on various boards have fulfilled their terms and have expressed a desire to be reappointed.

**STRATEGIC PLAN/GOALS:** To encourage and respect citizen participation and provide transparency in all city matters and to comply with and enforce all the requirements of our laws and regulations.

**ACTION REQUESTED:** Adopt a resolution to concur with the Mayor's request to reappoint various commissioners.

**BUDGET IMPLICATIONS & ACCOUNT NUMBER:**

**IMPLEMENTATION PLAN:**

**LIST OF ATTACHMENTS:** None

**RESOLUTION**

Item Number: #14  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

RESOLVED the City Council that Council hereby CONCURS with the recommendation of Mayor DeSana to reappoint the following residents:

BEAUTIFICATION COMMISSION – Term to Expire April 2025

Nancy Alm  
Wendy Leach  
Alice Ugliesa

BUILDING CODE OF APPEALS – Term to Expire April 2025

Mark Havlicsek

MUNICIPAL SERVICE COMMISSION – Term to Expire April 2027

Bryan Hughes

PLANNING & REHABILITATION COMMISSION – Term to Expire April 2025

Barb Duran  
Charles Lupo  
Stanley Pasko

BOARD OF EXAMINERS OF ELECTRICIANS – Term to Expire April 2023

Lou Parker  
Mark Ramirez  
Stanley Rutkowski

BOARD OF EXAMINERS OF PLUMBERS – Term to Expire April 2027

John Sarnacki  
John Schartz

RECREATION COMMISSION - Term to Expire April 2027

Wallace Merritt

POLICE & FIRE COMMISSION - Term to Expire April 2025

Bob Heck

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

**YEAS**

**COUNCIL**

**NAYS**

**Alderman**

\_\_\_\_\_

**Calvin**

\_\_\_\_\_

**Crayne**

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**Stec**

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**CITY OF WYANDOTTE**  
**REQUEST FOR COUNCIL ACTION**

**MEETING DATE: 4/11/2022**

**AGENDA ITEM # 15**

**ITEM: Appointment to Beautification Commission**

**PRESENTER:** Robert A. DeSana

**INDIVIDUALS IN ATTENDANCE:**

**BACKGROUND:** Nick Beaven has resigned from the Beautification Commission.

Resident Annette Sebestin has submitted an application to serve on the board and has been recommended by Commission Chairman John Darin.

**STRATEGIC PLAN/GOALS:** To encourage and respect citizen participation and provide transparency in all city matters and to comply with and enforce all the requirements of our laws and regulations.

**ACTION REQUESTED:** Adopt a resolution supporting the appointment of Annette Sebestin as a member of the Beautification Commission to fill the unexpired term of Nick Beaven. Term to expire April 2023.

**BUDGET IMPLICATIONS & ACCOUNT NUMBER:**

**IMPLEMENTATION PLAN:**

**LIST OF ATTACHMENTS:**

1. Nick Beaven Resignation
2. Commissioner Application, Sebestin, Mar. 16, 2022 (1)

**RESOLUTION**

Item Number: #15  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

WHEREAS, Nick Beaven has resigned from the Beautification Commission; and  
WHEREAS, the Mayor and City Council thanks Mr. Beaven for his service;  
RESOLVED that City Council hereby CONCURS with the recommendation of Mayor DeSana to appoint  
Annette Sebestin of 1086 23rd St., Wyandotte, MI to the Beautification Commission to fill the unexpired term  
of Nick Beaven. Term to expire April 2023.

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

<u>YEAS</u>	<u>COUNCIL</u>	<u>NAYS</u>
_____	<b>Alderman</b>	_____
_____	<b>Calvin</b>	_____
_____	<b>Crayne</b>	_____
_____	<b>Hanna</b>	_____
_____	<b>Shuryan</b>	_____
_____	<b>Stec</b>	_____

## Resignation of Nick Beaven from the Beautification Commission

John Darin

Wed 3/9/2022 12:37 PM

To: Wyandotte Mayor's Office <mayor@wyandottemi.gov>

Cc: Julie Sadlowski <jsadlowski@wyandottemi.gov>; John Darin <johndarin2@gmail.com>

Hello, Mayor DeSana:

Please be advised that Nick Beaven has submitted his resignation from the Beautification Commission, effective immediately. I received the email below earlier today. Please remove Mr. Beaven from any future Beautification Commission correspondence or notifications. The Commission will be promoting our commissioner vacancy on our social media and during our upcoming events, so hopefully we can get new persons on board soon. I will contact Julie to arrange for some promotion, maybe a banner on our webpage, announcing vacancies. I do make it a point to interview interested candidates prior to any recommendation to you, just to make sure we have a good fit. If you have any questions, please contact me. Thanks so much for all of your support!

John Darin

Chairman,  
City of Wyandotte Beautification Commission  
[johndarin2@gmail.com](mailto:johndarin2@gmail.com)  
c. 734.652.0254

----- Forwarded message -----

From: **Nick Beaven**

Date: Wed, Mar 9, 2022 at 5:38 AM

Subject: Re: Beautification Commission Meeting Reminder and Tentative Agenda

To: John Darin <[johndarin2@gmail.com](mailto:johndarin2@gmail.com)>

Hi John,

Please accept this as notification of my departure from the Beautification commission.

Thank you

Nick

Sent from my iPhone

# CITY OF WYANDOTTE, MICHIGAN

## APPLICATION FOR BOARDS AND COMMISSIONS

A separate application is required for each board or commission you wish to join.  
Applications remain active for one year from the date of submittal.  
Resumes are encouraged and may be attached to your completed application.

<b>Name of Board or Commission for which you are applying</b> Wyandotte Beautification Commission	
<b>Name</b> Annette Sebestin	
<b>Home Address:</b> Wyandotte	<b>Work Address</b> Retired
<b>Home Phone</b>	<b>Work Phone</b> n/a
<b>Cell Phone</b>	<b>Email</b>
<b>Please note your preferred method(s) of contact</b> <input type="checkbox"/> Home Phone <input type="checkbox"/> Work Phone <input checked="" type="checkbox"/> Cell Phone <input type="checkbox"/> Email	
<b>Residency, property or business ownership is required for most boards and commissions.</b>  <input checked="" type="checkbox"/> I am a resident. If so, for how many years? <u>43 years</u> <input checked="" type="checkbox"/> I am a property owner. If so, for how many years? <u>43 years</u> <input type="checkbox"/> I am a business owner. If so, for how many years? <u>n/a</u>	

<b>Provide a brief biography including your skills, background and expertise, as well as involvement in the community, professional or other nonprofit organizations that are specifically applicable to this board or commission.</b>
Marketing background while working for the Detroit Free Press and The Detroit News for 40 years. Retired in 2012. While there I organized events such as the Perennial Plant Exchange, where it allowed the community to meet and exchange their plants from their gardens. Arranged for the Master Gardeners from MSU to attend to help those with questions about plant species and pest control. These exchanges were held Spring and Fall.
After leaving the newspaper, I became a Pastoral Assistant at St. Joseph Church, Wyandotte, for Fr. Michael Cremin. While there I organized community events and outreach programs. I retired from there in 2020, one year after Fr. Michael passed away. I still work at the church doing the Liturgical decorations, which involves setting out decor and flowers for the various seasons.
I teach 6th grade Catechism at the St. Elizabeth Education Center. We get the children involved with the community gardens and have them maintain them the entire season.

**Describe any experiences that led to your desire to serve the community.**

Just love the city of Wyandotte and the independence it has. Always admired the beautiful flowers set up in the downtown area and wanted to be part of that experience.

I was able to help the landscaper set up the flowers and shrubs around the new Rectory for our parish on Maple St.

Including the transplanting of some Willow shrubs from the old Rectory which was torn down.

Now being recently retired, I have the time to better serve my community.

**Employment:** List your most recent employment experiences.

Company Name/Location	Position	Duties	Dates of Employment
St. Vincent Pallotti Parish	Pastoral Assistant	Assist the Pastor, organize events, Wedding Coordinator, Funeral Coordinator and Social Media and Website.	2012 - 2020
Detroit Media Partnership (Free Press and News)	Sr. Marketing Specialist	Organized events for both newspapers, including the plant exchanges and Free Press Marathon, in charge of the Expo and recruiting volunteers.	1974 -2012
Dr. L. Rojas MD	Medical Assistant	Worked with patients, EKG's, injections and billing.	1972-1974

**Education:** List your most recent educational experiences.

Educational Institution/School	Certificate/Degree Received	Dates
Wayne County Community College	Marketing / Advertising	1970 - 1972

**Volunteerism:** List your most recent volunteer experiences.

Organization	Role	Dates
St. Vincent Pallotti Parish	Helped interior design and flowers	current
Detroit Media Partnership	Marketing Specialist Community events in and around Detroit.	1980 - 2012

**Supplemental Information:** Please review our **Guidelines for Boards and Commissions** for the desired qualifications for each board and commission. Check the appropriate box or boxes to indicate whether you have experience or professional credentials that may be needed to fill a specific seat.

Some boards and commissions are a mix of citizens with certain qualifications and others are citizens representing the general public. Even if you do not have any of the experience or professional background listed below, the community urges you to apply for consideration. Wyandotte needs citizens with diverse backgrounds on its boards and commissions.

**Important Public Records Information:** All information submitted in this application is public information and subject to disclosure in response to a public records request made pursuant to the Freedom of Information Act. Please contact the Clerk at 734-324-4560 or [clerk@wyandottemi.gov](mailto:clerk@wyandottemi.gov) if you have any questions or concerns about the disclosure of specific information.

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

Annette Sebestin

March 16, 2022

**Applicant's Signature**

**Date**

Return completed forms to  
Office of the Mayor, City of Wyandotte, Michigan, 3200 Biddle Avenue, Suite 300, Wyandotte, MI 48192

**Please check below if you have experience in:**

- ☒ Advertising/Marketing/Public Relations
- ☐ Architecture/Engineering
- ☐ Arts/Culture/History
- ☐ AutoCAD/Drafting/GIS
- ☐ Business
- ☐ Coaching/Sports
- ☐ Construction/Carpentry
- ☐ Electrical work/contracting
- ☐ Education
- ☒ Event Planning
- ☐ Forestry
- ☐ Horticulture
- ☐ Landscape Architecture
- ☐ Law
- ☐ Planning/Zoning
- ☐ Property Maintenance/Management
- ☐ Plumbing work/contracting
- ☐ Real Estate/Development
- ☒ Gardening/Landscaping
- ☐ Government

**CITY OF WYANDOTTE**  
**REQUEST FOR COUNCIL ACTION**

**MEETING DATE: 4/11/2022**

**AGENDA ITEM # 16**

**ITEM: Appointment to Cultural & Historical Commission**

**PRESENTER:** Robert A. DeSana

**INDIVIDUALS IN ATTENDANCE:**

**BACKGROUND:** Section 2-113 of the Wyandotte Code of Ordinance establishes a Cultural & Historical Commission consisting of eleven members appointed by the mayor, subject to the approval of the council. The term of each member shall be four (4) years expiring in December.

There is currently a vacancy and Mayor DeSana is recommending that Rebecca Free be appointed.

**STRATEGIC PLAN/GOALS:** To encourage and respect citizen participation and provide transparency in all city matters and to comply with and enforce all the requirements of our laws and regulations.

**ACTION REQUESTED:** Concur with Mayor DeSana's recommendation to appoint Rebecca Free to the Cultural & Historical Commission with a term to expire December 2025

**BUDGET IMPLICATIONS & ACCOUNT NUMBER:**

**IMPLEMENTATION PLAN:**

**LIST OF ATTACHMENTS:**

1. Rebecca Free Application

**RESOLUTION**

Item Number: #16  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

RESOLVED the City Council that Council hereby CONCURS with the recommendation of Mayor DeSana to appoint Rebecca Free of 2116 Biddle Ave., Wyandotte, MI 48192 to the Cultural & Historical Commission. Term to expire December 2025.

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

**YEAS**

**COUNCIL**

**NAYS**

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**Alderman**  
**Calvin**  
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# CITY OF WYANDOTTE, MICHIGAN

## APPLICATION FOR BOARDS AND COMMISSIONS

A separate application is required for each board or commission you wish to join.  
Applications remain active for one year from the date of submittal.  
Resumes are encouraged and may be attached to your completed application.

Name of Board or Commission for which you are applying <div style="text-align: center; font-size: 1.2em;">Historical Commission</div>	
Name <div style="text-align: center; font-size: 1.2em;">Rebecca Free</div>	
Home Address: <div style="background-color: black; height: 20px; width: 100%;"></div>	Work Address <div style="background-color: black; height: 20px; width: 100%;"></div>
Home Phone <div style="background-color: black; height: 20px; width: 100%;"></div>	Work Phone <div style="background-color: black; height: 20px; width: 100%;"></div>
Cell Phone <div style="background-color: black; height: 20px; width: 100%;"></div>	Email <div style="background-color: black; height: 20px; width: 100%;"></div>
Please note your preferred method(s) of contact <input type="checkbox"/> Home Phone <input type="checkbox"/> Work Phone <input checked="" type="checkbox"/> Cell Phone <input type="checkbox"/> Email	
Residency, property or business ownership is required for most boards and commissions. <input checked="" type="checkbox"/> I am a resident. If so, for how many years? <u>3.5 yrs.</u> <input type="checkbox"/> I am a property owner. If so, for how many years? _____ <input type="checkbox"/> I am a business owner. If so, for how many years? _____	

**Provide a brief biography including your skills, background and expertise, as well as involvement in the community, professional or other nonprofit organizations that are specifically applicable to this board or commission.**

My husband and I currently own the Major Biddle home. He was born here in Wyandotte and I fell in love with the city as a young girl visiting my dad. It was always a dream of mine to own our current home. As soon as we moved to the city my husband and I got involved with and started volunteering with the museum. We absolutely love this city and are its biggest cheerleaders! We are always encouraging young families to move to this great city. We get excited anytime we get to share our passion for Wyandotte. My husband and I are also student ministry pastors and are passionate about leading/guiding the younger generation. We have served the Church for over 20 years now in many different areas. He and I plan and ran our district's youth summer camps for a number of years. Currently my husband is on the board at our church and I am on the women's ministry board which involves me planning events, fundraisers and retreats as well as speaking on occasion.

**Describe any experiences that led to your desire to serve the community.**

My connection to owning the oldest home in the city has allowed me to share with many many people (around the world even via Facebook). Telling of how Wyandotte came to be and educating people to the various people who made the city what it is today. I am as excited about the future of Wyandotte as I am passionate about its past. I love getting to meet members of the community during the cemetery walks at the museum and hearing them share their love and stories/connections to these past and present.

**Employment:** List your most recent employment experiences.

(Homemaker 20+ yrs.)

Company Name/Location	Position	Duties	Dates of Employment

**Education:** List your most recent educational experiences.

Educational Institution/School	Certificate/Degree Received	Dates
Church of God	Licensed minister	9/15/2020

**Volunteerism:** List your most recent volunteer experiences.

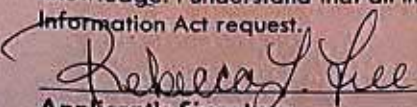
Organization	Role	Dates
Gracepoint Church of God	Young Adults Pastor	Weekly
Wyandotte Museum "	Cemetery Walk Other holiday events	Annually As often as I am able

**Supplemental Information:** Please review our **Guidelines for Boards and Commissions** for the desired qualifications for each board and commission. Check the appropriate box or boxes to indicate whether you have experience or professional credentials that may be needed to fill a specific seat.

Some boards and commissions are a mix of citizens with certain qualifications and others are citizens representing the general public. Even if you do not have any of the experience or professional background listed below, the community urges you to apply for consideration. Wyandotte needs citizens with diverse backgrounds on its boards and commissions.

**Important Public Records Information:** All information submitted in this application is public information and subject to disclosure in response to a public records request made pursuant to the Freedom of Information Act. Please contact the Clerk at 734-324-4560 or [clerk@wyandotte.mi.gov](mailto:clerk@wyandotte.mi.gov) if you have any questions or concerns about the disclosure of specific information.

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

  
Applicant's Signature

03/25/2022  
Date

Return completed forms to  
Office of the Mayor, City of Wyandotte, Michigan, 3200 Biddle Avenue, Suite 300, Wyandotte, MI 48192

**Please check below if you have experience in:**

- ☐ Advertising/Marketing/Public Relations
- ☐ Architecture/Engineering
- ☐ Arts/Culture/History
- ☐ AutoCAD/Drafting/GIS
- ☐ Business
- ☐ Coaching/Sports
- ☐ Construction/Carpentry
- ☐ Electrical work/contracting
- ☐ Education
- ☒ Event Planning
- ☐ Forestry
- ☐ Horticulture
- ☐ Landscape Architecture
- ☐ Law
- ☐ Planning/Zoning
- ☐ Property Maintenance/Management
- ☐ Plumbing work/contracting
- ☐ Real Estate/Development
- ☒ Gardening/Landscaping
- ☐ Government

**CITY OF WYANDOTTE**  
**REQUEST FOR COUNCIL ACTION**

**MEETING DATE: 4/11/2022**

**AGENDA ITEM # 17**

**ITEM: Appointment to Planning Commission**

**PRESENTER:** Robert A. DeSana

**INDIVIDUALS IN ATTENDANCE:**

**BACKGROUND:** Raymond Parker currently sits on the Planning Commission and his term has been fulfilled. Due to his work schedule, he can no longer serve.

Thomas Williams has submitted an application and, due to his architectural background, he would be an excellent addition to the commission.

**STRATEGIC PLAN/GOALS:** To encourage and respect citizen participation and provide transparency in all city matters and to comply with and enforce all the requirements of our laws and regulations.

**ACTION REQUESTED:** Adopt a resolution to concur with Mayor DeSana's recommendation to appoint Thomas Williams to the Planning Commission.

**BUDGET IMPLICATIONS & ACCOUNT NUMBER:**

**IMPLEMENTATION PLAN:**

**LIST OF ATTACHMENTS:**

1. Williams Thomas Planning App

**RESOLUTION**

Item Number: #17  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

RESOLVED that the City Council hereby CONCURS with the recommendation of Mayor DeSana to appoint Thomas Wiliams of 2214 21st St., Wyandotte, MI to the Planning Commission. Term to expire April 2025.

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

<b><u>YEAS</u></b>	<b><u>COUNCIL</u></b>	<b><u>NAYS</u></b>
_____	<b>Alderman</b>	_____
_____	<b>Calvin</b>	_____
_____	<b>Crayne</b>	_____
_____	<b>Hanna</b>	_____
_____	<b>Shuryan</b>	_____
_____	<b>Stec</b>	_____

# CITY OF WYANDOTTE, MICHIGAN

## APPLICATION FOR BOARDS AND COMMISSIONS

A separate application is required for each board or commission you wish to join.  
Applications remain active for one year from the date of submittal.  
Resumes are encouraged and may be attached to your completed application.

<b>Name of Board or Commission for which you are applying</b> Planning Commission	
<b>Name</b> Thomas Williams	
<b>Home Address:</b>	<b>Work Address</b>
<b>Home Phone</b>	<b>Work Phone</b>
<b>Cell Phone</b>	<b>Email</b>
<b>Please note your preferred method(s) of contact</b> <input type="checkbox"/> Home Phone <input type="checkbox"/> Work Phone <input checked="" type="checkbox"/> Cell Phone <input type="checkbox"/> Email	
<b>Residency, property or business ownership is required for most boards and commissions.</b> <input checked="" type="checkbox"/> I am a resident. If so, for how many years? 10 <input type="checkbox"/> I am a property owner. If so, for how many years? _____ <input type="checkbox"/> I am a business owner. If so, for how many years? _____	

<b>Provide a brief biography including your skills, background and expertise, as well as involvement in the community, professional or other nonprofit organizations that are specifically applicable to this board or commission.</b> Hello, my name is Thomas (Tom) Williams. I have been a resident of Wyandotte for the last ten years. I relocated to Wyandotte shortly before getting married and starting graduate school. I have worked professionally as an architectural designer for 16 years. Many of the projects I have worked on required careful consideration of the urban environment and collaboration with diverse design and engineering consultants. I have volunteered for many short term ventures (Life Remodeled, LTV critic, Little League coach) but the most significant would be my election to a three year term on the LTV CoAD Architecture and Design Alumni Cabinet. As a member of the nine person cohort we were responsible of organizing and executing a few key events within the College of Architecture and Design. The two most significant were the annual Distinguished Architectural Alumni Award, and the Pellerin Travel Fellowship.
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**Describe any experiences that led to your desire to serve the community.**

In general, my professional architectural experience is the biggest motivation to serve my community in this capacity. Many of the projects that I have worked on required understanding the goals and objectives embedded within a municipality's zoning ordinance. I look at a zoning ordinance as a tool to create and maintain prosperous development within the city. It is from this perspective that I am excited to have an opportunity to serve the City of Wyandotte.

**Employment:** List your most recent employment experiences.

Company Name/Location	Position	Duties	Dates of Employment
INFORM Studio	Senior Designer		Sep 2021 - present
ROSSETTI	Senior Designer		Jul 2006 - Sep 2021

**Education:** List your most recent educational experiences.

Educational Institution/School	Certificate/Degree Received	Dates
Lawrence Technological University	Master of Architecture	July 2016
Lawrence Technological University	Bachelor of Science in Architecture	August 2006

**Volunteerism:** List your most recent volunteer experiences.

Organization	Role	Dates
LTU College of Architecture and Design - Architecture and Design Alumni Cabinet	Secretary, Cabinet Member	Sep 2016 - Sep 2019

**Supplemental Information:** Please review our **Guidelines for Boards and Commissions** for the desired qualifications for each board and commission. Check the appropriate box or boxes to indicate whether you have experience or professional credentials that may be needed to fill a specific seat.

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



Applicant's Signature

04.02.2022

Date

Return completed forms to  
Office of the Mayor, City of Wyandotte, Michigan, 3200 Biddle Avenue, Suite 300, Wyandotte, MI 48192

**Please check below if you have experience in:**

- ☐ Advertising/Marketing/Public Relations
- ☒ Architecture/Engineering
- ☐ Arts/Culture/History
- ☒ AutoCAD/Drafting/GIS
- ☐ Business
- ☒ Coaching/Sports
- ☒ Construction/Carpentry
- ☐ Electrical work/contracting
- ☒ Education
- ☐ Event Planning
- ☐ Forestry
- ☐ Horticulture
- ☒ Landscape Architecture
- ☐ Law
- ☒ Planning/Zoning
- ☐ Property Maintenance/Management
- ☐ Plumbing work/contracting
- ☐ Real Estate/Development
- ☒ Gardening/Landscaping
- ☐ Government

**CITY OF WYANDOTTE**  
**REQUEST FOR COUNCIL ACTION**

**MEETING DATE: 4/11/2022**

**AGENDA ITEM # 18**

**ITEM: Appliance Recycling Contract**

**PRESENTER:** Amber Haggerty- Energy Programs

**INDIVIDUALS IN ATTENDANCE:** N/A

**BACKGROUND:** Wyandotte Municipal Services (WMS) bills for energy optimization (EO) which is utilized to implement energy optimizing programs for rate payers. WMS has used Solution for Energy Efficient Logistics (SEEL) for appliance recycling since 2016. SEEL is also the same company contracted by DTE for the same purpose.

**STRATEGIC PLAN/GOALS:** To provide competitive services in an environmentally responsible manner.

**ACTION REQUESTED:** To concur with WMS Commission approval for the General Manager to sign the SEEL agreement for residential appliance recycling at the following costs/unit, as recommended by WMS management:

- Refrigerator    \$ 135.00
- Freezer        \$ 135.00
- Room A/C     \$ 38.00
- Dehumidifier   \$ 38.00

**BUDGET IMPLICATIONS & ACCOUNT NUMBER:** Total forecasted cost annually of approximately \$10,000 based on historical volume. Costs are covered in budget annually as part of forecasted EO expenditures and approved as part of the FY22 operating budget.

**IMPLEMENTATION PLAN:** Subsequent to Council concurrence, General Manager will sign agreement.

**LIST OF ATTACHMENTS:**

1. SEEL Contract Attachments

**RESOLUTION**

Item Number: #18  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

BE IT RESOLVED that Council concurs with the Municipal Services Commission authorizing the General Manager to sign the agreement with Solution for Energy Efficient Logistics (SEEL), the sole qualified vendor at costs/unit for appliance recycling of \$ 135.00 per Refrigerator/Freezer and \$ 38.00 per Room A/C/Dehumidifier, as recommended by WMS management.

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

<u>YEAS</u>	<u>COUNCIL</u>	<u>NAYS</u>
_____	<b>Alderman</b>	_____
_____	<b>Calvin</b>	_____
_____	<b>Crayne</b>	_____
_____	<b>Hanna</b>	_____
_____	<b>Shuryan</b>	_____
_____	<b>Stec</b>	_____

**SEEL Expenditures - FY21 and FY20**

Vendor Name	Amount	Post Date	Description	
SEEL, LLC	1,945.00	10/31/2019 12:00:00 AM	October 1- October 31 2019	
SEEL, LLC	1,285.00	11/30/2019 12:00:00 AM	November 1- November 30, 2019	
SEEL, LLC	1,000.00	12/31/2019 12:00:00 AM	Dec 1, 2019 to Dec 31, 2019	
SEEL, LLC	2,355.00	1/31/2020 12:00:00 AM	Jan 1, 2020 to Jan 31, 2020	
SEEL, LLC	945.00	2/27/2020 12:00:00 AM	Recycling Feb 1- Feb 27 ,2020	
SEEL, LLC	375.00	5/1/2020 12:00:00 AM	March 1 - March 31, 2020	
SEEL, LLC	126.00	6/30/2020 12:00:00 AM	JUN 1- JUNE 30 2020	
SEEL, LLC	378.00	7/31/2020 12:00:00 AM	JULY 1, 2020 - JULY 31, 2020	
SEEL, LLC	1,944.00	8/31/2020 12:00:00 AM	AUGUST 2020	
SEEL, LLC	1,116.00	10/6/2020 12:00:00 AM	Sept 2020	\$ 11,469.00
SEEL, LLC	1,008.00	10/31/2020 12:00:00 AM	OCTOBER 1 TO OCTOBER 31, 2020	
SEEL, LLC	954.00	11/30/2020 12:00:00 AM	NOVEMBER 1- NOVEMBER 30 2020	
SEEL, LLC	1,080.00	12/31/2020 12:00:00 AM	December 1, 2020- December 31, 2021 Recycling	
SEEL, LLC	252.00	1/31/2021 12:00:00 AM	Jan 1, 2021- January 31, 2021	
SEEL, LLC	378.00	2/28/2021 12:00:00 AM	FEB 2021	
SEEL, LLC	126.00	3/31/2021 12:00:00 AM	March 1, 2021 - March 31, 2021	
SEEL, LLC	414.00	4/30/2021 12:00:00 AM	APRIL 1, 2021- APRIL 30, 2021	
SEEL, LLC	1,206.00	5/31/2021 12:00:00 AM	MAY 1, 2021- MAY 31, 2021	
SEEL, LLC	378.00	6/30/2021 12:00:00 AM	JUNE 1- JUNE 30, 2021	
SEEL, LLC	1,008.00	7/31/2021 12:00:00 AM	RECYCLING JULY 1, 2021 TO JULY 31, 2021	
SEEL, LLC	630.00	8/31/2021 12:00:00 AM	Refrigerator Recycling Aug 1- Aug 31 2021	
SEEL, LLC	1,080.00	9/30/2021 12:00:00 AM	SEPT 1 2021- SEPT 30 2021	\$ 8,514.00

## Paul LaManes

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**From:** Paul LaManes  
**Sent:** Thursday, February 24, 2022 10:17 AM  
**To:** Amber Haggerty  
**Subject:** FW: Wyandotte Appliance Recycle

Amber, here is a quote from Franklin for appliance pickup, we can use this as an attachment for the contract when we take it to the Commission for renewal approval.

Thank you,

**Paul L. LaManes, CPA**  
**General Manager**  
**Wyandotte Municipal Services**  
3200 Biddle Avenue, Suite 200  
Wyandotte, MI 48192  
PH: 734-324-7194  
[www.wyan.org](http://www.wyan.org)  
Email: [plamanes@wyandottemi.gov](mailto:plamanes@wyandottemi.gov)



**From:** Jeff Durgan <[jdurgan@franklinenergy.com](mailto:jdurgan@franklinenergy.com)>  
**Sent:** Thursday, February 24, 2022 9:59 AM  
**To:** Paul LaManes <[plamanes@wyandottemi.gov](mailto:plamanes@wyandottemi.gov)>  
**Cc:** Nathan Swezey <[nswezey@franklinenergy.com](mailto:nswezey@franklinenergy.com)>  
**Subject:** Wyandotte Appliance Recycle

Hi Paul,

Nathan shared your request for pricing on the appliance recycling program. Wyandotte would be charged \$190 for large, (fridge, freezer) and \$50 for small, (room A/C, dehumidifier). If you would like to proceed we will need to work with Patrick at MPPA to update budgets and monthly billing.

Please feel free to call me if you have additional questions.

Thank you,



Jeff Durgan | Program Manager  
Franklin Energy  
517-201-4100 | 517-203-0658 Fax  
[www.franklinenergy.com](http://www.franklinenergy.com)

**WYANDOTTE MUNICIPAL SERVICES AND SEEL, LLC**  
**CONTRACT AGREEMENT FOR ROLES AND RESPONSIBILITIES**  
**FOR APPLIANCE RECYCLING PROGRAM**

**THIS CONTRACT AGREEMENT (the "Agreement")** dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ by and between, Wyandotte Municipal Services, whose address is 3200 Biddle Avenue, Suite 200, Wyandotte, MI 48192 ("Company") and SEEL, LLC, a Michigan Limited Liability Company, , whose address is 7140 W. Fort Street, Detroit, MI 48209 ("Contractor").

• **CONTRACTOR WORK DELIVERABLES AND GOALS**

The Contractor shall meet the Milestones and project requirement goals outlined by Wyandotte Municipal Services as set forth below:

- a. Pickup an approximate 160 appliances within the Wyandotte Municipal Services' service territory.
- b. Maintain an inbound and outbound contact center for appointment scheduling.
- c. Responsibly recycle all materials resulting from appliance demanufacturing.
- d. Establish and maintain reporting cycle on collected appliances.

• **PROJECT OVERVIEW**

Scope of Work Summary

Background

The Appliance Recycling Program (ARP) seeks to service Wyandotte Municipal Services customers interested in responsibly recycling secondary refrigerator/freezer units. Air conditioners and dehumidifiers are also accepted as an accompanying unit to the refrigerator/freezer. Program qualifications require that units are operable and fit size guidelines (10 – 30 cubic feet). Upon successful collection of appliances, Wyandotte Municipal Services customers will receive a \$60 bill credit for refrigerators/freezers and \$20 for air conditioners/dehumidifiers.

Company Responsibilities

- a. Conduct all program marketing.
- b. Provide access to a list of all eligible Wyandotte Municipal Services customers to Contractor. Member list is to be used only for validation for the ARP and not permitted to be used or sold for any other purposes.
- c. Process bill credit incentive upon completion of pickup.

Company acknowledges if any of these assumptions are not met, it may delay or otherwise alter the outcome of this agreement.

Contractor Responsibilities

Contractor agrees to the following:

- a. *Contact Center*: Provide an 800-number to handle ARP Wyandotte Municipal Services Customers appointment requests via telephone and handle Wyandotte Municipal Services customer complaints within 24 hours.
- b. *Appliance Pickups*: Collection of qualified appliances from Wyandotte Municipal Services customers. Contractor may be required to enter customer residence/place of business for collection and removal of qualified appliance.
- c. *Appliance Recycling*: Responsibly recycle all collected appliances.
- d. *Incentive Processing*: Communicate to Company customers eligible for a bill credit incentive based upon successful appliance pickup.
- e. *Reporting*: Provide report on appliances collected

• **STAFF**

Must maintain adequate staffing in order to meet all program deliverables.

- Contractor is responsible for compliance with all applicable laws, safety requirements, drug and alcohol testing, compliance with claims, immigration laws, and NERC reliability standards compliance.
- Contractor hereby assumes all risk and liability relating to the activities set forth in this agreement, and the undersigned agrees to hold harmless and indemnify the City of Wyandotte (including Wyandotte Municipal Services) and all city officials, employees, volunteers and agents from all liability or responsibility whatever for injury (including death) to persons, or for any damage to any City of Wyandotte (including Wyandotte Municipal Services) property, or to the property of others arising out of resulting from Contractor's activities under this agreement. The undersigned further does hereby remise, release and forever discharge said City of Wyandotte (including Wyandotte Municipal Services), its officers, agents and employees from any and all claims, demands, actions, causes of action, damages and liabilities resulting or arising out of either directly or indirectly from the Contractor's activities under this agreement.
- Insurance Requirements - Commercial General Liability Insurance in form providing coverage on an occurrence basis of not less than that of a standard ISO commercial general liability insurance policy with limits equal to or greater than \$1,000,000.00 combined single limit per occurrence including the following coverages:

(a) Contractual Liability Insurance for defense and indemnification of liability assumed under this contract. Such liability insurance coverage shall be primary and non-contributory and shall not require that defense be provided on a joint basis to the Contractor and to Wyandotte Municipal Services and the City of Wyandotte, and shall not require that any suit name both the Contractor and Wyandotte Municipal Services and the City of Wyandotte before defense is provided by the insurer.

(b) Broad Form Property Damage.

(c) Personal Injury Liability.

All insurance policies (unless not permitted) must include, as additional insureds, the interests of Wyandotte Municipal Services and the City of Wyandotte. Contractor agrees to carry Wyandotte Municipal Services and the City of Wyandotte as an Additional Insured on Contractor's commercial general liability policy for the period of the contract. The additional insured's shall fully cooperate with the contractor.

- **PRICING, INVOICES AND EFFECT OF PAYMENTS**

**Pricing:** Company shall pay Contractor per unit cost as outlined below beginning May 1, 2022:

	Cost Per Unit
Refrigerator	\$ 135.00
Freezer	\$ 135.00
Room AC	\$ 38.00
Dehumidifier	\$ 38.00

**Invoices:** Received within a reasonable period of time following the end of each calendar month or other agreed period, Contractor shall submit an invoice to Company. Payments shall be made within Thirty (30) days after receipt of properly documented invoice.

• **TERM AND TERMINATION**

**Term:** This Agreement shall commence on the Effective Date (defined as the last date of signatory) and shall survive in full force and effect until April 30, 2023.

**Termination for Contractor's Breach:** If the Work to be done under this Agreement shall be abandoned by Contractor, or not performed in accordance with the terms and conditions of the contract, then the contract shall be terminable immediately by company by providing written notice to Contractor.

**Termination for Company/Contractor Convenience:** Either party to this agreement may also terminate this Agreement for its own convenience by providing ninety (90) days' written notice at any time to the other party.

Upon termination of this Agreement, Company warrants that it shall not directly or indirectly, for their own account or as agent, employee, consultant, independent contractor, representative, or as a shareholder, partner, officer or director of any corporation or of any entity shall do the following:

- (A) Solicit or induce any employee of the Contractor to leave the Contractor to be employed by Company.

• **CONFIDENTIAL INFORMATION**

All information relating to the Work or the business of Company including, but not limited to, drawings and specifications relating to the Work, and customer information, shall be held in confidence by Contractor and shall not be used by Contractor for any purpose other than for the performance of the Work or as authorized in writing by SEEL and shall not be shared or provided to any third party .

• **MISCELLANEOUS PROVISIONS**

**Severability.** The invalidity of any portion of this Agreement will not and shall not be deemed to affect the validity of any other provision. If any provision of this Agreement is held to be invalid, the parties agree that the remaining provisions shall be deemed to be in full force and effect as if they had been executed by the parties subsequent to the expungement of the invalid provision.

**No Waiver.** The failure of the Parties to this Agreement to insist upon the performance of any of the terms and conditions of this Agreement, or the waiver of any breach of any of the terms and conditions of this Agreement, shall not be construed as subsequently waiving any such terms and conditions, but the same shall continue and remain in full force and effect as if no such forbearance or waiver had occurred.

**Governing Law.** This Agreement shall be governed by, construed, and enforced in accordance with the laws of the State of Michigan.

**Entire Agreement.** This Agreement shall constitute the entire agreement between the parties and any prior understanding or representation of any kind preceding the date of this Agreement shall not be binding upon the parties except to the extent incorporated in this Agreement.

**Modification of Agreement.** Any modification of this Agreement or additional obligation assumed by the parties in connection with this Agreement shall be binding only if placed in writing and signed by each party or an authorized representative of each party.

**Counterparts.** This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, but all of which together shall constitute but one and the same instrument.

IN WITNESS WHEREOF the Parties have duly affixed their signatures under hand and seal on this \_\_\_\_\_ day of

\_\_\_\_\_, \_\_\_\_\_.

**COMPANY**

Wyandotte Municipal Services

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

Paul L. LaManes

General Manager

**CONTRACTOR**

SEEL, LLC, a Michigan limited liability company

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

Louis E. James

Its: President and Sole Member

**CITY OF WYANDOTTE**  
**REQUEST FOR COUNCIL ACTION**

**MEETING DATE: 4/11/2022**

**AGENDA ITEM # 19**

**ITEM: Intergovernmental Cooperative Bid Addendum Extension for 2022 Water Service Line Replacements**

**PRESENTER:** Justin Ptak, Water Department Superintendent

**INDIVIDUALS IN ATTENDANCE:** N/A

**BACKGROUND:** On August 17th, 2020, bids were requested on an Intergovernmental Cooperative basis with the City of Riverview, as allowed by the established City of Wyandotte procurement procedures. A cooperative bid was used to create a demand large enough to encourage contractors to offer their services at the lowest available price for the combined number of replacements needed. The bids were opened and read aloud on October 29, 2020. Four (4) vendors responded to the invitation to bid. The lowest bidder could not provide any relevant work references, making them an unqualified bidder. Based upon the bid amounts, discussion with the second lowest bidder and checked reference comments, it was recommended that the bid for the lead service replacement for the cities of Riverview and Wyandotte be awarded to the lowest qualified bidder meeting specifications, D&D Water / Sewer of Canton, Michigan.

When the contractor was approached for an extension of services, it was indicated that a 20% increase in pricing was needed due to the strong inflationary pressures in the labor market along with the skyrocketing of commodity and supply prices. Another Downriver city opened bids for identical services in September 2021 and their lowest qualified bidder's price was 16% greater than our original contract pricing. When that contractor was approached about whether they would honor their price for our work, they stated that they would have to increase their pricing due to commodity and supply prices.

Based on the due diligence done by staff and engineers, it is recommended that the cooperative contract with D&D Water/Sewer for Wyandotte/Riverview be extended in the amount of \$602,000.00 plus 10% contingency in the amount of \$60,200.00 for a total cost of \$662,200.00, and to authorize engineering fees in an amount not to exceed \$86,200.00.

**STRATEGIC PLAN/GOALS:** Improving water distribution facilities

**ACTION REQUESTED:** Concur with Municipal Services Commission approval for cooperative bid addendum extension to D&D Water/Sewer for the Wyandotte portion in the amount of \$520,000.00 plus a 10% contingency of \$52,000.00 for a total of \$ 572,000.00, and to authorize field engineering and contract management fees to CE Raines in an amount not to exceed \$78,000.00, as recommended by WMS Management.

**BUDGET IMPLICATIONS & ACCOUNT NUMBER:** Approved FY2022 Capital Budget - Water Capital Service Lines Fund Acct # 592-000-970-000-1035WA = \$400,000 and carryover from Approved FY2021 Capital Budget – Water Capital Service Lines Fund Acct # 592-000-970-000-1035WA = \$279,439, total available \$ 679,439.

**IMPLEMENTATION PLAN:** Subsequent to Council concurrence, finalize cooperative bid addendum extension to D&D Water/Sewer after final contract review by the City Attorney.

**LIST OF ATTACHMENTS:**

1. Water Service Line Attachments

**RESOLUTION**

Item Number: #19  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

BE IT RESOLVED by City Council that Council concurs with the Municipal Services Commission in authorizing the Intergovernmental Wyandotte/Riverview cooperative bid addendum extension to D&D Water/Sewer, the lowest qualified bidder, for Water Service Line Replacement during calendar 2022, in an amount not to exceed \$650,000.00, inclusive of contingency and Engineering, as recommended by WMS management.

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

**YEAS**

**COUNCIL**

**NAYS**

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\_\_\_\_\_

**Alderman**  
**Calvin**  
**Crayne**  
**Hanna**  
**Shuryan**  
**Stec**

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\_\_\_\_\_

**UNIT PRICE TABLES****SECTION I  
CITY OF RIVERVIEW AND CITY OF WYANDOTTE – CITY WIDE**

Item	Description	Unit	Estimated Quantity	Unit Price	Estimated Total Amount	
1	If necessary, remove, salvage and reinstall Traffic Signs	Ea	3	\$250.00	\$750.00	
2	If necessary, Remove, salvage and reinstall Mail Boxes	Ea	2	\$250.00	\$500.00	
3	Misc. clearing, grubbing and tree removal, Less than 6 inch	Ls	2	\$500.00	\$1,000.00	
4	If necessary, Tree, Rem, 6 inch to 18 inch	Ea	3	\$500.00	\$1,500.00	<b>5,060</b>
5	Full Lead Water Service Replacement, Long Side, from main to residential water meter inside the house, 1" k Copper	Ea	15	\$4,300.00 \$5,160	\$64,500.00	<b>4,350</b>
6	Full Lead Water Service Replacement, Short Side, from main to residential water meter inside the house, 1" k Copper	Ea	15	\$3,700.00 \$4,440	\$55,500.00	<b>4,100</b>
7	Partial Lead Water Service Replacement, Long Side, from main to curb stop, 1" k Copper	Ea	5	\$3,500.00 \$4,200	\$17,500.00	<b>2,300</b>
8	Partial Lead Water Service Replacement, Short Side, from main to curb stop, 1" k Copper	Ea	5	\$2,000.00 \$2,400	\$10,000.00	<b>4,100</b>
9	Partial Lead Water Service Replacement from curb stop to residential water meter inside the house, 1" k Copper	Ea	10	\$3,500.00 \$4,200	\$35,000.00	<b>500</b>
10	Remove & Replace service stop box, 1 inch valve	Ea	50	\$500.00 \$600	\$25,000.00	
11	Remove exist. walk and replace with Conc Pavt, Nonreinf, 4 inch, MDOT Grade S1 on new 4 inch Class II sand	Sft	1,250	\$10.00 \$13.00	\$12,500.00	<b>94</b>
12	Remove exist. driveway pavement and replace with Conc Pavt, Nonreinf, 6 inch, MDOT Grade P1 on new 6 inch MDOT 21AA Crushed Limestone	Syd	150	\$70.00 \$95.00	\$10,500.00	
13	Remove exist. road pavement and replace with Conc Pavt, Nonreinf, 8 inch, MDOT Grade P1 on new 6 inch MDOT 21AA Crushed Limestone	Syd	750	\$90.00 \$120.00	\$67,500.00	
14	Repair Sprinkler Pipe, As necessary (Per Lot)	Ea	10	\$250.00	\$2,500.00	
15	Erosion Control, Inlet Filter Protection	Ea	5	\$150.00	\$750.00	
16	Restoration with Sod and Clean-up	Sft	10,000	\$2.00 \$2.40	\$20,000.00	
17	Traffic Maintenance and Control	Ls	1	\$2,500.00	\$2,500.00	
<b>TOTAL</b>				<b>\$327,500.00</b>		

A. TOTAL BID FOR ALL UNIT PRICES Three Hundred Twenty Seven Thousand Five Hundred and 00/100  
\$ 327,500.00

**CITY OF WYANDOTTE**  
**REQUEST FOR COUNCIL ACTION**

**MEETING DATE: 4/11/2022**

**AGENDA ITEM # 20**

**ITEM: Hiring: Engineering and Building Department - Civil Engineer II**

**PRESENTER:** Anne M. Goudy, Human Resource Specialist

**INDIVIDUALS IN ATTENDANCE:** N/A

**BACKGROUND:** The resignation of a Civil Engineer II has occurred in the Engineering and Building Department. Based on a review of the City's current resources, organizational structure, and staffing expectations, the filling of this position appears necessary to provide effective services to the citizens of the City of Wyandotte. As such, the hiring of James Karp is recommended. The hiring procedures were followed, which included a solicitation for internal and external candidates. Mr. Karp possesses the qualifications and has been recommended for hire.

**STRATEGIC PLAN/GOALS:** To provide the finest services and quality of life.

**ACTION REQUESTED:** The undersigned recommends approval of the hiring.

**BUDGET IMPLICATIONS & ACCOUNT NUMBER:** The employee's compensation is already budgeted and included in various payroll accounts and with no budget amendment necessary.

**IMPLEMENTATION PLAN:** The City's Administrative Office will coordinate the hiring.

**LIST OF ATTACHMENTS:**

1. James Karp application-resume

**RESOLUTION**

Item Number: #20  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

BE IT RESOLVED BY THE CITY COUNCIL that Council acknowledges receipt of the communication from the Human Resource Specialist regarding the hiring of a Civil Engineer II-Class Code 39A for the Engineering and Building Department; AND

CONCURS with the recommendation therein and hereby declares said position vacant and authorizes the filling of such vacancy and

FURTHER, RESOLVED BY THE CITY COUNCIL that the Council approves the hiring of James Karp as a Civil Engineer II at Class Code 39A within the Engineering and Building Department contingent on the successful completion of a physical and drug screen examination.

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

<u>YEAS</u>	<u>COUNCIL</u>	<u>NAYS</u>
_____	<b>Alderman</b>	_____
_____	<b>Calvin</b>	_____
_____	<b>Crayne</b>	_____
_____	<b>Hanna</b>	_____
_____	<b>Shuryan</b>	_____
_____	<b>Stec</b>	_____



# City of Wyandotte, Michigan 48192

## APPLICATION FOR EMPLOYMENT

(Please Print Clearly)

The Civil Rights Act of 1964 prohibits discrimination in employment practice because of race, color, religion, sex or national origin. The Age Discrimination in Employment Act prohibits discrimination on the basis of age with respect to individuals who are at least 40 years of age. The laws of Michigan also prohibit all of the above types of discrimination, as well as discrimination based on height, weight, marital status or disability.

### EMPLOYMENT DESIRED

Position applied for Civil Engineer I

Have you read the description of this job? ☒ Yes ☐ No Are you qualified to perform these duties? ☒ Yes ☐ No

Other position you would consider \_\_\_\_\_

Type of employment desired: ☒ Full-Time ☐ Part-Time ☐ Temporary

Date you can start June 15, 2022 Wage expected \$ Negotiable

### PERSONAL INFORMATION

Name Karp James Arthur  
Last First Middle

Address Trenton MI 48183  
Street City State Zip

Phone Number \_\_\_\_\_ Email \_\_\_\_\_

Other last names used while working, if any \_\_\_\_\_

Are you a U.S. Citizen? ☒ Yes ☐ No

If no, specify type of entry document and work authorization \_\_\_\_\_

Have you even been convicted of a crime? ☐ Yes ☒ No

If yes, please give specifics \_\_\_\_\_

Are there any felony charges pending against you? No

If yes, please give specifics \_\_\_\_\_

Have you ever served in the U.S. Military? ☐ Yes ☒ No If yes, indicate branch \_\_\_\_\_

Dates of duty: From \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_ To \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_ Type of Discharge \_\_\_\_\_  
Month Date Year Month Date Year

Do you have a reliable means of transportation to enable you to get to work in a timely manner? ☒ Yes ☐ No

If you are applying for a position requiring the use of an automobile or other motor vehicle, do you have a driver's license and a motor vehicle available for your use? ☒ Yes ☐ No

Are you licensed to drive a motor vehicle other than an automobile? ☐ Yes ☐ No

If yes, what type of license do you hold? \_\_\_\_\_

Have you ever been employed by the City of Wyandotte? ☐ Yes ☒ No If yes, when? \_\_\_\_\_

Have any of your relatives ever been, or currently are, employed by the City of Wyandotte (including elected officials)?

☒ Yes ☐ No If yes, indicate names and dates: Catherine Karp 1962-1974, Ronald Karp 1984-1991

Are you a smoker? ☐ Yes ☒ No If yes, will you abide by the City's smoking policy? ☐ Yes ☐ No

Have you used, possessed or sold any illegal drugs in the past five years? ☐ Yes ☒ No

If yes, state which drugs and explain if you used, possessed or sold them

Have you ever been bonded on a job? ☐ Yes ☒ No If yes, when? \_\_\_\_\_

**IN CASE OF AN ACCIDENT OR EMERGENCY, PLEASE NOTIFY:**

Name Karen Karp Phone Number (734) \_\_\_\_\_

Address\_ Trenton MI 48183  
Street City State Zip

**PERSONAL REFERENCES**

(Not former employers or relatives)

Name and Occupation	Address	Phone Number
Scott Kowalski, Home Improvements		
Don Cogdill, Marine Mechanic		
Alfonz Hernandez, Car Salesman		

# EDUCATION

Identify any special skills, training or licenses you have which are related to the position you are applying for:

Engineer in Training, 3 hour Construction Safety Course

	Name of School	City/State	Degree	Major
High School	Trenton High School	Trenton, MI	—	—
College	Wayne State University	Detroit, MI	Bachelor	Civil/Environmental Engineering
Other				

# EMPLOYMENT HISTORY

(Begin with most recent and use additional sheet, if necessary)

Company Name Motor City Marina Employed from March 2018 to Present

Address 525 Biddle Wyandotte MI 48192  
Street City State Zip

Type of Business Marine Name of Supervisor Joshua Card

Phone Number (734) 283-3941 Starting Salary \$9.50/hr Final Salary \$15/hr

Position Yard Manager Reason for leaving Will be leaving to pursue engineering

Duties Performed Listed in Resumé

If presently employed, may we contact your supervisor? ☒ Yes ☐ No

Company Name Wayne State University Employed from May 2021 to October 2021

Address 42 W Warren Ave. Detroit MI 48202  
Street City State Zip

Type of Business Research Name of Supervisor Dr. Timothy Ditttrich

Phone Number (313) 577-2424 Starting Salary \$15 Final Salary \$15

Position Environmental Student Research Assistant Reason for leaving End of Internship

Duties Performed Conduct Sorption experiments, research rare earth element recovery technologies

Have you ever been suspended or discharged from employment? ☐ Yes ☒ No

If yes, please explain \_\_\_\_\_

**EMPLOYMENT HISTORY**

(Begin with most recent and use additional sheet, if necessary)

Company Name North Shore Marine Operations Employed from October 2021 to PresentAddress \_\_\_\_\_  
Street City State Zip  
Trenton MI 48183Type of Business Marine LLC Name of Supervisor \_\_\_\_\_Phone Number \_\_\_\_\_ Starting Salary \$18/hr Final Salary \$56/hrPosition Owner Reason for leaving Stopped accepting customers, will be done with scheduled jobs by JuneDuties Performed Mechanical, Cosmetics, Preservation of marine vessels.  
Scheduling, customer service, cost analysis, taxation, maintenance of tools.If presently employed, may we contact your supervisor? ☒ Yes ☐ No

The facts set forth are true and complete. I hereby authorize investigation of all statements contained in this application and full disclosure of my present and prior work record. I grant permission to the City of Wyandotte ("City") to obtain information concerning my general reputation, character, conduct and work quality and authorize any person or organization contacted to furnish information and opinions concerning my qualifications for employment, whether same is a matter of record or not, including personal evaluation of my honesty, reliability, carefulness and ability to take orders from my supervisor. I understand that this may include a record of disciplinary action assessed by previous employers. I hereby release any such person or organization from any and all liability which may result in furnishing such information or opinion. I hereby release the City and any person, organization or prior employer from any obligation to provide me with written notification of such disclosure. I hereby authorize the City of Wyandotte to perform a background investigation which may include address verification, criminal history, employment history, driving record and credit history. I understand employment is contingent upon this investigation and, if employed, false statements in this application shall be considered sufficient cause for dismissal. I understand and agree if, in the opinion of the City, the results of the investigation are unsatisfactory, an offer of employment that has been made may be withdrawn or my employment with the City may be terminated. I understand that the City requires residency within twenty (20) miles of a City boundary for all employees and that if I do not satisfy this requirement at the time of hire that I will have six (6) months to establish and maintain compliance.

I further understand the City may require a medical examination by a City-designated physician (1) after I have received an offer of employment and prior to my commencement of employment duties; and, (2) during the course of my employment as required by business necessity or for job-related purposes. I hereby consent to such examination and recognize that employment is contingent upon receipt of satisfactory medical evaluation. I further understand and agree that prior to commencing employment or after I am employed, I may be requested to submit to tests to determine the presence of alcohol or illegal drugs, and agree to the release of such test results to appropriate personnel, and agree that if I refuse such tests before commencing employment, my offer of employment will be revoked, or if I refuse such test after being employed, my employment will be terminated.

#### APPLICANTS FOR UNION POSITIONS

I recognize that if I am employed by the City in the position for which I have applied, I will be subject to the provisions of a labor agreement between the City and Union. I further recognize that I have no contract for employment other than the above referenced labor agreement and that no documents, statement, or other communication in any way constitutes an agreement between the City and me and that the Labor agreement will be the only agreement between me and the City and I must abide by that agreement and all City published rules and regulations.

I HAVE READ AND FULLY UNDERSTAND THE ABOVE STATEMENT AND CONDITIONS OF EMPLOYMENT

Dated: 03/16/2022

Signature: \_\_\_\_\_



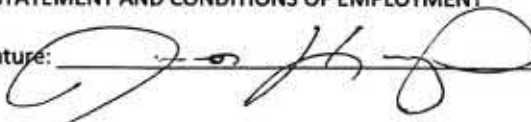
#### APPLICANTS FOR NON-UNION POSITIONS

I agree this application is not an offer of employment. I agree that if I am employed by the City (1) my employment is at will and may be terminated at any time, with or without cause, at the option of either the City or myself; (2) I will receive wages and be subject to the rules and regulations of the Personnel Policy Handbook and such wages, benefits, rules and regulations are subject to change by the City at any time; (3) that my assigned work hours may be modified by the City, and if requested, I will be required to work overtime; (4) and that this constitutes the entire agreement between the City and myself and all prior agreements are null and void, and nothing in any documents published by the City either before or after this agreement, shall in any way modify the above terms; (5) this agreement cannot be modified by any oral or written representation made by anyone employed by the City, either before or after this agreement, except by a written document directed exclusively by me and signed by the Mayor and City Clerk.

I HAVE READ AND FULLY UNDERSTAND THE ABOVE STATEMENT AND CONDITIONS OF EMPLOYMENT

Dated: 03/16/2022

Signature: \_\_\_\_\_



Equal Housing Opportunity/Equal Opportunity Employer



# James Karp, EIT

## Professional Summary

Dependable Civil Engineering student with experience in project management, leadership, financial responsibilities, equipment operation and training. Amiable and tenacious worker that uses skills to problem solve and improve safety.

## Education

Wayne State University, Detroit, MI

**Major:** Civil/Environmental Engineering, BS

**Graduated:** December, 2021

**GPA:** 3.6 Overall (3.66 Major Specific)

## Relevant Coursework

Construction Management, Environmental Engineering, Groundwater, Steel Design, Reinforced Concrete Design, Environmental Design, Sustainability Assessments, Engineering Economy, Senior Design, Geotechnical Engineering, Highway Design, Fluid Mechanics, Structural Analysis, Project Quality Management, Civil Engineering Materials, Transportation Engineering, Mechanics of Materials, Statics, Intro MATLAB Programming, Engineering Probability and Statistics, Intro CAD Design (NX10)

## Engineering Projects

### **Stormwater Design Project (Senior Design)**

- Designed the stormwater system for a theoretical Medical Professional building in Detroit.
- Followed regulations and guidelines for Detroit and Wayne County Stormwater manuals.
- Calculated and mapped pipes, detention pond, forebay and bioretention for the project as well as the controlled grading of the site.
- Presented to Chair of Civil Engineering at Wayne State with exceptional feedback.

### **Matthei Expansion Construction Management Bid Proposal**

**Completed:** Winter 2021

- Created a Safety Management Plan to ensure an OSHA regulated, safe work environment
- Management plan created to follow codes/regulations, keep on schedule, and provide communication throughout the project
- Schedule and Schedule of Values set to provide an accurate timeline on the project
- Quantity Takeoffs conducted with RSMeans for price estimates for materials and labor

### **Highway Design Academic Project, Wayne State University**

**Completed:** Fall 2020

- Researched and designed a Highway Proposal to connect I-96 and US-31 near Benton Harbor. Followed AASHTO guidelines and avoided wetlands the best I could.
- Became familiar with Bentley OpenRoads ConceptStation to design the roadway and observe vertical alignment and cross sections throughout the highway.

### **Quality Management of Highway Project, Wayne State University**

**Completed:** Summer 2020

- Created safety plans, quality control and quality management plans of a proposed theoretical highway to show what would be necessary to follow guidelines and improve safety.

- Implemented Last Planner and Six-Sigma to show what needed to be planned out to improve quality.
- Presented this theoretical Project to a professor in Construction Management and received very good feedback.

### **Technical and Computer Skills**

**Testing:** Slump Testing, Soil Testing, Fluid Testing, Concrete Testing, Steel Testing

**Software:** AutoCAD, EPANET, SWMM, NX 10, MATLAB, Bentley

**Applications:** Microsoft Word, Excel, PowerPoint, RSMMeans, Wrike, QuikBooks

**Soft Skills:** Project Management, Financial Responsibilities, Training, Leadership, People Skills

### **Honors and Activities**

Dean's List, Wayne State University

**Fall 2018, Winter 2019, Fall 2019, Winter 2020,  
Fall 2020, Winter 2021, Fall 2021**

Member, American Society of Civil Engineers

**Winter 2019 – Present**

Member, Concrete Canoe

**Winter 2019**

Member, Maker's Club

**Winter 2019**

Coach, St. Joseph 7<sup>th</sup> Grade Basketball

**Fall 2018 - Winter 2019**

### **Work Experience**

**Yard Manager, Motor City Marina, Wyandotte, MI**

**March 2018 – Present**

- Currently using AutoCAD and researching building codes to design future pier/walkway
- Extensive problem solving to make sure customers and customer property were handled correctly, not damaged and operated safely
- Developed Cost Analysis of materials and labor needed to complete projects
- Extensive knowledge of different situations and weight distributions when safely lifting and blocking up 5-9 boats/yachts a day
- Training of yard workers to operate and guide heavy machinery safely and efficiently
- Supervised yard workers and in charge of making sure potential safety issues are resolved
- Used QuikBooks, Wrike and Zoho to manage tasks and update customer profiles.

**Environmental Student Research Assistant, Wayne State University**

**May 2021 – October 2021**

- Conduct sorption experiments with sorbents (activated carbon, bone char) and dissolved metals and dyes
- Make sorbents
- Research of rare earth element recovery technologies
- Organize journal articles for manuscript publications

**Owner, North Shore Marine Operations, LLC**

**October 2021 - Present**

- Completion of mechanical, cosmetic and preservation operations for marine vessels
- Creating Cost Analysis of certain projects and applying them to create customer quotes on labor and materials
- Maintaining a safe and clean work environment when on job sites

**CITY OF WYANDOTTE**  
**REQUEST FOR COUNCIL ACTION**

**MEETING DATE: 4/11/2022**

**AGENDA ITEM # 21**

**ITEM: Bid #4813: Bid Award for Shelter Roof Restoration Project**

**PRESENTER:** Gregory J. Mayhew, City Engineer  
Justin Lanagan, Superintendent of Recreation

**INDIVIDUALS IN ATTENDANCE:**

**BACKGROUND:** File #4813 Roof Restoration For PACC, VFW and WAA Park Shelters was originally advertised on June 5, 2021. No bids were received at the time of the opening.

In accordance with the City of Wyandotte's Procurement Rules and Policies, adopted January 9, 2017, No Timely Bid Received, the Engineering Department solicited bids directly from several local roofing contractors, but again no bids were submitted. The Recreation Department requested a quote from S & D Field Services of Westland, Michigan. S & D submitted a quote in the amount of \$50,220.00 to perform the work in accordance with the contract documents. S & D has performed many Wyandotte recreation projects over the years and have proven themselves as a dependable, quality contractor.

Recommend acceptance of the quote from S & D Field Services, Westland, Michigan, in the amount of \$50,220.00 to perform the park shelter roof restoration work.

**STRATEGIC PLAN/GOALS:** This is consistent with the 2010-2015 Goals and Objectives of the City of Wyandotte Strategic Plan in the commitment to provide the finest services and quality of life.

**ACTION REQUESTED:** Approve S & D Field Services quote to perform park shelter roof restoration work.

**BUDGET IMPLICATIONS & ACCOUNT NUMBER:** Work shall be paid for from Account #492-200-850-524 Recreation-City Parks.

**IMPLEMENTATION PLAN:** Approve the award of the contract to S & D Field Services and authorize the Mayor and Clerk to execute the contract.

**LIST OF ATTACHMENTS:**

1. S & D Field Services Quote

**RESOLUTION**

Item Number: #21  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

RESOLVED that Council concurs with the recommendation of the City Engineer and Superintendent of Recreation and hereby awards the contract for File #4813 Roof Restoration For PACC, VFW and WAA Park Shelters to S & D Field Services, Westland, Michigan, in the amount of \$50,220.00 to perform the work in accordance with the contract documents, which shall be paid for from Account #492-200-850-524 Recreation-City Parks.

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

<u>YEAS</u>	<u>COUNCIL</u>	<u>NAYS</u>
_____	<b>Alderman</b>	_____
_____	<b>Calvin</b>	_____
_____	<b>Crayne</b>	_____
_____	<b>Hanna</b>	_____
_____	<b>Shuryan</b>	_____
_____	<b>Stec</b>	_____

PROPOSAL FOR FILE #4813 - Roof Restoration for PACC, VFW, and WAA Park Shelters

The Honorable Mayor  
And City Council  
City Hall  
Wyandotte, Michigan

Dear Mayor and Council Members:

The undersigned has made himself familiar with the park shelter roof restoration project by examination of the locations of PACC, VFW, and WAA Parks, specifications, bonds and contract, all of which he understands and accepts as being sufficient for the purpose. The undersigned proposes to contract with the City of Wyandotte for the furnishing of all labor and materials as specified and will accept in payment thereof the following sums, it being further understood that the quantities are approximate, the totals will be used for comparison of bids only and the payments will be based on unit prices given in the proposal and the actual work performed.

If this proposal is accepted, the undersigned further agrees to furnish the bonds of evidence of insurance and enter into contract with the City of Wyandotte within twenty (20) days after date of acceptance, and shall perform all work as set forth in the schedule below, unless shortage of material or other causes beyond the contractors control prohibit him from doing so.

SUPPLY LABOR AND MATERIAL FOR THE RESTORATION OF THE SHELTER ROOFS AT PACC PARK, VFW PARK, AND WAA PARK. ALL CONSTRUCTION MUST FOLLOW 2015 MBC.

**TOTAL PROJECT COST PER SPECIFICATIONS FOR METAL ROOFS:**

PACC SHELTER METAL ROOF	Lump Sum - \$	20,088.00
VFW SHELTER METAL ROOF	Lump Sum - \$	16,740.00
WAA SHELTER METAL ROOF	Lump Sum - \$	13,392.00
<b>GRAND TOTAL:</b>		<b>\$ 50,220.00</b>

Note: Contractor responsible to field measure shelter area roofs for all necessary quantities.

**POSSIBLE EXTRA QUANTITIES:**

PACC STRINGER BOARDS IN EXCESS OF 100 LFT	LFT - @	5.53	DOLLARS
VFW STRINGER BOARDS IN EXCESS OF 100 LFT	LFT - @	5.53	DOLLARS
WAA STRINGER BOARDS IN EXCESS OF 100 LFT	LFT - @	5.53	DOLLARS

ALTERNATE BID FOR POSSIBLE FUTURE PARK SHELTER METAL ROOF REPLACEMENT.

@ 33.48 Dollars/SFT, X 1,000 SFT = \$ 33,480.00

**CITY OF WYANDOTTE**  
**REQUEST FOR COUNCIL ACTION**

**MEETING DATE: 4/11/2022**

**AGENDA ITEM # 22**

**ITEM: First Reading #1524: Ordinance Amendment - Rezoning of 240 Antoine**

**PRESENTER:** Gregory J. Mayhew, City Engineer

**INDIVIDUALS IN ATTENDANCE:** N/C

**BACKGROUND:** On March 28, 2022, Your Honorable Body concurred with the recommendation of the Planning Commission to rezoning the property known as 240 Antoine, Wyandotte to PD (Plan Development District).

Therefore, this communication is to hold the 1st reading of the Ordinance.

**STRATEGIC PLAN/GOALS:** n/a

**ACTION REQUESTED:** Adopt Resolution for 1st Reading of the Ordinance #1524.

**BUDGET IMPLICATIONS & ACCOUNT NUMBER:** n/a

**IMPLEMENTATION PLAN:** Adopt Resolution to hold the 1st Reading of the ordinance.

**LIST OF ATTACHMENTS:**

1. 240 Antoine Rezoning Information
2. Rezoning Ordinance - 240 Antoine

**RESOLUTION**

Item Number: #22  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

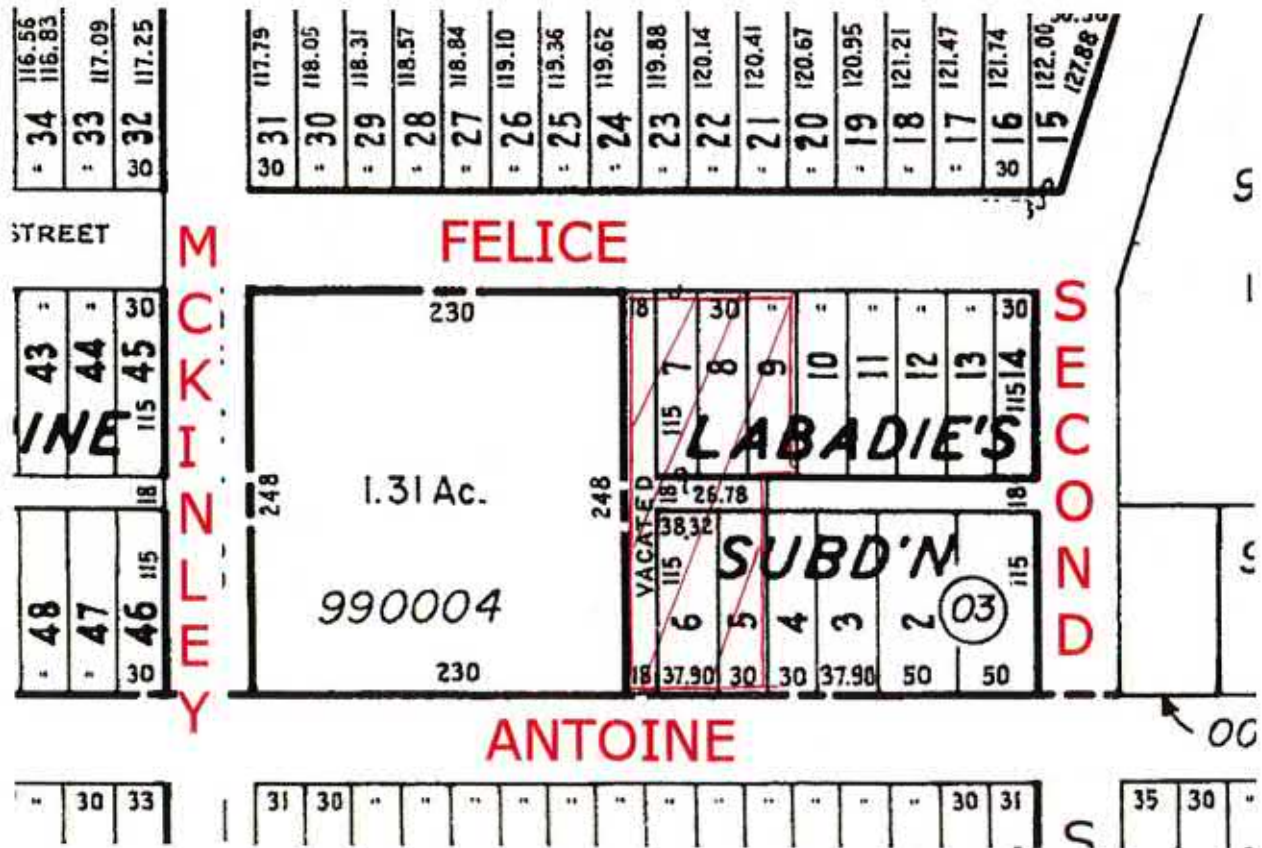
BE IT RESOLVED that Council shall hold the 1st Reading of Ordinance #1524 regarding the rezoning of 240 Antoine on Monday, April 11, 2022.

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

<b><u>YEAS</u></b>	<b><u>COUNCIL</u></b>	<b><u>NAYS</u></b>
_____	<b>Alderman</b>	_____
_____	<b>Calvin</b>	_____
_____	<b>Crayne</b>	_____
_____	<b>Hanna</b>	_____
_____	<b>Shuryan</b>	_____
_____	<b>Stec</b>	_____



**240 ANTOINE** - LOTS 5 TO 9 INCL ALSO VAC ALLEY 18FT WIDE ADJ TO LOTS 5 AND 6 ALSO VAC ALLEY 18 FT WIDE ADJ TO WLY LINE OF LOTS 6 AND 7 ANTOINE LABADIE'S SUB T3S R11E L31 P11 WCR FORMER ST. STAN SCHOOL

266 ANTOINE - PART OF FRAC SEC 20 T3S R11E BEG N88DEG 54M E 50FT FROM SE COR OF LOT 46 ANTOINE LABADIE SUB T3S R11E L31 P11 WCR TH N1DEG 08M W 248FT TH N88DEG 54M E 230FT TH S1DEG 08M E 248FT TH S88DEG 54M W 230FT POB 1.31 AC FORMER ST. STAN CHURCH

**CITY OF WYANDOTTE, MICHIGAN  
CERTIFIED RESOLUTION  
2022-100**

REGULAR MEETING OF THE MAYOR AND COUNCIL OF THE CITY OF WYANDOTTE, WAYNE COUNTY, MICHIGAN, HELD IN COUNCIL CHAMBERS AND VIA VIRTUAL TELECOMMUNICATION METHODS, DUE TO COVID-19 IN ACCORDANCE WITH WAYNE COUNTY LOCAL PUBLIC HEALTH DEPARTMENT "GUIDANCE FOR MEETINGS OF GOVERNMENTAL BODIES HELD UNDER PUBLIC ACT 228 OF 2020", USING THE ZOOM AUDIO PLATFORM.

UNDER THE DATE OF: March 28, 2022

MOVED BY: Councilperson Hanna

SUPPORTED BY: Councilperson Stec

RESOLVED that the communication from the Planning Commission regarding the rezoning of the property known as 240 Antoine, Wyandotte is hereby received and placed on file; AND  
BE IT FURTHER RESOLVED that Council approves the rezoning of property known as 240 Antoine, Wyandotte (Lots 5 thru 9, both inclusive, also Vac Alley, 8ft wide, adjacent to Lots 5 and 6, also Vac Alley, 8 ft wide, adjacent to the westerly lines of Lots 6 and 7, Antoine Labadie's Subdivision) to Plan Development District (PD).  
NOW THEREFORE BE IT RESOLVED that this request be referred to the Department of Legal Affairs to prepare the proper Ordinance.  
Motion unanimously carried.

I, LAWRENCE S. STEC, duly authorized City Clerk of Wyandotte, do hereby certify that the foregoing is a true and complete copy of the resolution adopted by the City Council on March 28, 2022 said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meeting Act, being Act 267, Public Acts of Michigan, 1976.

  
\_\_\_\_\_  
Lawrence S. Stec  
City Clerk

**CITY OF WYANDOTTE**  
**REQUEST FOR COUNCIL ACTION**

**MEETING DATE: 3/28/2022**

**AGENDA ITEM # 15**

**ITEM: Rezoning of the property at 240 Antoine, Wyandotte**

**PRESENTER:** Stan Pasko, Chairperson Planning Commission

**INDIVIDUALS IN ATTENDANCE:** N/A

**BACKGROUND:** A request to rezone the property known as 240 Antoine (Lots 5 to 9 incl also Vac Alley 18ft wide adj to Lots 5 and 6 also Vac Alley 18 ft wide adj to wly line of Lots 6 and 7 Antoine Labadie's Subdivision) was referred to the Planning Commission for the required public hearing.

The hearing was held on March 17, 2022, and the Commission recommended that said property be approved for rezoning to Plan Development District (PD). See attached Minutes and Resolution.

**STRATEGIC PLAN/GOALS:** This recommendation is consistent with the 2010-2015 Goals and Objectives of the City of Wyandotte Strategic Plan in continuing effects to enhancing the community's quality of life by fostering the revitalization and preservation of older areas of the City as well as developing, redeveloping new areas; ensuring that all new developments will be planned and designed consistent with the city's historic and visual standards; have a minimum impact on natural areas; and, have a positive impact on surrounding areas and neighborhoods; fostering the maintenance and development of stable and vibrant neighborhoods.

**ACTION REQUESTED:** Concur with the recommendation of the Planning Commission to approve the rezoning of the property at 240 Antoine to PD.

**BUDGET IMPLICATIONS & ACCOUNT NUMBER:** N/A

**IMPLEMENTATION PLAN:** Inform applicant of decision by City Council.

**LIST OF ATTACHMENTS:**

1. Rezoning 240 Antoine

**AN ORDINANCE ENTITLED  
AN ORDINANCE TO AMEND THE CITY OF WYANDOTTE ZONING  
ORDINANCE TO REZONE THE PROPERTY KNOWN AS 240 ANTOINE  
FROM TWO FAMILY RESIDENTIAL DISTRICT (RT) TO PLANNED  
DEVELOPMENT (PD)**

**THE CITY OF WYANDOTTE ORDAINS:**

**Section 1. Rezoning of Property:**

The following described property located in the City of Wyandotte, County of Wayne, State of Michigan, and described as follows:

Lots 5 to 9 including also Vacated Alley 18 feet wide adjacent to Lots 5 and 6 also Vacated Alley 18 feet wide adjacent to Westerly line of Lots 6 and 7 Antoine Labadie's Subdivision.

Tax ID #: 57-007-03-0005-000

Commonly Known As: 240 Antoine, Wyandotte, MI 48192

be and is hereby rezoned from Two Family Residential District (RT) to Planned Development District (PD)

**Section 2. Amendment of Zoning Map.**

The zoning Map of the City of Wyandotte be and is hereby amended in accordance with the provisions of this Ordinance as set forth in Zoning Map. No. 301

**Section 3. Severability.**

All Ordinances or parts of Ordinances in conflict herein are hereby repealed, only to the extent to give this Ordinance full force and effect.

**Section 4. Effective Date.**

This ordinance shall be published along with the notice of adoption in a newspaper generally circulated in the City of Wyandotte within ten (10) days after adoption and shall take effect fifteen (15) days after its adoption or seven (7) days after publication whichever is later. The notice of adoption shall include the text of the amendment, the effective date of the Ordinance, and the place and time where a copy of the Ordinance may be purchased or inspected.

On the question, "SHALL THIS ORDINANCE NOW PASS?", the following vote was recorded:

YEAS	COUNCILMEN	NAYS
_____	Alderman	_____
_____	Calvin	_____
=====	Crayne	_____
_____	Hanna	_____
_____	Shuryan	_____
_____	Stec	_____

Absent: \_\_\_\_\_

I hereby approve the adoption of the foregoing ordinance this \_\_\_\_\_ day of April, 2022.

#### **CERTIFICATE**

We, the undersigned, **ROBERT A. DeSANA and LAWRENCE STEC**, respectively the Mayor and City Clerk of the City of Wyandotte, do hereby certify that the foregoing Ordinance was duly passed by the Council of the City of Wyandotte, at a regular session thereof on the \_\_\_\_\_ day of April, 2022.

Dated: April \_\_, 2022

\_\_\_\_\_  
**ROBERT A. DeSANA, Mayor**

\_\_\_\_\_  
**LAWRENCE STEC, City Clerk**

# BILLS & ACCOUNTS

truncated from original 928-page document.  
Full document available for review in the  
Clerk's Office.

04/05/2022

INVOICE GL DISTRIBUTION REPORT FOR CITY OF WYANDOTTE  
EXP CHECK RUN DATES 03/24/2022 - 04/08/2022  
JOURNALIZED PAID  
BANK CODE: CLAIM

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Chk Date	Amount	Check #
290-000-650-012	Curbside Yard Waste	VERONICA ANDREWS	YARD WASTE REFUND Total For Check 151444	3168 22ND	04/06/22	<u>11.00</u> 11.00	151444
Check 151445							
290-000-650-012	Curbside Yard Waste	VINCENT VITALE	YARD WASTE REFUND Total For Check 151445	1529 GODDARD	04/06/22	<u>11.00</u> 11.00	151445
Check 151446							
290-000-650-012	Curbside Yard Waste	WALTER SCHAFER	YARD WASTE REFUND Total For Check 151446	1114 20TH	04/06/22	<u>11.00</u> 11.00	151446
Check 151447							
101-000-203-030	A/P-Property Tax Overpayments	WARREN, LAWRENCE/CARRIE	TAX RATE CORRECTION Total For Check 151447	04/04/2022	04/06/22	<u>0.55</u> 0.55	151447
Check 151448							
101-750-925-796	License Fees-W County Health Dept	WAYNE COUNTY HEALTH DEPARTMENT	FOOD LICENSE FOR COPELAND	COPELAND-04302022	04/06/22	586.00	151448
101-750-925-796	License Fees-W County Health Dept	WAYNE COUNTY HEALTH DEPARTMENT	FOOD LICENSE FOR BISHOP	BISHOP-04302022	04/06/22	471.00	151448
101-750-925-796	License Fees-W County Health Dept	WAYNE COUNTY HEALTH DEPARTMENT	FOOD LICENSE FOR PULASKI	PULASKI-04302022	04/06/22	471.00	151448
101-756-925-796	License Fees-Beer/Wine-County Healt	WAYNE COUNTY HEALTH DEPARTMENT	FOOD LICENSE YACK ARENA Total For Check 151448	YACK-04302022	04/06/22	<u>690.00</u> 2,218.00	151448
Check 151449							
290-000-650-012	Curbside Yard Waste	WILLIAM DAVIDSON	YARD WASTE REFUND Total For Check 151449	421 CLINTON	04/06/22	<u>11.00</u> 11.00	151449
Check 151450							
290-000-650-012	Curbside Yard Waste	WILLIAM HARKLEROAD	YARD WASTE REFUND Total For Check 151450	4265 18TH	04/06/22	<u>11.00</u> 11.00	151450
Fund Totals:							
This is to certify that the above vouchers amounting to \$1,180,353.51 have been examined, that the materials and services have been received, that the price and computations are correct, that the invoices, receiving slips, and supporting data are attached and in order and that the proper accounts have been charged. The Treasurer is hereby authorized to pay the above vouchers.							
Mayor			Fund 101 General Fund			354,609.12	
			Fund 231 Brownfield Redevelopment Fund			5,750.00	
			Fund 260 Michigan Indigent Defense			10,325.00	
			Fund 265 Drug Forfeiture Fund			673.26	
			Fund 285 Special Events Fund			5,775.00	
			Fund 290 Solid Waste Disposal Fund			23,369.08	
			Fund 306 Debt Service			525,150.00	
			Fund 492 TIFA Consolidated Fund			17,064.58	
			Fund 499 DDA tax increment Finance Fund			13,931.72	
			Fund 525 Municipal Golf Course Fund			17,665.00	
			Fund 530 Building Rental Fund			119.48	
			Fund 590 Sewage Fund			104,608.71	
			Fund 677 Self Insurance Fund			2,216.91	
			Fund 732 Retiree Health Care Fund			99,095.65	
City Clerk			Total For All Funds:			<u>1,180,353.51</u>	

**RESOLUTION**

Item Number: #  
Date: April 11, 2022

RESOLUTION by Councilperson \_\_\_\_\_

RESOLVED that the total bills and accounts of \$1,180,353.51 as presented by the Mayor and City Clerk are hereby APPROVED for payment.

I move the adoption of the foregoing resolution.

MOTION by Councilperson \_\_\_\_\_

SUPPORTED by Councilperson \_\_\_\_\_

**YEAS**

**COUNCIL**

**NAYS**

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**Alderman**  
**Calvin**  
**Crayne**  
**Hanna**  
**Shuryan**  
**Stec**

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## REPORTS & MINUTES

### WYANDOTTE RECREATION COMMISSION

A meeting of the Wyandotte Recreation Commission was called to order on Wednesday, March 9<sup>th</sup>, 2022 at 5:30 pm in the Harold Popp Warming Room at the Benjamin F. Yack Center.

#### **Members Present:**

President Wallace Merritt  
Vice President Tom DeSana  
Secretary Ron Adams  
Commissioner Jacqueline Jagiello  
Commissioner Elissa Cumiskey

#### **Also Present:**

Sup't of Recreation Justin N. Lanagan  
Recreation Secretary Aimee Garbin

#### **Excused:**

A motion was made by Vice President DeSana and supported by Secretary Ron Adams to approve the minutes of the previous meeting

#### **PERSONS IN THE AUDIENCE:**

#### **CORRESPONDENCE:**

1. Council Resolution dated February 9<sup>th</sup>, 2022 regarding the renewal of license agreement with Blue Water Explorations Ltd., DBA Diamond Jack's River Tours.
2. Council Resolution dated February 28<sup>th</sup>, 2022 regarding a vacancy on the Recreation Commission due to the passing of Commissioner Ronco. City Council extends their deepest condolences as well as thanks and appreciation to the family of Ed Ronco for his service to the City of Wyandotte. City Council concurs with the recommendation of Mayor DeSana to appoint Elissa Cumiskey to the Recreation Commission.

#### **INTERDEPARTMENTAL:**

#### **COUNCIL RESOLUTIONS:**

#### **REPORTS AND MINUTES:**

Arena Reports:

February 2022.....\$26,822.50 Ice Rental.....\$7,182.12 Concession

Golf Reports:

February 2022.....\$155.00 Gift Certificates.....\$1,069.50 Senior Memberships

Senior Van Report: January 2022

Telecare Report: January 2022 & February 2022

Account Breakdown Pay Ending: 2/13/2022 & 2/27/2022

#### **SPECIAL ORDER:**

Superintendent Lanagan discussed with Commission:

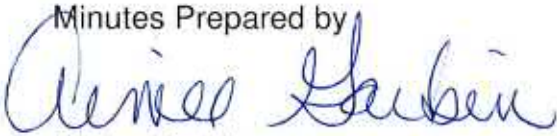
- Superintendent Lanagan welcomed Elissa Cumiskey to the Recreation Commission.
- Superintendent Lanagan recapped Memorial Park updates with Commission. Removing skate park and relocating it to another location in the future, adding a splash pad, updating walking track and adding solar lights along the perimeter, adding more picnic tables and benches, turfing the lighted baseball and softball fields, and replacing the lights on the

baseball diamond. A brief discussion was held in regards to renting out the fields if the project comes to fruition.

- Superintendent Lanagan stated the golf course may be opening towards end of March depending on weather.

There being no further business to discuss, a motion was made by Secretary Adams and supported by Vice President DeSana to adjourn the meeting at 5:55 pm.

Minutes Prepared by



Aimee Garbin  
Recreation Secretary

Authorized by



Justin Lanagan  
Superintendent of Recreation

**2022 Wyandotte Recreation Commission Meetings @ Yack Arena**

**2<sup>nd</sup> Wednesday @ 5:30 pm**

April 13<sup>th</sup>

May 11<sup>th</sup>

June 8<sup>th</sup>

July 13<sup>th</sup>

August 10<sup>th</sup>

December 14<sup>th</sup>

**2<sup>nd</sup> Tuesday @ 7:30 pm**

September 13<sup>th</sup>

October 11<sup>th</sup>

November 8<sup>th</sup>

March 23, 2022

Wyandotte Municipal Services Commission  
Regular Meeting Minutes

A regular session of the Municipal Services Commission of the City of Wyandotte, Michigan was held at the office of Commission and via Virtual Telecommunication methods due to COVID-19 in accordance with current MDHHS Public Health Orders SB 11246, & PA228 of 2020 using the Zoom audio platform on Wednesday, March 23, 2022 at 5:00 PM.

Roll Call: Present: Commissioners Carolyn Harris  
Leslie Lupo  
Robert J. Thiede  
Paul Gouth  
Bryan Hughes

General Manager & Secretary Paul LaManes

Also, Present- Amy Cannatella-CATV  
Joel Adkins-CATV  
Amber Haggerty

**Approval of Minutes:**

MOTION by Commissioner Hughes and SECONDED by Commissioner Gouth to approve the March 9, 2022 regular meeting minutes of the Municipal Services Commission.

Commissioner Harris asked that the roll be attached, no objections were made.  
Minutes approved

**Resolution #3-2022-3**

MOTION by Commissioner Hughes and SECONDED by Commissioner Gouth to authorize the General Manager to adopt meeting protocols effective March 23, 2022, as recommended by WMS management.

Commissioner Harris asked that the roll be called.

YEAS: Commissioner Harris, Lupo, Thiede, Gouth and Hughes  
NAYS: None  
Motion Passes

**Hearing of Public Concerns:**

None

**Resolution #3-2022-4**

MOTION by Commissioner Hughes and SECONDED by Commissioner Gouth to authorize the General Manager to sign the Letter of Authorization with the Michigan Public Power agency (MPPA), the sole source provider for bulk power supply, transmission and capacity services in the MISO market

March 23, 2022

Wyandotte Municipal Services Commission  
Regular Meeting Minutes

for WMS, for the purchase of power for calendar years 2024-2026, as recommended by WMS Management.

Commissioner Harris asked that the roll be called.

YEAS: Commissioner Harris, Lupo, Thiede, Gouth and Hughes

NAYS: None

Motion Passes

**Reports and Communications**

None

**Approval of Vouchers**

MOTION by Commissioner Hughes and SECONDED by Commissioner Gouth that the vouchers be paid as submitted.

3.8.22 #5449 \$1,143,432.17

Commissioner Harris asked that the roll be called.

YEAS: Commissioner Harris, Lupo, Thiede, Gouth and Hughes

NAYS: None

Motion Passes

**Other/Late Items**

None

Motion by Commissioner Hughes and SECONDED by Commissioner Gouth to now adjourn at 5:04PM. Roll attached. Meeting adjourned.

**Next Meeting – Wednesday, April 6, 2022 at 5 PM**

X 

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Paul LaManes

General Manager/Secretary