

Regular Meeting of the City Commission
Tuesday, July 18, 2023
7:30 p.m.
Huntington Woods City Hall
Agenda

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

APPROVAL OF AGENDA

APPROVAL OF CONSENT AGENDA

All items listed under the Consent Agenda are considered routine by the City Commission and will be enacted in one motion. There will be no separate discussion on these items unless a Commission member so requests, in which event the item(s) will be removed from the Consent Agenda and added to the Regular Agenda at the end of the items of business.

1. Regular Meeting Minutes of June 20, 2023
2. Approval of Warrant 402
3. Reports and Minutes
 - a. Anti-Racism Advisory Committee – June 14, 2023
 - b. Senior Advisory – May 18, 2023
 - c. Parks and Recreation Advisory Committee – May 30, 2023

COMMUNICATIONS

COUNTY COMMISSIONER AND ELECTED OFFICIAL REMARKS

PUBLIC PARTICIPATION

ITEMS OF BUSINESS

1. Resolution R- 2023: Matter of consideration to approve Cost-Sharing Agreement – Safe Streets and Roads for All.
2. Resolution R- 2023: Matter of consideration to receive and file the MERS Annual Actuarial Valuation Report for the year ending December 31, 2022.

CITY MANAGER'S REPORT

ADJOURNMENT OF REGULAR CITY COMMISSION MEETING

Public Expression is encouraged. Comments are invited on each Agenda item when that item comes up for consideration. Matters not listed on the Agenda may be addressed under "Public Participation". Please be advised that the Commission Meetings are usually attended by the media and cablecast live, in addition to being re-cablecast following the meeting. The City of Huntington Woods will provide necessary reasonable auxiliary aids and services, such as signers for the hearing impaired and audiotapes of printed material being considered at the meeting, to individuals with disabilities attending the meeting upon three working days' notice to the City. Individuals with disabilities requiring auxiliary aids or services should contact the City by writing or calling: Ethan Haan, ADA Coordinator, Huntington Woods City Hall, 26815 Scotia, Huntington Woods, MI 48070, (248 581-2640). Deaf-Tel (1-248-541-1180).

CONSENT AGENDA #1

CITY OF HUNTINGTON WOODS
REGULAR MEETING OF THE CITY COMMISSION
MINUTES
June 20, 2023
7:30 p.m.
CITY HALL
DRAFT

Mayor Paul called the Meeting to order at 7:30 p.m.

PRESENT: Mayor Paul, Mayor Pro Tem Jenks, Commissioner Elder, Commissioner Olsman, and Commissioner Rozell

ABSENT: None

City Staff Present: City Manager Wilson, Finance Director Haan, City Clerk Barckholtz, Zoning Administrator Berry and City Attorney Rosati

APPROVAL OF AGENDA

Moved by Mayor Pro Tem Jenks and seconded by Commissioner Rozell to approve the June 20, 2023 agenda as presented.

Ayes: Paul, Jenks, Olsman, Elder, Rozell

Nays: None

Absent: None

The Motion Carried.

APPROVAL OF CONSENT AGENDA

Moved by Commissioner Elder and seconded by Commissioner Olsman to approve the June 20, 2023 Consent Agenda as presented.

Ayes: Paul, Jenks, Elder, Rozell, Olsman

Nays: None

Absent: None

The Motion Carried.

COMMUNICATIONS

None

PROCLAMATIONS

1. Commissioner Olsman read into the record the Proclamation honoring MariBeth Krehbiel, Burton Elementary School Principal.

**PROCLAMATION BY THE CITY OF HUNTINGTON WOODS
IN HONOR OF MARIBETH KREHBIEL**

WHEREAS, Maribeth Krehbiel has served with distinction as a classroom teacher, assistant principal and principal at numerous schools in the Berkley School District. She served as a classroom teacher from 1988-1999 at Burton Elementary School. She then returned as principal in 2008 and has served in that capacity continuously since that time;

WHEREAS, Maribeth Krehbiel has announced her well-earned retirement at the end of the school year in June of 2023;

WHEREAS, Maribeth Krehbiel's efforts as a teacher and principal have contributed in a significant and positive manner to the lives and education of the countless students that she has taught and interacted with during her long tenure as a teacher and administrator. Her goal has always been to help every student secure a bright future;

WHEREAS, Maribeth Krehbiel has further distinguished herself as a leader and role model in the Berkley School District and in the civic life of Huntington Woods;

WHEREAS, Maribeth Krehbiel earned a master's in Education Administration and a Bachelor of Arts in Elementary Education from Michigan State University. She remains a proud member of the Spartan Nation;

WHEREAS, the Huntington Woods City Commission has named Maribeth Krehbiel as the Grand Marshal of the 2023 Huntington Woods 4th of July Parade;

THEREFORE, BE IT PROCLAIMED, the City of Huntington Woods and its Mayor express their profound appreciation to Maribeth Krehbiel for her outstanding contributions to our community as an educator and school administrator during her long and distinguished tenure at Burton and in the Berkley School District;

IN WITNESS, WHEREOF, I hereunto set my hand this 20th day of June 2023 and caused the seal of the City of Huntington Woods to be herein affixed.

CONSENT AGENDA #1

2. Mayor Paul read into record, a Proclamation recognizing June 2023 as LGBTQIA Pride month.

**A Proclamation
of the City of Huntington Woods
Recognizing June 2023 as LGBTQIA Pride Month**

WHEREAS, the City of Huntington Woods cherishes the value and dignity of each person and appreciates the importance of equality and freedom; and

WHEREAS, all are welcome in the City of Huntington Woods to live, work, play, and every family, in any shape, deserves a place to call home where they are safe, happy, and supported by friends and neighbors; and

WHEREAS, the City denounces prejudice and unfair discrimination based on age, gender identity, gender expression, race, color, religion, marital status, national origin, sexual orientation, or physical attributes as an affront to our fundamental principles; and

WHEREAS, Pride month began in June of 1969 on the one-year anniversary of the Stonewall Uprising in New York City after LGBTQIA and allied friends rose up and fought against the constant police harassment and discriminatory laws that have since been declared unconstitutional; and

WHEREAS, the City appreciates the cultural, civic, and economic contributions of Lesbian, Gay, Bisexual, Transgender, Queer, Intersex, Asexual (LGBTQIA) community which strengthen our social welfare; and

WHEREAS, it is imperative that young people in our community, regardless of sexual orientation, gender identity, and expression, feel valued, safe, empowered, and supported by their peers and community leaders; and

WHEREAS, despite being marginalized, LGBTQIA people continue to celebrate authenticity, acceptance, and love.

NOW THEREFORE BE IT RESOLVED that the members of this City Commission declare the month of June 2023 as LGBTQIA Pride Month in the City of Huntington Woods and urge residents to recognize the contributions made by members of the LGBTQIA community and to actively promote the principles of equality, liberty, and justice.

Proclaimed at the Regular City Commission meeting of June 20, 2023.

COUNTY COMMISSIONER AND ELECTED OFFICIAL REMARKS

None

PUBLIC PARTICIPATION:

None

RESOLUTION-24-2023

Matter of consideration to approve the petition from 8675 Nadine for off-street parking.

Moved by Commissioner Olsman and seconded by Mayor Pro Tem Jenks to deny the petition from 8675 Nadine for off-street parking.

Hank Berry, City Zoning Officer, submitted exploratory information requested by the Commission at the June meeting for the 8675 Nadine off-street parking spot. Reports were obtained from the City Engineers, Nowak and Fraus, Public Safety Chief, Andrew Pazuchowski, TIA (Transportation Improvement Association) as well as reports from City staff. The overall consensus was the safety concerns Mr. Lewis noted could be better addressed with the installation of a parking T on his own property.

Mr. Lewis again presented the case to maintain the right-of-way parking space he feels allows him to safely back onto the street, avoiding oncoming traffic. He further noted he feels the City traffic study was lacking and referenced RCOC recommendations for driveways in the same scenario being of safety concerns.

Commissioner Comments:

Olsman:

Noted he drives that area daily and the only issue he sees in regard to traffic safety is that of delivery vehicles. He agrees that the problem could be corrected with a circle drive on Mr. Lewis's property. He suggested Mr. Lewis apply for a variance for a circle or parking T.

Rozell:

As he appreciates Mr. Lewis's concerns, he noted RCOC does not govern City roads and feels the alternatives offered with the traffic studies are a reasonable solution to Mr. Lewis's concerns. He referenced a property on Borgman with the same scenario that was remedied with a circle drive.

Public Comments:

Thomas Franco – 26370 Humber:

He noted support for the allowance of the right-of-way space and expressed concerns with circle drives creating more run off versus right-of-way parking spaces.

Ayes: Paul, Jenks, Elder, Rozell, Olsman

Nays: None

Absent: None

The Motion Carried.

RESOLUTION R-25-2023

Matter of consideration to approve the petition from 8776 Nadine for off-street parking.

Moved by Commissioner Olsman and seconded by Commissioner Rozell to approve the petition from 8776 Nadine for off street parking due to the unique configuration of the lot and that it be installed as a single space and conforms with Ordinance 32-274, subsection three (3) & seven (7), which states it must be installed with permeable brick. Installation of the single off-street parking space is to be done at the cost of the homeowner.

The Ayes: Paul, Jenks, Olsman, Elder, Rozell

Nays: None

Absent: None

The Motion Carried

RESOLUTION R-26-2023

Matter of consideration to approve the Fourth Quarter 2022-2023 Budget Amendments.

Moved by Commissioner Elder and seconded by Commissioner Olsman to approve the Fourth Quarter 2022-2023 Budget Amendments.

Ayes: Paul, Jenks, Olsman, Elder, Rozell

Nays: None

Absent: None

The Motion Carried.

RESOLUTION R-27-2023

Matter of consideration of the approval of the Banks, Brokers, and Dealers for the City Deposits as required by the City of Huntington Woods Investment Policy.

Moved by Mayor Pro Tem Jenks and seconded by Commissioner Olsman to approve the Banks, Brokers, and Dealers for the City Deposits as required by the City of Huntington Woods Investment Policy.

Ayes: Paul, Jenks, Olsman, Elder, Rozell

Nays: None

Absent: None

The Motion Carried.

RESOLUTION R-28-2023

Matter of consideration to approve and authorize the City Manager to execute the Purchase Agreement for a Rosenbauer Pumper with Rosenbauer Commander Chassis per the terms and specifications of the contract dated June 1, 2023 in the amount not to exceed \$704,500.00.

CONSENT AGENDA #1

Manager Wilson noted for the Commission that Director Pazuchowski has found a firm for a new fire engine, Rosenbauer, that agreed to a price of \$704,500 with a lead time of eighteen months versus forty-four months lead time provided from the previous vendor. With more competitive pricing and quicker lead time it is the opinion of the Public Safety Department and City Administration that the Rosenbauer apparatus be considered in the best interest of the City. A draft agreement was provided to the Commission. The plan to set aside \$70,000 for a down payment remains the same.

Moved by Mayor Pro Tem Jenks and seconded by Commissioner Elder to approve and authorize the City Manager to execute the Purchase Agreement for a Rosenbauer Pumper with Rosenbauer Commander Chassis per the terms and specifications of the contract dated June 1, 2023 in the amount not to exceed \$704,500.00.

Ayes: Paul, Jenks, Rozell, Olsman, Elder

Nays: None

Absent: None

The Motion Carried.

RESOLUTION R-29-2023

Matter of consideration to approve the license application for the Bureau of Fire Services for fireworks show on July 4, 2023.

Moved by Mayor Pro Tem Jenks and seconded by Commissioner Olsman to approve the license application for the Bureau of Fire Services for fireworks show on July 4, 2023.

Ayes: Paul, Jenks, Olsman, Elder, Rozell

Nays: None

Absent: None

The Motion Carried.

RESOLUTION R-30-2023

Matter of appointment of Chris Wilson as Representative and Rocco Fortura as Alternate to the Southeast Oakland County Resource Recovery Authority (SOCRRA) Board for the fiscal year beginning July 1, 2023.

Moved by Commissioner Rozell and seconded by Mayor Pro Tem Jenks to appoint Chris Wilson as Representative and Rocco Fortura as Alternate to the Southeast Oakland County Resource Recovery Authority (SOCRRA) Board for the fiscal year beginning July 1, 2023.

Ayes: Paul, Jenks, Rozell, Olsman, Elder

Nays: None

CONSENT AGENDA #1

Absent: None
The Motion Carried.

RESOLUTION R-31-2023

Matter of appointment of Rocco Fortura as Representative and Chris Wilson as Alternate to the Southeast Oakland County Water Authority (SOCWA) Board for the fiscal year beginning July 1, 2023.

Moved by Mayor Pro Tem Jenks and seconded by Commissioner Elder to appoint Rocco Fortura as Representative and Chris Wilson as Alternate to the Southeast Oakland County Water Authority (SOCWA) Board for the fiscal year beginning July 1, 2023.

Ayes: Paul, Jenks, Rozell, Elder, Olsman

Nays: None

Absent: None

The Motion Carried.

CLOSED SESSION

Matter of consideration to enter into a Closed Session pursuant to MCL.15.268 immediately following the Regular Meeting to discuss union negotiations.

Moved by Mayor Pro Tem Jenks and seconded by Commissioner Rozell to enter into a Closed Session pursuant to MCL.15.268 immediately following the Regular Meeting to discuss union negotiations.

Ayes: Paul, Jenks, Olsman, Elder, Rozell

Nays: None

Absent: None

The Motion Carried.

CITY MANAGER'S REPORT

- Thanked the Anti-Racism Committee as well as the Recreation Center and Communication Officer Ferrara for their hard work planning the Juneteenth event. The 6:00 p.m. to 8:00 p.m. time slot worked well with over three hundred in attendance. The food and entertainment were well received.
- The Fourth of July fireworks show will start around 10:00 p.m. on July 4, 2023. It will be in a slightly different location than last year, but Rackham will again be opening their lot for parking.

Recessed at 8:22 p.m.

Moved into Closed Session at 8:30 p.m.

Returned to Regular Meeting at 8:50

Moved by Commissioner Rozell and seconded by Mayor Pro Tem Jenks to authorize the City Manager to execute the PSO contract per the discussion regarding union negotiations.

Ayes: Paul, Jenks, Rozell, Olsman, Elder

Nays: None

Absent: None

The Motion Carried.

ADJOURNMENT:

Moved by Commissioner Olsman, Seconded by Commissioner Elder, to adjourn the regular City Commission meeting.

Ayes: Paul, Jenks, Elder, Rozell, Olsman

Nays: None

Absent: None

The Motion Carried, meeting adjourned at 8:52 p.m.

Heidi Barckholtz, City Clerk

Robert F. Paul, III, Mayor

CONSENT AGENDA #2

AGENDA ITEM WARRANT #402

RESOLUTION

Moved by Commissioner _____ Supported by Commissioner _____ that the attached transfers and disbursements as listed on the Accounts Payable Distribution Report due by July 14th, 2023 and paid between June 10th, 2023 and July 14th, 2023 on pages 1 through 11 in the amount of \$1,312,503.34 to be approved and paid, subject to full audit.

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
Bank 6 FLAGSTAR BANK - AP ACCT						
06/15/2023	6	46347	MISC	ABBY GURVITZ	FINGERPRINTS FOR CAMP	64.25
06/15/2023	6	46348	MISC	ALEXANDRA WETZEL	FINGERPRINTING FOR CAMP	64.25
06/15/2023	6	46349	08683	AQUATIC SOURCE	CYANURIC ACID DELIVERY	230.99
					CHEMICAL CONTROLLER INSTALLATION	3,348.53
						3,579.52
06/15/2023	6	46350	10924	AXON ENTERPRISES, INC	BODY CAMERA BUNDLE	749.00
06/15/2023	6	46351	11430	BABAB FARE	CATERING FOR JUNETEENTH EVENT	3,750.00
06/15/2023	6	46352	00894	BERKLEY/HUNTINGTON WOODS YOUTH	DONATION	6,100.00
06/15/2023	6	46353	09035	CELTIC COMPANY LLC	NEW CIRCUIT FOR PUBLIC SAFETY BREAK ROOM	1,225.00
					NEW CIRCUITS FOR SUMP PUMPS IN SHOOTING	2,200.00
						3,425.00
06/15/2023	6	46354	11593	CURRENT SURFACES, INC.	2022 HW WALKING PATH/TRACK REPLACEMENT	57,800.00
06/15/2023	6	46355	11596	DALAS STEWARD	MUSIC AND SONGS FOR JUNETEENTH	300.00
06/15/2023	6	46356	MISC	DANIEL WEBERMAN	POOL REFUND	179.00
06/15/2023	6	46357	MISC	DRAIN DETECTIVES	BD Bond Refund	500.00
06/15/2023	6	46358	11355	EMILY STEPHENSON	FINGERPRINTS FOR CAMP	64.25
06/15/2023	6	46359	10950	DUANE FRANKS LLC	BUILDING INSPECTIONS	1,000.00
06/15/2023	6	46360	05194	GORDON FOOD SERVICE	TEEN COUNCIL CAFE/POOL SUPPLIES	102.99
06/15/2023	6	46361	10953	IDEAL ELECTRICAL INSPECTIONS, LLC	ELECTRICAL INSPECTIONS	650.00
06/15/2023	6	46362	11440	JAMIE MARX	FINGERPRINTS FOR CAMP	64.25
06/15/2023	6	46363	11277	L IMAGES	DEPARTMENT SHIRTS AND HATS	827.00
06/15/2023	6	46364	MISC	LASK, MICHAEL	BD Bond Refund	500.00
06/15/2023	6	46365	03374	LB OFFICE PRODUCTS	OFFICE SUPPLIES	42.96
06/15/2023	6	46366	11530	LENNY NEWMAN	SENIOR PEN PAL EXPENSE REIMBURSEMENT	35.67
06/15/2023	6	46367	MISC	LENNY NEWMAN	REIMBURSEMENT FOR SENIOR PROGRAMMING	20.46
06/15/2023	6	46368	03979	NORTHWEST POOLS, INC.	POOL CHEMICALS	1,273.47
06/15/2023	6	46369	11182	OAKLAND CO CLERKS ASSOCIATION	LUNCH AND LEARN FEE AND MEMBERSHIP DUES	115.00
06/15/2023	6	46370	11595	OLLIE JOHNSON	SPEAKER FEES FOR JUNETEENTH EVENT	750.00
06/15/2023	6	46371	06488	POOLS & SPAS A GO, INC.	POOL CHEMICALS	359.88
06/15/2023	6	46372	11006	PREMIER GROUP ASSOCIATES	HW WEEKLY CUT	6,650.00
					MEN'S CLUB FIELD IMPROVEMENTS	24,271.20
						30,921.20
06/15/2023	6	46373	11390	PYROTECNICO FIREWORKS, INC	4TH OF JULY FIREWORKS DISPLAY	33,000.00
06/15/2023	6	46374	MISC	RIRKI NEWMAN	LIFEGUARD CERTIFICATE	100.00
06/15/2023	6	46375	00407	ROAD COMMISSION FOR OAKLAND COUNTY	TRAFFIC SIGNAL MAINTENANCE	348.88
06/15/2023	6	46376	MISC	ROBERT L GLASS	BD Bond Refund	156.00
06/15/2023	6	46377	11594	SPRINGLINE EXCAVATING LLC	2023 PAVEMENT RECONSTRUCTION	204,962.85
					2023 PAVEMENT RECONSTRUCTION	50,476.50
					2023 PAVEMENT RECONSTRUCTION	60,149.25
					2023 PAVEMENT RECONSTRUCTION	12,480.75
					2023 PAVEMENT RECONSTRUCTION	8,380.35
						336,449.70
06/15/2023	6	46378	11169	STATE OF MICHIGAN	S-2 LICENSE FEE - DANIEL VITALI	70.00
06/15/2023	6	46379	07066	ROBERT WYATT	CPR TRAINING FOR STAFF	85.00
06/22/2023	6	46380	10833	ABSOPURE WATER COMPANY	BOTTLED WATER	48.20
					BOTTLED WATER	55.90
					COOLER RENTAL	12.00

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
06/22/2023	6	46381	08585	ADVANCED MARKETING PARTNERS	TAX BILL PRINTING	116.10
06/22/2023	6	46382	10951	AMAZON CAPITAL SERVICES INC	OFFICE SUPPLIES LIBRARY SUPPLIES LIBRARY SUPPLIES LIBRARY OFFICE SUPPLIES	294.10 47.85 25.98 33.57 118.91 226.31
06/22/2023	6	46383	MISC	ANMEN PIPER JONES	REIMBURSEMENT FOR FINGERPRINTING	64.25
06/22/2023	6	46384	00011	APOLLO FIRE EQUIPMENT CO	PUMP TEST/DOT INSPECTION	374.00
06/22/2023	6	46385	09447	APPLIED INNOVATION	COPIER METER	260.91
06/22/2023	6	46386	MISC	BARB OLSMAN	FRAMES FOR PROCLAMATIONS	572.40
06/22/2023	6	46387	07754	BLUE CROSS BLUE SHIELD OF MICH	GROUP #007006045-0008 GROUP #007006045-0009 GROUP #007006045-0010	11,593.73 710.18 50,989.95 63,293.86
06/22/2023	6	46388	00027	BLUE CROSS/BLUE SHIELD OF MICH	RETIREE PREMIUMS GROUP 60480-600	9,171.83
06/22/2023	6	46389	04117	BOB'S SANITATION SERVICE	PORTA POTTY	150.00
06/22/2023	6	46390	00036	CHET'S RENT-ALL	POST HOLE DIGGER RENTAL	212.42
06/22/2023	6	46391	MISC	CHLOE WOOD	REIMBURSEMENT FOR FINGERPRINTING	64.25
06/22/2023	6	46392	07736	CINTAS CORPORATION #31	WORK BOOTS WEEKLY MAT SERVICE WEEKLY MAT/MOP SERVICE WEEKLY MAT SERVICE WEEKLY MAT/MOP SERVICE WEEKLY MAT/TOWEL SERVICE	149.99 19.84 97.54 92.00 54.99 85.38 499.74
06/22/2023	6	46393	MTSC	CLAIRE LEONARD	REIMBURSEMENT FOR FINGERPRINTING	64.25
06/22/2023	6	46394	06290	CLARKE MOSQUITO CONTROL PRODUCTS	MOSQUITO LARVICIDE	968.00
06/22/2023	6	46395	11597	CLEAN BROWSING, INC.	INTERNET BROWSING FILTER	110.00
06/22/2023	6	46396	00040	CONSUMERS ENERGY	ACCT #1000 1256 5949 - 26415 SCOTIA ACCT #204656592100 - 12755 W. 11 MILE ACCT #1000 1256 6020 - 12795 W. 11 MILE ACCT #1000 1256 6178 - 26815 SCITUA ACCT #1000 0022 3410 - 26325 SCOTIA - ST ACCT #1000 0022 3469 - 26325 SCOTIA - ST	107.37 175.31 147.75 46.65 4,557.28 628.28 5,662.64
06/22/2023	6	46397	07501	CRANDALL-WORTHINGTON INC	JANITORIAL SUPPLIES	94.98
06/22/2023	6	46398	00048	DTE ENERGY	ACCT #9100 084 7615 2 - 25820 SCOTIA ACCT #9100 067 3500 5 - 12779 W. 11 MILE ACCT #9100 084 6344 0 - 8621 NADINE ACCT #9100 084 6321 8 - 10514 LASALLE BL ACCT #9100 075 2082 8 - 26325 SCOTIA ACCT #9100 068 0871 1 - 26415 SCOTIA RM ACCT #9200 098 8205 0 - 8020 HENDRIE ACCT #9100 084 6333 3 - 13203 WALES AVE ACCT #9100 084 6395 2 - 8725 W. 11 MILE ACCT #9100 084 7601 2 - 12801 W. 11 MILE	15.77 388.78 15.27 15.25 1,928.30 54.79 18.66 14.89 34.10 25.24 2,511.05

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
06/22/2023	6	46399	11134	EASTON TELECOM SERVICES, LLC	MONTHLY LINE SERVICES	82.39
06/22/2023	6	46400	00536	ECOTEC PEST CONTROL	BUG ZAPPER FOR CITY HALL	372.23
06/22/2023	6	46401	05194	GORDON FOOD SERVICE	FRUIT CAMP STAFF TRAINING SNACKS	154.25
06/22/2023	6	46402	10754	GREAT LAKES WATER AUTHORITY	IWC CHARGES	288.19
06/22/2023	6	46403	05330	JAX KAR WASH	CAR WASH	14.00
06/22/2023	6	46404	10788	JAY'S SEPTIC TANK SERVICE	PORTA POTTY	270.00
					PORTA POTTY	140.00
					PORTA POTTY	270.00
					PORTA POTTY	140.00
						820.00
06/22/2023	6	46405	10903	DAVID JONES	4TH OF JULY PARADE	950.00
06/22/2023	6	46406	05477	MARY ANN KASHEF	TAI CHI INSTRUCTOR	3,496.00
06/22/2023	6	46407	06293	KELGRAPHICS	LIFEGUARD SHIRTS	271.74
06/22/2023	6	46408	05374	LB OFFICE PRODUCTS	OFFICE SUPPLIES	39.45
06/22/2023	6	46409	00543	THE LIBRARY NETWORK	REPLACEMENT COMPUTERS FOR STAFF	3,173.00
					ADD EMPLOYEE TO LIBRARY EMAIL	22.00
						3,195.00
06/22/2023	6	46410	11557	MARY LOU STROPOLI	CHILDREN'S MURAL - PHASE 2	3,000.00
06/22/2023	6	46411	00049	MATHESON TRI-GAS INC	HAZARDOUS MATERIALS	539.78
06/22/2023	6	46412	04331	MICHIGAN MUNICIPAL LEAGUE	UNEMPLOYMENT CONTRIBUTION - 2ND QTR 2023	229.30
06/22/2023	6	46413	06146	MMRMA/ECF	ELECTRIC PROGRAM	5,134.47
06/22/2023	6	46414	00331	NOWAK & FRAUS	GRADING/DRAINAGE REVIEW 10104 LUDLOW	200.00
					PA 345 MILLAGE/BOND PROGRAM - YR 4	698.36
					PA 345 MILLAGE/BOND PROGRAM YR 4	1,040.06
					PA 345 MILLAGE/BOND PROGRAM YR 4	15,849.51
					2022 WALKING PATH/TRACK REPLACEMENT	2,890.00
					PA 245 MILLAGE/BOND PROGRAM - YEAR 3	5,309.95
					PA 245 MILLAGE/BOND PROGRAM YR 3	6,062.28
					MEN'S CLUB FIELD IMPROVEMENTS	4,122.59
						36,172.75
06/22/2023	6	46415	00166	OAKLAND COUNTY	2023-2024 ASSESSING CONTRACT	40,883.11
06/22/2023	6	46416	11456	OVERDRIVE, INC	E-BOOKS/AUDIOBOOKS	276.00
06/22/2023	6	46417	03119	REDFORD UNICYCLE CLUB	4TH OF JULY PARADE	400.00
06/22/2023	6	46418	00108	RKA PETROLEUM COMPANIES, INC.	DIESEL FUEL	1,353.51
					GASOLINE	1,370.90
						2,724.41
06/22/2023	6	46419	00407	ROAD COMMISSION FOR OAKLAND COUNTY	TRAFFIC SIGNAL MAINTENANCE	1,334.47
06/22/2023	6	46420	09914	ROSATI SCHULTZ JOPPICH AMTSBUECHLER	MAY LEGAL FEES	2,484.00
					MAY ATTORNEY FEES	4,530.00
						7,014.00
06/22/2023	6	46421	11143	SHARE CORPORATION	DPW SUPPLIES	216.39
06/22/2023	6	46422	00209	SOC RESOURCE RECOVERY AUTHORITY	MAY 2023 SPECIALS	340.01
06/22/2023	6	46423	04095	SONITROL GREAT LAKES - MICHIGAN	ALARM	164.75
06/22/2023	6	46424	10868	STATE OF MICHIGAN- DETROIT	CITY OF DETROIT TAXES	102.42
06/22/2023	6	46425	11515	STONE HORSE GROUP LLC	FINANCIAL CONSULTING SERVICES	648.00
06/22/2023	6	46426	10777	TASC	FSA - ADMINISTRATION FEES	502.20
06/22/2023	6	46427	09836	THE RAPID GROUP, LLC	SHREDDING	50.00
06/22/2023	6	46428	09143	TREE OF LIFE CULTURAL ARTS STUDIO	4TH OF JULY PARADE	550.00

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
06/22/2023	6	46429	09912	KRIS TRUZZI	SOUND FOR CONCERTS IN THE PARK SOUNDS FOR CONCERTS IN THE PARK & 4TH OF	1,050.00 1,050.00 <u>2,100.00</u>
06/22/2023	6	46430	11385	VC3, INC	MICROSOFT WINDOWS 11 LICENSE WIRELESS ACCESS POINT AT REC CENTER NETBOOKS	221.00 795.00 1,836.43 <u>2,852.43</u>
06/22/2023	6	46431	06817	WOLVERINE FREIGHTLINER -	VEHICLE MAINTENANCE VEHICLE MAINTENANCE	146.64 51.02 <u>197.66</u>
06/22/2023	6	46432	07255	WOW INTERNET AND CABLE	CABLE	69.62
06/25/2023	6	80 (E)	10956	CITY VISA CREDIT CARDS	AMAZON - WALKIE TALKIES FOR SUMMER STAFF IIMC MEMBERSHIP DUES BOOKE AND SPINE LABELS ZOOM ANNUAL SUBSCRIPTION SAM'S CLUB - KITCHEN SUPPLIES SAM'S CLUB - BATTERIES KEYS FOR OLD FILE CABINET SNACKS FOR ARTS & GARDEN ATTENDEES OIL CHANGE WINDOW CLINGS FOR CITY TRUCKS SUMMER READING LOGS SUMMER READING LOGS SUPPLIES/LATCH KEY SUPPLIES/LATCH KEY LATCHKEY FULL DAY LUNCH SENIOR LUNCH HEAD STAFF CAMP TRAINING NUMBER STICKERS ART SUPPLIES SUPPLIES/ PRE K SUPPLIES/ PRE K SUPPLIES/ PRE K SPOTIFY SENIOR LUNCH SUPPLIES/OFFICE OPENING WEEKEND SENIOR LUNCH 1ST LG TRAINING CATERPILLARS CHICK RENTAL WATER TABLE LIFEGUARD COURSE POOL DESK BULLETIN OPENING DAY TEE BALL OPENING DAY TEE BALL POTTERY SUPPLIES ADOBE INDESIGN ZOOM BATHROOM STALL LOCK AMAZON - NO RECEIPT AMAZON - NO RECEIPT ADOBE CREATIVE CLOUD - NO RECEIPT AMAZON - NO RECEIPT	1,324.34 185.00 90.37 149.90 111.98 21.18 12.94 127.30 10.59 129.16 61.55 6.99 55.65 145.26 20.00 263.60 4.05 58.09 7.03 42.38 63.84 12.99 30.00 28.74 34.84 35.00 141.80 33.85 61.20 293.61 240.00 5.30 68.94 93.60 183.93 22.25 16.95 55.01 1,061.37 (17.99) 42.39 9.99

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
06/29/2023	6	46433	11436	AMANDA ZIMMERMAN	AMAZON - NO RECEIPT	17.82
					AMAZON - NO RECEIPT	28.74
					AMAZON - NO RECEIPT	21.25
					AMAZON - NO RECEIPT	12.58
						<u>5,425.36</u>
06/29/2023	6	46434	10951	AMAZON CAPITAL SERVICES INC	CPR CLASSES	835.00
					BOOK	27.95
					WEBCAM	69.99
					LIBRARY SUPPLIES	20.41
					LIBRARY SUPPLIES	72.79
					LIBRARY SUPPLIES	<u>177.29</u>
						<u>368.43</u>
06/29/2023	6	46435	00011	APOLLO FIRE EQUIPMENT CO	VEHICLE REPAIR	528.00
06/29/2023	6	46436	09447	APPLIED INNOVATION	COPIER METER	35.88
06/29/2023	6	46437	00017	BAKER & TAYLOR BOOKS	BOOKS	400.09
					BOOKS	179.96
					BOOKS	15.20
					BOOKS	264.17
					BOOKS	1,670.44
					BOOKS	570.82
					BOOKS	325.20
					BOOKS	391.90
					BOOKS	382.51
					BOOKS	145.04
					BOOKS	<u>512.54</u>
						<u>4,857.87</u>
06/29/2023	6	46438	11598	BRIGHT STAR CHILDREN'S THEATRE LLC	DEPOSIT FOR CHILDREN'S PROGRAM	250.00
06/29/2023	6	46439	11229	CENGAGE LEARNING INC	BOOKS	44.08
					BOOKS	<u>95.17</u>
						<u>139.25</u>
06/29/2023	6	46440	07736	CINTAS CORPORATION #31	WEEKLY MAT SERVICE	28.86
					WEEKLY MAT SERVICE	28.86
					WEEKLY MAT SERVICE	16.35
					WEEKLY MAT SERVICE	19.84
					WEEKLY MAT/TOWEL SERVICE	85.38
					WEEKLY MAT SERVICE	28.86
					WEEKLY MAT/TOWEL SERVICE	85.38
					WEEKLY MAT/MOP SERVICE	54.99
					WEEKLY MAT SERVICE	19.84
					WEEKLY MAT SERVICE	16.35
					WEEKLY MAT/TOWEL SERVICE	85.38
					WEEKLY MAT SERVICE	28.86
					WEEKLY MAT SERVICE	16.35
					WEEKLY MAT SERVICE	16.35
					WEEKLY MAT SERVICE	19.84
					WEEKLY MAT SERVICE	<u>28.86</u>
						<u>580.35</u>
06/29/2023	6	46441	08558	CREATIVE ARTS STUDIO OF ROYAL OAK	FIELD TRIP	427.18
06/29/2023	6	46442	00045	DEMCO	CIRC. MATERIALS	363.05

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
06/29/2023	6	46443	MISC	ELEANOR OHNGREN	CIRC. MATERIALS	142.49
06/29/2023	6	46444	00064	ELLIOTT SAW WORKS	CIRC. MATERIALS	259.96
06/29/2023	6	46445	10950	DUAINE FRANKS LLC		765.50
06/29/2023	6	46446	11079	GOOD YEAR AUTO SERVICE	REIMBURSEMENT FOR FINGERPRINTS	64.25
06/29/2023	6	46447	02161	GUNNERS METER & PARTS	EQUIPMENT MAINTENANCE	35.00
06/29/2023	6	46448	10064	ERIC GUTMAN	BUILDING INSPECTIONS	1,000.00
06/29/2023	6	46449	MISC	HORIZON BUILDERS, INC.	TIRES/DISPOSAL	610.34
06/29/2023	6	46450	11599	HOWELL CARNEGIE DISTRICT LIBRARY	DPW SUPPLIES	1,127.00
06/29/2023	6	46451	10953	IDEAL ELECTRICAL INSPECTIONS, LLC	CAMP REFUND	390.00
06/29/2023	6	46452	MISC	ISAAC SCHULZ	BD Bond Refund	450.00
06/29/2023	6	46453	11434	JENNIFER GURZICK	LOST BOOK FEE	25.00
06/29/2023	6	46454	04943	JOE'S AUTO PARTS	ELECTRICAL INSPECTIONS	650.00
06/29/2023	6	46455	MISC	KAYLYNN HUNT	REIMBURSEMENT FOR FINGERPRINTS	64.25
06/29/2023	6	46456	08584	KING PANCAKE CO	PANCAKE BREAKFAST	385.00
06/29/2023	6	46457	11420	MACQUEEN EMERGENCY	MEDIUM FACEPIECE	558.22
06/29/2023	6	46458	10642	MICHIGAN PETROLEUM TECH	SCBA FLOW TEST	935.00
06/29/2023	6	46459	06373	MIDWEST TAPE, LLC		1,493.22
06/29/2023	6	46460	11540	MOTOR CITY AQUARIUM	GARAGE SUPPLIES	535.20
06/29/2023	6	46461	00142	MOTOR CITY FASTENER, LLC	GARAGE SUPPLIES	1,223.00
06/29/2023	6	46462	07200	NYE UNIFORM		1,758.20
06/29/2023	6	46463	02997	OAKLAND COUNTY MEDICAL CONTROL AUTH	HOOPLA	1,524.75
06/29/2023	6	46464	00586	ODP BUSINESS SOLUTIONS, LLC	MEDIA	72.72
06/29/2023	6	46465	10186	PRINCIPAL LIFE INSURANCE COMPANY	MEDIA	56.23
06/29/2023	6	46466	00407	ROAD COMMISSION FOR OAKLAND COUNTY	MEDIA	18.74
06/29/2023	6	46467	11504	ROBERT SMELTEKOP	MEDIA	145.45
06/29/2023	6	46468	MISC	SHANNON STARR	MEDIA	53.23
06/29/2023	6	46469	00209	SOC RESOURCE RECOVERY AUTHORITY	MEDIA	44.98
06/29/2023	6	46470	08174	DAVID SPRADLEY	MEDIA	121.42
06/29/2023	6	46471	08174	DAVID SPRADLEY		2,037.52
06/29/2023	6	46472	08174	DAVID SPRADLEY	AQUARIUM MAINTENANCE	150.00
06/29/2023	6	46473	08174	DAVID SPRADLEY	GARAGE SUPPLIES	22.51
06/29/2023	6	46474	08174	DAVID SPRADLEY	UNIFORMS	149.50
06/29/2023	6	46475	08174	DAVID SPRADLEY	UNIFORMS	270.00
06/29/2023	6	46476	08174	DAVID SPRADLEY		419.50
06/29/2023	6	46477	08174	DAVID SPRADLEY	PUBLIC SAFETY MEDICAL WEBSITE SUPPORT	75.00
06/29/2023	6	46478	08174	DAVID SPRADLEY	OFFICE SUPPLIES	68.21
06/29/2023	6	46479	08174	DAVID SPRADLEY	VISION/DENTAL INSURANCE	5,040.03
06/29/2023	6	46480	08174	DAVID SPRADLEY	COLD PATCH	1,000.68
06/29/2023	6	46481	08174	DAVID SPRADLEY	PLANT REIMBURSEMENT	209.75
06/29/2023	6	46482	08174	DAVID SPRADLEY	CLASS REFUND	60.00
06/29/2023	6	46483	08174	DAVID SPRADLEY	BASIC REFUSE, RECYCLABLES, & YARD WASTE	17,835.00
06/29/2023	6	46484	08174	DAVID SPRADLEY	ENTERTAINMENT - 2023 SENIOR BOX LUNCH	100.00

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
06/29/2023	6	46471	11297	WINNING IMPRINTS AND CUSTOM TROP.	CAMP SHIRTS, SWAG, BANNERS	6,872.27
07/06/2023	6	46472	03659	AFLAC	PAYROLL DEDUCTION	158.88
07/06/2023	6	46473	09977	JOSEPH AJLOUNY	UNIFORM ALLOWANCE	900.00
07/06/2023	6	46474	10951	AMAZON CAPITAL SERVICES INC	BOOKS	60.19
					LIBRARY SUPPLIES	48.62
					OFFICE/CAMP SUPPLIES	81.49
					4TH OF JULY SUPPLIES	31.97
					4TH OF JULY SUPPLIES	11.99
					ELECTION SUPPLIES	183.83
						418.09
07/06/2023	6	46475	09447	APPLIED INNOVATION	COPIER METER	35.88
07/06/2023	6	46476	00017	BAKER & TAYLOR BOOKS	BOOKS	1,294.08
					BOOKS	452.14
						1,746.22
07/06/2023	6	46477	04552	MARK BELL	UNIFORM ALLOWANCE	900.00
07/06/2023	6	46478	09650	BLUE BIRD LANDSCAPING LLC	LAWN CUTTING	475.00
07/06/2023	6	46479	09978	JASON BROCKDORFF	UNIFORM ALLOWANCE	900.00
07/06/2023	6	46480	MISC	CREGGER PLUMBING	BD Bond Refund	500.00
07/06/2023	6	46481	06182	WILLIAM CUDNEY	UNIFORM ALLOWANCE	900.00
07/06/2023	6	46482	11191	D'ANGELO BROTHERS, INC	REAR YARD SEWER REPLACEMENT PROJECT	165,453.30
07/06/2023	6	46483	00045	DEMCO	CIRC. MATERIALS	160.70
					CIRC. MATERIALS	174.64
						335.34
07/06/2023	6	46484	10172	JOHN DIJANNI	UNIFORM ALLOWANCE	900.00
07/06/2023	6	46485	09129	DIPONIO CONTRACTING INC	2022 PAVEMENT RECONSTRUCTION, SEWER/ WAT	9,261.04
07/06/2023	6	46486	00056	DURST	BUILDING SUPPLIES	415.31
07/06/2023	6	46487	00536	ECOTEC PEST CONTROL	PEST CONTROL	200.00
07/06/2023	6	46488	00058	EJ USA, INC	DPW SUPPLIES	85.46
					DPW SUPPLIES	85.46
						170.92
07/06/2023	6	46489	11467	ELIJAH LOWERY	UNIFORM ALLOWANCE	900.00
07/06/2023	6	46490	MISC	FATHER & SON CONSTRUCTION	BD Bond Refund	204.00
07/06/2023	6	46491	MISC	FORTUNA CONSTRUCTION	BD Bond Refund	500.00
07/06/2023	6	46492	11601	GENIITI'S HOLE-IN-THE-WALL	SENIOR TRIP - 7/13/23	840.00
07/06/2023	6	46493	05194	GORDON FOOD SERVICE	FRUIT CAMP/4TH OF JULY SUPPLIES	200.35
					FRUIT CAMP STAFF SNACKS	183.29
						383.64
07/06/2023	6	46494	MISC	GUARDIAN WATERPROOFING	BD Bond Refund	140.00
07/06/2023	6	46495	02161	GUNNERS METER & PARTS	DPW SUPPLIES	1,570.00
					DPW SUPPLIES	256.00
						1,826.00
07/06/2023	6	46496	10744	TARA HAYES	APR-JUNE FILM DISCUSSIONS	600.00
07/06/2023	6	46497	00416	HOEKSTRA TRUCK EQ CO. INC	NOZZLE WIPER ARM	14.15
07/06/2023	6	46498	MISC	HOUSEMEND	BD Bond Refund	114.00
07/06/2023	6	46499	00300	KRISTINE HYRE	BI-ANNUAL HEALTH INSURANCE WAIVER	600.00
07/06/2023	6	46500	11573	INGRAM LIBRARY SERVICES	BOOKS	535.32
07/06/2023	6	46501	04943	JOE'S AUTO PARTS	AUTO PARTS	107.54

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
07/06/2023	6	46502	11600	JOHNATHAN STEPIN	UNIFORM ALLOWANCE	375.00
07/06/2023	6	46503	05223	JASON JORDAN	UNIFORM ALLOWANCE	900.00
07/06/2023	6	46504	11542	JOSEPH BURNS	UNIFORM ALLOWANCE	675.00
07/06/2023	6	46505	11184	LANZO CONSTRUCTION COMPANY	CURE IN PLACE PIPE LINING PROJECT	37,674.52
07/06/2023	6	46506	05374	LB OFFICE PRODUCTS	OFFICE SUPPLIES	143.97
07/06/2023	6	46507	10171	JON LENCES	UNIFORM ALLOWANCE	900.00
07/06/2023	6	46508	00110	LIGHTING SUPPLY CO	LIGHT BULBS	42.57
07/06/2023	6	46509	11119	BRIAN LUTHER	UNIFORM ALLOWANCE	900.00
07/06/2023	6	46510	11140	METRO WIRELESS	BUSINESS VOICE/DATA SERVICES	500.33
07/06/2023	6	46511	10642	MICHIGAN PETROLEUM TECH	DIESEL EXHAUST FLUID	587.94
07/06/2023	6	46512	09280	MIDWEST COLLABORATIVE FOR LIBRARY	ANNUAL PERMIT	125.00
07/06/2023	6	46513	06373	MIDWEST TAPE, LLC	MEDIA	41.98
07/06/2023	6	46514	00142	MOTOR CITY FASTENER, LLC	DPW SUPPLIES	82.50
					DPW SUPPLIES	96.93
						179.43
07/06/2023	6	46515	05522	MICHAEL NIELSEN	UNIFORM ALLOWANCE	900.00
07/06/2023	6	46516	07200	NYE UNIFORM	UNIFORMS	268.50
07/06/2023	6	46517	00337	OAKLAND CO TREAS. ASSOC	OCTA SUMMER LEETING	80.00
07/06/2023	6	46518	09472	OAKLAND SCHOOLS	PRINTING TAX/WATER BILLS	1,274.59
07/06/2023	6	46519	00586	ODP BUSINESS SOLUTIONS, LLC	OFFICE SUPPLIES	6.19
					OFFICE SUPPLIES	46.32
						52.51
07/06/2023	6	46520	09847	HELENE PHILLIPS	SPECIAL EVENTS REFUND	4.00
07/06/2023	6	46521	11006	PREMIER GROUP ASSOCIATES	HW WEEKLY CUT	6,650.00
					HW WEEKLY CUT	6,650.00
						13,300.00
07/06/2023	6	46522	04253	PRINTING SYSTEMS, INC.	ELECTION SUPPLIES	804.32
					ELECTION SUPPLIES	83.82
					ELECTION SUPPLIES	702.16
					ELECTION SUPPLIES	715.61
						2,305.91
07/06/2023	6	46523	11066	RED GUARD FIRE & SECURITY	QUARTERLY ALARM MONITORING AT LIBRARY	309.00
07/06/2023	6	46524	09718	REVIZE LLC	WEBSITE AND CMS ANNUAL TECH SUPPORT	2,575.00
07/06/2023	6	46525	MISC	RYAN HOPKINS	CAMP REFUND	580.00
07/06/2023	6	46526	04745	KATHLEEN SEIDL	INSURANCE OPT OUT	1,500.00
07/06/2023	6	46527	10038	JACLYN SIEKIERKA	UNIFORM ALLOWANCE	900.00
07/06/2023	6	46528	00209	SOC RESOURCE RECOVERY AUTHORITY	BASIC REFUSE, RECYCLABLES, & YARD WASTE	18,932.00
07/06/2023	6	46529	00210	SOC WATER AUTHORITY	WATER PURCHASES	50,236.48
07/06/2023	6	46530	04087	BILLY SPENCER	UNIFORM ALLOWANCE	900.00
07/06/2023	6	46531	08116	STANLEY ACCESS TECH LLC	WORK ON PUBLIC SAFETY HANDICAP FRONT DOO	1,131.23
07/06/2023	6	46532	05759	DAN STEEBY	UNIFORM ALLOWANCE	900.00
07/06/2023	6	46533	01983	ERICK STINER	RETIREE HEALTH INSURANCE OPT-OUT	1,500.00
07/06/2023	6	46534	11541	STRATUS BLDG SOLUTIONS OF DETROIT	JANITORIAL SERVICES	3,540.00
07/06/2023	6	46535	11131	TEOMA SYSTEMS	SET UP VOICEMAIL FOR PSO	33.75
					TROUBLESHOOT FAX MACHINE ISSUE	277.50
					PHONE SYSTEM SERVICE CALL	101.25
					TROUBLESHOOT ALARM SYSTEM TELEPHONE LINE	210.00
						622.50
07/06/2023	6	46536	07724	THE HARTFORD	LIFE/DISABILITY PREMIUMS	2,032.99

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
07/06/2023	6	46537	04781	VERIZON WIRELESS	CELL PHONES	495.49
07/06/2023	6	46538	00428	SHIRLEY VETTRAINO	RETIREE HEALTH INSURANCE OPT OUT	600.00
07/06/2023	6	46539	06168	KEVIN WAYNE	REIMBURSEMENT FOR PARADE CAR RENTAL	249.37
07/06/2023	6	46540	06817	WOLVERINE FREIGHTLINER -	VEHICLE MAINTENANCE	206.86
					VEHICLE MAINTENANCE	107.35
						314.21
07/06/2023	6	46541	07343	BENJAMIN ZAWACKI	UNIFORM ALLOWANCE	900.00
07/06/2023	6	46542	11311	JASON ZIMMERMAN	UNIFORM ALLOWANCE	900.00
07/13/2023	6	46543	11049	11 MILE TRUCK FRAME & AXLE	REPAIRS TO 2017 FORD F-250	325.00
07/13/2023	6	46544	07860	21ST CENTURY NEWSPAPERS	LEGAL NOTICES	171.85
07/13/2023	6	46545	11523	ACTION LOCKSMITH, INC	REPAIRS TO WOMEN'S LOCKER ROOM LOCK	1,634.20
07/13/2023	6	46546	00004	MICHIGAN AFSCME COUNCIL 25	UNION DUES - JULY 2023	124.50
07/13/2023	6	46547	10951	AMAZON CAPITAL SERVICES INC	REC CENTER SUPPLIES	38.76
					OFFICE SUPPLIES	251.72
					CAMERA MEMORY CARD	14.69
					LATCHKEY SUPPLIES	17.89
					ART ROOM CAMP SUPPLIES	57.97
					CAMP SUPPLIES	149.47
					CAMERA	397.99
					CAMP SUPPLIES	59.42
					CAMP FIRST AID SUPPLIES	71.19
					CONTEST PRIZE	9.97
					PAPER PLATES	24.98
					SWIMMING BRACELETS FOR CAMP	57.95
					4TH OF JULY CAMP SUPPLIES	72.97
					SWIMMING BRACELETS FOR CAMP	27.43
					ARTS & GARDEN FAIR SUPPLIES	83.89
					LIBRARY SUPPLIES	16.99
					LIBRARY SUPPLIES	89.94
					CAMP SUPPLIES	7.19
					4TH OF JULY SUPPLIES	8.99
					OFFICE SUPPLIES	22.57
					4TH OF JULY SUPPLIES	33.99
					CAMP SUPPLIES	34.67
						1,550.63
07/13/2023	6	46548	09447	APPLIED INNOVATION	COPIER METER	128.98
07/13/2023	6	46549	08683	AQUATIC SOURCE	POOL PERFECT ENZYMES	689.60
					WHITE WATER TOWER LABOR	189.20
					POOL LIGHT REPAIRS	319.86
					NEW PROBES FOR CHEMICALS	811.94
					LABOR ON CHEMICAL PROBES	510.50
					REPAIR BROKEN POOL LIGHTS	1,482.79
						4,003.89
07/13/2023	6	46550	08407	BEC INTERNATIONAL LLC	BLEACHER FOR GYM BLEACHERS	595.00
07/13/2023	6	46551	00023	BIG D LOCK CITY	REC CENTER KEYS	24.00
07/13/2023	6	46552	07736	CINTAS CORPORATION #31	WEEKLY MAT SERVICE	16.35
					WEEKLY MAT SERVICE	19.84
					WEEKLY MAT/TOWEL SERVICE	85.38
					WEEKLY MAT SERVICE	28.86
					WEEKLY MAT SERVICE	16.35
					WEEKLY MAT SERVICE	19.84
					WEEKLY MAT/TOWEL SERVICE	78.98

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
					WEEKLY MAT SERVICE	28.86
					WEEKLY MAT SERVICE	16.35
					WEEKLY MAT SERVICE	19.84
					WEEKLY MAT SERVICE	85.38
					WEEKLY MAT SERVICE	28.86
						444.89
07/13/2023	6	46553	09945	CONTI CORPORATION	POOL HEATERS PREVENTATIVE MAINTENANCE/RE SERVICE CALL TO LIBRARY	9,579.33
					REPAIR A/C IN LIFE GUARD OFFICE	2,247.57
					INSPECTION/REPAIRS TO A/C AT REC CENTER	2,021.76
						4,170.80
						18,019.46
07/13/2023	6	46554	07501	CRANDALL-WORTHINGTON INC	JANITORIAL SUPPLIES	750.63
07/13/2023	6	46555	11060	CUSTOM CONCEPTS COLLISIONS	REPAIRS TO 2022 FORD F-150 POLICE RESPON	3,251.29
07/13/2023	6	46556	00048	DTE ENERGY	STREETLIGHTS	7,038.07
07/13/2023	6	46557	10120	EHIM	ADMIN FEE - MEDICAL WRAP CLAIMS FUNDING	671.00
						10,558.40
						11,229.40
07/13/2023	6	46558	00058	EJ USA, INC	DPW SUPPLIES	899.31
07/13/2023	6	46559	MISC	ERIN GALL	GIFT CARD REIMBURSEMENT	20.00
07/13/2023	6	46560	10950	DUAINE FRANKS LLC	BUILDING INSPECTIONS	1,000.00
07/13/2023	6	46561	11307	SCOTT GLOWINSKI	JUNE 2023 INSPECTIONS	2,211.00
07/13/2023	6	46562	05194	GORDON FOOD SERVICE	4TH OF JULY CAMP/SCAVENGER HUNT SUPPLIES	96.92
					4TH OF JULY EVENT SUPPLIES	843.00
					HOT DOG ROAST SUPPLIES	256.81
					CAFE SUPPLIES	26.94
						1,223.67
07/13/2023	6	46563	10910	HART INTERCIVIC, INC	TABULATOR SERVICE AND MAINTENANCE	4,488.00
07/13/2023	6	46564	09374	HELPNET	EMPLOYEE ASSISTANCE PROGRAM - 3RD QTR 20	382.05
07/13/2023	6	46565	09943	HIGH VELOCITY SPORTS	KIWI FIELDTRIP	280.00
07/13/2023	6	46566	10953	IDEAL ELECTRICAL INSPECTIONS, LLC	ELECTRICAL INSPECTIONS	650.00
07/13/2023	6	46567	10788	JAY'S SEPTIC TANK SERVICE	PORTA POTTY	280.00
					PORTA POTTY	140.00
					PORTA POTTY	140.00
					PORTA POTTY	270.00
					PORTA POTTY	270.00
						1,100.00
07/13/2023	6	46568	11304	JCR SUPPLY INC	TRASH CAN LINERS	351.92
07/13/2023	6	46569	04943	JOE'S AUTO PARTS	AUTO PARTS	188.89
					AUTO PARTS	17.50
					AUTO PARTS	31.78
					AUTO PARTS	280.16
						518.33
07/13/2023	6	46570	07731	BRIDGET LEVINE	REIMBURSE FOR 4TH OF JULY CANDY	8.50
07/13/2023	6	46571	11477	LUCAS RICE	RECORDING SECRETARY FEES	252.00
07/13/2023	6	46572	MISC	MICHELLE BORTNICK	CAMP REFUND	198.00
07/13/2023	6	46573	05346	MICHIGAN GRAPHICS & AWARDS	AWARDS FOR CIVIC AWARD WINNERS	264.00
07/13/2023	6	46574	10642	MICHIGAN PETROLEUM TECH	MOTOR OIL DISPOSAL	439.90
07/13/2023	6	46575	01330	MICHIGAN RECYCLING COALITION	MEMBERSHIP RENEWAL	200.00

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
07/13/2023	6	46576	03979	NORTHWEST POOLS, INC.	POOL CHEMICALS POOL CHEMICALS POOL CHEMICALS	1,730.70 862.85 393.00 <u>2,986.55</u>
07/13/2023	6	46577	07200	NYE UNIFORM	UNIFORMS	154.00
07/13/2023	6	46578	00332	OAKLAND COMMUNITY COLLEGE	RIFLE INSTRUCTOR SCHOOL - ZIMMERMAN	700.00
07/13/2023	6	46579	00166	OAKLAND COUNTY	FRMS DEPARTMENT FEE - APR-JUNE 2023 SEWAGE DISPOSAL SERVICES - JUNE 2023	1,137.75 101,644.09 <u>102,781.84</u>
07/13/2023	6	46580	11032	OAKLAND COUNTY TREASURER	PPT/DELINQUENT TAX COUNTY INVOICE	176.71
07/13/2023	6	46581	MISC	OLIVIA GOLDSTEIN	LIFEGUARD CERTIFICATE	100.00
07/13/2023	6	46582	00177	PETTY CASH - GENERAL	PETTY CASH REIMBURSEMENT	1,574.41
07/13/2023	6	46583	00181	POLICE OFFICERS ASS'N OF MICH	UNION DUES - JULY 2023	398.64
07/13/2023	6	46584	09663	POSTMASTER	POSTAGE FOR FALL HOMETOWN HERALD	500.00
07/13/2023	6	46585	09663	POSTMASTER	ANNUAL PERMIT (#393) - USPS MARKETING MA	310.00
07/13/2023	6	46586	00108	RKA PETROLEUM COMPANIES, INC.	GASOLINE	2,265.66
07/13/2023	6	46587	06784	ROYAL OAK FORD	VEHICLE PARTS	169.78
07/13/2023	6	46588	07311	TRACY SHANLEY	REIMBURSE 4TH OF JULY SUPPLIES PURCHASE	22.76
07/13/2023	6	46589	11143	SHARE CORPORATION	DPW SUPPLIES	344.44
07/13/2023	6	46590	04732	REBECCA SOBCEK	YOGA INSTRUCTOR PAYMENT	315.00
07/13/2023	6	46591	00209	SOC RESOURCE RECOVERY AUTHORITY	JUNE 2023 SPECIALS	494.55
07/13/2023	6	46592	11323	STEVEN H. SCHWARTZ & ASSOCIATES	LEGAL FEES - JUNE 2023	2,275.00
07/13/2023	6	46593	09614	TEAM EQUIPMENT COMPANY	DPW WATER DEPT SUPPLIES	260.00
07/13/2023	6	46594	11382	THE LIFEGUARD STORE	GUARD WHISTLES POOL ROPE REPAIR	56.50 83.28 <u>139.78</u>
07/13/2023	6	46595	11287	TRUE CUT TREE CARE	TREE REMOVAL TREE REMOVAL	26,150.00 22,050.00 <u>48,200.00</u>
07/13/2023	6	46596	11297	WINNING IMPRINTS AND CUSTOM TROP.	CAMP SHIRTS CAMP APPAREL	50.00 2,515.36 <u>2,565.36</u>
07/13/2023	6	46597	06817	WOLVERINE FREIGHTLINER -	PARTS FOR #3 TRUCK CREDIT MEMO	166.62 (36.00) <u>130.62</u>
07/13/2023	6	46598	07255	WOW INTERNET AND CABLE	INTERNET	237.98 <u><u>237.98</u></u>

6 TOTALS:

Total of 253 Checks:

Less 0 Void Checks:

Total of 253 Disbursements:

1,312,503.34
 0.00
1,312,503.34

CONSENT AGENDA #3a

City of Huntingtor
Anti-Racism Advisory Committee

June 14, 2023

7:00 p.m.

In-Person Meeting – City Hall

AGENDA

Present: Daniel Dena, Katie Beaulieu, Jessicalyn Edwards

Absent: Brandon Mar, Cary McGhee

Virtual (via Zoom): Kia Essien, Christina Kozlowski

City staff present: Chris Wilson

1. Call to order
 - a. Katie Beaulieu called meeting to order at 7:05 pm
2. Approval of Agenda
 - a. Moved by Denai, seconded by Edwards to approve June 2023 agenda.

Ayes: Dena, Beaulieu, Edwards, Essien (virtual), Kozlowski (virtual)

Nays: none

Absent: Mar, McGhee

Motion carried

3. Review/Approval of the June 14, 2023 Minutes
 - a. Moved by Dena, seconded by Edwards to approve June 2023 minutes
- Ayes: Dena, Beaulieu, Edwards, Essien (virtual), Kozlowski (virtual)
- Nays: none
- Absent: Mar, McGhee

Motion carried.

4. Public Participation

Two residents from York who have resided in the City for many years introduced themselves and inquired as to the purpose and need for the Anti-Racism Committee. The inquired about what work the Committee had done to date and what evidence the Committee had regarding racism and race relations in the City. Committee members informed the residents of the Anti-Racism Plan and the DEI study and suggested the residents review this plan and study and the information provided therein. The residents indicated that they did not believe that their neighbors were aware of the

committee or its work and were encouraged by the Committee to discuss the ARAC with their neighbors and friends in the City and to invite them to future meetings and events.

5. Items of business

a. Juneteenth Event:

There was a discussion about final plans for the Juneteenth event scheduled for Monday, June 19th from 6-8 PM. ARAC members have been working with Parks and Rec Staff and City Administration and all aspects of the event seem to be ready. City Communication Staff have been advertising and coordinating with Berkley Schools. Singer has been confirmed and will perform two songs. Keynote Speaker, Band and vendors are all still ready to go. Food has been ordered for 250 people based on last years crowd. 4th Grade teacher Janice Terry will assist with some of the educational programming for the event. The Library will be doing a book give-a-way. Contingency plans are in place to move inside in case of inclement weather.

b. June 24th event with Friends of Royal Oak Township has been cancelled. We will coordinate with the Library or a rescheduling. Other matters tabled to next meeting with Committee Member McGhee will be in attendance.

c. City Manager Wilson is reviewing the action steps from the Anti-Racism Plan and will present progress and updates at the July meeting.

6. Chair Beaulieu thanked the residents attending for their insight and input and welcomed them to attend future meetings, programs and events.

7. Adjournment

a. Moved by Dena, seconded by Edwards to adjourn meeting

Ayes: Dena, Beaulieu, Edwards, Essien (virtual), Kozlowski (virtual)

Nays: none

Absent: Mar, McGhee

Motion carried.

Meeting Adjourned at 8:04 PM.

Chris Wilson, City Manager

Kate Beaulieu, Chairperson



CONSENT AGENDA #3b

**City of Huntington Woods
Senior Advisory Committee
Thursday, May 18, 2023
3:30 pm – City Hall Commission Chambers
Minutes**

1. Call to order-3:31 pm

Present: Natalie Baum, Sally Schulman Gaft, Marcy Peters, Jennifer Furlong, Lenny Newman, Joanne Johnson, Greg Gmerek, Melissa Gadd, and Fun Ng

2. Approval of agenda- approved by Marcy Peters and seconded by Greg Gmerek

3. Approval of minutes of the April 2023 meeting-approved by Melissa Gadd and seconded by Natalie Baum

4. Elected Officials Remarks - NA

5. Library Programming Update

-There is a new art exhibit in the library and an artist in residence planned for next month on June 10.

-June 15 Detroit Riverside Conservancy.

-Summer hours to go into effect in mid-June with Sundays being closed at that time.

6. Recreation Department Updates:

-Monday Lunch Bunch had a lecture on Medicare.

-Activities include the blood pressure clinic, movies and lunch bunch.

-June 6 Pen Pal Tea Party at Burton

-Shirley Sweet is the Senior of the Year

-There has not been much interest in the senior trips and there has been a variety of discussion surrounding reasons.

7. Items of Business

- A. Recruiting People for Events-looking at the number of programs for Senior Month and perhaps cutting back. Consider sending out a survey to see what events are of interest and/or adding a comments box at programs.
- B. New Resident's Reception-money collected for a raffle
- C. Fitness Equipment Demonstrations-this summer there will be demonstrations monthly of how to use the equipment. Exploring the idea of recording these demonstrations for ongoing use.
- D. Tapestry – passing of owner's wife-card was sent to the owner by Jennifer.
- E. Overview of how May Senior Programs are going - events seemed to be a success with a variety of attendance along with one more program to come, the outside games day.

8. Public participation -NA

9. Next meeting: Thursday, June 8, 2023 (changed from our normal meeting date due to that being the last day of school).

9. Other business

10. Adjournment at 5:00 pm

CONSENT AGENDA #3c

HUNTINGTON WOODS PARKS & ADVISORY BOARD MINUTES

Tuesday, May 30, 2023

7:30 p.m. Gillham Recreation Center – Multipurpose Room

Parks & Rec Members Present: Ben Black, Joe Egan, Mark Feiler, Logan Field, Francesca Haley, Sarah MacDonald, Suzie Potter, Jessica Steinhart

Staff Present: Tracy Shanley

- I. Call to order by S. Potter at 7:30 p.m.
- II. Approval of Agenda for May 30, 2023
 - a. Motion – F. Haley; Second – J. Steinhart
- III. Approval of Minutes for April 25, 2023
 - a. Motion – M. Feiler; Second – J. Egan
- IV. Correspondence
 - a. None
- V. Public Participation
 - a. None
- VI. Items of Business
 - a. Fall Registration
 1. The spring registration's issues were due to the registration software company's time zone mistake, they started at 6 a.m. EST instead of 8 a.m. EST. The problem has been corrected.
 2. Board suggestions:
 - i. Move registration start time from 8 a.m. to 7 a.m. to avoid school drop-off time
 - ii. Lottery for high demand classes: baking, pom/cheer possibly pottery
 - iii. Lottery should have a deadline & winners announced during day of registration so that parents know if they can count on their children being in the class
 - b. June Meeting Date –
 1. The meeting has been rescheduled to Wednesday, June 28
 - c. 4th of July Hot Dog Roast –
 1. Parks & Rec Advisory Board hosts the roast each year

2. T. Shanley will circulate a Signup Genius for board members to sign up to work
- d. Donation with a Purpose Update –
1. Draft was circulated. Still needs approval from City Manager, Chris
 2. J. Egan, J. Steinhart, B. Black asked questions about the text
 3. Board suggestion: consider expanding the program to include library and city items if program gains traction in Parks & Rec.
- e. Park Survey –
1. Grand Rapids did a parks assessment and K. Tarnopol will provide it as an example. She could not attend today's meeting.
 2. Goal is to ensure that each park has a purpose, assess condition, and prioritize needs.
 3. Be mindful of the two internal parks that are in the city of HW.
- f. Elgin Park and Skate Park plans –
1. Bids have been requested for work on Elgin Park
 2. Some residents on Elgin have requests for Elgin Park and will be invited to the June 30 meeting.
 3. Board suggestion: we should ask for feedback from people beyond Elgin. J. Egan suggests we provide examples to narrow the scope rather than ask for free-for-all feedback.
 4. Skate Park: We have a bid for replacing the rink only; Men's Club wants us to get a bid for replacing everything
 5. Jess Downey – 13160 Kingston, shares that she believes that the skate park is in disarray and has problems with trespassing, noise, profanity, drugs, alcohol. Would like the porta potty moved as its smell affects the usability of her property. She also reports that the park hours sign is gone and need to be replaced.
 6. Matthew Gross – 13154 Kingston, would like permanent signage and security cameras to be placed as a crime deterrent in the skate park. Would prefer a green porta potty to blend in. Recommends deadening acoustic features to reduce sound of the stick hitting the puck.
 7. Tracy is looking into security cameras for the Rec Center and will also inquire about getting them at the skate park.
 8. Debra Cooney – 13302 Kingston, sees less problematic activity in the skateboarding portion of the skate park since Ferndale opened their facility, but sees the same amount of activity in the hockey rink portion.
 9. Brian Luther – 13160 Kingston, shared skate park public safety calls/trespassing issue
 10. Board suggestion: J. Egan suggests we discuss offline safety issues and then other issues such as sound abatement.

- VII. Department Update
 - a. Pool opening went well
 - b. Last event for Older Americans Month is this Thursday
 - c. Fourth of July parade will go straight down Borgman, originating at Woodward, this year due to construction
 - d. 40 people attended New Residents Reception – good attendance
 - e. Teen Council is selling refreshments at the pool this upcoming weekend
 - f. Tracy gave an update on the scope of work for the contracted landscaping company
- VIII. Plan of Action for Next Meeting
 - a. Revisit Skate Park conversation – Tracy will ask Men's Club if a representative can attend
 - b. Park survey update
 - c. Representative from City to attend to speak on city budget and plans – we need Michelle from city commission and City Manager, Chris, to attend. To give update on scope of work for city's contracted landscaping company as well as to understand where the city is at with soccer field, baseball field, budget.
- IX. Board Member Comments
 - a. M. Feiler – brought up woodchips at Burton Park – can surface be changed?
 - b. J. Steinhart – is there an update on the future of the Burton ball fields?
 - c. J. Egan – wants City Commission representation to attend.
 - d. J. Steinhart – wants more discuss rate changes with benchmarking from other cities.
 - e. J. Steinhart – brought up the music being played at the pool, that commercials are being aired. Can we sign into the paid membership to avoid the commercials?
- X. Adjournment by S. Potter at 8:45 p.m.



AGENDA #1

MANAGER'S MEMO

To: Honorable Mayor Paul; City Commission; Hank Berry, Planning and Zoning Administrator; Ethan Haan: Finance Director

From: Chris D. Wilson, City Manager

Date: July 12, 2023

Subject: Cost-Sharing Agreement – Safe Streets and Roads for All

The City of Huntington Woods has been working with the cities of Ferndale, Berkley, Oak Park, Pleasant Ridge, Hazel Park and Madison Heights on a joint Safe Streets and Roads for All (SS4A) Grant application. The SS4A program is a federal program that allows local communities impacted by major highway and corridor development to identify ways to improve connectivity, safety, non-motorized uses and reduce pollution through improvements to the local streets system.

The City of Ferndale is acting as the administrative lead for the Grant Application. Submission of the Grant Application requires all participating communities to approve a cost-sharing agreement to commit to their portion of local match should the Grant Application be approved. The total local match requirement is \$96,250.04, of which the City of Huntington Woods would be required to pay **\$14,895.84**. Total Federal funds, if awarded would be \$385,000. The City is only committing to these costs if the grant application is successful. The City of Huntington Woods would look to use any funds awarded by this grant to improve pedestrian safety and access along the 11 Mile corridor, Woodward and Coolidge

City Attorney Rosati has reviewed the proposed agreement as to form and had no objections. A copy of the agreement has been attached for your review and approval.

RECOMMENDATION – *be it so resolved that the City Commission approve the Cost Sharing Agreement for the Safe Streets and Roads for All Grant Program as submitted.*

**COST-SHARING AGREEMENT REGARDING
2022 SAFE STREETS AND ROADS FOR ALL
("SS4A") GRANT PROGRAM**

This Cost-Sharing Agreement (the "Agreement") is made and entered into on _____, 2023 by and between the City of Ferndale ("Ferndale"), City of Berkley ("Berkley"), City of Hazel Park ("Hazel Park"), City of Huntington Woods ("Huntington Woods"), City of Madison Heights ("Madison Heights"), City of Oak Park ("Oak Park"), and City of Pleasant Ridge ("Pleasant Ridge"), collectively referred to as "Local Communities".

The 2022 Safe Streets and Roads for All ("SS4A Grant") Program is a United States Department of Transportation ("USDOT") and Federal Highway Administration ("FHWA") Grant Program to study the historical development of the federal major highway system, including I-75, I-696, and Woodward Avenue and the impact of that development on the Local Communities, and

The SS4A Grant will allow the Local Communities to study and identify ways to restore connectivity between the Local Communities, improve economic opportunities within the Local Communities, identify opportunities to reduce pollution in the Local Communities and generate equitable opportunities for residents within the Local Communities; and

The SS4A Grant will allow for planning and engagement meetings with the Local Communities, implementation of services to measure the existing street network functions for users with connective devices, exploration of emerging technologies regarding transportation and safety issues for non-motorized users and examination of the effectiveness of already-implemented road diets and multi-modal safety improvements in the Local Communities.

NOW THEREFORE, the based on the mutual consideration and covenants stated below, the Local Communities agree as follows:

**I.
AUTHORIZATION FOR PLANNING**

The Local Communities authorize and agree to participate in the SS4A Grant Program as described in the attached SS4A Grant Application dated _____ (**Exhibit A**), subject to and contingent upon the SS4A receipt of the SS4A Grant funds by lead applicant, Ferndale filed on behalf of the Local Communities.

The planning shall be designed and implemented in accordance with the standards in the SS4A Grant application and the SS4A Grant Program general terms and conditions. If awarded the SS4A Grant by USDOT/FHWA, the Local Communities authorize Ferndale to administer the SS4A grant.

A. Ferndale shall be authorized to:

- a. Coordinate meetings between appropriate Local Communities personnel to review and implement the action plans schedule set forth in the Grant Agreement between USDOT, FHWA and lead applicant, Ferndale;
- b. Administer the SS4A Grant, expenses and reimbursements as specified in the Grant Agreement; and
- c. Administer the planning association with the SS4A Grant.
- d. Select the contractor/vendor for plan development upon receipt of a recommendation from a sub-committee of the Local Communities.

II. REIMBURSEMENT/PAYMENT

The expected local share of the SS4A Grant Program, if awarded, is \$96,250. Each of the Local Communities shall reimburse Ferndale the local share amount of the SS4A Grant as set forth in **Exhibit B**, agreeing to and accepting Ferndale's coordination, supervision and oversight of the SS4A Grant Program as consideration for Ferndale's identified local match amount. If Ferndale pays any Local Communities' matching contribution amount, that Local Community shall reimburse Ferndale the amount paid within thirty (30) days of being invoiced by Ferndale.

III. RESERVATION OF RIGHTS, INSURANCE AND LIABILITY

No Waiver of Governmental Immunity. No provision of this Agreement is intended, nor shall any provision of this Agreement be construed, as a waiver of any governmental immunity as provided under law.

Agency. The Local Communities agree that at all times and for all purposes under the terms of this Agreement, no liability, right or benefit arising out of any agency relationship, either express or implied, shall arise or accrue as a result of this Agreement, except as provided in this Agreement. Ferndale shall have all necessary authority for coordinating the implementation and planning set forth in the SS4A Grant Agreement with USDOT and FHWA.

Liability and Insurance. The Local Communities shall each be solely responsible for the acts and omissions of their own employees, and agents. The Local Communities shall be responsible for maintaining liability insurance covering its respective activities as they relate to this Agreement.

IV. MISCELLANEOUS

Entire Agreement. This Agreement sets forth the entire agreement between the Local Communities and supersedes any prior understandings. If there is any conflict between this Agreement, the SS4A Grant Application and the fee estimate (Exhibit B), the fee estimate set forth above shall control.

Severability. If a Court of competent jurisdiction finds any provisions of this Agreement invalid or unenforceable, then that provision shall be deemed severed from this Agreement. The remainder of this Agreement shall remain in full force.

Governing Law. This Agreement shall be governed by Michigan law. Except as otherwise required by law or court rule, any action brought to enforce, interpret or decide any claim arising under this Agreement shall be brought in the Oakland County Circuit Court.

Amendment. The Agreement may be amended only upon written agreement authorized by the governing bodies of the Local Communities.

No Implied Waiver. Absent a written waiver, no failure or delay by a party to pursue or enforce any rights or remedies under this Agreement shall constitute a waiver of those rights with regard to any existing or subsequent breach of this Agreement. No waiver of any term, condition, or provision of this Agreement, whether by conduct or otherwise, in one or more instances shall be deemed or construed as a continuing waiver of any term, condition, or provision of this Agreement. No waiver by either party shall subsequently affect its rights to require strict performance of this Agreement.

Notices. Notices given under this Agreement shall be in writing and shall be personally delivered, sent by express delivery service, certified mail, or first class U.S. mail postage prepaid to the Local Communities.

Assignment and Subletting. This Agreement may not be assigned nor may duties or obligations hereunder be delegated without the prior written agreement of the Local Communities.

Interpretation of Agreement. This is a negotiated Agreement. Should any part of this Agreement be in dispute, the Agreement shall not be construed more favorably for one party over any other, and the doctrine of construction against the drafter shall not apply.

No Third-Party Beneficiaries. The Local Communities do not intend to confer third party beneficiary status on any non-party to this Agreement.

Counterparts. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, and such counterparts when taken together shall constitute one and the same instrument.

City of Ferndale

Mayor

By: _____
Clerk

Date: _____

City of Berkley

By: _____
Mayor

By: _____
Clerk

Date: _____

City of Hazel Park

Mayor

By: _____
Clerk

Date: _____

City of Huntington Woods

Mayor

By: _____
Clerk

Date: _____

City of Madison Heights

By: _____
Mayor

By: _____
Clerk

Date: _____

City of Oak Park

By: _____
Mayor

By: _____
Clerk

Date: _____

City of Pleasant Ridge

By: _____
Mayor

By: _____
Clerk

Date: _____

EXHIBIT B

City of Ferndale	\$6,875.00
(as the administrative lead community, Ferndale will pay a lesser amount of the cost than the other Local Communities)	
City of Berkley	\$14,895.84
City of Hazel Park	\$14,895.84
City of Huntington Woods.....	\$14,895.84
City of Madison Heights.....	\$14,895.84
City of Oak Park	\$14,895.84
City of Pleasant Ridge	<u>\$14,895.84</u>
TOTAL	\$96,250.04



AGENDA #2

MANAGER'S MEMO

To: Honorable Mayor Paul; City Commission; Ethan Haan; Finance Director

From: Chris D. Wilson, City Manager

Date: July 3, 2023

Subject: MERS Annual Actuarial Valuation Report

Included for your review is a copy of the Municipal Employees' Retirement System of Michigan (MERS) Annual Actuarial Valuation Report for the year ending December 31, 2022. This report analyzes the City's funding levels for all outstanding pension obligations and to set required contribution rates beginning July 1, 2024. The pension plan is closed to new hires.

As shown on page six, all pension obligations are funded at a rate of **71%** as of 12/31/2022. This equals the funding level for the year that ended 12/31/2021. There were a couple of opposing factors that resulted in the funding level being unchanged over the last two year-end reports. One factor would be poor overall market performance for the 2022 calendar year. In the 12-month period ending 12/31/2022, the S&P 500 was down over 19%. The Dow Jones Industrial Average declined by 8.8% for this same period.

Poor overall market returns were reflected in the performance of MERS investments. The return for all MERS investments for 2022 was -10.61%. In the actuarial calculations MERS uses a process called asset smoothing. Asset smoothing spreads the returns of any one year over multiple years to limit the volatility of markets on the annual contribution requirements. The smoothed actuarial rate for 2022 was 3.51%. Although positive, this rate is still less than the current assumed actuarial rate of return of 7.0%. In the Appendix there is a report on how asset smoothing works.

Negative market performance was counterbalanced by the other factor, contributions by the City in excess of the Annual Required Contribution, or ARC. For Fiscal Year 2022-23, the City made contributions of an additional \$482,000 to the Pension Fund to increase funding levels. These increased contributions countered the impact of poorer than anticipated market returns to maintain the funding ratio at 71%. The City has budgeted for a similar contribution of \$421,000 for FY 2023-24.

The report also analyzes the actuarial value of assets relative to their current market value. Due to asset smoothing, the actuarial value of assets was 116% of their market value as of December 31, 2022. This is due to some investment being deferred into future years as a result of asset smoothing. Pages 10 and 11 provide an analysis of the City's funding using the current market value of assets and different assumed rates of return other than the current standard of 7.0%.

Another factor captured in the report is the variance in funding percentages across different MERS divisions in the City. While the overall funding ratio for the City is 71%, the funding ratio across different divisions fluctuates between 40% and 109%. There are a couple of things the City could do to address this situation. We could work with MERS on a one-time rebalancing of assets across all divisions to bring all funding ratios in line. Alternatively, we could place future contributions of the ARC into divisions that are funded less than the City's current overall ratio of 71%. City Administration will work with MERS staff to determine if one of these actions is warranted.

Overall, I think the City is in a solid position with defined benefit pension plans being closed to new hires, an approved millage to help address pension obligations and plans to make future contributions in excess of the City's ARC. As shown on page 13, at current ARC contribution levels, the City's full pension obligations would be met by 2040.

City Administration has fully reviewed the report and recommends that the City Commission receive and file the MERS Annual Actuarial Valuation Report for the year ending December 31, 2022.



Municipal Employees' Retirement System of Michigan

Annual Actuarial Valuation Report

December 31, 2022 - Huntington Woods, City of (6303)





Spring 2023

Huntington Woods, City of

In care of:
Municipal Employees' Retirement System of Michigan
1134 Municipal Way
Lansing, Michigan 48917

This report presents the results of the Annual Actuarial Valuation, prepared for Huntington Woods, City of (6303) as of December 31, 2022. The report includes the determination of liabilities and contribution rates resulting from the participation in the Municipal Employees' Retirement System of Michigan ("MERS"). This report contains the minimum actuarially determined contribution requirement, in alignment with the MERS Plan Document, Actuarial Policy, the Michigan Constitution, and governing statutes. Huntington Woods, City of is responsible for the employer contributions needed to provide MERS benefits for its employees and former employees.

The purposes of this valuation are to:

- Measure funding progress as of December 31, 2022,
- Establish contribution requirements for the fiscal year beginning July 1, 2024,
- Provide information regarding the identification and assessment of risk,
- Provide actuarial information in connection with applicable Governmental Accounting Standards Board (GASB) statements, and
- Provide information to assist the local unit of government with state reporting requirements.

This valuation assumed the continuing ability of the plan sponsor to make the contributions necessary to fund this plan. A determination regarding whether or not the plan sponsor is actually able to do so is outside our scope of expertise and was not performed.

The findings in this report are based on data and other information through December 31, 2022. The valuation was based upon information furnished by MERS concerning Retirement System benefits, financial transactions, plan provisions and active members, terminated members, retirees and beneficiaries. We checked for internal reasonability and year-to-year consistency, but did not audit the data. We are not responsible for the accuracy or completeness of the information provided by MERS.

The Municipal Employees' Retirement Act, PA 427 of 1984 and the MERS' Plan Document Article VI Sec. 71 (1)(d), provides the MERS Board with the authority to set actuarial assumptions and methods after consultation with the actuary. As the fiduciary of the plan, the MERS Retirement Board sets certain assumptions for funding and GASB purposes. These assumptions are reviewed regularly through a comprehensive study, most recently in the Fall of 2021. The MERS Retirement Board adopted a Dedicated Gains Policy at the February 17, 2022 Board meeting. The Dedicated Gains Policy automatically reduces the assumed rate of investment return in conjunction with recognizing excess investment gains to mitigate the impact on employer contributions the first year. The policy was effective with the December 31, 2021 annual actuarial valuation.

The Michigan Department of Treasury provides required assumptions to be used for purposes of Public Act 202 reporting. These assumptions are for reporting purposes only and do not impact required contributions. Please refer to the State Reporting page found at the end of this report for information for this filing.

For a full list of all the assumptions used, please refer to the division-specific assumptions described in table(s) in this report, and to the Appendix on the MERS website at:

<https://www.mersofmich.com/Portals/0/Assets/Resources/AAV-Appendix/MERS-2022AnnualActuarialValuation-Appendix.pdf>

The actuarial assumptions used for this valuation, including the assumed rate of investment return, are reasonable for purposes of the measurement.

This report reflects the impact of COVID-19 experience through December 31, 2022. At this time, no future assumptions have been adjusted as a result of COVID-19. Actual future experience will be reflected in each subsequent annual valuation, as experience emerges.

This report has been prepared by actuaries who have substantial experience valuing public employee retirement systems. To the best of our knowledge, the information contained in this report is accurate and fairly presents the actuarial position of Huntington Woods, City of as of the valuation date. All calculations have been made in conformity with generally accepted actuarial principles and practices, with the Actuarial Standards of Practice issued by the Actuarial Standards Board, and with applicable statutes.

Rebecca L. Stouffer, Mark Buis, Kurt Dosson, and Shana M. Neeson are members of the American Academy of Actuaries. These actuaries meet the Academy's Qualification Standards to render the actuarial opinions contained herein. The signing actuaries are independent of the plan sponsor. GRS maintains independent consulting agreements with certain local units of government for services unrelated to the actuarial consulting services provided in this report.



The Retirement Board of the Municipal Employees' Retirement System of Michigan confirms that the System provides for payment of the required employer contribution as described in Section 20m of Act No. 314 of 1965 (MCL 38.1140m).

This information is purely actuarial in nature. It is not intended to serve as a substitute for legal, accounting, or investment advice.

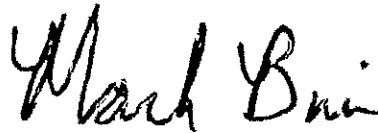
This report was prepared at the request of the MERS Retirement Board and may be provided only in its entirety by the municipality to other interested parties (MERS customarily provides the full report on request to associated third parties such as the auditor for the municipality). GRS is not responsible for the consequences of any unauthorized use. This report should not be relied on for any purpose other than the purposes described herein. Determinations of financial results, associated with the benefits described in this report, for purposes other than those identified above may be significantly different.

If you have reason to believe that the plan provisions are incorrectly described, that important plan provisions relevant to this valuation are not described, that conditions have changed since the calculations were made, that the information provided in this report is inaccurate or is in anyway incomplete, or if you need further information in order to make an informed decision on the subject matter in this report, please contact your Regional Manager at 1.800.767.MERS (6377).

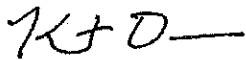
Sincerely,
Gabriel, Roeder, Smith & Company



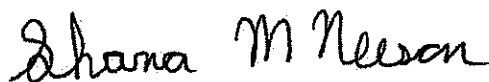
Rebecca L. Stouffer, ASA, FCA, MAAA



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Executive Summary

Funded Ratio

The funded ratio of a plan is the percentage of the dollar value of the actuarial accrued liability that is covered by the actuarial value of assets. While the funded ratio may be a useful plan measurement, understanding a plan's funding trend may be more important than a particular point in time. Refer to Table 7 to find a history of this information.

	12/31/2022	12/31/2021
Funded Ratio*	71%	71%

* Reflects assets from Surplus divisions, if any.

Throughout this report are references to valuation results generated prior to the 2018 valuation date. Results prior to 2018 were received directly from the prior actuary or extracted from the previous valuation system by MERS's technology service provider.

Required Employer Contributions

Your required employer contributions are shown in the following table. Employee contributions, if any, are in addition to the employer contributions.

Effective with the December 31, 2021 valuation, the MERS Retirement Board adopted a Dedicated Gains Policy which allows for recognition of asset gains in excess of a set threshold in combination with lowering the assumed rate of investment return. Effective with the 2020 and 2019 valuations respectively, the MERS Retirement Board adopted updated demographic and economic assumptions. The combined impact of the prior 2020 and 2019 demographic and economic assumption changes may be phased in. This valuation reflects the last year of phase-in. The combined impact of the past economic and demographic changes will be fully reflected in the 2023 annual actuarial valuation.

By default, MERS will invoice you based on the amount in the "No Phase-in" columns. This amount will be considered the minimum required contribution unless you request to be billed the "Phase-in" rates. If you wish to be billed using the phased-in rates, please contact MERS, at which point the alternate minimum required contribution will be the amount in the "Phase-in" columns.

	Percentage of Payroll				Monthly \$ Based on Projected Payroll			
	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in
Valuation Date:	12/31/2022	12/31/2022	12/31/2021	12/31/2021	12/31/2022	12/31/2022	12/31/2021	12/31/2021
Fiscal Year Beginning:	July 1, 2024	July 1, 2024	July 1, 2023	July 1, 2023	July 1, 2024	July 1, 2024	July 1, 2023	July 1, 2023
Division								
01 - Non Unio	-	-	-	-	\$ 14,070	\$ 15,560	\$ 6,303	\$ 9,283
02 - Pbl Sfty	-	-	-	-	22,283	23,058	20,362	21,912
10 - Gnrl DPW	-	-	-	-	663	860	4,693	5,087
20 - P S Cmnd	-	-	-	-	50,075	51,282	45,310	47,724
21 - P S Cmnd B	-	-	-	-	1,407	1,491	667	835
Total Municipality -								
Estimated Monthly Contribution					\$ 88,498	\$ 92,251	\$ 77,335	\$ 84,841
Total Municipality -								
Estimated Annual Contribution					\$ 1,061,976	\$ 1,107,012	\$ 928,020	\$ 1,018,092

Employee contribution rates:

Valuation Date:	Employee Contribution Rate	
	12/31/2022	12/31/2021
Division		
01 - Non Unio	6.00%	6.00%
02 - Pbl Sfty	5.00%	5.00%
10 - Gnrl DPW	6.00%	6.00%
20 - P S Cmnd	5.00%	5.00%
21 - P S Cmnd B	5.00%	5.00%

The employer may contribute more than the minimum required contributions, as these additional contributions will earn investment income and may result in lower future contribution requirements. Employers making contributions in excess of the minimum requirements may elect to apply the excess contribution immediately to a particular division, or segregate the excess into one or more "Surplus" divisions. An election in the first case would immediately reduce any unfunded accrued liability and lower the amortization payments throughout the remaining amortization period. An election to set up one or more Surplus divisions would not immediately lower future contributions, however the assets from the Surplus division(s) could be transferred to an unfunded division in the future to reduce the unfunded liability in future years, or to be used to pay all or a portion of the minimum required contribution in a future year. For purposes of this report, the assets in any Surplus division have been included in the municipality's total assets, unfunded accrued liability, and funded status; however, these assets are not used in calculating the minimum required contribution.



MERS strongly encourages employers to contribute more than the minimum contribution shown above. With the implemented Dedicated Gains policy, market gains and losses will continue to be smoothed over five years; however, since excess returns are used to lower the investment assumption, there will be fewer gains to smooth in down markets. Having additional funds in Surplus divisions will assist plans with navigating any market volatility.

Assuming that experience of the plan meets actuarial assumptions:

- To accelerate to a 100% funding ratio in 10 years, estimated monthly employer contributions for the fiscal year beginning in 2024 for the entire employer would be \$115,034, instead of \$92,251.

How and Why Do These Numbers Change?

In a defined benefit plan, contributions vary from one annual actuarial valuation to the next as a result of the following:

- Changes in benefit provisions (see Table 2),
- Changes in actuarial assumptions and methods (see the Appendix), and
- Experience of the plan (investment experience and demographic experience); this is the difference between actual experience of the plan and the actuarial assumptions.

These impacts are reflected in various tables in the report. For more information, please contact your Regional Manager.

Comments on Investment Rate of Return Assumption

A defined benefit plan is funded by employer contributions, participant contributions, and investment earnings. Investment earnings have historically provided a significant portion of the funding. The larger the share of benefits being provided from investment returns, the smaller the required contributions, and vice versa. Determining the contributions required to prefund the promised retirement benefits requires an assumption of what investment earnings are expected to add to the fund over a long period of time. This is called the **Investment Return Assumption**.

The MERS Investment Return Assumption is **7.00%** per year. This, along with all of our other actuarial assumptions, is reviewed at least every five years in an Experience Study that compares the assumptions used against actual experience and recommends adjustments if necessary. If your municipality would like to explore contributions at lower assumed investment return assumptions, please review the “What If” projection scenarios later in this report.

Assumption and Method Change in 2022

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

- Provide a systematic approach to lower the assumed rate of investment return between experience studies, and

- Use excess gains to cover both the increase in normal cost and any increase in UAL payment the first contribution year after application (i.e., minimize the first-year impact (i.e., increase) in employer contributions).

The dedicated gains policy was implemented with the December 31, 2021 annual actuarial valuation and was reflected in the computed employer contribution amounts beginning in fiscal year 2023.

Investment performance measured for the one-year period ending December 31, 2022 did not result in excess gains for use in lowering the assumed rate of investment return. As a result, this assumption remains at 7.00%.

Furthermore, there were no other assumption or method changes in 2022.

Protecting MI Pension Grant Program

On July 1, 2022, Michigan lawmakers passed the state budget for the 2022-23 fiscal year. As a part of the budget, \$750 million was earmarked for underfunded municipal pension plans in counties, cities, townships, villages and road commissions across the state. Known as the **Protecting MI Pension Grant Program**, the legislation is designed to support municipal plans that are under 60% funded.

As of the valuation date the amount of funds and list of grant recipients is not yet known. Any funds received by municipalities will be considered in a future valuation.

Comments on Asset Smoothing

To avoid dramatic spikes and dips in annual contribution requirements due to short-term fluctuations in asset markets, MERS applies a technique called **asset smoothing**. This spreads out each year's investment gains or losses over the prior year and the following four years. After initial application of asset smoothing, remaining excess market gains are used to buy down the assumed rate of investment return and increase the level of valuation assets, to the extent allowed by the dedicated gains policy. This smoothing method is used to determine your actuarial value of assets (valuation assets), which is then used to determine both your funded ratio and your required contributions. **The (smoothed) actuarial rate of return for 2022 was 3.51%, while the actual market rate of return was (10.61%).** To see historical details of the market rate of return compared to the smoothed actuarial rate of return, refer to this report's Appendix or view the "[How Smoothing Works](#)" video on the [Defined Benefit resource page](#) of the MERS website.

As of December 31, 2022, the actuarial value of assets is 116% of market value due to asset smoothing. This means that there are deferred investment losses, which will put upward pressure on contributions in the short term.

If the December 31, 2022 valuation results were based on market value instead of actuarial value:

- The funded percent of your entire municipality would be 61% (instead of 71%); and
- Your total employer contribution requirement for the fiscal year starting July 1, 2024 would be \$1,366,548 (instead of \$1,107,012).

Alternate Scenarios to Estimate the Potential Volatility of Results ("What If Scenarios")

The calculations in this report are based on assumptions about long-term economic and demographic behavior. These assumptions will never materialize in a given year, except by coincidence. Therefore, the



results will vary from one year to the next. The volatility of the results depends upon the characteristics of the plan. For example:

- Open divisions that have substantial assets compared to their active employee payroll will have more volatile employer contribution rates due to investment return fluctuations.
- Open divisions that have substantial accrued liability compared to their active employee payroll will have more volatile employer contribution rates due to demographic experience fluctuations.
- Small divisions will have more volatile contribution patterns than larger divisions because statistical fluctuations are relatively larger among small populations.
- Shorter amortization periods result in more volatile contribution patterns.

Many assumptions are important in determining the required employer contributions. In the following table, we show the impact of varying the Investment Return assumption. Lower investment returns would generally result in higher required employer contributions, and vice versa. The three economic scenarios below provide a quantitative risk assessment for the impact of investment returns on the plan's projected financial condition for funding purposes.

The relative impact of the economic scenarios below will vary from year to year, as the participant demographics change. The impact of each scenario should be analyzed for a given year, not from year to year. The results in the table are based on the December 31, 2022 valuation and are for the municipality in total, not by division. These results do not reflect a phase-in of the impact of the actuarial assumptions updated in the 2020 and 2019 valuations. There is no phase-in of dedicated gains.

It is important to note that calculations in this report are mathematical estimates based upon assumptions regarding future events, which may or may not materialize. Actuarial calculations can and do vary from one valuation to the next, sometimes significantly depending on the group's size. Projections are not predictions. Future valuations will be based on actual future experience.

12/31/2022 Valuation Results	Lower Future Annual Returns	Lower Future Annual Returns	Valuation Assumptions
Investment Return Assumption	5.00%	6.00%	7.00%
Accrued Liability	\$ 35,192,941	\$ 31,673,033	\$ 28,712,349
Valuation Assets ¹	\$ 20,357,869	\$ 20,357,869	\$ 20,357,869
Unfunded Accrued Liability	\$ 14,835,072	\$ 11,315,164	\$ 8,354,480
Funded Ratio	58%	64%	71%
Monthly Normal Cost	\$ 23,315	\$ 16,954	\$ 12,148
Monthly Amortization Payment	\$ 116,533	\$ 96,497	\$ 80,103
Total Employer Contribution²	\$ 139,848	\$ 113,451	\$ 92,251

¹ The Valuation Assets include assets from Surplus divisions, if any.

² If assets exceed accrued liabilities for a division, the division may have an overfunding credit to reduce the division's employer contribution requirement. If the overfunding credit is larger than the normal cost, the division's full credit is included in the municipality's amortization payment above but the division's total contribution requirement is zero. This can cause the displayed normal cost and amortization payment to not add up to the displayed total employer contribution.

Projection Scenarios

The next two pages show projections of the plan's funded ratio and computed employer contributions under the actuarial assumptions used in the valuation and alternate economic assumption scenarios. All three



projections account for the past investment experience that will continue to affect the actuarial rate of return in the short term.

The 7.00% scenario provides an estimate of computed employer contributions based on current actuarial assumptions, and a projected 7.00% market return. The other two scenarios may be useful if the municipality chooses to budget more conservatively and make contributions in addition to the minimum requirements. The 6.00% and 5.00% projection scenarios provide an indication of the potential required employer contribution if these assumptions were met over the long term.

Your municipality includes one or more Surplus divisions. Extra contributions in a Surplus division may be used to reduce future employer contributions or to accelerate the date by which the municipality becomes 100% funded. The timing and use of these Surplus assets within the plan is discretionary. Certain employers have special funding arrangements that may differ from the Actuarial Policy.

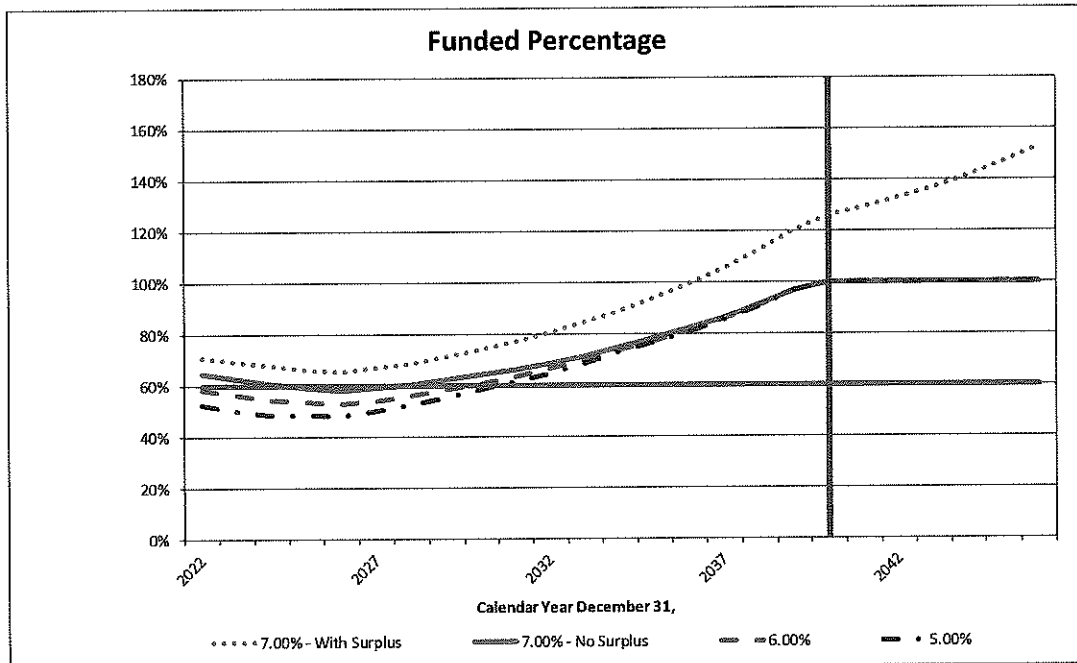
The Funded Percentage graph shows projections of funded status under the 7.00% investment return assumption, both including the Surplus assets (contributed as of the valuation date), and without the Surplus assets. The graph including the Surplus assets assumes these Surplus assets grow with interest and are not used to lower future employer contributions. We modeled the projections including the Surplus assets in this fashion because the use of these assets within the plan is discretionary by the employer and we do not know when and how the employer will use them. Once the employer uses these Surplus assets, any future employer contributions are expected to be lower than those shown in the projections.

Valuation Year Ending 12/31	Fiscal Year Beginning 7/1	Actuarial Accrued Liability	Valuation Assets ²	Funded Percentage	Estimated Annual Employer Contribution ³
7.00%¹ - NO PHASE-IN					
2022	2024	\$ 28,712,349	\$ 18,510,812	64%	\$ 1,107,012
2023	2025	\$ 28,800,000	\$ 18,000,000	63%	\$ 1,200,000
2024	2026	\$ 28,800,000	\$ 17,500,000	61%	\$ 1,300,000
2025	2027	\$ 28,800,000	\$ 17,000,000	59%	\$ 1,400,000
2026	2028	\$ 28,700,000	\$ 16,600,000	58%	\$ 1,500,000
2027	2029	\$ 28,500,000	\$ 16,800,000	59%	\$ 1,510,000
6.00%¹ - NO PHASE-IN					
2022	2024	\$ 31,673,033	\$ 18,510,812	58%	\$ 1,361,412
2023	2025	\$ 31,700,000	\$ 17,800,000	56%	\$ 1,470,000
2024	2026	\$ 31,700,000	\$ 17,300,000	55%	\$ 1,580,000
2025	2027	\$ 31,600,000	\$ 16,900,000	54%	\$ 1,680,000
2026	2028	\$ 31,500,000	\$ 16,600,000	53%	\$ 1,790,000
2027	2029	\$ 31,200,000	\$ 16,900,000	54%	\$ 1,800,000
5.00%¹ - NO PHASE-IN					
2022	2024	\$ 35,192,941	\$ 18,510,812	53%	\$ 1,678,176
2023	2025	\$ 35,100,000	\$ 17,600,000	50%	\$ 1,790,000
2024	2026	\$ 35,100,000	\$ 17,100,000	49%	\$ 1,890,000
2025	2027	\$ 35,000,000	\$ 16,900,000	48%	\$ 1,990,000
2026	2028	\$ 34,700,000	\$ 16,800,000	48%	\$ 2,120,000
2027	2029	\$ 34,400,000	\$ 17,200,000	50%	\$ 2,130,000

¹ Represents both the interest rate for discounting liabilities and the future investment return assumption on the Market Value of assets.

² Valuation Assets do not include assets from Surplus divisions, if any.

³ All projected contributions are shown with no phase-in.

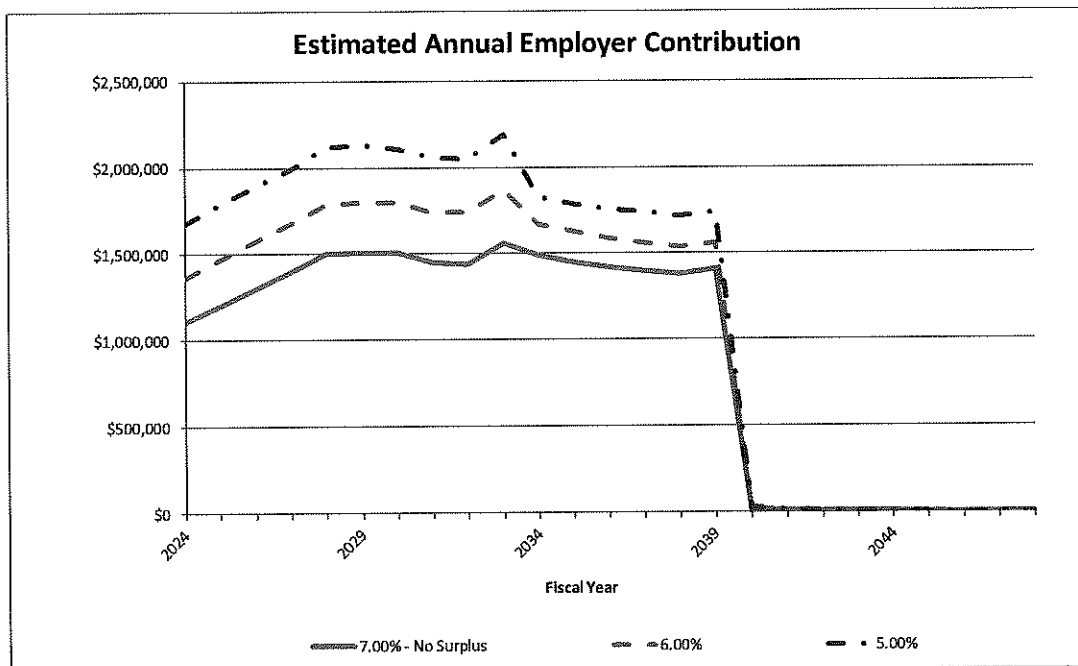


Notes:

All projected funded percentages are shown with no phase-in.

Assumes assets from the Surplus division(s) will not be used to lower employer contributions during the projection period.

The green indicator lines have been added at 60% funded and 18 years following the valuation date for PA 202 purposes.



Notes:

All projected contributions are shown with no phase-in.

Projected employer contributions do not reflect the use of any assets from the Surplus division(s).

Table 1: Employer Contribution Details for the Fiscal Year Beginning July 1, 2024

Division	Total Normal Cost	Employee Contribution Rate	Employer Contributions ¹				Computed Employer Contribution With Phase-In	Blended ER Rate No Phase-In ⁵	Blended ER Rate With Phase-In ⁵	Employee Contribution Conversion Factor ²
			Employer Normal Cost ⁶	Payment of the Unfunded Accrued Liability ⁴	Computed Employer Contribution No Phase-In	Computed Employer Contribution With Phase-In				
Percentage of Payroll										
01 - Non Unio	0.00%	6.00%	-	-	-	-	-	-	-	-
02 - Pbl Sfty	15.73%	5.00%	-	-	-	-	-	-	-	-
10 - Gnrl DPW	14.29%	6.00%	-	-	-	-	-	-	-	-
20 - P S Cmnd	16.10%	5.00%	-	-	-	-	-	-	-	-
21 - P S Cmnd B	0.00%	5.00%	-	-	-	-	-	-	-	-
Estimated Monthly Contribution ³										
01 - Non Unio			\$ 0	\$ 15,560	\$ 15,560	\$ 14,070				
02 - Pbl Sfty			4,229	18,829	23,058	22,283				
10 - Gnrl DPW			860	0	860	663				
20 - P S Cmnd			7,059	44,223	51,282	50,075				
21 - P S Cmnd B			0	1,491	1,491	1,407				
Total Municipality			\$ 12,148	\$ 80,103	\$ 92,251	\$ 88,498				
Estimated Annual Contribution ³			\$ 145,776	\$ 961,236	\$ 1,107,012	\$ 1,061,976				

¹ The above employer contribution requirements are in addition to the employee contributions, if any.

² If employee contributions are increased/decreased by 1.00% of pay, the employer contribution requirement will decrease/increase by the Employee Contribution Conversion Factor. The conversion factor is usually under 1% because employee contributions may be refunded at termination of employment and not used to fund retirement pensions. Employer contributions will all be used to fund pensions.

³ For divisions that are open to new hires, estimated contributions are based on projected fiscal year payroll. Actual contributions will be based on actual reported monthly pays, and will be different from the above amounts. For divisions that will have no new hires (i.e., closed divisions), invoices will be based on the above dollar amounts which are based on projected fiscal year payroll. See description of Open Divisions and Closed Divisions in the Appendix.

⁴ Note that if the overfunding credit is larger than the normal cost, the full credit is shown above but the total contribution requirement is zero. This will cause the displayed normal cost and unfunded accrued liability contributions not to add across.

⁵ For linked divisions, the employer will be invoiced the Computed Employer Contribution No Phase-in rate shown above for each linked division (a contribution rate for the open division; a contribution dollar for the closed-but-linked division), unless the employer elects to contribute the Blended Employer Contribution rate shown above, by contacting MERS at 800-767-MERS (6377).

⁶ For divisions with a negative employer normal cost, employee contributions cover the normal cost and a portion of the payment of any unfunded accrued liability.

Please see the Comments on Asset Smoothing in the Executive Summary of this report.



Table 2: Benefit Provisions

01 - Non Unio: Closed to new hires

	2022 Valuation	2021 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	50/25 55/15	50/25 55/15
Early Retirement (Reduced):	-	-
Final Average Compensation:	3 years	3 years
Employee Contributions:	6.00%	6.00%
DC Plan for New Hires:	7/1/1998	7/1/1998
Act 88:	Yes (Adopted 2/16/1965)	Yes (Adopted 2/16/1965)

02 - Pbl Sfty: Closed to new hires

	2022 Valuation	2021 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	3 years	3 years
Employee Contributions:	5.00%	5.00%
DC Plan for New Hires:	1/1/2019	1/1/2019
Act 88:	Yes (Adopted 2/16/1965)	Yes (Adopted 2/16/1965)

10 - Gnrl DPW: Closed to new hires

	2022 Valuation	2021 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	50/25 55/15	50/25 55/15
Early Retirement (Reduced):	-	-
Final Average Compensation:	5 years	5 years
Employee Contributions:	6.00%	6.00%
DC Plan for New Hires:	7/1/1998	7/1/1998
Act 88:	Yes (Adopted 2/16/1965)	Yes (Adopted 2/16/1965)

20 - P S Cmd: Closed to new hires

	2022 Valuation	2021 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Current Retirees:	2.00% (Compound)	2.00% (Compound)
Employee Contributions:	5.00%	5.00%
DC Plan for New Hires:	1/1/2019	1/1/2019
Act 88:	Yes (Adopted 2/16/1965)	Yes (Adopted 2/16/1965)

21 - P S Cmd B: Closed to new hires

	2022 Valuation	2021 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	25 & Out	25 & Out
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	3 years	3 years
Employee Contributions:	5.00%	5.00%
Act 88:	Yes (Adopted 2/16/1965)	Yes (Adopted 2/16/1965)



Table 3: Participant Summary

Division	2022 Valuation		2021 Valuation		2022 Valuation		
	Number	Annual Payroll ¹	Number	Annual Payroll ¹	Average Age	Average Benefit Service ²	Average Eligibility Service ²
01 - Non Unio							
Active Employees	0	\$ 0	1	\$ 76,992	0.0	0.0	0.0
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	26	869,692	25	809,171	71.9		
Pending Refunds	1		2				
02 - Pbl Sfty							
Active Employees	5	\$ 492,933	6	\$ 581,293	44.7	14.5	15.3
Vested Former Employees	1	23,079	1	23,079	44.5	11.3	22.6
Retirees and Beneficiaries	11	416,380	10	355,556	67.1		
Pending Refunds	0		0				
10 - Gnrl DPW							
Active Employees	2	\$ 152,915	2	\$ 146,039	53.4	24.0	26.8
Vested Former Employees	1	8,510	1	8,510	54.7	10.2	10.2
Retirees and Beneficiaries	5	105,963	6	138,486	76.6		
Pending Refunds	0		0				
20 - P S Cmdnd							
Active Employees	7	\$ 782,806	7	\$ 756,632	48.5	18.2	18.9
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	9	641,603	9	634,316	71.9		
Pending Refunds	0		0				
21 - P S Cmd B							
Active Employees	0	\$ 0	0	\$ 0	0.0	0.0	0.0
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	2	106,664	2	106,664	69.0		
Pending Refunds	0		0				
Total Municipality							
Active Employees	14	\$ 1,428,654	16	\$ 1,560,956	47.8	17.7	18.7
Vested Former Employees	2	31,589	2	31,589	49.6	10.8	16.4
Retirees and Beneficiaries	53	2,140,302	52	2,044,193	71.2		
Pending Refunds	<u>1</u>		<u>2</u>				
Total Participants	70		72				

¹ Annual payroll for active employees; annual deferred benefits payable for vested former employees; annual benefits being paid for retirees and beneficiaries.

² Descriptions can be found under Miscellaneous and Technical Assumptions in the Appendix.

Table 4: Reported Assets (Market Value)

Division	2022 Valuation		2021 Valuation	
	Employer and Retiree ¹	Employee ²	Employer and Retiree ¹	Employee ²
01 - Non Unio	\$ 6,609,757	\$ 5,019	\$ 8,031,167	\$ 193,338
02 - Pbl Sfty	2,673,966	363,783	3,057,850	412,899
10 - Gnrl DPW	1,746,318	177,975	2,040,179	161,275
20 - P S Cmd	3,001,051	631,769	3,591,180	566,702
21 - P S Cmd B	780,144	0	973,946	0
S1 - Surplus Unassociated	1,595,502	0	1,142,329	0
Municipality Total³	\$ 16,406,739	\$ 1,178,547	\$ 18,836,651	\$ 1,334,214
Combined Assets³	\$17,585,285		\$20,170,864	

¹ Reserve for Employer Contributions and Benefit Payments.

² Reserve for Employee Contributions.

³ Totals may not add due to rounding.

The December 31, 2022 valuation assets (actuarial value of assets) are equal to 1.157665 times the reported market value of assets (compared to 0.998523 as of December 31, 2021). Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

Assets in the Surplus division(s) are employer assets that have been reserved separately and may be used within the plan at the employer's discretion at some point in the future. These assets are not used in calculating the employer contribution for the fiscal year beginning July 1, 2024.

Table 5: Flow of Valuation Assets

Year Ended 12/31	Employer Contributions		Employee Contributions	Investment Income (Valuation Assets)	Benefit Payments	Employee Contribution Refunds	Net Transfers	Valuation Asset Balance
	Required	Additional						
2012	\$ 739,033	\$ 326,954	\$ 106,047	\$ 508,995	\$ (1,593,814)	\$ 0	\$ 0	\$ 12,053,206
2013	859,907	309,351	104,795	696,906	(1,693,659)	0	49,617	12,380,123
2014	1,024,157	567,460	102,566	718,327	(1,748,691)	(8,867)	0	13,035,075
2015	1,067,629	999,596	99,205	728,922	(1,747,437)	0	0	14,182,990
2016	1,289,154	187,492	105,983	754,027	(1,730,586)	0	2,834	14,791,894
2017	1,191,016	226,689	101,108	892,323	(1,807,228)	0	0	15,395,802
2018	1,198,096	229,237	102,648	570,954	(1,851,866)	0	0	15,644,871
2019	1,310,660	272,923	102,272	754,319	(1,824,843)	0	0	16,260,202
2020	1,468,236	198,096	88,389	1,311,978	(1,943,549)	0	0	17,383,352
2021	1,260,330	427,481	85,371	2,952,960	(1,968,422)	0	0	20,141,072
2022	1,002,204	582,703	77,665	674,231	(2,104,406)	(15,600)	0	20,357,869

Notes:

Transfers in and out are usually related to the transfer of participants between municipalities, and to employer and employee payments for service credit purchases (if any) that the governing body has approved.

The investment income column reflects the recognized investment income based on Valuation Assets. It does not reflect the market value investment return in any given year.

The Valuation Asset balance includes assets from Surplus divisions, if any.

Years where historical information is not available will be displayed with zero values.

**Table 6: Actuarial Accrued Liabilities and Valuation Assets
as of December 31, 2022**

Division	Actuarial Accrued Liability					Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
	Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total			
01 - Non Unio	\$ 0	\$ 0	\$ 8,881,196	\$ 5,019	\$ 8,886,215	\$ 7,657,694	86.2%	\$ 1,228,521
02 - Pbl Sfty	1,804,462	95,055	4,307,136	0	6,206,653	3,516,696	56.7%	2,689,957
10 - Gnr DPW	886,030	69,441	1,094,640	0	2,050,111	2,227,688	108.7%	(177,577)
20 - P S Cmnd	3,833,869	0	6,715,800	0	10,549,669	4,205,589	39.9%	6,344,080
21 - P S Cmnd B	0	0	1,019,701	0	1,019,701	903,145	88.6%	116,556
S1 - Surplus Unassociated	0	0	0	0	0	1,847,057		(1,847,057)
Total	\$ 6,524,361	\$ 164,496	\$ 22,018,473	\$ 5,019	\$ 28,712,349	\$ 20,357,869	70.9%	\$ 8,354,480

Please see the Comments on Asset Smoothing in the Executive Summary of this report.

The December 31, 2022 valuation assets (actuarial value of assets) are equal to 1.157665 times the reported market value of assets. Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.



Table 7: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	\$ 20,088,703	\$ 11,500,642	57%	\$ 8,588,061
2009	20,242,313	11,450,440	57%	8,791,873
2010	21,439,037	11,752,110	55%	9,686,927
2011	22,720,433	11,965,991	53%	10,754,442
2012	22,867,014	12,053,206	53%	10,813,808
2013	23,498,765	12,380,123	53%	11,118,642
2014	23,553,437	13,035,075	55%	10,518,362
2015	24,282,426	14,182,990	58%	10,099,436
2016	24,682,430	14,791,894	60%	9,890,536
2017	25,130,939	15,395,802	61%	9,735,137
2018	25,518,019	15,644,871	61%	9,873,148
2019	26,565,844	16,260,202	61%	10,305,642
2020	26,969,274	17,383,352	64%	9,585,922
2021	28,562,390	20,141,072	71%	8,421,318
2022	28,712,349	20,357,869	71%	8,354,480

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The Valuation Assets include assets from Surplus divisions, if any.

Years where historical information is not available will be displayed with zero values.

Throughout this report are references to valuation results generated prior to the 2018 valuation date. Results prior to 2018 were received directly from the prior actuary or extracted from the previous valuation system by MERS's technology service provider.

Tables 8 and 9: Division-Based Comparative Schedules

Division 01 - Non Unio

Table 8-01: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 8,096,881	\$ 5,970,845	74%	\$ 2,126,036
2013	8,113,407	5,952,209	73%	2,161,198
2014	8,206,577	6,036,620	74%	2,169,957
2015	8,604,756	6,263,037	73%	2,341,719
2016	8,557,280	6,423,762	75%	2,133,518
2017	8,584,587	6,612,124	77%	1,972,463
2018	8,424,726	6,667,263	79%	1,757,463
2019	8,649,805	6,885,741	80%	1,764,064
2020	8,816,818	7,330,981	83%	1,485,837
2021	8,978,063	8,212,357	91%	765,706
2022	8,886,215	7,657,694	86%	1,228,521

Notes: Actuarial assumptions were revised for the 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-01: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2012	7	\$ 416,641	\$ 26,829	6.00%
2013	6	365,768	\$ 32,780	6.00%
2014	6	391,803	\$ 36,520	6.00%
2015	6	385,991	\$ 46,909	6.00%
2016	6	384,714	\$ 48,767	6.00%
2017	4	254,246	\$ 52,263	6.00%
2018	4	260,614	\$ 56,572	6.00%
2019	2	135,121	\$ 10,683	6.00%
2020	2	127,698	\$ 13,812	6.00%
2021	1	76,992	\$ 9,283	6.00%
2022	0	0	\$ 15,560	6.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 02 - Pbl Sfty

Table 8-02: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 3,800,312	\$ 1,642,352	43%	\$ 2,157,960
2013	3,937,288	1,616,221	41%	2,321,067
2014	4,041,777	1,700,051	42%	2,341,726
2015	4,270,720	2,568,714	60%	1,702,006
2016	4,553,773	2,703,909	59%	1,849,864
2017	4,798,008	2,889,403	60%	1,908,605
2018	5,174,266	3,003,666	58%	2,170,600
2019	5,779,704	3,137,207	54%	2,642,497
2020	5,396,908	2,994,446	55%	2,402,462
2021	5,971,980	3,465,622	58%	2,506,358
2022	6,206,653	3,516,696	57%	2,689,957

Notes: Actuarial assumptions were revised for the 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-02: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2012	7	\$ 512,139	32.38%	5.00%
2013	9	622,406	29.44%	5.00%
2014	10	678,991	28.05%	5.00%
2015	11	761,150	21.04%	5.00%
2016	11	846,121	21.76%	5.00%
2017	11	895,319	22.03%	5.00%
2018	11	965,950	\$ 19,758	5.00%
2019	10	939,216	\$ 23,607	5.00%
2020	7	663,534	\$ 20,631	5.00%
2021	6	581,293	\$ 21,912	5.00%
2022	5	492,933	\$ 23,058	5.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 10 - Gnrl DPW

Table 8-10: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 1,826,038	\$ 1,563,070	86%	\$ 262,968
2013	1,768,539	1,612,399	91%	156,140
2014	1,920,707	1,657,826	86%	262,881
2015	1,933,425	1,688,102	87%	245,323
2016	1,845,048	1,738,356	94%	106,692
2017	1,924,485	1,798,652	94%	125,833
2018	1,990,411	1,804,909	91%	185,502
2019	2,074,874	1,840,526	89%	234,348
2020	2,198,056	1,939,722	88%	258,334
2021	2,340,864	2,198,202	94%	142,662
2022	2,050,111	2,227,688	109%	(177,577)

Notes: Actuarial assumptions were revised for the 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-10: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2012	5	\$ 258,821	\$ 3,133	6.00%
2013	5	263,912	\$ 2,363	6.00%
2014	4	237,751	\$ 3,632	6.00%
2015	4	229,461	\$ 3,790	6.00%
2016	4	236,647	\$ 2,691	6.00%
2017	3	197,924	\$ 3,651	6.00%
2018	3	208,642	\$ 4,679	6.00%
2019	3	212,734	\$ 5,516	6.00%
2020	2	134,345	\$ 5,749	6.00%
2021	2	146,039	\$ 5,087	6.00%
2022	2	152,915	\$ 860	6.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 20 - P S Cmnd

Table 8-20: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 7,508,320	\$ 2,052,880	27%	\$ 5,455,440
2013	8,174,751	2,350,893	29%	5,823,858
2014	7,885,259	2,537,292	32%	5,347,967
2015	8,375,642	3,287,913	39%	5,087,729
2016	8,646,072	3,459,831	40%	5,186,241
2017	8,761,925	3,475,908	40%	5,286,017
2018	8,885,194	3,308,048	37%	5,577,146
2019	9,007,090	3,258,559	36%	5,748,531
2020	9,518,422	3,664,995	39%	5,853,427
2021	10,228,023	4,151,741	41%	6,076,282
2022	10,549,669	4,205,589	40%	6,344,080

Notes: Actuarial assumptions were revised for the 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-20: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2012	4	\$ 364,116	97.88%	5.00%
2013	5	480,590	78.32%	5.00%
2014	4	400,515	85.87%	5.00%
2015	5	484,392	70.71%	5.00%
2016	5	499,149	72.50%	5.00%
2017	5	504,829	75.37%	5.00%
2018	5	523,881	\$ 37,183	5.00%
2019	4	426,480	\$ 39,661	5.00%
2020	7	715,772	\$ 44,879	5.00%
2021	7	756,632	\$ 47,724	5.00%
2022	7	782,806	\$ 51,282	5.00%

1. For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2. For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division 21 - P S Cmd B

Table 8-21: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 1,099,535	\$ 141,438	13%	\$ 958,097
2013	1,082,477	170,535	16%	911,942
2014	1,065,238	237,402	22%	827,836
2015	1,097,883	375,224	34%	722,659
2016	1,080,257	466,036	43%	614,221
2017	1,061,934	549,243	52%	512,691
2018	1,043,422	616,636	59%	426,786
2019	1,054,371	706,837	67%	347,534
2020	1,039,070	838,123	81%	200,947
2021	1,043,460	972,508	93%	70,952
2022	1,019,701	903,145	89%	116,556

Notes: Actuarial assumptions were revised for the 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-21: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2012	0	\$ 0	\$ 10,913	0.00%
2013	0	0	\$ 13,282	0.00%
2014	0	0	\$ 12,784	0.00%
2015	0	0	\$ 12,848	0.00%
2016	0	0	\$ 13,305	5.00%
2017	0	0	\$ 13,924	5.00%
2018	0	0	\$ 14,867	5.00%
2019	0	0	\$ 1,191	5.00%
2020	0	0	\$ 1,305	5.00%
2021	0	0	\$ 835	5.00%
2022	0	0	\$ 1,491	5.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the employer contribution requirement without phase-in. If applicable, the current phase-in contribution is shown in Table 1.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.

Division S1 - Surplus Unassociated

Table 8-S1: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2012	\$ 0	\$ 0		\$ 0
2013	0	0		0
2014	0	0		0
2015	0	0		0
2016	0	0		0
2017	0	70,472		(70,472)
2018	0	244,349		(244,349)
2019	0	431,332		(431,332)
2020	0	615,085		(615,085)
2021	0	1,140,642		(1,140,642)
2022	0	1,847,057		(1,847,057)

Notes: Actuarial assumptions were revised for the 2012, 2015, 2019, 2020 and 2021 actuarial valuations.

Years where historical information is not available will be displayed with zero values.

Table 10: Division-Based Layered Amortization Schedule

Division 01 - Non Unio

Table 10-01: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 7/1/2024		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
(Gain)/Loss	12/31/2016	\$ 15,860	10	\$ 9,676	4	\$ 2,652
(Gain)/Loss	12/31/2017	168,160	10	121,457	5	27,072
(Gain)/Loss	12/31/2018	209,624	10	171,921	6	32,532
(Gain)/Loss	12/31/2019	227,492	10	204,876	7	33,840
Assumption	12/31/2019	257,423	10	226,550	7	37,416
Experience	12/31/2020	253,798	10	248,698	8	36,600
Experience	12/31/2021	(421,128)	10	(439,891)	9	(58,584)
Experience	12/31/2022	556,719	10	616,186	10	75,192
Total				\$ 1,159,473		\$ 186,720

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2022 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2022 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 02 - Pbl Sfty

Table 10-02: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 7/1/2024		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 1,702,006	23	\$ 1,631,275	16	\$ 138,180
(Gain)/Loss	12/31/2016	181,073	22	199,204	16	16,872
(Gain)/Loss	12/31/2017	63,626	21	69,540	16	5,892
(Gain)/Loss	12/31/2018	235,009	20	255,664	16	21,660
(Gain)/Loss	12/31/2019	280,725	19	303,051	16	25,668
Assumption	12/31/2019	161,254	19	159,734	16	13,536
Experience	12/31/2020	(280,301)	18	(304,560)	16	(25,800)
Experience	12/31/2021	107,019	17	116,797	16	9,888
Experience	12/31/2022	213,906	16	236,755	16	20,052
Total				\$ 2,667,460		\$ 225,948

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2022 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2022 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 10 - Gnrl DPW

Table 10-10: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 7/1/2024		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Experience	12/31/2022	\$ (255,386)	10	\$ (282,666)	10	\$ (34,500)
Total				\$ (282,666)		\$ (34,500)

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2022 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2022 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 20 - P S Cmnd

Table 10-20: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 7/1/2024		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 5,087,729	23	\$ 5,040,741	16	\$ 426,984
(Gain)/Loss	12/31/2016	95,500	22	105,056	16	8,904
(Gain)/Loss	12/31/2017	84,518	21	92,358	16	7,824
(Gain)/Loss	12/31/2018	237,537	20	258,429	16	21,888
(Gain)/Loss	12/31/2019	(151,223)	19	(163,255)	16	(13,824)
Assumption	12/31/2019	270,155	19	260,261	16	22,044
Experience	12/31/2020	89,847	18	97,619	16	8,268
Experience	12/31/2021	208,058	17	227,084	16	19,236
Experience	12/31/2022	313,111	16	346,556	16	29,352
Total				\$ 6,264,849		\$ 530,676

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2022 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2022 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.



Division 21 - P S Cmd B

Table 10-21: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 7/1/2024		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
(Gain)/Loss	12/31/2016	\$ (2,110)	10	\$ (1,280)	4	\$ (348)
(Gain)/Loss	12/31/2017	10,507	10	7,592	5	1,692
(Gain)/Loss	12/31/2018	36,926	10	30,277	6	5,724
(Gain)/Loss	12/31/2019	26,755	10	24,092	7	3,984
Assumption	12/31/2019	30,620	10	26,605	7	4,392
Experience	12/31/2020	6,750	10	6,605	8	972
Experience	12/31/2021	(43,922)	10	(45,884)	9	(6,108)
Experience	12/31/2022	56,119	10	62,113	10	7,584
Total				\$ 110,120		\$ 17,892

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2022 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2022 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

GASB Statement No. 68 Information

The following information has been prepared to provide some of the information necessary to complete GASB Statement No. 68 disclosures. GASB Statement No. 68 is effective for fiscal years beginning after June 15, 2014. Additional resources, including an Implementation Guide, are available at <http://www.mersofmich.com/>.

Actuarial Valuation Date:	12/31/2022
Measurement Date of the Total Pension Liability (TPL):	12/31/2022
At 12/31/2022, the following employees were covered by the benefit terms:	
Inactive employees or beneficiaries currently receiving benefits:	53
Inactive employees entitled to but not yet receiving benefits (including refunds):	3
Active employees:	<u>14</u>
	70
Total Pension Liability as of 12/31/2021 measurement date:	\$ 27,885,415
Total Pension Liability as of 12/31/2022 measurement date:	\$ 28,045,890
Service Cost for the year ending on the 12/31/2022 measurement date:	\$ 212,278
Change in the Total Pension Liability due to:	
- Benefit changes ¹ :	\$ 0
- Differences between expected and actual experience ² :	\$ 115,665
- Changes in assumptions ² :	\$ 0
Average expected remaining service lives of all employees (active and inactive):	1
¹ A change in liability due to benefit changes is immediately recognized when calculating pension expense for the year.	
² Changes in liability due to differences between actual and expected experience, and changes in assumptions, are recognized in pension expense over the average remaining service lives of all employees.	
Covered employee payroll (Needed for Required Supplementary Information):	\$ 1,428,654

Note: Covered employee payroll may differ from the GASB Statement No. 68 definition.

Sensitivity of the Net Pension Liability to changes in the discount rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Change in Net Pension Liability as of 12/31/2022: \$	2,839,407	\$ 0	\$ (2,416,060)

Note: The current discount rate shown for GASB Statement No. 68 purposes is higher than the MERS assumed rate of return. This is because for GASB Statement No. 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes it is net of administrative expenses.



Benefit Provision History

The following benefit provision history is provided by MERS. Any corrections to this history or discrepancies between this information and information displayed elsewhere in the valuation report should be reported to MERS. All provisions are listed by date of adoption.

01 - Non Unio

1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
12/1/2020	Non-Accelerated Amortization
12/31/2018	Accelerated to 5-year Amortization
12/1/2016	Service Credit Purchase Estimates - No
7/1/2009	Member Contribution Rate 6.00%
7/15/2000	Temporary 24 Years & Out (07/15/2000 - 10/15/2000)
1/1/2000	Benefit B-4 (80% max)
7/1/1998	DC Adoption Date 07-01-1998
7/1/1997	Member Contribution Rate 5.00%
6/3/1997	Benefit B-3 (80% max)
3/28/1997	2.66% Multiplier (80% max)
7/1/1996	Member Contribution Rate 4.00%
6/30/1996	Member Contribution Rate 0.00%
1/1/1996	Member Contribution Rate 3.00%
1/1/1993	Flexible E 2% COLA Adopted (01/01/1993)
1/1/1992	Flexible E 2% COLA Adopted (01/01/1992)
11/1/1991	Temporary Benefit B-4 (80% max) (11/01/1991 - 02/03/1992)
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
1/1/1990	Flexible E 2% COLA Adopted (01/01/1990)
1/1/1989	Flexible E 2% COLA Adopted (01/01/1989)
1/1/1988	Flexible E 2% COLA Adopted (01/01/1988)
7/1/1987	Benefit FAC-3 (3 Year Final Average Compensation)
7/1/1987	Benefit B-3 (80% max)
7/1/1987	Benefit F50 (With 25 Years of Service)
1/1/1987	Flexible E 2% COLA Adopted (01/01/1987)
7/1/1985	Benefit C-2/Base B-1 (No Max)
1/1/1985	Flexible E 2% COLA Adopted (01/01/1985)
1/1/1984	Flexible E 2% COLA Adopted (01/01/1984)
7/1/1983	Benefit F55 (With 15 Years of Service)
1/1/1983	Flexible E 2% COLA Adopted (01/01/1983)
1/1/1979	Member Contribution Rate 0.00%
4/1/1975	Exclude Temporary Employees
7/1/1966	Benefit C-1 (Old) (No Max)
2/16/1965	Covered by Act 88
2/1/1947	10 Year Vesting
2/1/1947	Defined Benefit Normal Retirement Age - 60
2/1/1947	Benefit C (Old) (No Max)
2/1/1947	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
2/1/1947	Member Contribution Rate 3.00% Under \$4,200.00 - Then 5.00%
	Benefit FAC-5 (5 Year Final Average Compensation)



Risk Commentary

Determination of the accrued liability, the employer contribution, and the funded ratio requires the use of assumptions regarding future economic and demographic experience. Risk measures, as illustrated in this report, are intended to aid in the understanding of the effects of future experience differing from the assumptions used in the course of the actuarial valuation. Risk measures may also help with illustrating the potential volatility in the accrued liability, the actuarially determined contribution and the funded ratio that result from the differences between actual experience and the actuarial assumptions.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions due to changing conditions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period, or additional cost or contribution requirements based on the Plan's funded status); and changes in plan provisions or applicable law. The scope of an actuarial valuation does not include an analysis of the potential range of such future measurements.

Examples of risk that may reasonably be anticipated to significantly affect the plan's future financial condition include:

- **Investment Risk** – actual investment returns may differ from the expected returns;
- **Asset/Liability Mismatch** – changes in asset values may not match changes in liabilities, thereby altering the gap between the accrued liability and assets and consequently altering the funded status and contribution requirements;
- **Salary and Payroll Risk** – actual salaries and total payroll may differ from expected, resulting in actual future accrued liability and contributions differing from expected;
- **Longevity Risk** – members may live longer or shorter than expected and receive pensions for a period of time other than assumed; and
- **Other Demographic Risks** – members may terminate, retire or become disabled at times or with benefits other than assumed resulting in actual future accrued liability and contributions differing from expected.

The effects of certain trends in experience can generally be anticipated. For example, if the investment return since the most recent actuarial valuation is less (or more) than the assumed rate, the cost of the plan can be expected to increase (or decrease). Likewise, if longevity is improving (or worsening), increases (or decreases) in cost can be anticipated.

Plan Provisions, Actuarial Assumptions, and Actuarial Funding Method

Details on MERS plan provisions, actuarial assumptions, and actuarial methodology can be found in the Appendix. Some actuarial assumptions are specific to this municipality and its divisions. These are listed below.

Increase in Final Average Compensation

Division	FAC Increase Assumption
All Divisions	3.00%

Miscellaneous and Technical Assumptions

Loads – None.

Amortization Policy for Closed Not Linked Divisions: The default funding policy for closed not linked divisions, including open divisions with zero active members, is to follow a non-accelerated amortization, where each closed period decreases by one year each year until the period is exhausted. In select instances, closed not linked division(s) may follow an accelerated amortization policy.

21 - P S Cmd B

1/1/2001
2/16/1965

Member Contribution Rate 5.00%
Covered by Act 88
Defined Benefit Normal Retirement Age - 60
Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
Fiscal Month - July

S1 - Surplus Unassociated

Fiscal Month - July



01 - Non Unio

2.25% Multiplier (no max)
Fiscal Month - July

02 - Pbl Sfty

1/1/2021	Public Safety Employees - Yes
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
1/1/2019	Non-Accelerated Amortization
1/1/2019	DC Adoption Date 01-01-2019
12/1/2016	Service Credit Purchase Estimates - No
7/1/2015	Day of work defined as 8 Days a Day for All employees.
7/1/2005	Member Contribution Rate 5.00%
7/1/2004	Member Contribution Rate 4.00%
7/1/2003	Member Contribution Rate 3.00%
7/1/2002	Member Contribution Rate 2.00%
7/1/2001	Benefit B-4 (80% max)
7/1/2001	Benefit F50 (With 25 Years of Service)
7/1/2001	Member Contribution Rate 1.00%
6/3/1997	Benefit B-3 (80% max)
3/28/1997	2.66% Multiplier (80% max)
1/1/1994	Flexible E 2% COLA Adopted (01/01/1994)
1/1/1993	Flexible E 2% COLA Adopted (01/01/1993)
1/1/1992	Flexible E 2% COLA Adopted (01/01/1992)
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
7/1/1990	Benefit FAC-3 (3 Year Final Average Compensation)
7/1/1990	Benefit B-3 (80% max)
1/1/1990	Flexible E 2% COLA Adopted (01/01/1990)
1/1/1989	Flexible E 2% COLA Adopted (01/01/1989)
1/1/1988	Flexible E 2% COLA Adopted (01/01/1988)
1/1/1987	Flexible E 2% COLA Adopted (01/01/1987)
1/1/1985	Member Contribution Rate 0.00%
1/1/1985	Flexible E 2% COLA Adopted (01/01/1985)
1/1/1984	Flexible E 2% COLA Adopted (01/01/1984)
1/1/1983	Flexible E 2% COLA Adopted (01/01/1983)
1/1/1977	Benefit F55 (With 25 Years of Service)
4/1/1975	Exclude Temporary Employees
7/1/1966	Benefit B-1 (No Max)
2/16/1965	Covered by Act 88
2/1/1947	Benefit FAC-5 (5 Year Final Average Compensation)
2/1/1947	10 Year Vesting
2/1/1947	Benefit B (No Max)
2/1/1947	Member Contribution Rate 5.00%
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Fiscal Month - July

10 - Gnrl DPW

1/1/2021	Workers Compensation - Service Granted
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10 - Gnrl DPW

1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
12/1/2020	Non-Accelerated Amortization
12/31/2018	Accelerated to 5-year Amortization
12/1/2016	Service Credit Purchase Estimates - No
7/1/2010	Member Contribution Rate 6.00%
7/1/2005	Benefit B-4 (80% max)
7/1/1998	DC Adoption Date 07-01-1998
7/1/1997	Member Contribution Rate 5.00%
7/1/1996	Member Contribution Rate 4.00%
6/30/1996	Member Contribution Rate 0.00%
1/1/1996	Member Contribution Rate 3.00%
1/1/1992	Flexible E 2% COLA Adopted (01/01/1992)
11/1/1991	Temporary Benefit B-4 (80% max) (11/01/1991 - 02/03/1992)
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
7/1/1990	Benefit B-3 (80% max)
1/1/1990	Flexible E 2% COLA Adopted (01/01/1990)
1/1/1989	Flexible E 2% COLA Adopted (01/01/1989)
1/1/1988	Flexible E 2% COLA Adopted (01/01/1988)
1/1/1987	Flexible E 2% COLA Adopted (01/01/1987)
7/1/1986	Benefit F50 (With 25 Years of Service)
7/1/1986	Benefit F55 (With 15 Years of Service)
7/1/1986	Member Contribution Rate 0.00%
1/1/1985	Flexible E 2% COLA Adopted (01/01/1985)
1/1/1984	Flexible E 2% COLA Adopted (01/01/1984)
1/1/1983	Flexible E 2% COLA Adopted (01/01/1983)
1/1/1979	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1979	10 Year Vesting
4/1/1975	Exclude Temporary Employees
2/16/1965	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Fiscal Month - July

20 - P S Cmnd

1/1/2021	Public Safety Employees - Yes
1/1/2021	Workers Compensation - Service Granted
1/1/2021	Service Credit Qualification - 80 hours
1/1/2021	Custom Wages
5/1/2020	Non Standard Compensation Definition
1/1/2019	Non-Accelerated Amortization
1/1/2019	DC Adoption Date 01-01-2019
12/1/2016	Service Credit Purchase Estimates - No
1/1/2012	E1 2% Comp COLA for past retirees (12/31/2011)
1/1/2011	E 2% COLA Adopted (01/01/2011)
1/1/2010	Flexible E 2% COLA Adopted (01/01/2010)
1/1/2006	E 2% COLA Adopted (01/01/2006)
1/1/2005	E 2% COLA Adopted (01/01/2005)
1/1/2004	E 2% COLA Adopted (01/01/2004)



20 - P S Cmnd

1/1/2003	E 2% COLA Adopted (01/01/2003)
1/1/2002	E 2% COLA Adopted (01/01/2002)
1/1/2001	Temporary 25 Years & Out (01/01/2001 - 04/01/2001)
1/1/2001	E 2% COLA Adopted (01/01/2001)
1/1/2001	E2 2.5% Window COLA for future retirees (04/01/2001) to (04/01/2001)
1/1/2000	E 2% COLA Adopted (01/01/2000)
1/1/1999	Flexible E 2% COLA Adopted (01/01/1999)
1/1/1998	Flexible E 2% COLA Adopted (01/01/1998)
6/3/1997	Benefit B-4 (80% max)
3/28/1997	2.66% Multiplier (80% max)
1/1/1997	E 2% COLA Adopted (01/01/1997)
1/1/1996	E 2% COLA Adopted (01/01/1996)
1/1/1995	Benefit B-4 (80% max)
1/1/1995	Benefit F50 (With 25 Years of Service)
1/1/1995	Member Contribution Rate 5.00%
1/1/1995	E 2% COLA Adopted (01/01/1995)
1/1/1994	E 2% COLA Adopted (01/01/1994)
11/24/1993	Temporary 2.5% Multiplier (no max) (11/24/1993 - 02/03/1994)
1/1/1993	E 2% COLA Adopted (01/01/1993)
1/1/1992	E 2% COLA Adopted (01/01/1992)
1/1/1991	E 2% COLA Adopted (01/01/1991)
1/1/1990	E 2% COLA Adopted (01/01/1990)
7/1/1989	Benefit FAC-3 (3 Year Final Average Compensation)
7/1/1989	2.25% Multiplier (no max)
1/1/1989	E 2% COLA Adopted (01/01/1989)
1/1/1988	E 2% COLA Adopted (01/01/1988)
1/1/1987	E 2% COLA Adopted (01/01/1987)
1/1/1985	Member Contribution Rate 0.00%
1/1/1985	E 2% COLA Adopted (01/01/1985)
7/1/1984	Benefit FAC-5 (5 Year Final Average Compensation)
7/1/1984	10 Year Vesting
7/1/1984	Benefit B-2 (No Max)
7/1/1984	Benefit F55 (With 25 Years of Service)
1/1/1984	E 2% COLA Adopted (01/01/1984)
1/1/1983	E 2% COLA Adopted (01/01/1983)
4/1/1975	Exclude Temporary Employees
2/16/1965	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Fiscal Month - July

21 - P S Cmd B

12/1/2020	Non-Accelerated Amortization
12/31/2018	Accelerated to 5-year Amortization
12/1/2016	Service Credit Purchase Estimates - No
1/1/2001	25 Years & Out
1/1/2001	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2001	10 Year Vesting
1/1/2001	Benefit B-4 (80% max)



PLAN MATURITY MEASURES

Risks facing a pension plan evolve over time. A young plan with virtually no investments and paying few benefits may experience little investment risk. An older plan with a large number of members in pay status and a significant trust may be much more exposed to investment risk. Generally accepted plan maturity measures include the following:

	<u>12/31/2022</u>	<u>12/31/2021</u>	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>
1. Ratio of the market value of assets to total payroll	12.3	12.9	10.9	9.4	7.3
2. Ratio of actuarial accrued liability to payroll	20.1	18.3	16.4	15.5	13.0
3. Ratio of actives to retirees and beneficiaries	0.3	0.3	0.4	0.4	0.4
4. Ratio of market value of assets to benefit payments	8.3	10.2	9.2	8.8	7.7
5. Ratio of net cash flow to market value of assets (boy)	-2.3%	-1.1%	-1.2%	-1.0%	-2.1%

RATIO OF MARKET VALUE OF ASSETS TO TOTAL PAYROLL

The relationship between assets and payroll is a useful indicator of the potential volatility of contributions. For example, if the market value of assets is 2.0 times the payroll, a return on assets 5% different than assumed would equal 10% of payroll. A higher (lower) or increasing (decreasing) level of this maturity measure generally indicates a higher (lower) or increasing (decreasing) volatility in plan sponsor contributions as a percentage of payroll.

RATIO OF ACTUARIAL ACCRUED LIABILITY TO PAYROLL

The relationship between actuarial accrued liability and payroll is a useful indicator of the potential volatility of contributions for a fully funded plan. A funding policy that targets a funded ratio of 100% is expected to result in the ratio of assets to payroll and the ratio of liability to payroll converging over time.

RATIO OF ACTIVES TO RETIREES AND BENEFICIARIES

A young plan with many active members and few retirees will have a high ratio of actives to retirees. A mature open plan may have close to the same number of actives to retirees resulting in a ratio near 1.0. A super-mature or closed plan may have significantly more retirees than actives resulting in a ratio below 1.0.

RATIO OF MARKET VALUE OF ASSETS TO BENEFIT PAYMENTS

The MERS' Actuarial Policy requires a total minimum contribution equal to the excess (if any) of three times the expected annual benefit payments over the projected market value of assets as of the participating municipality or court's Fiscal Year for which the contribution applies. The ratio of market value of assets to benefit payments as of the valuation date provides an indication of whether the division is at risk for triggering the minimum contribution rule in the near term. If the division triggers this minimum contribution rule, the required employer contributions could increase dramatically relative to previous valuations.

RATIO OF NET CASH FLOW TO MARKET VALUE OF ASSETS

A positive net cash flow means contributions exceed benefits and expenses. A negative cash flow means existing funds are being used to make payments. A certain amount of negative net cash flow is generally expected to occur when benefits are prefunded through a qualified trust. Large negative net cash flows as a percent of assets may indicate a super-mature plan or a need for additional contributions.



State Reporting

The following information has been prepared to provide some of the information necessary to complete the Public Act 202 pension reporting requirements for the State of Michigan's Local Government Retirement System Annual Report (Form No. 5572). Additional resources are available at www.mersofmich.com and on the State [website](#).

Form 5572		
Line Reference	Description	Result
10	Membership as of December 31, 2022	
11	Indicate number of active members	14
12	Indicate number of inactive members (excluding pending refunds)	2
13	Indicate number of retirees and beneficiaries	53
14	Investment Performance for Calendar Year Ending December 31, 2022 ¹	
15	Enter actual rate of return - prior 1-year period	(10.37)%
16	Enter actual rate of return - prior 5-year period	4.95%
17	Enter actual rate of return - prior 10-year period	6.79%
18	Actuarial Assumptions	
19	Actuarial assumed rate of investment return ²	7.00%
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Level Percent
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any ³	16
22	Is each division within the system closed to new employees? ⁴	Yes
23	Uniform Assumptions	
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	\$18,996,171
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions ⁵	\$29,125,498
27	Actuarially Determined Contribution (ADC) using uniform assumptions, Fiscal Year Ending June 30, 2023	\$1,320,312

- ¹ The Municipal Employees' Retirement System's investment performance has been provided to GRS from MERS Investment Staff and is included here for reporting purposes. The investment performance figures reported are net of investment expenses on a rolling calendar year basis for the previous 1-, 5-, and 10-year periods as required under PA 530.
- ² Net of administrative and investment expenses.
- ³ Populated with the longest amortization period remaining in the amortization schedule, across all divisions in the plan. This is when each division and the plan in total is expected to reach 100% funded if all assumptions are met.
- ⁴ If all divisions within the employer are closed, "yes." If at least one division is open (including shadow divisions), "no."
- ⁵ Line 25 actuarial accrued liability is determined under PA 202 uniform assumptions which differ from the valuation assumptions. In particular, the assumed rate of return for PA 202 purposes is 6.85%.

