



# CITY OF MARINE CITY

## City Commission Meeting Agenda

Guy Community Center  
260 South Parker Street

Regular Session: Thursday, February 15, 2024; 7:00 PM

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### 1. CALL TO ORDER

### 2. MOMENT OF SILENCE / PLEDGE OF ALLEGIANCE

### 3. ROLL CALL

- a. Roll Call: Mayor Jennifer Vandenbossche; Commissioners Jacob Bryson, Elizabeth Hendrick, William Klaassen, Sean O'Brien, Rita Roehrig, Brian Ross; City Manager Scott Adkins.

### 4. APPROVE AGENDA

### 5. PRESENTATIONS, PROCLAMATIONS & RECOGNITIONS

- a. Kaleb Rickert Recognition
- b. Historical Society of Marine City Endowment Fund Presentation

### 6. PUBLIC COMMENT

Anyone is welcome to address the City Commission. Please state name and limit comments to five (5) minutes. This is a time for you to raise issues. The Commission will not respond, but issues will be followed up on as necessary.

### 7. APPROVE MINUTES

- a. City Commission Meeting Minutes - February 1, 2024

### 8. CONSENT AGENDA

- a. MCAFA Run Report
- b. Departmental Monthly Activity Reports
- c. Election Commission Meeting Minutes - December 14, 2023
- d. Election Commission Meeting Minutes - January 15, 2024
- e. 300 Broadway Committee Meeting Minutes - November 27, 2023
- f. Dangerous Building Board of Appeals Meeting Minutes - October 4, 2023

### 9. ITEMS REMOVED FROM CONSENT AGENDA

### 10. FINANCIAL BUSINESS

- a. Expenditures (including payroll) – \$608,943.68
- b. Preliminary Financial Statements - January 2024
- c. McBride-Manley Audit Presentation
- d. Fiscal Year End June 30, 2023, Annual Audit

### 11. UNFINISHED BUSINESS

- a. Police Department - Body Camera Waiver
- b. Ordinance 24-001 – Adult Use Marijuana Ordinance and Application Review Discussion
- c. ARPA Fund Allocation Discussion
- d. Tablet Purchase - CDWG
- e. 303 S Water Street Sale Proceeds Discussion

**12. NEW BUSINESS**

- a. Ordinance 02-2024 - Winter Parking and Snow Removal 1st Reading
- b. Discussion 300 Broadway Future Plan

**13. ADMINISTRATIVE REPORTS**

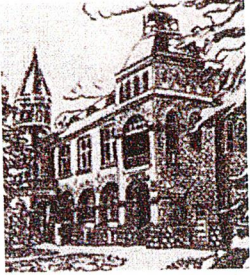
- a. City Attorney's Report
- b. City Manager's Report
- c. Reports from Department Heads

**14. COMMISSIONER PRIVILEGE/LIAISON REPORTS**

**15. CLOSED SESSION**

- a. Closed Session with Legal Counsel to Discuss Pending Litigation Under 15.268(e)
- b. Consider Material Exempt from Discussion or Disclosure by State or Federal Statute RE: UHY Invoices– MCL 15.268 (h)

**16. ADJOURNMENT**



# *The Historical Society of Marine City*

P.O. Box 23 • Marine City, Michigan 48039 • 810.278.3228 • [www.historicalsocietymarinecity.org](http://www.historicalsocietymarinecity.org)

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January 18th, 2024

Dear Mr. Bell

The Historical Society of Marine City would like the opportunity to address the City Commission at their meeting on February 1st, 2024 at 7:00 p.m. Our Board Member, Georgia Phelan, would like to have a few minutes to update the Commission on the status of the Historic City Hall Endowment Fund. If possible we would like to be scheduled as early as possible on the Agenda for that meeting.

Thank you for your consideration,

Sincerely,

Heather Bokram, Secretary.

# 7.a



<b>AGENDA MEMO</b>
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TO: Mayor Vandebossche & Commissioners

FROM: City Clerk Jason Bell

SUBJECT: City Commission Meeting Minutes - February 1, 2024

**BACKGROUND INFORMATION:**

**ORIGINATING DEPARTMENT:** Clerk

**BUDGETED ITEM:**

**REVIEWED BY:**

**STAFF RECOMMENDATION**

**PRESENTED BY:**

**RECOMMENDED ACTION(s)** Approve the City Commission Meeting Minutes of February 1, 2024

**DATE APPROVED FOR AGENDA:**

**ATTACHMENTS:**

[2024-02-01 Minutes.docx](#)

**City of Marine City  
City Commission Minutes  
February 1, 2024**

A regular meeting of the Marine City Commission was held on Thursday, February 1, 2024 at 260 South Parker Street, Marine City, and was called to order by Mayor Vandenbossche at 7:00 P.M.

Present: Mayor Jennifer Vandenbossche, Commissioners Elizabeth Hendrick, William Klaassen, Sean O'Brien, Rita G. Roehrig, Brian Ross; City Attorney Robert Davis; City Clerk Jason Bell.

Absent: Commissioner Jacob Bryson and City Manager Scott Adkins.

Motion by Commissioner Hendrick, seconded by Commissioner Ross, to excuse Commissioner Bryson from the meeting. All Ayes. Motion Carried.

**AUDIO/VIDEO AVAILABLE**

For complete audio of meeting, visit the following link:

<https://www.youtube.com/watch?v=2WyfOW0fzBI>

**APPROVE AGENDA**

Motion by Mayor Vandenbossche, seconded by Commissioner Hendrick, to approve the agenda with the tabling of items 5a and 11 through 14 due to a serious family emergency of one of the Commission members. All Ayes. Motion Carried.

**PRESENTATIONS, PROCLAMATIONS & RECOGNITIONS**

Tabled.

**PUBLIC COMMENT**

Roland Woelkers spoke against marijuana facilities and appealed to the Commission to think of the kids when making a decision on the marijuana facilities ordinance. He also thanked the DPW, Police Department and City Manager for a great job.

**APPROVE MINUTES**

City Commission Meeting Minutes – January 18, 2024

Motion by Commissioner Hendrick, seconded by Commissioner Klaassen, to approve the City Commission Meeting Minutes of January 18, 2024. All Ayes. Motion Carried.

## CONSENT AGENDA

Presented:

- a. TIFA Board Meeting Minutes – October 17, 2023
- b. Pension Board Meeting Minutes – October 24, 2023
- c. Pension Board Retiree Healthcare Meeting Minutes – October 24, 2023
- d. Local Government Approval – Charitable Gaming License, Marine City Women’s Civic Club

Commissioner Ross stated he would like a copy of the list of grants presented to the TIFA Board.

Motion by Commissioner O’Brien, seconded by Commissioner Klaassen, to approve the Consent Agenda a-d as presented. **Roll Call Vote.** Ayes: Hendrick, Klaassen, O’Brien, Roehrig, Ross, Vandenbossche. Nays: None. Motion Carried.

## ITEMS REMOVED FROM CONSENT AGENDA

None

## FINANCIAL BUSINESS

### Expenditures Including Payroll - \$219,796.85

Commissioner Ross stated Katy was doing a great job.

Motion by Commissioner Hendrick, seconded by Commissioner Klaassen, to approve expenditures including payroll in the amount of \$219,796.85. **Roll Call Vote.** Ayes: Klaassen, O’Brien, Roehrig, Ross, Vandenbossche, Hendrick. Nays: None. Motion Carried.

### Expenditures (Safe Drinking Water Project) - \$175,700.00

Commissioner Ross inquired if this invoice would be paid out of the grant. City Clerk Bell stated that was his understanding.

Motion by Commissioner Hendrick, seconded by Commissioner Klaassen, to approve the expenditures of the Safe Drinking Water Project in the amount of \$175,700.00. **Roll Call Vote.** Ayes: O’Brien, Roehrig, Ross, Vandenbossche, Hendrick, Klaassen. Nays: None. Motion Carried.

## UNFINISHED BUSINESS

All Items Tabled

## NEW BUSINESS

All Items Tabled

**ADMINISTRATIVE REPORTS**

**COMMISSIONER PRIVILEGE/LIAISON REPORTS**

**ADJOURNMENT**

Motion by Commissioner Hendrick, seconded by Commissioner Ross, to adjourn at 7:12 p.m. All Ayes.  
Motion Carried.

Respectfully submitted,

Jason A. Bell  
City Clerk

DRAFT

# 8.a

<b>AGENDA MEMO</b>
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TO: Mayor Vandebossche & Commission

FROM: Fire Chief Slankster

SUBJECT: MCAFA Run Report

**BACKGROUND INFORMATION:** Marine City Area Fire Authority January Run Report

**ORIGINATING DEPARTMENT:** Fire

**BUDGETED ITEM:**

**REVIEWED BY:**

**STAFF RECOMMENDATION**

**PRESENTED BY:**

**RECOMMENDED ACTION(s)**

**DATE APPROVED FOR AGENDA:**

**ATTACHMENTS:**

[MCAFA Run Report.pdf](#)





# MARINE CITY AREA FIRE AUTHORITY

200 South Parker Street • Marine City, Michigan 48039  
810-765-8840 • Fax 810-765-5199

February 1st, 2024

The following is a list of the Marine City Area Fire Authority runs for the month of January-24

Medical Emergency	43	Service Call / Mutual Aid	7
M V Accidents	4		
Structure Fire	2		
C O Alarm	5		
Fire Alarm	3		
Power Line Down	1		

**Total monthly runs 65**

The following is a list of runs by the Township or City they occurred:

**City of Marine City**

Medical Emergency	25
Structure Fire	2

**Cottrellville Twp**

Medical Emergency	6
M V Accidents	2
C O Alarm	4
Fire Alarm	3

**East China Twp**

Medical Emergency	6
M V Accident	1
C O Alarm	1
Power Line Down	1

**China Twp**

Medical Emergency	6
MV Accident	1

**Total Monthly Runs 65**

Joseph A. Slankster

Fire Chief  
MCAFA

**PLEASE HELP PREVENT FIRES**

# 8.b

<b>AGENDA MEMO</b>
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TO: Mayor Vandebossche & Commission

FROM:

SUBJECT: Departmental Monthly Activity Reports

**BACKGROUND INFORMATION:** Departmental Monthly Activity Reports: Police Department, DPW, Building and Code Enforcement.

**ORIGINATING DEPARTMENT:**

**BUDGETED ITEM:**

**REVIEWED BY:**

**STAFF RECOMMENDATION  
PRESENTED BY:**

**RECOMMENDED ACTION(s)**

**DATE APPROVED FOR AGENDA:**

**ATTACHMENTS:**

- [PD Jan\\_2024\\_Monthly\\_Report.pdf](#)
- [DPW January\\_Activity\\_Report.xlsx](#)
- [Building Report January 2024.pdf](#)
- [January Code Enforcement Report -.docx](#)



# Marine City Police Department

**James D. Heaslip**  
Chief of Police

375 S. Parker Street • Marine City, Michigan 48039  
(810) 765-4040 • Fax (810) 765-4135

February 06, 2024

City Manager Adkins:

During the month of January 2024, Marine City Police Department responded to 240 complaints. An activity log detailing incident type, report date, and the Officer that handled the complaint is attached.

The following is a summary of meetings and calls I have responded to for the month:

- Met with City Manager and MML rep Frank Demers
- Attended Chamber Meeting
- Obtained quote for new radar unit
- Phone meeting with MCOLES regarding new hire
- Interviewed Part-time and Full-time candidates
- Continued background investigation of potential new hire
- Issued 25 daily training bulletins
- Handled Rollover Accident
- Assisted Fire Department at Structure Fire
- Took possession of new firearms
- Met with Community Foundation regarding disaster funding
- Assisted on 2 traffic crashes
- Attended First Responder Appreciation at Cardinal Mooney

Sincerely,

James D. Heaslip  
Chief of Police

**“Police EXCELLENCE through COMMUNITY Partnership”**  
*Marine City is an Equal Opportunity Provider*

RO WN BR	CFS_DT	INCIDENT_N BR	CFS_LOCATION_TXT	Verified_By	CAD_VERIFIED_OFFENS E
1	01/01/2024 01:07 AM	240000001	142 CHARTIER RD	MAMARTINELLIC	C3324 - Suspicious Circumstances
2	01/01/2024 01:27 AM	240000002	157 SCOTT ST	MAMARTINELLIC	C3324 - Suspicious Circumstances
3	01/01/2024 02:33 AM	240000003	121 BROADWAY ST	MAMARTINELLIC	L3513 - Property Check - MA
4	01/01/2024 01:44 PM	240000004	520 S MAIN ST	MAMURRAYB	C3299 - Welfare Check
5	01/02/2024 12:28 PM	240000005	N MARY ST&WESTMINSTER ST	MAMURRAYB	L3590 - Traffic Stop - MA
6	01/02/2024 12:49 PM	240000006	516 S PARKER ST	MAMURRAYB	C3250 - Mental Health Call
7	01/02/2024 03:34 PM	240000007	520 S MAIN ST	MAMURRAYB	5799 - Invade Privacy (Other) [57002]
8	01/02/2024 07:19 PM	240000008	835 ROBERTSON ST	NA	L3517 Subpoena Service - MA
9	01/02/2024 09:38 PM	240000009	6135 KING RD	MAREDMAND	C3324 - Suspicious Circumstances
10	01/02/2024 11:28 PM	240000010	316 S BELLE RIVER AVE	MAREDMAND	L3510 - Noise Complaint - MA
11	01/03/2024 03:58 AM	240000011	6730 RIVER RD	MAREDMAND	C3902 - Burglary Alarm
12	01/03/2024 04:50 AM	240000012	6715 RIVER RD	MAREDMAND	L5060 - False Alarm - MA
13	01/03/2024 06:14 AM	240000013	6730 RIVER RD	MAREDMAND	L5060 - False Alarm - MA
14	01/03/2024 09:03 AM	240000014	N PARKER ST&WEST BLVD	MAKENYONT	L3590 - Traffic Stop - MA
15	01/03/2024 12:18 PM	240000015	6550 KING RD	MAVANDERMEULENJ	C3336 - Assist Citizen
16	01/03/2024 01:55 PM	240000016	E SAINT CLAIR ST&S WATER ST	MAKENYONT	C3324 - Suspicious Circumstances
17	01/03/2024 05:39 PM	240000017	157 SCOTT ST	MAVANDERMEULENJ	C3310 - Family Trouble
18	01/03/2024 09:00 PM	240000018	S WATER ST&JEFFERSON ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
19	01/03/2024 09:16 PM	240000019	514 S WATER ST	MAMARTINELLIC	C3326 - Suspicious Vehicles
20	01/03/2024 09:30 PM	240000020	444 PLEASANT ST	MAMARTINELLIC	C3328 - Suspicious Persons
21	01/03/2024 09:55 PM	240000021	110 MURRAY CT	MAMARTINELLIC	C3704 - Traffic Complaint / Abandoned Auto
22	01/04/2024 07:58 AM	240000022	327 BOWERY ST	MAKENYONT	C3299 - Welfare Check
23	01/04/2024 01:56 PM	240000023	ALGER ST&S BELLE RIVER AVE	MAVANDERMEULENJ	C4041 - Speeding Citation
24	01/04/2024 03:36 PM	240000024	375 S PARKER ST	MAOWCZAREKH	L3503 - Departmental Background Checks - MA
25	01/04/2024 04:11 PM	240000025	6550 KING RD	MAVANDERMEULENJ	C3324 - Suspicious Circumstances
26	01/04/2024 07:59 PM	240000026	117 S MARY ST	MAMARTINELLIC	C3145 - Property Damage Traffic Crash PDA
27	01/04/2024 09:03 PM	240000027	BROADWAY ST&N ELIZABETH ST	MAMARTINELLIC	L3590 - Traffic Stop - MA

RO WN BR	CFS_DT	INCIDENT_N BR	CFS_LOCATION_TXT	Verified_By	CAD_VERIFIED_OFFENS E
28	01/04/2024 09:34 PM	240000028	BROADWAY ST&N ELIZABETH ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
29	01/05/2024 08:00 AM	240000029	6800 KING RD	MAMURRAYB	L3507 - Follow Up Investigation - MA
30	01/05/2024 09:13 AM	240000030	N BELLE RIVER AVE&DEGURSE AVE	MAKENYONT	L3590 - Traffic Stop - MA
31	01/05/2024 09:57 AM	240000031	7597 FRED MOORE HWY	MAMURRAYB	L3507 - Follow Up Investigation - MA
32	01/05/2024 10:43 AM	240000032	6800 KING RD	NA	L3542 Follow Up - MA
33	01/05/2024 12:02 PM	240000033	211 S MARKET ST	MAMURRAYB	C3331 - Assist Medical
34	01/05/2024 12:20 PM	240000034	312 S BELLE RIVER AVE	NA	L3517 Subpoena Service - MA
35	01/05/2024 12:59 PM	240000035	375 S PARKER ST	MAKENYONT	C3336 - Assist Citizen
36	01/05/2024 12:59 PM	240000036	515 S PARKER ST	MAMURRAYB	C3704 - Traffic Complaint / Abandoned Auto
37	01/05/2024 01:37 PM	240000037	2235 ELM ST	NA	L3517 Subpoena Service - MA
38	01/05/2024 02:36 PM	240000038	N MAIN ST&WESTMINSTER ST	NA	L3592 BOL - MA
39	01/05/2024 09:51 PM	240000039	261 HURON LN	MAREDMAND	C3336 - Assist Citizen
40	01/06/2024 10:04 AM	240000040	651 S PARKER ST	MAMURRAYB	C3331 - Assist Medical
41	01/06/2024 01:27 PM	240000041	562 S ELIZABETH ST	MAMURRAYB	C3310 - Family Trouble
42	01/06/2024 05:22 PM	240000042	KING RD&CHARTIER RD	MAMURRAYB	L3590 - Traffic Stop - MA
43	01/06/2024 07:40 PM	240000043	S ELIZABETH ST&BROADWAY ST	MAREDMAND	L3590 - Traffic Stop - MA
44	01/06/2024 09:34 PM	240000044	320 N 3RD ST	MAREDMAND	C3310 - Family Trouble
45	01/06/2024 11:51 PM	240000045	915 BRUCE ST	MAREDMAND	C3330 - Assist Other Law Enforcement Agency
46	01/07/2024 08:29 AM	240000046	1038 S PARKER ST	NA	L3592 BOL - MA
47	01/07/2024 10:41 AM	240000047	376 CENTER ST	MAMURRAYB	L3507 - Follow Up Investigation - MA
48	01/07/2024 03:09 PM	240000048	CHARTIER RD&S PARKER ST	MAMURRAYB	L3590 - Traffic Stop - MA
49	01/07/2024 03:36 PM	240000049	428 S WILLIAM ST	MAMURRAYB	C3355 - Civil Matter - Other
50	01/07/2024 06:09 PM	240000050	S PARKER ST&THOMPSON DR	MAMURRAYB	L3590 - Traffic Stop - MA
51	01/08/2024 02:17 AM	240000051	403 N MARY ST	MAREDMAND	C3902 - Burglary Alarm
52	01/08/2024 03:37 AM	240000052	101 S MAIN ST	MAREDMAND	C3250 - Mental Health Call
53	01/08/2024 05:45 AM	240000053	S PARKER ST&THOMPSON DR	MAREDMAND	L3590 - Traffic Stop - MA
54	01/08/2024 08:46 AM	240000054	1085 WARD ST	MAKENYONT	C3331 - Assist Medical
55	01/08/2024 09:41 AM	240000055	N MAIN ST&MAPLE ST	MAVANDERMEULENJ	C4041 - Speeding Citation

RO WN BR	CFS_DT	INCIDENT_N BR	CFS_LOCATION_TXT	Verified_By	CAD_VERIFIED_OFFENS E
56	01/08/2024 12:23 PM	240000056	822 GOLFVIEW ST	MAVANDERMEULENJ	C3390 - Warrants - Receiving from Court
57	01/08/2024 01:44 PM	240000057	BROWN ST&S 4TH ST	MAVANDERMEULENJ	C3324 - Suspicious Circumstances
58	01/08/2024 04:10 PM	240000058	716 CHARTIER RD	MAVANDERMEULENJ	C4041 - Speeding Citation
59	01/08/2024 06:15 PM	240000059	750 SCOTT ST	MAVANDERMEULENJ	C3310 - Family Trouble
60	01/08/2024 07:30 PM	240000060	250 S PARKER ST	MAMARTINELLIC	C3337 - Assist Citizen - Vehicle Lockout
61	01/08/2024 07:45 PM	240000061	S MAIN ST&UNION ST	MAMARTINELLIC	C3324 - Suspicious Circumstances
62	01/08/2024 08:20 PM	240000062	403 N MARY ST	MAMARTINELLIC	C3902 - Burglary Alarm
63	01/09/2024 05:48 AM	240000063	N BELLE RIVER AVE&DEGURSE AVE	NA	C3326 - Suspicious Vehicles
64	01/09/2024 08:57 AM	240000064	UNION ST&S MAIN ST	MAVANDERMEULENJ	C3702 - Traffic Complaint / Road Hazard
65	01/09/2024 11:49 AM	240000065	375 S PARKER ST	MAOWCZAREKH	L3503 - Departmental Background Checks - MA
66	01/09/2024 12:01 PM	240000066	450 S MAIN ST	MAVANDERMEULENJ	C3310 - Family Trouble
67	01/09/2024 02:28 PM	240000067	1085 WARD ST	MAKENYONT	C2899 - Juvenile - All Other
68	01/09/2024 02:25 PM	240000068	122 S MARKET ST	MAVANDERMEULENJ	C3331 - Assist Medical
69	01/09/2024 04:40 PM	240000069	375 S PARKER ST	MAVANDERMEULENJ	C3804 - Animal Complaint
70	01/09/2024 05:30 PM	240000070	210 S PARKER ST	MAVANDERMEULENJ	C3902 - Burglary Alarm
71	01/10/2024 08:03 AM	240000071	1085 WARD ST	MAKENYONT	2308 - Larceny - From Building (Includes Library, Office used by Public, etc) [23003]
72	01/10/2024 01:21 PM	240000072	S PARKER ST&HIGH ST	MAMURRAYB	L3590 - Traffic Stop - MA
73	01/10/2024 01:35 PM	240000073	375 S PARKER ST	MAOWCZAREKH	L3520 - Pistol Sales Record - MA
74	01/10/2024 01:36 PM	240000074	375 S PARKER ST	MAOWCZAREKH	L3520 - Pistol Sales Record - MA
75	01/10/2024 01:36 PM	240000075	375 S PARKER ST	MAOWCZAREKH	L3520 - Pistol Sales Record - MA
76	01/10/2024 01:36 PM	240000076	375 S PARKER ST	MAOWCZAREKH	L3520 - Pistol Sales Record - MA
77	01/10/2024 01:36 PM	240000077	375 S PARKER ST	MAOWCZAREKH	L3520 - Pistol Sales Record - MA
78	01/10/2024 01:37 PM	240000078	375 S PARKER ST	MAOWCZAREKH	L3520 - Pistol Sales Record - MA
79	01/10/2024 01:40 PM	240000079	ROBERTSON ST&S PARKER ST	MAMURRAYB	L3590 - Traffic Stop - MA
80	01/10/2024 01:51 PM	240000080	RIVER RD&SHORTCUT RD	MAMURRAYB	L3590 - Traffic Stop - MA
81	01/10/2024 04:48 PM	240000081	BROADWAY ST&S MAIN ST	MAMURRAYB	L3590 - Traffic Stop - MA
82	01/10/2024 07:39 PM	240000082	308 S PARKER ST	MAREDMAND	C3170 - Private Property Traffic Crash

RO WN BR	CFS_DT	INCIDENT_N BR	CFS_LOCATION_TXT	Verified_By	CAD_VERIFIED_OFFENS E
83	01/11/2024 06:57 AM	240000083	1085 WARD ST	MAREDMAND	L3590 - Traffic Stop - MA
84	01/11/2024 08:26 AM	240000084	MARINE CITY HWY&KING RD	MAMARTINELLIC	C3330 - Assist Other Law Enforcement Agency
85	01/11/2024 09:48 AM	240000085	375 S PARKER ST	MAOWCZAREKH	C3381 - Sex Offender Registration - SOR
86	01/11/2024 11:26 AM	240000086	KING RD&WARD ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
87	01/11/2024 01:01 PM	240000087	S PARKER ST&CHARTIER RD	MAMARTINELLIC	C4041 - Speeding Citation
88	01/11/2024 02:49 PM	240000088	375 S PARKER ST	MAMARTINELLIC	C3336 - Assist Citizen
89	01/11/2024 06:09 PM	240000089	5536 ORCHARD DR	MAMARTINELLIC	C3299 - Welfare Check
90	01/11/2024 07:13 PM	240000090	S PARKER ST&CARROLL ST	MAMURRAYB	L3590 - Traffic Stop - MA
91	01/11/2024 07:53 PM	240000091	KING RD&PLANK RD	MAMURRAYB	L3590 - Traffic Stop - MA
92	01/11/2024 08:10 PM	240000092	WARD ST&S PARKER ST	MAMURRAYB	L3590 - Traffic Stop - MA
93	01/11/2024 08:19 PM	240000093	KING RD&DEGURSE AVE	MAMURRAYB	L3590 - Traffic Stop - MA
94	01/11/2024 08:48 PM	240000094	N MARY ST&BROADWAY ST	MAMURRAYB	L3590 - Traffic Stop - MA
95	01/11/2024 10:25 PM	240000095	KING RD&MARINE CITY HWY	MAMURRAYB	L3590 - Traffic Stop - MA
96	01/11/2024 11:35 PM	240000096	WEST BLVD&N 6TH ST	MAMURRAYB	L3590 - Traffic Stop - MA
97	01/12/2024 03:29 AM	240000097	S MAIN ST&UNION ST	MAMURRAYB	L3590 - Traffic Stop - MA
98	01/12/2024 12:49 PM	240000098	382 CENTER ST	MAVANDERMEULENJ	C3390 - Warrants - Receiving from Court
99	01/12/2024 03:17 PM	240000099	150 S MARKET ST	MAVANDERMEULENJ	C3310 - Family Trouble
100	01/12/2024 05:06 PM	240000100	525 WOODWORTH ST	MAVANDERMEULENJ	C3310 - Family Trouble
101	01/12/2024 06:24 PM	240000101	322 S ELIZABETH ST	MAVANDERMEULENJ	C3324 - Suspicious Circumstances
102	01/12/2024 08:47 PM	240000102	1239 S PARKER ST	MAREDMAND	C3324 - Suspicious Circumstances
103	01/13/2024 08:51 AM	240000103	135 BUTLER ST	MAVANDERMEULENJ	C3331 - Assist Medical
104	01/13/2024 12:00 PM	240000104	310 S BELLE RIVER AVE	MAVANDERMEULENJ	C3331 - Assist Medical
105	01/13/2024 03:14 PM	240000105	200 S WATER ST	MAVANDERMEULENJ	C3221 - Attempt Suicide - Juvenile
106	01/13/2024 04:11 PM	240000106	820 ROBERTSON ST	MAVANDERMEULENJ	C3331 - Assist Medical
107	01/13/2024 10:01 PM	240000107	WARD ST&KING RD	MAREDMAND	L3590 - Traffic Stop - MA
108	01/14/2024 03:04 AM	240000108	PALMS RD&MARINE CITY HWY	MAREDMAND	C3330 - Assist Other Law Enforcement Agency
109	01/14/2024 08:47 AM	240000109	236 N MARY ST	MAVANDERMEULENJ	C3334 - Assist Other Govt Agency
110	01/14/2024 03:37 PM	240000110	172 ROBERTSON ST	MAVANDERMEULENJ	1171 - CSC 1st Degree - Penetration Penis/Vagina [11001]

RO WN BR	CFS_DT	INCIDENT_N BR	CFS_LOCATION_TXT	Verified_By	CAD_VERIFIED_OFFENS E
111	01/14/2024 03:51 PM	240000111	517 WARD ST	MAVANDERMEULENJ	C3314 - Missing Persons
112	01/14/2024 06:03 PM	240000112	RIVER RD&SHORTCUT RD	NA	L3592 BOL - MA
113	01/14/2024 06:32 PM	240000113	107 MURRAY CT	MAREDMAND	C3336 - Assist Citizen
114	01/15/2024 09:50 AM	240000114	DEGURSE AVE&KING RD	MAMARTINELLIC	L3590 - Traffic Stop - MA
115	01/15/2024 11:53 AM	240000115	145 S ELIZABETH ST	MAMARTINELLIC	C3704 - Traffic Complaint / Abandoned Auto
116	01/15/2024 11:56 AM	240000116	144 S ELIZABETH ST	MAMARTINELLIC	C3704 - Traffic Complaint / Abandoned Auto
117	01/15/2024 12:33 PM	240000117	N MAIN ST&PEARL ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
118	01/15/2024 02:00 PM	240000118	S WATER ST&BRIDGE ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
119	01/15/2024 03:35 PM	240000119	S MARKET ST&E SAINT CLAIR ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
120	01/15/2024 03:51 PM	240000120	DEGURSE AVE&N BELLE RIVER AVE	MAMARTINELLIC	L3590 - Traffic Stop - MA
121	01/15/2024 04:21 PM	240000121	S WATER ST&BRIDGE ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
122	01/15/2024 04:33 PM	240000122	UNION ST&S WATER ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
123	01/15/2024 04:44 PM	240000123	S PARKER ST&CHARTIER RD	MAMARTINELLIC	C4105 - Equipment Citation
124	01/15/2024 05:27 PM	240000124	6067 KING RD	MAMARTINELLIC	C3336 - Assist Citizen
125	01/15/2024 08:38 PM	240000125	PEARL ST&N WILLIAM ST	MAMURRAYB	L3590 - Traffic Stop - MA
126	01/15/2024 09:34 PM	240000126	6800 KING RD	MAMURRAYB	C3310 - Family Trouble
127	01/15/2024 09:51 PM	240000127	6800 KING RD	NA	L3542 Follow Up - MA
128	01/15/2024 10:29 PM	240000128	KING RD&WEST BLVD	MAMURRAYB	L3590 - Traffic Stop - MA
129	01/16/2024 02:07 AM	240000129	S PARKER ST&WARD ST	MAMURRAYB	L3590 - Traffic Stop - MA
130	01/16/2024 08:34 AM	240000130	6135 KING RD	MAMARTINELLIC	C3145 - Property Damage Traffic Crash PDA
131	01/16/2024 10:43 AM	240000131	320 N 3RD ST	MAMARTINELLIC	C3250 - Mental Health Call
132	01/16/2024 11:35 AM	240000132	6730 RIVER RD	MAMARTINELLIC	C3324 - Suspicious Circumstances
133	01/16/2024 12:32 PM	240000133	124 BELL ST	MAMARTINELLIC	C3205 - Sudden Death - Natural
134	01/16/2024 03:51 PM	240000134	SCOTT ST&CATHERINE ST	MAMARTINELLIC	C3326 - Suspicious Vehicles
135	01/16/2024 07:31 PM	240000135	6770 RIVER RD	MAMURRAYB	L3590 - Traffic Stop - MA
136	01/16/2024 08:00 PM	240000136	6040 KING RD	MAMURRAYB	L3590 - Traffic Stop - MA
137	01/17/2024 08:36 AM	240000137	S PARKER ST&BOWERY ST	MAKENYONT	C3336 - Assist Citizen
138	01/17/2024 11:56 AM	240000138	6800 KING RD	MAVANDERMEULENJ	C3355 - Civil Matter - Other



RO WN BR	CFS_DT	INCIDENT_N BR	CFS_LOCATION_TXT	Verified_By	CAD_VERIFIED_OFFENS E
139	01/17/2024 12:19 PM	240000139	750 SCOTT ST	MAKENYONT	C2899 - Juvenile - All Other
140	01/17/2024 01:36 PM	240000140	2088 S PARKER ST	MAVANDERMEULENJ	C3331 - Assist Medical
141	01/17/2024 02:59 PM	240000141	600 WARD ST	MAVANDERMEULENJ	C3299 - Welfare Check
142	01/18/2024 04:00 AM	240000142	140 GLADYS ST	MAREDMAND	C3324 - Suspicious Circumstances
143	01/18/2024 09:35 AM	240000143	524 BRUCE ST	MAVANDERMEULENJ	C3804 - Animal Complaint
144	01/18/2024 10:52 AM	240000144	CHARTIER RD&KING RD	MAHEASLIPJ	C3330 - Assist Other Law Enforcement Agency
145	01/18/2024 01:12 PM	240000145	375 S PARKER ST	MAOWCZAREKH	C3381 - Sex Offender Registration - SOR
146	01/18/2024 01:48 PM	240000146	2026 S PARKER ST	MAVANDERMEULENJ	C3355 - Civil Matter - Other
147	01/18/2024 03:39 PM	240000147	375 S PARKER ST	MAJONESJ	L3507 - Follow Up Investigation - MA
148	01/18/2024 10:45 PM	240000148	200 BLK OF S MAIN	MAJONESJ	C3728 - Traffic Complaint / Parking Complaint
149	01/19/2024 01:49 PM	240000149	BROADWAY ST&N MARY ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
150	01/19/2024 02:31 PM	240000150	S MARKET ST&UNION ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
151	01/19/2024 03:43 PM	240000151	323 N 2ND ST	NA	C3326 - Suspicious Vehicles
152	01/19/2024 03:46 PM	240000152	323 S WILLIAM ST	MAJONESJ	C3299 - Welfare Check
153	01/19/2024 03:59 PM	240000153	887 DEGURSE AVE	MAJONESJ	C3902 - Burglary Alarm
154	01/19/2024 04:45 PM	240000154	4565 CHAMBERLAIN ST	MAJONESJ	C3330 - Assist Other Law Enforcement Agency
155	01/19/2024 06:46 PM	240000155	818 S 4TH ST	MAJONESJ	C3331 - Assist Medical
156	01/19/2024 07:01 PM	240000156	S WATER ST&BROADWAY ST	MAMURRAYB	L3590 - Traffic Stop - MA
157	01/19/2024 07:35 PM	240000157	S MARY ST&JEFFERSON ST	MAMURRAYB	L3590 - Traffic Stop - MA
158	01/19/2024 08:08 PM	240000158	CHARTIER RD&KING RD	MAMURRAYB	L3590 - Traffic Stop - MA
159	01/19/2024 09:28 PM	240000159	BROADWAY ST&S MARY ST	MAMURRAYB	L3590 - Traffic Stop - MA
160	01/19/2024 10:47 PM	240000160	CHARTIER RD&CATHERINE ST	MAMURRAYB	L3590 - Traffic Stop - MA
161	01/20/2024 03:52 AM	240000161	6658 RIVER RD	MAMURRAYB	C3324 - Suspicious Circumstances
162	01/20/2024 04:10 AM	240000162	406 S WILLIAM ST	MAMURRAYB	C3728 - Traffic Complaint / Parking Complaint
163	01/20/2024 11:33 AM	240000163	S WATER ST&UNION ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
164	01/20/2024 12:01 PM	240000164	S WATER ST&BRIDGE ST	MAMARTINELLIC	C4041 - Speeding Citation
165	01/20/2024 12:30 PM	240000165	CHARTIER RD&S PARKER ST	MAMARTINELLIC	C4040 - Hazardous Traffic Citation

RO WN BR	CFS_DT	INCIDENT_N BR	CFS_LOCATION_TXT	Verified_By	CAD_VERIFIED_OFFENS E
166	01/20/2024 12:30 PM	240000166	210 S PARKER ST	MAMARTINELLIC	C3902 - Burglary Alarm
167	01/20/2024 02:49 PM	240000167	S 3RD ST&CHARTIER RD	MAMARTINELLIC	L3590 - Traffic Stop - MA
168	01/20/2024 04:30 PM	240000168	S WATER ST&JEFFERSON ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
169	01/20/2024 06:11 PM	240000169	140 BELL ST	MAKELLYP	C3310 - Family Trouble
170	01/20/2024 07:21 PM	240000170	325 E SAINT CLAIR ST	MAKELLYP	2298 - Burglary - Entering Without Permission [22003]
171	01/20/2024 08:11 PM	240000171	WEST BLVD&N 6TH ST	MAMURRAYB	L3590 - Traffic Stop - MA
172	01/20/2024 08:51 PM	240000172	S PARKER ST&WARD ST	MAMURRAYB	L3590 - Traffic Stop - MA
173	01/20/2024 09:54 PM	240000173	N MAIN ST&WOODWORTH ST	MAMURRAYB	L3590 - Traffic Stop - MA
174	01/20/2024 11:15 PM	240000174	1295 S PARKER ST	MAKELLYP	C3902 - Burglary Alarm
175	01/20/2024 11:44 PM	240000175	536 WESTMINSTER ST	MAKELLYP	C3324 - Suspicious Circumstances
176	01/21/2024 12:43 PM	240000176	707 CARROLL ST	MAMARTINELLIC	C3299 - Welfare Check
177	01/21/2024 06:25 PM	240000177	352 S MARY ST	MAMARTINELLIC	C3331 - Assist Medical
178	01/21/2024 07:43 PM	240000178	252 PLEASANT ST	MAMURRAYB	C3390 - Warrants - Receiving from Court
179	01/21/2024 09:10 PM	240000179	406 HILL ST	MAMURRAYB	C3310 - Family Trouble
180	01/21/2024 11:06 PM	240000180	2088 S PARKER ST	MAMURRAYB	L3590 - Traffic Stop - MA
181	01/21/2024 11:30 PM	240000181	SCOTT ST&S PARKER ST	MAMURRAYB	L3590 - Traffic Stop - MA
182	01/22/2024 09:59 AM	240000182	637 N BELLE RIVER AVE	MAVANDERMEULENJ	C3332 - Assist Fire Department
183	01/22/2024 11:11 AM	240000183	375 S PARKER ST	MAHEASLIPJ	C3336 - Assist Citizen
184	01/22/2024 01:55 PM	240000184	S PARKER ST&ALGER ST	MAVANDERMEULENJ	C4041 - Speeding Citation
185	01/22/2024 02:37 PM	240000185	S PARKER ST&ALGER ST	MAVANDERMEULENJ	L3590 - Traffic Stop - MA
186	01/22/2024 11:06 PM	240000186	105 DEGURSE AVE	MAREDMAND	C3331 - Assist Medical
187	01/23/2024 07:40 AM	240000187	522 S MARKET ST	MAVANDERMEULENJ	C3331 - Assist Medical
188	01/23/2024 01:58 PM	240000188	7943 MORROW RD	MAKENYONT	C3299 - Welfare Check
189	01/23/2024 04:00 PM	240000189	214 DELINA ST	MAVANDERMEULENJ	C3804 - Animal Complaint
190	01/23/2024 08:33 PM	240000190	375 S PARKER ST	MAREDMAND	C3336 - Assist Citizen
191	01/23/2024 08:55 PM	240000191	375 S PARKER ST	NA	L3542 Follow Up - MA
192	01/24/2024 08:48 AM	240000192	375 S PARKER ST	MAMARTINELLIC	C3336 - Assist Citizen
193	01/24/2024 04:49 PM	240000193	LESTER CEMETERY	MAMARTINELLIC	L3514 - Trespassing - MA

RO WN BR	CFS_DT	INCIDENT_N BR	CFS_LOCATION_TXT	Verified_By	CAD_VERIFIED_OFFENS E
194	01/24/2024 05:54 PM	240000194	6550 KING RD	MAMARTINELLIC	C3310 - Family Trouble
195	01/24/2024 06:25 PM	240000195	750 SCOTT ST	MAMARTINELLIC	C3310 - Family Trouble
196	01/24/2024 09:13 PM	240000196	175 S WATER ST	MAMURRAYB	C3336 - Assist Citizen
197	01/24/2024 09:47 PM	240000197	7301 MARSH RD	MAMURRAYB	C3330 - Assist Other Law Enforcement Agency
198	01/24/2024 10:46 PM	240000198	S PARKER ST&CHARTIER RD	MAMURRAYB	3547 - Methamphetamine - Possess [35001]
199	01/25/2024 10:06 AM	240000199	375 S PARKER ST	MAHEASLIPJ	L3521 - Pistol Purchase Permit - MA
200	01/25/2024 10:25 AM	240000200	BROADWAY ST&S MAIN ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
201	01/25/2024 10:32 AM	240000201	JEFFERSON ST&S MARKET ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
202	01/25/2024 12:07 PM	240000202	S PARKER ST&CHARTIER RD	MAMARTINELLIC	C4041 - Speeding Citation
203	01/25/2024 12:52 PM	240000203	S WATER ST&UNION ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
204	01/25/2024 01:05 PM	240000204	S MAIN ST&UNION ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
205	01/25/2024 02:34 PM	240000205	750 SCOTT ST	MAJONESJ	C2822 - Lost / Missing Juvenile
206	01/25/2024 04:54 PM	240000206	BROADWAY ST&S MAIN ST	MAMARTINELLIC	L3590 - Traffic Stop - MA
207	01/25/2024 06:14 PM	240000207	375 S PARKER ST	MAJONESJ	C3336 - Assist Citizen
208	01/25/2024 06:27 PM	240000208	750 SCOTT ST	NA	L3542 Follow Up - MA
209	01/25/2024 07:18 PM	240000209	BUTLER ST&WEST BLVD	MAMURRAYB	L3590 - Traffic Stop - MA
210	01/25/2024 11:32 PM	240000210	801 BROWN ST	MAJONESJ	C3331 - Assist Medical
211	01/26/2024 04:10 AM	240000211	536 S PARKER ST	MAMURRAYB	C3399 - Miscellaneous All Other
212	01/26/2024 01:26 PM	240000212	S PARKER ST&ALGER ST	MAVANDERMEULENJ	L3590 - Traffic Stop - MA
213	01/26/2024 01:37 PM	240000213	1601 CHARTIER RD	MAKENYONT	C3299 - Welfare Check
214	01/26/2024 03:51 PM	240000214	KING RD&DEGURSE AVE	MAJONESJ	C3324 - Suspicious Circumstances
215	01/26/2024 05:21 PM	240000215	107 MURRAY CT	MAJONESJ	C3299 - Welfare Check
216	01/27/2024 12:41 PM	240000216	373 WOODWORTH ST	MAVANDERMEULENJ	C3336 - Assist Citizen
217	01/27/2024 01:12 PM	240000217	6800 KING RD	MAVANDERMEULENJ	C3324 - Suspicious Circumstances
218	01/27/2024 05:07 PM	240000218	CHARTIER RD&CATHERINE ST	MAKELLYP	C4041 - Speeding Citation
219	01/27/2024 05:20 PM	240000219	CHARTIER RD&CATHERINE ST	MAKELLYP	C4041 - Speeding Citation
220	01/28/2024 09:13 AM	240000220	6800 KING RD	MAVANDERMEULENJ	5006 - Obstructing Justice [50000]



Job Category	Location	Activity	Equipment	Hours
Building Maintenance	WWTP/WW/Belle River Pump Station/260 S. Parker	<u>WWTP</u> : General repairs; <u>Water Plant</u> : General repairs; <u>260 S. Parker</u> : Maintenance, Elections; <u>BRPS</u> : General repairs; 300 Broadway: Maintenance	Camel, '16 Silverado, '06 Silverado, '15 Silverado, 1 Ton, JCB	90
Banners / Decorations / Flags	Marine City	Install/Maintain Banners & Decorations	Boom Truck	35
Cemetery Maint./ Burials/ Columbarium	Woodlawn Cemetery	Routine Maintenance / Probes / Burials / Footings		32
Sidewalks	Marine City & DPW	Maintenance / Office	1 Ton	0
Equipment / Vehicle Maintenance	DPW	Repairs / Maintenance / Preventative Care	Sweeper, Camel, 4052r John Deere, JCBs, Sterlings, Pumps, Trucks	77.5
Office	DPW	Misc. Office Duties / Reports / Meetings / Budget / Marina Project / Grants / Field Work/ EGLE Reports/ Cross Connection / Review Plans		316
Beach Attendants	Beach			0
Flower Watering	Marine City			0
Grass Cutting	Buildings & Parks	General cutting / Property Clean up as Requested & Approved		0
Park Maintenance	Marine City	Garbage Pickup/ General Maintenance	'06 Silverado, 1 Ton	69.5
Routine Road Maintenance / Road Projects	Local/Major Roads/Parking Lots	Cold Patching/ Hot Patching/ Misc. Maintenance/ Sweeping	'06 Silverado, Camel, '18 JCB, '14 JD Sweeper	176.5
Sanitary Sewer Maintenance	Marine City	Cleaning/ Maintenance/ Inspection/ Miss Digs	'06 Silverado, Camel, Silverado	28
Shop Maintenance	DPW	Shop Repairs/ Maint./ Cleaning		54.5
Signs	Marine City		'15 Silverado	0
Storm Sewer Maintenance	Marine City	Catch Basin Cleaning/ Storm Sewer Maintenance & Locating	'06 Silverado, Camel	0
Bridge	Marine City	Maintenance/ Kayak Launch	1 Ton	0
Water System Maintenance	Marine City	Water Leaks & Investigation/ Curb Box Maint./ Misc. Maint./ Service Line Maint. & Replace/ Meters/ Final Reads/ Water Turn On & Off/ Shutoffs/ Miss Digs/ Valve locate/ Hydroexcavating/ Cross Connection	'06 Silverado, Camel	56
Training	Marine City			0
Upcoming Projects:			Total Hours:	935
Water Service Line Replacement & Inventory - Screw Pump Replacement - Marina Project				

# Permit List

02/06/2024

Permit Type	Address	Category	Applicant	Date Applied	Date Issued	Amount Billed
Building	414 S WATER ST	Commercial, Add/Alter/Repair	CR SMITH	12/21/2023	01/03/2024	\$325.00
Building	6135 KING RD	Commercial, Add/Alter/Repair	6135 KING LLC	01/16/2024	01/16/2024	\$360.42
Electrical	637 N BELLE RIVER AVE	Electrical	FRANK FILECCIA	01/23/2024	01/23/2024	\$211.00
Mechanical	535 E ST CLAIR ST	Mechanical	SUPERIOR HEATING AND COC	01/09/2024	01/09/2024	\$180.00
Mechanical	523 E ST CLAIR ST	Mechanical	SUPERIOR HEATING AND COC	01/09/2024	01/09/2024	\$155.00
Mechanical	201 DEGURSE AVE	Mechanical	JAMES ALLAN	01/17/2024	01/17/2024	\$255.00
Plumbing	6135 KING RD	Plumbing	JACOB J HARP	01/04/2024	01/04/2024	\$286.00
Plumbing	589 MAPLE ST	Plumbing	DEAN MOSER	01/08/2024	01/08/2024	\$180.00
ZONING	6111 KING RD	ZONING	ACHATZ STEVEN	01/30/2024	01/30/2024	\$100.00

**Number of Permits:** 9

**Total Billed:** \$2,052.42

Population: All Records

Permit.DateIssued in <Previous month> [01/01/24 - 01/31/24]



TO: Scott Adkins, City Manager  
FROM: Jim Schafer  
DATE: February 7, 2024  
SUBJECT: January Code Enforcement Activity Report

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Outstanding Blight Complaints:

4- With waiting on how to proceed from the City Attorney. Email suggestion to the City Manager to move to the dangerous buildings committee on how to handle moving forward.  
UPDATE- One of the existing four complaints the condition of property has deteriorated even more. Discussed with the City Manager; he advised he had a scheduled meeting with City Attorney and how to move forward with all.  
1- NO PROGRESS - In the process of evicting renter and remove the blight. City issued a second fine to the owner of the property and have renter remove blight from the property. Reached out to attorney for an update and received no response.

Blight Complaints:

2- With letter sent from the City to return to compliance.

Parking Complaints:

4- With letters sent to return to compliance, one did contact City requesting extension because renter left behind and unable to remove  
1- Outstanding vehicle disabled in driveway for more than 30 days. Letter sent to return to compliance.  
UPDATE- Letter sent for the first fine to be paid and vehicle removed.

Farm Animal Complaint:

1- Complaint for a property owner having more than three chickens in the backyard. Letter sent to return to compliance.

Voicemail/Email Concern:

Email question on City sign ordinance for permanent signs, email response back with attached sign ordinance to reference.  
Voicemail question on Zoning and advised to contact the building department.

**City of Marine City  
Election Commission Meeting  
December 14, 2023**

A meeting of the Marine City Election Commission was held on Thursday, December 14, 2023 at 260 South Parker, Marine City, Michigan, and was called to order by City Clerk Jason Bell at 6:30pm.

**Present:** City Attorney Robert Davis (telephonically), City Commissioner Sean O'Brien, City Clerk Jason Bell.

**Absent:**  
None

**Public Comment:**  
None

**Approve Minutes:**

Motion by City Commissioner O'Brien, seconded by City Attorney Davis, to approve the Marine City Election Commission Minutes of October 3, 2022. All Ayes. Motion Carried.

**Early Voting Plan Approval**

Motion by City Attorney Davis, seconded by City Commissioner O'Brien, to approve the Early Voting Plan as presented. All Ayes. Motion Carried.

**Precinct Consolidation Approval**

City Commissioner O'Brien inquired if consolidating precincts would create an issue with long lines on Election Day. City Clerk Bell stated with the addition of nine days of Early Voting and Absentee Ballots, it was determined decreasing to one precinct would not create long lines on Election Day.

Motion by City Commissioner O'Brien, seconded by City Attorney Davis, to approve Resolution 027-2023 a Resolution to approve Permanent Precinct Consolidation. **Roll Call Vote.** Ayes: O'Brien, Davis, Bell. Nays: None. Motion Carried.

**Authorize City Clerk to Conduct a Public Accuracy Test**

Motion by City Commissioner O'Brien, seconded by City Attorney Davis, to authorize the City Clerk to conduct a public accuracy test on January 17, 2024. All Ayes. Motion Carried.



The next Election Commission meeting was scheduled for Thursday, January 18, 2024 at 6:30 pm.

**Adjournment**

Motion by City Commissioner O'Brien, seconded by City Attorney Davis, to adjourn at 6:37pm. All Ayes. Motion Carried.

Respectfully submitted,

Jason A. Bell  
City Clerk

**City of Marine City  
Election Commission Meeting  
January 15, 2024**

A meeting of the Marine City Election Commission was held on Monday, January 15, 2024 at 260 South Parker, Marine City, Michigan, and was called to order by City Clerk Jason Bell at 5:01pm.

**Present:** City Clerk Jason Bell; City Commissioner Sean O'Brien.

**Absent:** City Attorney Robert Davis

**Public Comment:**  
**None**

**Public Accuracy Testing**

Election Source completed the Public Logic and Accuracy Testing of the ICP Tabulator, ICP2 tabulator and ICX voting equipment for the February 27, 2024 Presidential Primary Election to demonstrate that the computer program used to tabulate the votes cast at this Election meets the requirements of law. Present for the testing were Election Source personnel, City Clerk Jason Bell, City Commissioner Sean O'Brien, Deputy Clerk Michele Goodrich and General Office Clerk Carol Brown. The tabulator testing tape was signed by the above and other paperwork completed and signed by City Clerk Jason Bell and City Commissioner Sean O'Brien.

**Adjournment**

The meeting was adjourned at 5:20pm.

Respectfully submitted,

Jason A. Bell  
City Clerk

**AGENDA MEMO**



TO: Mayor & City Commissioners

FROM: City Clerk Jason Bell

SUBJECT: 300 Broadway Committee Meeting Minutes - November 27, 2023

**BACKGROUND INFORMATION:**

**ORIGINATING DEPARTMENT:**

**BUDGETED ITEM:**

**REVIEWED BY:**

**STAFF RECOMMENDATION**

**PRESENTED BY:**

**RECOMMENDED ACTION(s)** Approve

**DATE APPROVED FOR AGENDA:**

**ATTACHMENTS:**

[2023-11-27 Minutes.pdf](#)

**City of Marine City**  
**300 Broadway Committee Meeting Minutes**  
**November 27, 2023**

A regular meeting of the 300 Broadway Committee was held on Monday, November 27, 2023, at 260 S. Parker Street, Marine City, MI 48039 and was called to order at 5:05 pm by Chairperson Brian Ross.

The Pledge of Allegiance was led by Chairperson Ross.

**Present:** Chairperson Brian Ross; Committee Members Cheryl Ross, Andrew Pakeldinaz, Michelle Nichter, Kim Turner, Sherrill Zimmer; City Manager Scott Adkins; Clerk Jason Bell.

**Absent:** Committee Member Laura Merchant

Motion by Member C. Ross, seconded by Member Pakeldinaz, to excuse Committee Member Merchant from the meeting. All Ayes. Motion Carried.

**Approve Agenda**

Motion by Committee Member C. Ross, seconded by Committee Member Zimmer, to approve the agenda. All Ayes. Motion Carried.

**Public Comment**

None.

**Approve Minutes**

Motion by Committee Member C. Ross, seconded by Committee Member Pakeldinaz, to approve the 300 Broadway Committee Meeting Minutes of October 23, 2023. All Ayes. Motion Carried.

**Unfinished Business**

Building Priorities

Chairperson B. Ross provided an update from DPW Superintendent Schmidt regarding the HVAC maintenance and K9 training that took place at 300 Broadway. City Manager Adkins stated the snowman was donated by Gail Kloeffler.

300 Broadway Project Priorities

Chairperson B. Ross stated that Friends of City Hall (FOCH) was a public/private partnership and they will fundraise for the City. He also spoke on an Art Exhibit in 300 Broadway and the City running an Art Association by renting tables and the City would organize. City Manager

Adkins stated it was a great concept, but the City is not able to sustain the project and it was a great opportunity that presented a timing issue.

#### Grant Opportunities

City Manager Adkins provided an update on the Community Center grant and stated announcements would be made mid to late December with it possibly extending into January. Chairperson B. Ross provided an update on the 7 letters of support the Committee solicited for the grant and City Manager Adkins stated they did get sent off.

Chairperson B. Ross spoke on the movable walls art grant and stated he would provide information to the Committee once he receives it. City Manager Adkins stated the City did offer to be a fiduciary for the Art grant if needed.

Committee Member Zimmer stated the Garden Club was an Arts and Garden Club and has been for some time, so an Art Association already existed in the City and she stated Marine City could be the Arts Council's permanent home.

#### Revenue Sources

City Manager Adkins stated once the building was renovated the City could look at a revenue source of providing classrooms and training facility for K9's or other Law Enforcement needs as the prior K9 training went well and the participants would like to come back.

#### Endowment Activities

None.

#### New Business

Committee Member Zimmer stated a special meeting could be called if need be.

Motion by Committee Member Zimmer, seconded by Committee Member Nichter, to cancel the December 25, 2023 300 Broadway Committee Meeting. All Ayes. Motion Carried.

#### Open Discussion

City Manager Adkins provided an update from DPW Superintendent Schmidt regarding Frasier Building and repairs to the flashing at 300 Broadway and he would provide additional information soon.

Chairperson B. Ross stated he had conversations of possible donors for the 300 Broadway renovation to help move things forward and was hopeful if the grant was received that part of 300 Broadway or all of it could be renamed the Guy Community Center and the money from the

sale of 303 S Water could be used to save the City money from the general fund as part of the grant match.

Clerk Bell stated he could not find any information in previous minutes regarding the term of the 300 Broadway Committee Chairperson and that could be added to the January agenda for discussion and appointment.

**Adjournment**

Motion by Committee Member Turner, seconded by Committee Member C. Ross, to adjourn at 5:51 pm. All Ayes. Motion Carried.

Respectfully submitted,

Jason A. Bell  
City Clerk

# 8.f

<b>AGENDA MEMO</b>
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TO:

FROM:

SUBJECT: Dangerous Building Board of Appeals Meeting Minutes - October 4, 2023

**BACKGROUND INFORMATION:**

**ORIGINATING DEPARTMENT:**

**BUDGETED ITEM:**

**REVIEWED BY:**

**STAFF RECOMMENDATION  
PRESENTED BY:**

**RECOMMENDED ACTION(s)** Approve

**DATE APPROVED FOR AGENDA:**

**ATTACHMENTS:**  
[2023-10-04 Minutes.pdf](#)

**City of Marine City**  
**Dangerous Building Board of Appeals**  
**October 4, 2023**

A regular meeting of the Dangerous Building Board of Appeals was held on Wednesday, October 4, 2023 at 260 S. Parker Street, Marine City, MI 48039 and was called to order at 6:00 pm by Chairperson Graham Allan.

**Present: Chairperson Graham Allan, Board Members Jacob Bryson, James Turner, John Paulun; Building Official Tracy Kallek; City Manager Scott Adkins; City Clerk Jason Bell**

**Approve Agenda**

Motion by Board Member Paulun, seconded by Board Member Turner, to approve the Agenda. All Ayes. Motion Carried.

**Public Comment**

None.

**Approve Minutes**

Motion by Board Member Bryson, seconded by Board Member Turner, to approve the Minutes of the Dangerous Building Board of Appeals Meeting of April 5, 2023. All Ayes. Motion Carried.

**Public Hearing**

None.

**Unfinished Business**

521 Washington

City Clerk Bell stated he spoke with the next of kin of the deceased property owner and they are still in the process of obtaining legal control over the property through Probate and that should be completed by the end of October. He also stated they have cleaned up more of the house and plan on putting it up for sale in the coming weeks and also had a few contractors look at the property and it is structurally sound.

Chairperson Allan inquired if this should stay on the agenda for the Dangerous Building Board to which the board agreed. The board stated they would like to see if the property sells and proper permits are pulled to fix the house.



172 Bruce Street

City Clerk Bell called back to the Attorney letter received in April and a motion made by the board for the property owner to hire a roofing contractor and for repairs to be completed by July 2023 and if repairs were not complete for action to be taken at October's meeting. Building Official Kallek stated there have been no permits issued for the property and there has been some work done but it is not completed. Board Member Bryson suggested to send the property owner a certified letter requesting a completion plan.

Motion by Board Member Bryson, seconded by Board Member Turner, to send the property owner a certified letter requesting a completion plan, time to completion within 30 days and for them to pull the proper permits or the City will take legal recourse. All Ayes. Motion Carried.

**New Business**

None.

**Adjournment**

Motion by Board Member Paulun, seconded by Board Member Bryson, to adjourn at 6:16pm. All Ayes. Motion Carried.

Respectfully submitted,

Jason A. Bell  
City Clerk

<b>AGENDA MEMO</b>
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TO: City Commission and City Manager  
FROM: Treasurer's Office  
SUBJECT: Expenditures (including payroll) – \$608,943.68

**BACKGROUND INFORMATION:**

Listed below is the breakdown for total invoices and payroll:

**Accounts Payable**

**Disbursements:**

01/31/24	\$220,034.69
02/07/24	\$331,939.19

**Payroll**

**Active:**

02/01/24	\$56,969.80
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**Expenditure Total: \$608,943.68**

**ORIGINATING DEPARTMENT:** Finance

**BUDGETED ITEM:**

**REVIEWED BY:**

**STAFF RECOMMENDATION**

**PRESENTED BY:**

**RECOMMENDED ACTION(s)** To approve disbursements including payroll in the amount of \$608,943.68.

**DATE APPROVED FOR AGENDA:**

**ATTACHMENTS:**

[Check Register 01.25.24 to 02.07.24.pdf](#)

Check Date	Bank	Check	Vendor	Vendor Name	Amount
Bank FTB FIFTH THIRD BANK					
01/31/2024	FTB	976 (E)	C252	COMCAST	269.40
01/31/2024	FTB	977 (E)	D008	DTE ENERGY	6,686.46
01/31/2024	FTB	19533	C072	ADVANCE AUTO PARTS	28.04
01/31/2024	FTB	19534	A110	AMAZON BUSINESS	136.78
01/31/2024	FTB	19535	BA1	BIOTECH AGRONOMICS	24,672.10
01/31/2024	FTB	19536	B066	CADILLAC ASPHALT LLC	830.25
01/31/2024	FTB	19537	CM01	CHRISTINA LUMLEY	42.88
01/31/2024	FTB	19538	C067	CITY OF MARINE CITY	17.05
01/31/2024	FTB	19539	E123	ENVIRONMENTAL RESOURCE ASSOCIATES	830.95
01/31/2024	FTB	19540	B017	FOSTER BLUE WATER OIL LLC	1,781.89
01/31/2024	FTB	19541	H063	HI-TECH SYSTEM SERVICE	1,356.00
01/31/2024	FTB	19542	A118	INTERSTATE BILLING SERVICE INC	202.84
01/31/2024	FTB	19543	K125	KERR PUMP AND SUPPLY, INC.	960.00
01/31/2024	FTB	19544	MC1	MARINE CITY ACCOUNTS PAYABLE FUND	87,086.02
01/31/2024	FTB	19545	M087	MARINE CITY PETTY CASH ACCOUNT	12.48
01/31/2024	FTB	19546	MCR1	MARINE CITY RETIREMENT SYSTEM FUND	410.34
01/31/2024	FTB	19547	MCR1	MARINE CITY RETIREMENT SYSTEM FUND	3,752.80
01/31/2024	FTB	19548	M0236	MERSINO DEWATERING LLC	11,031.62
01/31/2024	FTB	19549	O004	OAKLAND COUNTY	2,294.97
01/31/2024	FTB	19550	R012	RAYMOND JAMES & ASSOCIATES	49,311.61
01/31/2024	FTB	19551	S021	ST CLAIR CO ROAD COMMISSION	8.80
01/31/2024	FTB	19552	S036	ST CLAIR COUNTY IT	229.50
01/31/2024	FTB	19553	S352	STATE OF MICHIGAN-EGLE	27,391.41
01/31/2024	FTB	19554	V006	VERIZON WIRELESS	190.51
01/31/2024	FTB	19555	W097	WEINGARTZ	499.99
02/07/2024	FTB	978 (E)	C252	COMCAST	288.77
02/07/2024	FTB	979 (E)	C350	COMCAST BUSINESS	739.86
02/07/2024	FTB	980 (E)	D008	DTE ENERGY	28.81
02/07/2024	FTB	981 (E)	L006	LUMBERJACK BUILDING CENTERS INC.	1,199.25
02/07/2024	FTB	982 (E)	T996	THE STANDARD - DENTAL INSURANCE	5,738.51
02/07/2024	FTB	19556	A023	AARON D ATKINSON	35.00
02/07/2024	FTB	19557	A110	AMAZON BUSINESS	151.81
02/07/2024	FTB	19558	B131	BLUE WATER FUEL MANAGEMENT	1,291.82
02/07/2024	FTB	19559	BM01	BRENT MURRAY	35.00
02/07/2024	FTB	19560	A275	BRIAN ATHERTON	35.00
02/07/2024	FTB	19561	C103	CHRISTOPHER MARTINELLI	35.00
02/07/2024	FTB	19562	D80	DANIEL DEGUEISIPPE	35.00
02/07/2024	FTB	19563	D159	DAVIS LISTMAN PLLC	3,921.36
02/07/2024	FTB	19564	R990	DOMINIC REDMAN	35.00
02/07/2024	FTB	19565	E039	EAST CHINA SCHOOL DISTRICT	6,250.54
02/07/2024	FTB	19566	H063	HI-TECH SYSTEM SERVICE	1,356.00
02/07/2024	FTB	19567	J032	JAMES D HEASLIP	65.00
02/07/2024	FTB	19568	V023	JAMES R VANDERMEULEN	35.00
02/07/2024	FTB	19569	J011	JASON BELL	40.00
02/07/2024	FTB	19570	S995	JIM SCHAFER	35.00
02/07/2024	FTB	19571	J80	JOSHUA R DANNEELS	35.00
02/07/2024	FTB	19572	M398	MARINE CITY AREA FIRE AUTHORITY	129,024.00
02/07/2024	FTB	19573	M017	MARINE CITY GENERAL FUND	9,024.64
02/07/2024	FTB	19574	M025	MARINE CITY WATER & SEWER FUND	520.57
02/07/2024	FTB	19575	M377	MARK R. SCHWARTZ	1,278.75
02/07/2024	FTB	19576	M008	MCBRIDE, MANLEY & COMPANY PC	55,653.00
02/07/2024	FTB	19577	MD01	MELANIE DIONNE	105.00
02/07/2024	FTB	19578	I007	MICHAEL P ITRICH	400.00
02/07/2024	FTB	19579	M249	MIKE HOPKINS	2,265.00
02/07/2024	FTB	19580	P018	PRINTING SYSTEMS INC	539.71
02/07/2024	FTB	19581	S204	ST CLAIR COUNTY TREASURER	107,324.04
02/07/2024	FTB	19582	TK16	T-K INSPECTIONS LLC	2,306.50
02/07/2024	FTB	19583	T009	THE CLEANING CREW II LLC	390.00
02/07/2024	FTB	19584	KEN999	THOMAS KENYON	35.00
02/07/2024	FTB	19585	T016	TRACY KALLEK	40.00
02/07/2024	FTB	19586	W100	WILLIAM J KARAS	1,646.25

FTB TOTALS:

Total of 61 Checks:	551,973.88
Less 0 Void Checks:	0.00
Total of 61 Disbursements:	551,973.88



<b>AGENDA MEMO</b>
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TO: City Commission and City Manager

FROM: Treasurer's Office

SUBJECT: Preliminary Financial Statements - January 2024

**BACKGROUND INFORMATION:** The attached Preliminary Financial Statements are for January 2024.

**ORIGINATING DEPARTMENT:** Finance

**BUDGETED ITEM:**

**REVIEWED BY:**

**STAFF RECOMMENDATION  
PRESENTED BY:**

**RECOMMENDED ACTION(s)** To receive and file preliminary financial statements as of January 31, 2024.

**DATE APPROVED FOR AGENDA:**

**ATTACHMENTS:**  
[Balance Sheet as of January 31, 2024.pdf](#)  
[Rev and Exp as of January 31, 2024.pdf](#)

Fund 101 GENERAL FUND

GL Number	Description	Balance
*** Assets ***		
101-000.000-001.001	CASH	3,476,903.18
101-000.000-001.009	CASH-PD SPECIAL ACCOUNT	48.46
101-000.000-001.900	CASH-FLAGSHIP FED CREDIT UNION	13.94
101-000.000-004.000	PETTY CASH - CASH DRAWERS	500.00
101-000.000-004.001	PETTY CASH \$100 - CUSTODIAN	100.00
101-000.000-004.301	PETTY CASH-POLICE DEPARTMENT	100.00
101-000.000-018.100	ALLOWANCE FOR DELINQUENT TAXES	(10,896.30)
101-000.000-045.001	S/A RECEIVABLE-SIDEWALKS	6,601.21
101-000.000-062.001	LEASE RECEIVABLE	3,077.59
101-000.000-062.002	LEASE RECEIVABLE	27,037.03
101-000.000-062.003	LEASE RECEIVABLE	176.05
101-000.000-084.703	DUE FROM TAX ACCOUNT FUND	169,960.72
101-000.000-084.704	DUE FROM PAYROLL CLEARING FUND	500.00
101-000.000-123.200	PREPAID POSTAGE	9,854.38
101-000.000-189.001	LEASE RECEIVABLE	240,045.02
101-000.000-189.002	LEASE RECEIVABLE	170,584.78
101-000.000-189.003	LEASE RECEIVABLE	5,350.33
<b>Total Assets</b>		<b>4,099,956.39</b>
*** Liabilities ***		
101-000.000-200.000	ACCOUNTS PAYABLE	29,591.16
101-000.000-237.000	INSURANCE PREMIUM CO-PAY (PREPMT)	50.00
<b>Total Liabilities</b>		<b>29,641.16</b>
*** Fund Balance ***		
101-000.000-339.000	UNEARNED REVENUE	311,819.73
101-000.000-367.001	DEFERRED INFLOW	243,122.61
101-000.000-367.002	DEFERRED INFLOW	197,621.81
101-000.000-367.003	DEFERRED INFLOW	5,526.38
101-000.000-376.003	PARK IMPROVEMENTS REST. FUNDS	983.30
101-000.000-376.004	BEACH FUNRAISER DON-REST FUNDS	1,135.39
101-000.000-376.005	BEACH FUNRAISER GRANT REST FUNDS	2,369.90
101-000.000-376.006	OWI-MCPD REST. FUNDS	187.50
101-000.000-376.007	ROAD TAX MILLAGE REST. FUNDS	134,219.29
101-000.000-376.009	CITY OFFICES REST. FUNDS	137.11
101-000.000-376.025	COMMUNITY ECONOMIC BOARD RESTRICTE	4,430.26
101-000.000-376.029	RESTRICTED FUNDS-TMOBILE GRANT	50,300.00
101-000.000-376.031	RESTRICGTED FUNDS-MARINA PROJECT	393,000.00
101-000.000-376.032	RESTRICTED FUNDS-BRIDGE TO BAY	24,000.00
101-000.000-390.000	FUND BALANCE	1,708,951.57
<b>Total Fund Balance</b>		<b>3,077,804.85</b>

Fund 101 GENERAL FUND

GL Number	Description	Balance
	<b>Beginning Fund Balance</b>	<b>3,112,161.14</b>
	<b>Net of Revenues VS Expenditures</b>	<b>992,510.38</b>
	<b>Fund Balance Adjustments</b>	<b>(34,356.29)</b>
	<b>Ending Fund Balance</b>	<b>4,070,315.23</b>
	<b>Total Liabilities And Fund Balance</b>	<b>4,099,956.39</b>

Fund 102 GUY CENTER

GL Number	Description	Balance
*** Assets ***		
102-000.000-001.001	CASH	218,405.32
<b>Total Assets</b>		<b>218,405.32</b>
*** Fund Balance ***		
102-000.000-390.000	FUND BALANCE	218,405.32
<b>Total Fund Balance</b>		<b>218,405.32</b>
<b>Beginning Fund Balance</b>		<b>218,405.32</b>
<b>Net of Revenues VS Expenditures</b>		<b>0.00</b>
<b>Ending Fund Balance</b>		<b>218,405.32</b>
<b>Total Liabilities And Fund Balance</b>		<b>218,405.32</b>



Fund 202 MAJOR STREET FUND

GL Number	Description	Balance
*** Assets ***		
202-000.000-001.001	CASH	1,004,530.90
<b>Total Assets</b>		<b>1,004,530.90</b>
*** Liabilities ***		
202-000.000-200.000	ACCOUNTS PAYABLE	(1,705.82)
<b>Total Liabilities</b>		<b>(1,705.82)</b>
*** Fund Balance ***		
202-000.000-390.000	FUND BALANCE	956,469.05
<b>Total Fund Balance</b>		<b>956,469.05</b>
<b>Beginning Fund Balance</b>		<b>956,469.05</b>
<b>Net of Revenues VS Expenditures</b>		<b>49,767.67</b>
<b>Ending Fund Balance</b>		<b>1,006,236.72</b>
<b>Total Liabilities And Fund Balance</b>		<b>1,004,530.90</b>

Fund 203 LOCAL STREET FUND

GL Number	Description	Balance
*** Assets ***		
203-000.000-001.001	CASH	684,387.41
<b>Total Assets</b>		<b>684,387.41</b>
*** Liabilities ***		
203-000.000-200.000	ACCOUNTS PAYABLE	(2,982.15)
<b>Total Liabilities</b>		<b>(2,982.15)</b>
*** Fund Balance ***		
203-000.000-390.000	FUND BALANCE	632,855.25
<b>Total Fund Balance</b>		<b>632,855.25</b>
<b>Beginning Fund Balance</b>		<b>632,855.25</b>
<b>Net of Revenues VS Expenditures</b>		<b>54,514.31</b>
<b>Ending Fund Balance</b>		<b>687,369.56</b>
<b>Total Liabilities And Fund Balance</b>		<b>684,387.41</b>

Fund 209 CEMETERY FUND

GL Number	Description	Balance
*** Assets ***		
209-000.000-001.001	CASH	83,558.32
<b>Total Assets</b>		<b>83,558.32</b>
*** Liabilities ***		
209-000.000-200.000	ACCOUNTS PAYABLE	(1,029.67)
<b>Total Liabilities</b>		<b>(1,029.67)</b>
*** Fund Balance ***		
209-000.000-390.000	FUND BALANCE	88,508.43
<b>Total Fund Balance</b>		<b>88,508.43</b>
<b>Beginning Fund Balance</b>		<b>88,508.43</b>
<b>Net of Revenues VS Expenditures</b>		<b>(3,920.44)</b>
<b>Ending Fund Balance</b>		<b>84,587.99</b>
<b>Total Liabilities And Fund Balance</b>		<b>83,558.32</b>

Fund 265 DRUG LAW ENFORCEMENT FUND

GL Number	Description	Balance
*** Assets ***		
265-000.000-001.001	CASH	7,787.91
265-000.000-001.007	CASH-PD DRUG ENFORCEMENT FUNDS	410.00
<b>Total Assets</b>		<b>8,197.91</b>
*** Liabilities ***		
<b>Total Liabilities</b>		<b>0.00</b>
*** Fund Balance ***		
265-000.000-390.000	FUND BALANCE	9,036.91
<b>Total Fund Balance</b>		<b>9,036.91</b>
<b>Beginning Fund Balance</b>		<b>9,036.91</b>
<b>Net of Revenues VS Expenditures</b>		<b>(839.00)</b>
<b>Ending Fund Balance</b>		<b>8,197.91</b>
<b>Total Liabilities And Fund Balance</b>		<b>8,197.91</b>

Fund 309 BROWNFIELD REDEVELOPMENT

GL Number	Description	Balance
*** Assets ***		
309-000.000-001.001	CASH	70,980.02
<b>Total Assets</b>		<b>70,980.02</b>
*** Liabilities ***		
<b>Total Liabilities</b>		<b>0.00</b>
*** Fund Balance ***		
309-000.000-390.000	FUND BALANCE	7,458.79
<b>Total Fund Balance</b>		<b>7,458.79</b>
<b>Beginning Fund Balance</b>		<b>7,458.79</b>
<b>Net of Revenues VS Expenditures</b>		<b>63,521.23</b>
<b>Ending Fund Balance</b>		<b>70,980.02</b>
<b>Total Liabilities And Fund Balance</b>		<b>70,980.02</b>

Fund 401 CAPITAL PROJECTS FUND

GL Number	Description	Balance
*** Assets ***		
401-000.000-001.001	CASH	44,886.63
<b>Total Assets</b>		<b>44,886.63</b>
*** Liabilities ***		
<b>Total Liabilities</b>		<b>0.00</b>
*** Fund Balance ***		
401-000.000-384.000	GRANT SINKING COMMITTED FUNDS	32,129.25
401-000.000-390.000	FUND BALANCE	12,757.38
<b>Total Fund Balance</b>		<b>44,886.63</b>
<b>Beginning Fund Balance</b>		<b>44,886.63</b>
<b>Net of Revenues VS Expenditures</b>		<b>0.00</b>
<b>Fund Balance Adjustments</b>		<b>0.00</b>
<b>Ending Fund Balance</b>		<b>44,886.63</b>
<b>Total Liabilities And Fund Balance</b>		<b>44,886.63</b>

Fund 592 WATER/SEWER FUND

GL Number	Description	Balance
*** Assets ***		
592-000.000-001.001	CASH	2,023,028.14
592-000.000-035.000	UNBILLED UTILITY BILLS RECEIVABLE	385,504.73
592-000.000-040.000	ACCOUNTS RECEIVABLE	239,860.63
592-000.000-040.001	ACCOUNTS RECEIVABLE-MANUAL	289.52
592-000.000-084.703	DUE FROM TAX ACCOUNT FUND	15,685.30
592-000.000-131.000	LAND IMPROVEMENTS-NON-DEPR.	63,173.65
592-000.000-152.000	CAPITAL OUTLAY-WATER	7,809,123.64
592-000.000-153.000	WATER SYSTEM/ACCUM DEP-FILTR.	(4,460,813.66)
592-000.000-154.000	CAPITAL OUTLAY -WASTEWATER	15,602,031.59
592-000.000-155.000	ACCUM DEPR SEWER TREATMENT	(14,264,841.70)
592-000.000-196.001	DEFERRED OUTFLOW-PENSION INVEST	182,807.00
592-000.000-197.001	DEFERRED OUTFLOW-CHG IN INVEST EXF	13,702.00
<b>Total Assets</b>		<b>7,609,550.84</b>
*** Liabilities ***		
592-000.000-200.000	ACCOUNTS PAYABLE	(30,091.12)
592-000.000-226.000	DUE TO TOWNSHIPS	74,065.00
592-000.000-251.000	ACCRUED INTEREST PAYABLE	2,358.00
592-000.000-300.000	BONDS PAYABLE	445,000.00
592-000.000-304.000	LEASE PURCHASE PAYABLE-EQUIP.	(8.46)
592-000.000-307.001	APPROP FOR BOND REDEMPTION	20,000.00
592-000.000-334.000	NET PENSION LIABILITY	693,409.00
592-000.000-335.000	NET OPEB LIABILITY	938,865.00
592-000.000-360.001	DEFERRED INFLOW-CHG IN EXPERIENCE-	9,824.00
592-000.000-365.000	DEF. INFLOW-CHG IN INVESTMENT	152,392.00
<b>Total Liabilities</b>		<b>2,305,813.42</b>
*** Fund Balance ***		
592-000.000-376.013	REST. FUNDS-WATER MONITORING	167,377.38
592-000.000-376.014	REST FUNDS-READY TO SERVE WATER	345,338.59
592-000.000-376.015	REST FUNDS-READY TO SERVE SEWER	808,386.76
592-000.000-376.034	REST. FUNDS-SEWER MAINTENANCE	32,520.98
592-000.000-390.000	FUND BALANCE	3,384,592.03
<b>Total Fund Balance</b>		<b>4,738,215.74</b>
<b>Beginning Fund Balance</b>		<b>4,738,215.74</b>
<b>Net of Revenues VS Expenditures</b>		<b>565,521.68</b>
<b>Ending Fund Balance</b>		<b>5,303,737.42</b>
<b>Total Liabilities And Fund Balance</b>		<b>7,609,550.84</b>

Fund 601 ACCOUNTS PAYABLE FUND

GL Number	Description	Balance
*** Assets ***		
601-000.000-001.001	CASH	(15,890.07)
601-000.000-084.736	D/F RETIREE HEALTH INS TRUST	17,382.00
<b>Total Assets</b>		<b>1,491.93</b>
*** Liabilities ***		
601-000.000-214.736	DUE TO RETIREE HEALTH INSURANCE FU	1,491.93
<b>Total Liabilities</b>		<b>1,491.93</b>
*** Fund Balance ***		
<b>Total Fund Balance</b>		<b>0.00</b>
<b>Beginning Fund Balance</b>		<b>0.00</b>
<b>Net of Revenues VS Expenditures</b>		<b>0.00</b>
<b>Ending Fund Balance</b>		<b>0.00</b>
<b>Total Liabilities And Fund Balance</b>		<b>1,491.93</b>



Fund 702 CEMETERY TRUST FUND

GL Number	Description	Balance
*** Assets ***		
702-000.000-002.601	POOL-PERPETUAL CARE (FTB)	124,651.07
702-000.000-002.602	POOL-GUY MAUSOLEUM (FTB)	12,612.00
<b>Total Assets</b>		<b>137,263.07</b>
*** Liabilities ***		
<b>Total Liabilities</b>		<b>0.00</b>
*** Fund Balance ***		
702-000.000-376.016	GUY MAUSOLEUM RESTRICTED FUNDS	7,493.37
702-000.000-376.017	PERPETUAL CARE RESTRICTED FUNDS	88,200.51
702-000.000-390.000	FUND BALANCE	41,569.19
<b>Total Fund Balance</b>		<b>137,263.07</b>
<b>Beginning Fund Balance</b>		<b>137,263.07</b>
<b>Net of Revenues VS Expenditures</b>		<b>0.00</b>
<b>Ending Fund Balance</b>		<b>137,263.07</b>
<b>Total Liabilities And Fund Balance</b>		<b>137,263.07</b>

Fund 703 TAX ACCOUNT FUND

GL Number	Description	Balance
*** Assets ***		
703-000.000-001.001	CASH	267,218.91
703-000.000-028.000	TAXES RECEIVABLE-DELQ PERS PROP	44,756.40
703-000.000-034.000	DELQ UTILITY BILLS RECEIVABLE (TAX	12,637.91
703-000.000-043.000	ACCOUNTS RECEIVABLE-REFUSE	19,527.11
703-000.000-050.000	DELQ PROPERTY CLEAN-UP RECEIVABLE	5,913.78
703-000.000-084.101	DUE FROM GENERAL FUND	1,226.35
<b>Total Assets</b>		<b>351,280.46</b>
*** Liabilities ***		
703-000.000-019.000	TAXES RECEIVABLE	(11,332.43)
703-000.000-200.000	ACCOUNTS PAYABLE	123,119.79
703-000.000-206.810	DUE TO COUNTY-COTTRELL DRAIN S/A	3,375.40
703-000.000-214.101	DUE TO GENERAL FUND	216.35
703-000.000-221.000	DUE TO CITY-OPERATING	131,038.33
703-000.000-221.002	DUE TO CITY-WEEDS	(4.49)
703-000.000-221.003	DUE TO CITY-DELINQUENT WATER	3,047.39
703-000.000-221.005	DUE TO CITY-PENALTY	14,556.87
703-000.000-221.006	DUE TO CITY-DELINQUENT OPERATING	2,613.22
703-000.000-221.010	DUE TO CITY-SIDEWALK-ZONE 2 S/A	165.00
703-000.000-222.002	DUE TO COUNTY-DRUGS	(3.14)
703-000.000-222.004	DUE TO COUNTY-PARKS	(2.77)
703-000.000-222.005	DUE TO COUNTY-SENIOR CITIZENS	(4.47)
703-000.000-222.006	DUE TO COUNTY-ROADS	(1.40)
703-000.000-222.012	DUE TO COUNTY-DELQ OPERATING	861.38
703-000.000-222.013	DUE TO COUNTY-DELINQUENT DRUGS	168.16
703-000.000-222.014	DUE TO COUNTY-DELQ VETERANS	29.95
703-000.000-222.015	DUE TO COUNTY-DELINQUENT PARKS	147.92
703-000.000-222.016	DUE TO COUNTY-DELQ SR CITIZENS	239.97
703-000.000-222.017	DUE TO COUNTY-DELQ COUNTY ROADS	74.94
703-000.000-222.018	DUE TO COUNTY-DELQ STATE EDUC.	971.84
703-000.000-222.019	DUE TO STATE LAND BANK	21.30
703-000.000-222.020	DUE TO COUNTY - 99 COTTRELL 20	(3,375.40)
703-000.000-222.427	DUE TO - 74 EMS (MILL DIST)	(42,955.01)
703-000.000-223.002	DUE TO LIBRARY	(6.72)
703-000.000-223.003	DUE TO LIBRARY-DELINQUENT	209.94
703-000.000-225.004	DUE TO SCHOOLS-DELQ OPERATING	971.84
703-000.000-225.005	DUE TO SCHOOLS-DELINQUENT DEBT	425.91
703-000.000-225.006	DUE TO SCHOOLS-DELQ SINKING FUND	64.50
703-000.000-230.001	DUE TO OTHER UNITS-PEN/INT	15,195.92
703-000.000-234.003	DUE TO ISD-DELQ INT SCHOOL	31.18
703-000.000-234.004	DUE TO IDS-DELQ VOCATIONAL EDUC.	149.26
703-000.000-235.001	DUE TO COMMUNITY COLLEGE-DELQ	305.06
703-000.000-236.001	DUE TO SPECIAL EDUCATION-DELQ	373.38
703-000.000-240.000	DUE TO COUNTY-AMBULANCE	42,952.21
703-000.000-362.101	DEFERRED REVENUE-GENERAL FUND	36,337.19
703-000.000-362.222	DEFERRED REVENUE-COUNTY	13,313.01
703-000.000-362.225	DEFERRED REVENUE-SCHOOLS	5,351.17

Fund 703 TAX ACCOUNT FUND

GL Number	Description	Balance
*** Liabilities ***		
703-000.000-362.592	DEFERRED REVENUE-WATER/SEWER	12,637.91
<b>Total Liabilities</b>		<b>351,280.46</b>
*** Fund Balance ***		
<b>Total Fund Balance</b>		<b>0.00</b>
<b>Beginning Fund Balance</b>		<b>0.00</b>
<b>Net of Revenues VS Expenditures</b>		<b>0.00</b>
<b>Ending Fund Balance</b>		<b>0.00</b>
<b>Total Liabilities And Fund Balance</b>		<b>351,280.46</b>

Fund 704 PAYROLL CLEARING FUND

GL Number	Description	Balance
*** Assets ***		
704-000.000-001.001	CASH	518.75
<b>Total Assets</b>		<b>518.75</b>
*** Liabilities ***		
704-000.000-214.101	DUE TO GENERAL FUND	500.00
704-000.000-229.001	DUE TO FEDERAL-FED INCOME TAX	(0.05)
704-000.000-231.003	DUE TO AFLAC-EMPLOYEE	18.80
<b>Total Liabilities</b>		<b>518.75</b>
*** Fund Balance ***		
<b>Total Fund Balance</b>		<b>0.00</b>
<b>Beginning Fund Balance</b>		<b>0.00</b>
<b>Net of Revenues VS Expenditures</b>		<b>0.00</b>
<b>Ending Fund Balance</b>		<b>0.00</b>
<b>Total Liabilities And Fund Balance</b>		<b>518.75</b>

Fund 731 MARINE CITY RETIREMENT SYSTEM

GL Number	Description	Balance
*** Assets ***		
731-000.000-001.001	CASH	(257,417.27)
731-000.000-017.000	INVESTMENT IN SECURITIES	5,157,391.68
<b>Total Assets</b>		<b>4,899,974.41</b>
*** Liabilities ***		
<b>Total Liabilities</b>		<b>0.00</b>
*** Fund Balance ***		
731-000.000-390.000	FUND BALANCE	5,273,606.48
<b>Total Fund Balance</b>		<b>5,273,606.48</b>
<b>Beginning Fund Balance</b>		<b>5,273,606.48</b>
<b>Net of Revenues VS Expenditures</b>		<b>(373,632.07)</b>
<b>Ending Fund Balance</b>		<b>4,899,974.41</b>
<b>Total Liabilities And Fund Balance</b>		<b>4,899,974.41</b>

Fund 736 RETIREE HEALTH INS TRUST FUND

GL Number	Description	Balance
*** Assets ***		
736-000.000-001.001	CASH	(77,957.46)
736-000.000-017.000	INVESTMENT IN SECURITIES	428,554.17
736-000.000-084.601	DUE FROM ACCOUNTS PAYABLE	1,491.93
<b>Total Assets</b>		<b>352,088.64</b>
*** Liabilities ***		
736-000.000-200.000	ACCOUNTS PAYABLE	(14,827.01)
736-000.000-214.601	DUE TO ACCOUNTS PAYABLE	17,382.00
<b>Total Liabilities</b>		<b>2,554.99</b>
*** Fund Balance ***		
736-000.000-390.000	FUND BALANCE	331,040.82
<b>Total Fund Balance</b>		<b>331,040.82</b>
<b>Beginning Fund Balance</b>		<b>331,040.82</b>
<b>Net of Revenues VS Expenditures</b>		<b>18,492.83</b>
<b>Ending Fund Balance</b>		<b>349,533.65</b>
<b>Total Liabilities And Fund Balance</b>		<b>352,088.64</b>

PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 101 - GENERAL FUND							
Revenues							
Dept 000.000							
101-000.000-000.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-371.000	5,000.00	5,000.00	1,050.00	0.00	0.00	3,950.00	21.00
101-000.000-402.000	1,800,000.00	1,800,000.00	1,796,317.03	0.00	0.00	3,682.97	99.80
101-000.000-402.100	27,000.00	27,000.00	15,264.08	15,264.08	0.00	11,735.92	56.53
101-000.000-402.300	87,500.00	87,500.00	65,223.52	0.00	0.00	22,276.48	74.54
101-000.000-412.000	500.00	500.00	0.00	0.00	0.00	500.00	0.00
101-000.000-432.000	7,750.00	7,750.00	0.00	0.00	0.00	7,750.00	0.00
101-000.000-433.000	7,250.00	7,250.00	7,521.18	0.00	0.00	(271.18)	103.74
101-000.000-434.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-437.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-445.000	23,000.00	23,000.00	11,950.96	0.00	0.00	11,049.04	51.96
101-000.000-476.000	13,500.00	13,500.00	15,307.26	2,620.00	0.00	(1,807.26)	113.39
101-000.000-477.001	58,000.00	58,000.00	14,631.46	0.00	0.00	43,368.54	25.23
101-000.000-490.000	83,000.00	83,000.00	39,492.50	2,312.42	0.00	43,507.50	47.58
101-000.000-508.000	500.00	500.00	0.00	0.00	0.00	500.00	0.00
101-000.000-525.000	160,000.00	160,000.00	34,356.29	0.00	0.00	125,643.71	21.47
101-000.000-525.000-CNTYS ARPA	0.00	0.00	37,217.00	37,217.00	0.00	(37,217.00)	100.00
101-000.000-528.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-528.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-543.000	600.00	600.00	0.00	0.00	0.00	600.00	0.00
101-000.000-567.002	5,000.00	5,000.00	1,408.37	0.00	0.00	3,591.63	28.17
101-000.000-567.011	35,000.00	35,000.00	0.00	0.00	0.00	35,000.00	0.00
101-000.000-567.200-MC HOTEL00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-567.203	0.00	0.00	272,000.00	272,000.00	0.00	(272,000.00)	100.00
101-000.000-574.000	570,000.00	570,000.00	201,672.00	0.00	0.00	368,328.00	35.38
101-000.000-577.000	6,500.00	6,500.00	6,922.30	0.00	0.00	(422.30)	106.50
101-000.000-581.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-583.000	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00
101-000.000-583.000-BANNER2023	0.00	0.00	1,000.00	0.00	0.00	(1,000.00)	100.00
101-000.000-583.001-MARINA-PH2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-614.000	300.00	300.00	30.00	0.00	0.00	270.00	10.00
101-000.000-629.000	21,000.00	21,000.00	0.00	0.00	0.00	21,000.00	0.00
101-000.000-633.000	500.00	500.00	0.00	0.00	0.00	500.00	0.00
101-000.000-634.000	4,000.00	4,000.00	3,200.00	100.00	0.00	800.00	80.00
101-000.000-635.000	500.00	500.00	0.00	0.00	0.00	500.00	0.00
101-000.000-640.000	320,000.00	320,000.00	338,330.56	0.00	0.00	(18,330.56)	105.73
101-000.000-650.000	5,000.00	5,000.00	8,763.39	2,699.87	0.00	(3,763.39)	175.27
101-000.000-650.300	14,000.00	14,000.00	5,128.69	0.00	0.00	8,871.31	36.63
101-000.000-650.301	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-000.000-650.400	750.00	750.00	429.00	10.00	0.00	321.00	57.20
101-000.000-650.500	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-000.000-650.600	550.00	550.00	146.50	0.00	0.00	403.50	26.64
101-000.000-650.900	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-000.000-653.003-PROPCLEAN0	570.00	570.00	5,309.30	0.00	0.00	(4,739.30)	931.46
101-000.000-655.000	10,000.00	10,000.00	5,072.43	2,113.98	0.00	4,927.57	50.72
101-000.000-655.001	2,000.00	2,000.00	2,025.00	100.00	0.00	(25.00)	101.25
101-000.000-655.002	1,000.00	1,000.00	75.00	0.00	0.00	925.00	7.50
101-000.000-657.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-659.000	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-000.000-665.000	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-000.000-665.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-667.000	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00
101-000.000-667.001	12,210.00	12,210.00	12,205.00	0.00	0.00	5.00	99.96
101-000.000-667.003	31,320.00	31,320.00	16,256.66	2,722.66	0.00	15,063.34	51.91
101-000.000-667.005	3,000.00	3,000.00	1,250.00	400.00	0.00	1,750.00	41.6

PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 101 - GENERAL FUND							
Revenues							
101-000.000-667.006	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-674.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-674.001	200.00	200.00	750.00	0.00	0.00	(550.00)	375.00
101-000.000-674.002	7,000.00	7,000.00	5,052.00	0.00	0.00	1,948.00	72.17
101-000.000-674.008	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-674.011	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-674.011-TL REVITAL	0.00	0.00	10,000.00	0.00	0.00	(10,000.00)	100.00
101-000.000-676.004	16,550.00	16,550.00	9,300.00	1,350.00	0.00	7,250.00	56.19
101-000.000-681.000	16,430.00	16,430.00	0.00	0.00	0.00	16,430.00	0.00
101-000.000-687.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-689.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-693.000	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
Total Dept 000.000	3,410,980.00	3,410,980.00	2,944,657.48	338,910.01	0.00	466,322.52	86.33
Dept 262.000 - ELECTIONS							
101-262.000-682.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 262.000 - ELECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 265.000 - BUILDINGS/GROUNDS							
101-265.000-400.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 265.000 - BUILDINGS/GROUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 271.000 - SPECIAL PROJECTS							
101-271.000-000.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 271.000 - SPECIAL PR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 301.000 - POLICE							
101-301.000-581.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 301.000 - POLICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 701.000 - PLANNING							
101-701.000-584.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 701.000 - PLANNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	3,410,980.00	3,410,980.00	2,944,657.48	338,910.01	0.00	466,322.52	86.33
Expenditures							
Dept 000.000							
101-000.000-567.202	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-709.000-PROPCLEANO	0.00	0.00	61.22	0.00	0.00	(61.22)	100.00
101-000.000-711.000-PROPCLEANO	0.00	0.00	14.31	0.00	0.00	(14.31)	100.00
101-000.000-716.001-PROPCLEANO	0.00	0.00	50.61	0.00	0.00	(50.61)	100.00
101-000.000-723.000-PROPCLEANO	0.00	0.00	24.94	0.00	0.00	(24.94)	100.00



User: POSEY

DB: Marine City

PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 101 - GENERAL FUND Expenditures							
Total Dept 000.000	0.00	0.00	151.08	0.00	0.00	(151.08)	100.00
Dept 101.000 - CITY COMMISSION							
101-101.000-704.004	6,000.00	6,000.00	3,000.00	0.00	0.00	3,000.00	50.00
101-101.000-709.000	380.00	380.00	186.00	0.00	0.00	194.00	48.95
101-101.000-711.000	90.00	90.00	43.50	0.00	0.00	46.50	48.33
101-101.000-752.000	250.00	250.00	179.42	0.00	0.00	70.58	71.77
101-101.000-861.000	300.00	300.00	0.00	0.00	0.00	300.00	0.00
101-101.000-880.000	250.00	250.00	500.00	0.00	0.00	(250.00)	200.00
101-101.000-900.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-101.000-909.000	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-101.000-911.000	500.00	500.00	0.00	0.00	0.00	500.00	0.00
101-101.000-915.000	7,200.00	7,200.00	3,341.00	275.00	0.00	3,859.00	46.40
101-101.000-916.000	500.00	500.00	0.00	0.00	0.00	500.00	0.00
Total Dept 101.000 - CITY COMMI	15,570.00	15,570.00	7,249.92	275.00	0.00	8,320.08	46.56
Dept 172.000 - CITY MANAGER							
101-172.000-702.000	70,400.00	70,400.00	45,230.80	6,461.56	0.00	25,169.20	64.25
101-172.000-704.001	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
101-172.000-709.000	4,675.00	4,675.00	3,052.27	400.61	0.00	1,622.73	65.29
101-172.000-711.000	1,100.00	1,100.00	713.91	93.72	0.00	386.09	64.90
101-172.000-716.001	3,770.00	3,770.00	2,400.00	320.00	0.00	1,370.00	63.66
101-172.000-718.001	12,000.00	12,000.00	4,000.02	0.00	0.00	7,999.98	33.33
101-172.000-723.000	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00
101-172.000-726.000	120.00	120.00	106.80	11.60	0.00	13.20	89.00
101-172.000-755.000	1,000.00	1,000.00	1,816.22	78.28	0.00	(816.22)	181.62
101-172.000-791.000	150.00	150.00	249.00	0.00	0.00	(99.00)	166.00
101-172.000-801.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-172.000-802.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-172.000-850.000	2,500.00	2,500.00	1,625.03	38.23	0.00	874.97	65.00
101-172.000-851.001	50.00	50.00	0.00	0.00	0.00	50.00	0.00
101-172.000-861.000	200.00	200.00	0.00	0.00	0.00	200.00	0.00
101-172.000-900.000	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-172.000-911.000	300.00	300.00	149.00	0.00	0.00	151.00	49.67
101-172.000-915.000	150.00	150.00	971.00	0.00	0.00	(821.00)	647.33
101-172.000-916.000	600.00	600.00	0.00	0.00	0.00	600.00	0.00
Total Dept 172.000 - CITY MANAG	103,315.00	103,315.00	60,314.05	7,404.00	0.00	43,000.95	58.38
Dept 215.000 - CITY CLERK							
101-215.000-702.000	70,000.00	70,000.00	37,273.41	5,243.38	0.00	32,726.59	53.25
101-215.000-709.000	4,640.00	4,640.00	2,287.95	321.77	0.00	2,352.05	49.31
101-215.000-711.000	1,085.00	1,085.00	535.01	75.24	0.00	549.99	49.31
101-215.000-712.000	4,800.00	4,800.00	0.00	0.00	0.00	4,800.00	0.00
101-215.000-716.001	3,500.00	3,500.00	1,998.53	262.16	0.00	1,501.47	57.10
101-215.000-718.001	1,500.00	1,500.00	855.89	122.27	0.00	644.11	57.06
101-215.000-723.000	2,800.00	2,800.00	0.00	0.00	0.00	2,800.00	0.00
101-215.000-725.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-215.000-726.000	240.00	240.00	70.67	15.52	0.00	169.33	29.45
101-215.000-755.000	1,500.00	1,500.00	2,129.54	87.34	0.00	(629.54)	141.97
101-215.000-802.000	13,000.00	13,000.00	7,496.05	0.00	0.00	5,503.95	57.6
101-215.000-824.000	50.00	50.00	0.00	0.00	0.00	50.00	0.0

PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
<b>Fund 101 - GENERAL FUND</b>							
<b>Expenditures</b>							
101-215.000-850.000	2,100.00	2,100.00	1,905.04	78.23	0.00	194.96	90.72
101-215.000-851.001	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
101-215.000-861.000	400.00	400.00	0.00	0.00	0.00	400.00	0.00
101-215.000-900.000	200.00	200.00	0.00	0.00	0.00	200.00	0.00
101-215.000-902.000	800.00	800.00	447.40	0.00	0.00	352.60	55.93
101-215.000-909.000	200.00	200.00	0.00	0.00	0.00	200.00	0.00
101-215.000-911.000	800.00	800.00	700.00	0.00	0.00	100.00	87.50
101-215.000-915.000	200.00	200.00	125.00	50.00	0.00	75.00	62.50
101-215.000-916.000	700.00	700.00	0.00	0.00	0.00	700.00	0.00
<b>Total Dept 215.000 - CITY CLERK</b>	<b>109,515.00</b>	<b>109,515.00</b>	<b>55,824.49</b>	<b>6,255.91</b>	<b>0.00</b>	<b>53,690.51</b>	<b>50.97</b>
<b>Dept 223.000 - EXTERNAL AUDIT</b>							
101-223.000-801.000	50,000.00	50,000.00	82,518.40	59,403.00	0.00	(32,518.40)	165.04
<b>Total Dept 223.000 - EXTERNAL A</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>82,518.40</b>	<b>59,403.00</b>	<b>0.00</b>	<b>(32,518.40)</b>	<b>165.04</b>
<b>Dept 224.000 - ACTUARIAL SERVICES</b>							
101-224.000-801.000	6,000.00	6,000.00	8,250.00	0.00	0.00	(2,250.00)	137.50
<b>Total Dept 224.000 - ACTUARIAL</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>8,250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,250.00)</b>	<b>137.50</b>
<b>Dept 230.000 - GRANT ADMINISTRATION</b>							
101-230.000-702.000	0.00	0.00	1,220.00	500.00	0.00	(1,220.00)	100.00
101-230.000-709.000	0.00	0.00	74.85	30.65	0.00	(74.85)	100.00
101-230.000-711.000	0.00	0.00	17.52	7.17	0.00	(17.52)	100.00
101-230.000-716.001	0.00	0.00	61.00	25.00	0.00	(61.00)	100.00
101-230.000-801.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-230.000-802.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Dept 230.000 - GRANT ADMI</b>	<b>0.00</b>	<b>0.00</b>	<b>1,373.37</b>	<b>562.82</b>	<b>0.00</b>	<b>(1,373.37)</b>	<b>100.00</b>
<b>Dept 253.000 - TREASURER/FINANCE DEPARTMENT</b>							
101-253.000-702.000	65,000.00	65,000.00	36,531.36	5,091.24	0.00	28,468.64	56.20
101-253.000-704.001	12,000.00	12,000.00	8,655.23	1,142.20	0.00	3,344.77	72.13
101-253.000-709.000	4,775.00	4,775.00	3,046.54	381.60	0.00	1,728.46	63.80
101-253.000-711.000	1,120.00	1,120.00	712.62	89.27	0.00	407.38	63.63
101-253.000-716.001	3,250.00	3,250.00	1,902.98	254.55	0.00	1,347.02	58.55
101-253.000-718.001	25,000.00	25,000.00	6,023.33	117.57	0.00	18,976.67	24.09
101-253.000-723.000	1,600.00	1,600.00	519.33	86.57	0.00	1,080.67	32.46
101-253.000-726.000	300.00	300.00	174.28	25.09	0.00	125.72	58.09
101-253.000-727.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-253.000-753.000	1,000.00	1,000.00	375.00	0.00	0.00	625.00	37.50
101-253.000-755.000	5,000.00	5,000.00	2,246.67	68.73	675.64	2,077.69	58.45
101-253.000-801.000	0.00	0.00	919.07	0.00	0.00	(919.07)	100.00
101-253.000-802.000	0.00	0.00	17.00	0.00	0.00	(17.00)	100.00
101-253.000-805.000	3,000.00	3,000.00	30.43	20.00	0.00	2,969.57	1.01
101-253.000-850.000	2,100.00	2,100.00	1,625.02	38.23	0.00	474.98	77.38
101-253.000-851.001	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	0.00
101-253.000-861.000	500.00	500.00	452.12	42.88	0.00	47.88	90.42
101-253.000-900.000	1,500.00	1,500.00	1,168.16	67.98	0.00	331.84	77.87
101-253.000-902.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
101-253.000-909.000	150.00	150.00	0.00	0.00	0.00	150.00	0.00
101-253.000-911.000	1,000.00	1,000.00	399.00	0.00	0.00	601.00	39.90
101-253.000-915.000	300.00	300.00	933.95	179.00	0.00	(633.95)	311.32
101-253.000-916.000	1,300.00	1,300.00	658.20	0.00	0.00	641.80	50.63
101-253.000-933.001	5,700.00	5,700.00	3,541.25	0.00	0.00	2,158.75	62.13
<b>Total Dept 253.000 - TREASURER/</b>	<b>138,095.00</b>	<b>138,095.00</b>	<b>69,931.54</b>	<b>7,604.91</b>	<b>675.64</b>	<b>67,487.82</b>	<b>51.13</b>
Dept 257.000 - ASSESSOR/EQUALIZATION DEPARTMENT							
101-257.000-755.000	500.00	500.00	503.02	0.00	0.00	(3.02)	100.60
101-257.000-802.000	41,000.00	41,000.00	19,333.00	250.00	0.00	21,667.00	47.15
101-257.000-804.001	700.00	700.00	75.00	0.00	0.00	625.00	10.71
101-257.000-850.000	1,900.00	1,900.00	1,125.03	38.23	0.00	774.97	59.21
101-257.000-851.001	125.00	125.00	0.00	0.00	0.00	125.00	0.00
101-257.000-861.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-257.000-900.000	250.00	250.00	0.00	0.00	0.00	250.00	0.00
101-257.000-902.000	450.00	450.00	0.00	0.00	0.00	450.00	0.00
101-257.000-911.000	0.00	0.00	60.00	60.00	0.00	(60.00)	100.00
101-257.000-933.001	5,700.00	5,700.00	185.25	0.00	0.00	5,514.75	3.25
<b>Total Dept 257.000 - ASSESSOR/E</b>	<b>50,625.00</b>	<b>50,625.00</b>	<b>21,281.30</b>	<b>348.23</b>	<b>0.00</b>	<b>29,343.70</b>	<b>42.04</b>
Dept 262.000 - ELECTIONS							
101-262.000-702.000	3,000.00	3,000.00	28.88	28.88	0.00	2,971.12	0.96
101-262.000-704.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-262.000-709.000	190.00	190.00	1.75	1.75	0.00	188.25	0.92
101-262.000-711.000	45.00	45.00	0.41	0.41	0.00	44.59	0.91
101-262.000-716.001	150.00	150.00	1.44	1.44	0.00	148.56	0.96
101-262.000-723.000	60.00	60.00	0.72	0.72	0.00	59.28	1.20
101-262.000-752.000	3,600.00	3,600.00	3,355.59	2,230.13	0.00	244.41	93.21
101-262.000-802.000	2,500.00	2,500.00	990.00	990.00	0.00	1,510.00	39.60
101-262.000-805.001	3,800.00	3,800.00	0.00	0.00	0.00	3,800.00	0.00
101-262.000-851.001	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
101-262.000-861.000	150.00	150.00	0.00	0.00	0.00	150.00	0.00
101-262.000-902.000	300.00	300.00	0.00	0.00	0.00	300.00	0.00
101-262.000-909.000	500.00	500.00	0.00	0.00	0.00	500.00	0.00
101-262.000-931.003	500.00	500.00	0.00	0.00	0.00	500.00	0.00
101-262.000-985.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Dept 262.000 - ELECTIONS</b>	<b>15,795.00</b>	<b>15,795.00</b>	<b>4,378.79</b>	<b>3,253.33</b>	<b>0.00</b>	<b>11,416.21</b>	<b>27.72</b>
Dept 265.000 - BUILDINGS/GROUNDS							
101-265.000-702.000	16,000.00	16,000.00	2,575.87	695.54	0.00	13,424.13	16.10
101-265.000-704.001	6,000.00	6,000.00	1,324.71	126.09	0.00	4,675.29	22.08
101-265.000-709.000	1,365.00	1,365.00	237.12	49.79	0.00	1,127.88	17.37
101-265.000-711.000	320.00	320.00	55.44	11.63	0.00	264.56	17.33
101-265.000-716.001	800.00	800.00	138.32	34.78	0.00	661.68	17.29
101-265.000-723.000	500.00	500.00	66.52	15.97	0.00	433.48	13.30
101-265.000-752.000	750.00	750.00	268.47	42.99	0.00	481.53	35.80
101-265.000-755.000	500.00	500.00	19.80	0.00	0.00	480.20	3.96
101-265.000-756.000	2,000.00	2,000.00	1,064.39	800.00	0.00	935.61	53.22
101-265.000-802.000	36,000.00	36,000.00	14,368.83	194.00	0.00	21,631.17	39.97
101-265.000-884.000	7,500.00	7,500.00	5,085.01	1,108.67	0.00	2,414.99	67.85

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Fund 101 - GENERAL FUND							
Expenditures							
101-265.000-915.000	120.00	120.00	0.00	0.00	0.00	120.00	0.00
101-265.000-918.000	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00
101-265.000-920.000	9,000.00	9,000.00	4,311.49	773.61	0.00	4,688.51	47.91
101-265.000-921.002	6,000.00	6,000.00	1,243.27	3.50	0.00	4,756.73	20.72
101-265.000-930.000	50,000.00	50,000.00	2,635.08	184.86	0.00	47,364.92	5.27
101-265.000-948.000	19,000.00	19,000.00	11,835.75	1,356.00	975.00	6,189.25	67.43
101-265.000-972.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-265.000-975.000	0.00	0.00	1,325.00	0.00	5,252.00	(6,577.00)	100.00
101-265.000-975.000-CNTYS ARPA	0.00	0.00	37,217.00	0.00	0.00	(37,217.00)	100.00
101-265.000-985.000	0.00	0.00	0.00	0.00	4,434.13	(4,434.13)	0.00
101-265.000-986.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Dept 265.000 - BUILDINGS/</b>	<b>159,855.00</b>	<b>159,855.00</b>	<b>83,772.07</b>	<b>5,397.43</b>	<b>10,661.13</b>	<b>65,421.80</b>	<b>59.07</b>
Dept 266.000 - ATTORNEY/CORPORATION COUNSEL							
101-266.000-801.000	65,000.00	65,000.00	36,291.30	3,921.36	0.00	28,708.70	55.83
<b>Total Dept 266.000 - ATTORNEY/C</b>	<b>65,000.00</b>	<b>65,000.00</b>	<b>36,291.30</b>	<b>3,921.36</b>	<b>0.00</b>	<b>28,708.70</b>	<b>55.83</b>
Dept 270.000 - HUMAN RESOURCES DEPARTMENT							
101-270.000-703.800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-270.000-709.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-270.000-711.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-270.000-717.001	275,705.00	275,705.00	104,797.27	20,455.46	0.00	170,907.73	38.01
101-270.000-723.000	135,000.00	135,000.00	114,186.75	9,127.93	0.00	20,813.25	84.58
101-270.000-842.000	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	0.00
101-270.000-915.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-270.000-935.000	88,000.00	88,000.00	132,712.00	0.00	0.00	(44,712.00)	150.81
101-270.000-937.000	6,850.00	6,850.00	3,912.00	0.00	0.00	2,938.00	57.11
<b>Total Dept 270.000 - HUMAN RESO</b>	<b>509,055.00</b>	<b>509,055.00</b>	<b>355,608.02</b>	<b>29,583.39</b>	<b>0.00</b>	<b>153,446.98</b>	<b>69.86</b>
Dept 271.000 - SPECIAL PROJECTS							
101-271.000-702.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-271.000-752.000	3,000.00	3,000.00	6,157.91	0.00	0.00	(3,157.91)	205.26
101-271.000-752.100	2,500.00	2,500.00	355.32	0.00	0.00	2,144.68	14.21
101-271.000-802.000	20,000.00	20,000.00	11,780.00	0.00	0.00	8,220.00	58.90
101-271.000-880.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-271.000-880.000-BANNER2023	0.00	0.00	1,400.00	0.00	0.00	(1,400.00)	100.00
101-271.000-918.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-271.000-920.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-271.000-921.002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-271.000-925.000	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00
101-271.000-955.000	0.00	0.00	1,000.00	0.00	0.00	(1,000.00)	100.00
101-271.000-957.006	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-271.000-962.000	125.00	125.00	0.00	0.00	0.00	125.00	0.00
101-271.000-962.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-271.000-964.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-271.000-974.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-271.000-975.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-271.000-986.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-271.000-995.001	199,110.00	199,110.00	0.00	0.00	0.00	199,110.00	0.00

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Fund 101 - GENERAL FUND Expenditures							
Total Dept 271.000 - SPECIAL PR	234,735.00	234,735.00	20,693.23	0.00	0.00	214,041.77	8.82
Dept 301.000 - POLICE							
101-301.000-702.000	520,000.00	520,000.00	232,652.09	34,208.52	0.00	287,347.91	44.74
101-301.000-702.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-301.000-704.001	15,000.00	15,000.00	22,282.92	4,087.00	0.00	(7,282.92)	148.55
101-301.000-704.005	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-301.000-709.000	36,695.00	36,695.00	19,256.44	2,691.51	0.00	17,438.56	52.48
101-301.000-711.000	8,585.00	8,585.00	4,503.53	629.46	0.00	4,081.47	52.46
101-301.000-712.000	24,000.00	24,000.00	28,500.00	0.00	0.00	(4,500.00)	118.75
101-301.000-713.000	30,000.00	30,000.00	26,797.12	5,752.63	0.00	3,202.88	89.32
101-301.000-714.001	1,050.00	1,050.00	1,500.00	0.00	0.00	(450.00)	142.86
101-301.000-716.001	20,000.00	20,000.00	8,499.75	1,373.41	0.00	11,500.25	42.50
101-301.000-718.001	36,500.00	36,500.00	18,631.00	3,071.14	0.00	17,869.00	51.04
101-301.000-721.001	1,800.00	1,800.00	3,055.42	0.00	0.00	(1,255.42)	169.75
101-301.000-723.000	6,700.00	6,700.00	3,346.20	461.60	0.00	3,353.80	49.94
101-301.000-726.000	1,000.00	1,000.00	567.30	87.00	0.00	432.70	56.73
101-301.000-731.000	400.00	400.00	3,396.00	279.00	0.00	(2,996.00)	849.00
101-301.000-752.000	1,500.00	1,500.00	203.89	0.00	0.00	1,296.11	13.59
101-301.000-755.000	1,500.00	1,500.00	910.94	203.47	0.00	589.06	60.73
101-301.000-756.000	500.00	500.00	1,250.00	1,250.00	0.00	(750.00)	250.00
101-301.000-757.000	2,000.00	2,000.00	1,567.60	0.00	0.00	432.40	78.38
101-301.000-759.000	20,000.00	20,000.00	7,976.22	0.00	0.00	12,023.78	39.88
101-301.000-767.000	5,000.00	5,000.00	1,511.54	0.00	0.00	3,488.46	30.23
101-301.000-791.000	100.00	100.00	114.35	0.00	0.00	(14.35)	114.35
101-301.000-802.000	20,500.00	20,500.00	19,131.52	1,291.82	0.00	1,368.48	93.32
101-301.000-805.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-301.000-850.000	10,000.00	10,000.00	4,868.31	775.66	0.00	5,131.69	48.68
101-301.000-851.001	150.00	150.00	0.00	0.00	0.00	150.00	0.00
101-301.000-861.000	300.00	300.00	0.00	0.00	0.00	300.00	0.00
101-301.000-880.000	200.00	200.00	0.00	0.00	0.00	200.00	0.00
101-301.000-884.000	1,400.00	1,400.00	527.03	77.67	0.00	872.97	37.65
101-301.000-907.000	1,500.00	1,500.00	250.00	0.00	0.00	1,250.00	16.67
101-301.000-909.000	300.00	300.00	0.00	0.00	0.00	300.00	0.00
101-301.000-911.000	3,000.00	3,000.00	731.00	0.00	0.00	2,269.00	24.37
101-301.000-915.000	300.00	300.00	115.00	0.00	0.00	185.00	38.33
101-301.000-916.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-301.000-920.000	4,300.00	4,300.00	2,308.14	261.16	0.00	1,991.86	53.68
101-301.000-921.002	1,000.00	1,000.00	229.76	0.00	0.00	770.24	22.98
101-301.000-930.000	1,000.00	1,000.00	334.10	9.10	0.00	665.90	33.41
101-301.000-931.002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-301.000-932.000	5,000.00	5,000.00	2,779.94	1,194.67	0.00	2,220.06	55.60
101-301.000-933.001	200.00	200.00	150.00	0.00	0.00	50.00	75.00
101-301.000-955.000	300.00	300.00	0.00	0.00	0.00	300.00	0.00
101-301.000-981.000	0.00	0.00	0.00	0.00	80,277.82	(80,277.82)	0.00
101-301.000-981.000-ARPA FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-301.000-985.000	0.00	0.00	1,531.88	0.00	765.00	(2,296.88)	100.00
101-301.000-985.000-ARPA FUNDS	0.00	0.00	34,356.29	0.00	0.00	(34,356.29)	100.00
Total Dept 301.000 - POLICE	781,780.00	781,780.00	453,835.28	57,704.82	81,042.82	246,901.90	68.42
Dept 336.000 - FIRE							
101-336.000-802.000	258,100.00	258,100.00	129,024.00	0.00	0.00	129,076.00	49.99

PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Total Dept 336.000 - FIRE	258,100.00	258,100.00	129,024.00	0.00	0.00	129,076.00	49.99
Dept 371.000 - INSPECTIONS/CODE ENFORCEMENT							
101-371.000-702.000	8,600.00	8,600.00	5,180.65	778.72	0.00	3,419.35	60.24
101-371.000-702.000-PROPCLEANO	0.00	0.00	627.60	0.00	0.00	(627.60)	100.00
101-371.000-704.001	10,500.00	10,500.00	4,998.00	714.00	0.00	5,502.00	47.60
101-371.000-704.001-PROPCLEANO	200.00	200.00	44.64	0.00	0.00	155.36	22.32
101-371.000-709.000	1,185.00	1,185.00	629.55	92.56	0.00	555.45	53.13
101-371.000-709.000-PROPCLEANO	15.00	15.00	40.13	0.00	0.00	(25.13)	267.53
101-371.000-711.000	280.00	280.00	147.21	21.64	0.00	132.79	52.58
101-371.000-711.000-PROPCLEANO	5.00	5.00	9.39	0.00	0.00	(4.39)	187.80
101-371.000-716.001	430.00	430.00	275.43	38.93	0.00	154.57	64.05
101-371.000-716.001-PROPCLEANO	0.00	0.00	31.38	0.00	0.00	(31.38)	100.00
101-371.000-718.001	0.00	0.00	25.59	0.00	0.00	(25.59)	100.00
101-371.000-723.000	300.00	300.00	0.00	0.00	0.00	300.00	0.00
101-371.000-723.000-PROPCLEANO	0.00	0.00	16.04	0.00	0.00	(16.04)	100.00
101-371.000-726.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-371.000-755.000	250.00	250.00	465.75	0.00	0.00	(215.75)	186.30
101-371.000-791.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-371.000-802.000	55,000.00	55,000.00	52,359.42	5,231.50	0.00	2,640.58	95.20
101-371.000-850.000	2,500.00	2,500.00	1,650.03	113.23	0.00	849.97	66.00
101-371.000-851.001	250.00	250.00	32.58	12.48	0.00	217.42	13.03
101-371.000-861.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-371.000-900.000	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-371.000-911.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-371.000-915.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-371.000-916.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-371.000-932.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-371.000-933.001	1,600.00	1,600.00	0.00	0.00	0.00	1,600.00	0.00
Total Dept 371.000 - INSPECTION	81,215.00	81,215.00	66,533.39	7,003.06	0.00	14,681.61	81.92
Dept 441.000 - GENERAL MAINTENANCE							
101-441.000-702.000	111,000.00	111,000.00	72,848.16	16,280.15	0.00	38,151.84	65.63
101-441.000-704.001	20,000.00	20,000.00	9,199.04	2,608.63	0.00	10,800.96	46.00
101-441.000-709.000	8,500.00	8,500.00	5,382.80	1,153.09	0.00	3,117.20	63.33
101-441.000-711.000	2,000.00	2,000.00	1,258.80	269.68	0.00	741.20	62.94
101-441.000-712.000	6,000.00	6,000.00	4,200.01	0.00	0.00	1,799.99	70.00
101-441.000-716.001	5,850.00	5,850.00	3,637.96	664.01	0.00	2,212.04	62.19
101-441.000-718.001	27,800.00	27,800.00	8,499.96	1,214.28	0.00	19,300.04	30.58
101-441.000-722.001	200.00	200.00	25.00	0.00	0.00	175.00	12.50
101-441.000-723.000	1,600.00	1,600.00	1,180.21	273.39	0.00	419.79	73.76
101-441.000-726.000	450.00	450.00	273.39	45.53	0.00	176.61	60.75
101-441.000-731.000	500.00	500.00	0.00	0.00	0.00	500.00	0.00
101-441.000-752.000	1,200.00	1,200.00	1,966.79	47.24	0.00	(766.79)	163.90
101-441.000-755.000	1,000.00	1,000.00	894.42	24.69	0.00	105.58	89.44
101-441.000-756.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-758.000	9,000.00	9,000.00	4,394.26	0.00	0.00	4,605.74	48.83
101-441.000-759.000	14,000.00	14,000.00	8,657.96	1,781.89	0.00	5,342.04	61.84
101-441.000-767.000	4,000.00	4,000.00	4,790.72	0.00	7,037.20	(7,827.92)	295.70
101-441.000-768.000	0.00	0.00	15.85	0.00	0.00	(15.85)	100.00
101-441.000-801.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-802.000	2,700.00	2,700.00	2,892.60	200.00	0.00	(192.60)	107.13
101-441.000-826.000	700.00	700.00	540.00	0.00	0.00	160.00	77.1
101-441.000-850.000	6,700.00	6,700.00	3,017.73	312.09	0.00	3,682.27	45.0

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GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
101-441.000-851.001	250.00	250.00	0.00	0.00	0.00	250.00	0.00
101-441.000-861.000	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-441.000-901.000	50.00	50.00	0.00	0.00	0.00	50.00	0.00
101-441.000-909.000	200.00	200.00	30.00	0.00	0.00	170.00	15.00
101-441.000-911.000	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
101-441.000-915.000	750.00	750.00	413.75	180.00	0.00	336.25	55.17
101-441.000-920.000	6,500.00	6,500.00	2,993.00	511.96	0.00	3,507.00	46.05
101-441.000-921.002	6,500.00	6,500.00	1,373.30	0.00	0.00	5,126.70	21.13
101-441.000-931.003	13,000.00	13,000.00	6,651.55	(72.16)	0.00	6,348.45	51.17
101-441.000-932.000	32,000.00	32,000.00	22,642.36	938.39	0.00	9,357.64	70.76
101-441.000-933.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-934.000	2,500.00	2,500.00	675.13	34.40	0.00	1,824.87	27.01
101-441.000-975.000	0.00	0.00	0.00	0.00	3,900.00	(3,900.00)	0.00
101-441.000-985.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-995.001	3,700.00	3,700.00	0.00	0.00	0.00	3,700.00	0.00
<b>Total Dept 441.000 - GENERAL MA</b>	<b>289,750.00</b>	<b>289,750.00</b>	<b>168,454.75</b>	<b>26,467.26</b>	<b>10,937.20</b>	<b>110,358.05</b>	<b>61.91</b>
Dept 448.000 - STREET LIGHTING							
101-448.000-926.000	93,000.00	93,000.00	49,541.48	0.00	0.00	43,458.52	53.27
<b>Total Dept 448.000 - STREET LIG</b>	<b>93,000.00</b>	<b>93,000.00</b>	<b>49,541.48</b>	<b>0.00</b>	<b>0.00</b>	<b>43,458.52</b>	<b>53.27</b>
Dept 528.000 - RUBBISH COLLECTION/DISPOSAL							
101-528.000-802.000	330,000.00	330,000.00	186,639.34	26,167.84	0.00	143,360.66	56.56
<b>Total Dept 528.000 - RUBBISH CO</b>	<b>330,000.00</b>	<b>330,000.00</b>	<b>186,639.34</b>	<b>26,167.84</b>	<b>0.00</b>	<b>143,360.66</b>	<b>56.56</b>
Dept 569.000 - WATERSHED COUNCIL							
101-569.000-702.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-569.000-704.001	1,300.00	1,300.00	636.94	91.69	0.00	663.06	49.00
101-569.000-709.000	85.00	85.00	39.41	5.66	0.00	45.59	46.36
101-569.000-711.000	20.00	20.00	9.23	1.32	0.00	10.77	46.15
101-569.000-716.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-569.000-718.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-569.000-726.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-569.000-801.000	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
101-569.000-885.000	2,000.00	2,000.00	1,091.04	0.00	0.00	908.96	54.55
101-569.000-911.000	150.00	150.00	0.00	0.00	0.00	150.00	0.00
<b>Total Dept 569.000 - WATERSHED</b>	<b>4,555.00</b>	<b>4,555.00</b>	<b>1,776.62</b>	<b>98.67</b>	<b>0.00</b>	<b>2,778.38</b>	<b>39.00</b>
Dept 691.000 - SAFETY PROGRAM-EMPLOYEES							
101-691.000-752.000	2,300.00	2,300.00	236.30	0.00	0.00	2,063.70	10.27
101-691.000-931.003	300.00	300.00	0.00	0.00	0.00	300.00	0.00
<b>Total Dept 691.000 - SAFETY PRO</b>	<b>2,600.00</b>	<b>2,600.00</b>	<b>236.30</b>	<b>0.00</b>	<b>0.00</b>	<b>2,363.70</b>	<b>9.09</b>
Dept 701.000 - PLANNING							
101-701.000-752.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-701.000-752.002	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00

User: POSEY

DB: Marine City

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GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
101-701.000-801.000	6,000.00	6,000.00	13,243.00	2,600.00	0.00	(7,243.00)	220.72
101-701.000-902.000	500.00	500.00	0.00	0.00	0.00	500.00	0.00
101-701.000-911.000	100.00	100.00	100.00	0.00	0.00	0.00	100.00
<b>Total Dept 701.000 - PLANNING</b>	<b>9,100.00</b>	<b>9,100.00</b>	<b>13,343.00</b>	<b>2,600.00</b>	<b>0.00</b>	<b>(4,243.00)</b>	<b>146.63</b>
Dept 702.000 - ZONING							
101-702.000-902.000	300.00	300.00	0.00	0.00	0.00	300.00	0.00
101-702.000-911.000	50.00	50.00	0.00	0.00	0.00	50.00	0.00
<b>Total Dept 702.000 - ZONING</b>	<b>350.00</b>	<b>350.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>350.00</b>	<b>0.00</b>
Dept 756.000 - RECREATION/PARK FACILITIES							
101-756.000-702.000	28,000.00	28,000.00	21,444.14	2,399.68	0.00	6,555.86	76.59
101-756.000-704.001	23,000.00	23,000.00	14,320.69	469.50	0.00	8,679.31	62.26
101-756.000-709.000	3,165.00	3,165.00	2,176.89	173.95	0.00	988.11	68.78
101-756.000-711.000	740.00	740.00	509.10	40.67	0.00	230.90	68.80
101-756.000-716.001	1,400.00	1,400.00	1,144.68	119.98	0.00	255.32	81.76
101-756.000-723.000	650.00	650.00	550.35	56.15	0.00	99.65	84.67
101-756.000-752.000	5,000.00	5,000.00	615.29	6.64	0.00	4,384.71	12.31
101-756.000-752.000-BCHFUNRAIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-756.000-752.000-MARINA-PH2	0.00	0.00	1,046.36	0.00	0.00	(1,046.36)	100.00
101-756.000-752.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-756.000-802.000	8,400.00	8,400.00	4,650.00	0.00	(46.48)	3,796.48	54.80
101-756.000-802.001	1,100.00	1,100.00	0.00	0.00	0.00	1,100.00	0.00
101-756.000-850.000	1,150.00	1,150.00	556.54	81.70	0.00	593.46	48.39
101-756.000-880.000-TL REVITAL	0.00	0.00	2,206.56	0.00	0.00	(2,206.56)	100.00
101-756.000-920.000	2,600.00	2,600.00	1,819.03	257.73	0.00	780.97	69.96
101-756.000-920.001	500.00	500.00	177.67	18.88	0.00	322.33	35.53
101-756.000-920.002	0.00	0.00	1,549.10	78.61	0.00	(1,549.10)	100.00
101-756.000-930.000	2,000.00	2,000.00	426.14	0.00	12,685.00	(11,111.14)	655.56
101-756.000-931.003	500.00	500.00	29.59	0.00	0.00	470.41	5.92
101-756.000-934.000	1,500.00	1,500.00	191.65	0.00	0.00	1,308.35	12.78
101-756.000-934.001	500.00	500.00	265.41	0.00	0.00	234.59	53.08
101-756.000-974.000	26,000.00	26,000.00	7,950.00	0.00	5,988.21	12,061.79	53.61
101-756.000-974.000-BCHFUNRAIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-756.000-974.000-MARINA-PH2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-756.000-985.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-756.000-986.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-756.000-986.000-TL REVITAL	0.00	0.00	2,866.78	0.00	41,323.34	(44,190.12)	100.00
<b>Total Dept 756.000 - RECREATION</b>	<b>106,205.00</b>	<b>106,205.00</b>	<b>64,495.97</b>	<b>3,703.49</b>	<b>59,950.07</b>	<b>(18,241.04)</b>	<b>117.18</b>
Dept 790.000 - LIBRARY							
101-790.000-752.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-790.000-802.000	7,200.00	7,200.00	2,790.00	390.00	0.00	4,410.00	38.75
101-790.000-850.000	1,800.00	1,800.00	906.82	132.37	0.00	893.18	50.38
101-790.000-920.000	7,900.00	7,900.00	4,120.67	598.90	0.00	3,779.33	52.16
101-790.000-921.002	1,200.00	1,200.00	374.39	0.00	0.00	825.61	31.20
101-790.000-930.000	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00
<b>Total Dept 790.000 - LIBRARY</b>	<b>19,300.00</b>	<b>19,300.00</b>	<b>8,191.88</b>	<b>1,121.27</b>	<b>0.00</b>	<b>11,108.12</b>	<b>42.4</b>



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Fund 101 - GENERAL FUND							
Expenditures							
Dept 804.000 - MUSEUM							
101-804.000-702.000	500.00	500.00	56.14	0.00	0.00	443.86	11.23
101-804.000-704.001	600.00	600.00	376.74	0.00	0.00	223.26	62.79
101-804.000-709.000	70.00	70.00	26.76	0.00	0.00	43.24	38.23
101-804.000-711.000	20.00	20.00	6.25	0.00	0.00	13.75	31.25
101-804.000-716.001	25.00	25.00	2.80	0.00	0.00	22.20	11.20
101-804.000-723.000	25.00	25.00	1.44	0.00	0.00	23.56	5.76
101-804.000-752.000	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-804.000-802.000	600.00	600.00	0.00	0.00	0.00	600.00	0.00
101-804.000-850.000	1,700.00	1,700.00	943.65	137.15	0.00	756.35	55.51
101-804.000-920.000	950.00	950.00	494.67	67.79	0.00	455.33	52.07
101-804.000-921.002	1,800.00	1,800.00	349.08	0.00	0.00	1,450.92	19.39
101-804.000-930.000	1,000.00	1,000.00	180.00	0.00	0.00	820.00	18.00
Total Dept 804.000 - MUSEUM	7,390.00	7,390.00	2,437.53	204.94	0.00	4,952.47	32.98
TOTAL EXPENDITURES	3,440,905.00	3,440,905.00	1,952,147.10	249,080.73	163,266.86	1,325,491.04	61.48
Fund 101 - GENERAL FUND:							
TOTAL REVENUES	3,410,980.00	3,410,980.00	2,944,657.48	338,910.01	0.00	466,322.52	86.33
TOTAL EXPENDITURES	3,440,905.00	3,440,905.00	1,952,147.10	249,080.73	163,266.86	1,325,491.04	61.48
NET OF REVENUES & EXPENDITURES	(29,925.00)	(29,925.00)	992,510.38	89,829.28	(163,266.86)	(859,168.52)	2,771.07

PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 102 - GUY CENTER							
Revenues							
Dept 000.000							
102-000.000-000.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
102-000.000-665.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
102-000.000-673.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 102 - GUY CENTER:							
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
<b>Fund 202 - MAJOR STREET FUND</b>							
<b>Revenues</b>							
<b>Dept 000.000</b>							
202-000.000-546.000	372,000.00	372,000.00	158,873.67	29,838.12	0.00	213,126.33	42.71
202-000.000-548.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-000.000-650.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-000.000-665.000	900.00	900.00	0.00	0.00	0.00	900.00	0.00
202-000.000-696.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-000.000-699.000	7,000.00	7,000.00	0.00	0.00	0.00	7,000.00	0.00
<b>Total Dept 000.000</b>	<b>379,900.00</b>	<b>379,900.00</b>	<b>158,873.67</b>	<b>29,838.12</b>	<b>0.00</b>	<b>221,026.33</b>	<b>41.82</b>
<b>TOTAL REVENUES</b>	<b>379,900.00</b>	<b>379,900.00</b>	<b>158,873.67</b>	<b>29,838.12</b>	<b>0.00</b>	<b>221,026.33</b>	<b>41.82</b>
<b>Expenditures</b>							
<b>Dept 450.000 - GENERAL ADMINISTRATION</b>							
202-450.000-702.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-450.000-704.001	1,250.00	1,250.00	635.71	91.28	0.00	614.29	50.86
202-450.000-709.000	80.00	80.00	82.75	5.66	0.00	(2.75)	103.44
202-450.000-711.000	20.00	20.00	19.39	1.32	0.00	0.61	96.95
202-450.000-712.000	1,000.00	1,000.00	700.00	0.00	0.00	300.00	70.00
202-450.000-716.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-450.000-717.001	13,350.00	13,350.00	5,071.61	989.78	0.00	8,278.39	37.99
202-450.000-718.001	4,600.00	4,600.00	1,416.66	202.38	0.00	3,183.34	30.80
202-450.000-723.000	6,750.00	6,750.00	6,875.93	603.87	0.00	(125.93)	101.87
202-450.000-726.000	90.00	90.00	45.77	7.66	0.00	44.23	50.86
202-450.000-801.000	1,775.00	1,775.00	22.23	0.00	0.00	1,752.77	1.25
202-450.000-940.000	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00
202-450.000-995.001	186,000.00	186,000.00	64,517.79	0.00	0.00	121,482.21	34.69
<b>Total Dept 450.000 - GENERAL AD</b>	<b>216,415.00</b>	<b>216,415.00</b>	<b>79,387.84</b>	<b>1,901.95</b>	<b>0.00</b>	<b>137,027.16</b>	<b>36.68</b>
<b>Dept 451.000 - DRAINS-STORM SEWERS</b>							
202-451.000-702.000	1,900.00	1,900.00	497.81	0.00	0.00	1,402.19	26.20
202-451.000-704.001	500.00	500.00	13.50	0.00	0.00	486.50	2.70
202-451.000-709.000	150.00	150.00	30.87	0.00	0.00	119.13	20.58
202-451.000-711.000	35.00	35.00	7.22	0.00	0.00	27.78	20.63
202-451.000-716.001	95.00	95.00	24.88	0.00	0.00	70.12	26.19
202-451.000-723.000	40.00	40.00	12.06	0.00	0.00	27.94	30.15
202-451.000-761.000	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
202-451.000-934.000	2,000.00	2,000.00	84.36	0.00	0.00	1,915.64	4.22
<b>Total Dept 451.000 - DRAINS-STO</b>	<b>5,720.00</b>	<b>5,720.00</b>	<b>670.70</b>	<b>0.00</b>	<b>0.00</b>	<b>5,049.30</b>	<b>11.73</b>
<b>Dept 452.000 - ROUTINE MAINTENANCE</b>							
202-452.000-702.000	6,700.00	6,700.00	3,427.40	95.41	0.00	3,272.60	51.16
202-452.000-704.001	1,000.00	1,000.00	135.45	0.00	0.00	864.55	13.55
202-452.000-709.000	480.00	480.00	214.28	5.77	0.00	265.72	44.64
202-452.000-711.000	115.00	115.00	50.17	1.35	0.00	64.83	43.63
202-452.000-716.001	335.00	335.00	172.75	4.77	0.00	162.25	51.57
202-452.000-723.000	150.00	150.00	83.91	2.45	0.00	66.09	55.94
202-452.000-752.000	100.00	100.00	0.00	0.00	0.00	100.00	0.00
202-452.000-761.000	3,500.00	3,500.00	550.66	415.12	0.00	2,949.34	15.73
202-452.000-931.003	5,000.00	5,000.00	780.00	780.00	0.00	4,220.00	15.6

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GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 202 - MAJOR STREET FUND							
Expenditures							
202-452.000-934.000	8,000.00	8,000.00	1,134.56	360.00	0.00	6,865.44	14.18
202-452.000-974.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-452.000-981.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-452.000-985.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-452.000-995.001	18,750.00	18,750.00	0.00	0.00	0.00	18,750.00	0.00
<b>Total Dept 452.000 - ROUTINE MA</b>	<b>44,130.00</b>	<b>44,130.00</b>	<b>6,549.18</b>	<b>1,664.87</b>	<b>0.00</b>	<b>37,580.82</b>	<b>14.84</b>
Dept 453.000 - BRIDGE MAINTENANCE							
202-453.000-702.000	1,700.00	1,700.00	178.81	0.00	0.00	1,521.19	10.52
202-453.000-704.001	1,200.00	1,200.00	955.80	0.00	0.00	244.20	79.65
202-453.000-709.000	180.00	180.00	70.00	0.00	0.00	110.00	38.89
202-453.000-711.000	45.00	45.00	16.36	0.00	0.00	28.64	36.36
202-453.000-716.001	85.00	85.00	8.94	0.00	0.00	76.06	10.52
202-453.000-723.000	75.00	75.00	4.84	0.00	0.00	70.16	6.45
202-453.000-752.000	600.00	600.00	0.00	0.00	0.00	600.00	0.00
202-453.000-802.000	1,000.00	1,000.00	960.00	0.00	0.00	40.00	96.00
202-453.000-920.000	800.00	800.00	473.81	70.82	0.00	326.19	59.23
202-453.000-934.000	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
<b>Total Dept 453.000 - BRIDGE MAI</b>	<b>6,685.00</b>	<b>6,685.00</b>	<b>2,668.56</b>	<b>70.82</b>	<b>0.00</b>	<b>4,016.44</b>	<b>39.92</b>
Dept 455.000 - ICE AND SNOW CONTROL							
202-455.000-702.000	7,800.00	7,800.00	0.00	0.00	0.00	7,800.00	0.00
202-455.000-704.001	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
202-455.000-709.000	550.00	550.00	0.00	0.00	0.00	550.00	0.00
202-455.000-711.000	130.00	130.00	0.00	0.00	0.00	130.00	0.00
202-455.000-716.001	390.00	390.00	0.00	0.00	0.00	390.00	0.00
202-455.000-723.000	150.00	150.00	0.00	0.00	0.00	150.00	0.00
202-455.000-761.000	10,500.00	10,500.00	15,725.81	0.00	0.00	(5,225.81)	149.77
202-455.000-931.003	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
202-455.000-985.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-455.000-995.001	18,750.00	18,750.00	0.00	0.00	0.00	18,750.00	0.00
<b>Total Dept 455.000 - ICE AND SN</b>	<b>44,270.00</b>	<b>44,270.00</b>	<b>15,725.81</b>	<b>0.00</b>	<b>0.00</b>	<b>28,544.19</b>	<b>35.52</b>
Dept 456.000 - TRAFFIC SERVICE							
202-456.000-702.000	1,500.00	1,500.00	756.72	0.00	0.00	743.28	50.45
202-456.000-704.001	500.00	500.00	20.25	0.00	0.00	479.75	4.05
202-456.000-709.000	125.00	125.00	46.83	0.00	0.00	78.17	37.46
202-456.000-711.000	30.00	30.00	10.95	0.00	0.00	19.05	36.50
202-456.000-716.001	75.00	75.00	37.83	0.00	0.00	37.17	50.44
202-456.000-723.000	30.00	30.00	19.42	0.00	0.00	10.58	64.73
202-456.000-752.000	1,500.00	1,500.00	847.88	0.00	0.00	652.12	56.53
202-456.000-802.000	400.00	400.00	4.48	0.00	0.00	395.52	1.12
<b>Total Dept 456.000 - TRAFFIC SE</b>	<b>4,160.00</b>	<b>4,160.00</b>	<b>1,744.36</b>	<b>0.00</b>	<b>0.00</b>	<b>2,415.64</b>	<b>41.93</b>
Dept 457.000 - SURFACE MAINTENANCE (M-29)							
202-457.000-702.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-457.000-704.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-457.000-709.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 202 - MAJOR STREET FUND							
Expenditures							
202-457.000-711.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-457.000-752.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Dept 457.000 - SURFACE MA</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Dept 458.000 - ROADSIDE MAINTENANCE (M-29)							
202-458.000-702.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-458.000-704.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-458.000-709.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-458.000-711.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-458.000-716.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Dept 458.000 - ROADSIDE M</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Dept 459.000 - TRAFFIC SIGNS (M-29)							
202-459.000-802.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Dept 459.000 - TRAFFIC SI</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Dept 460.000 - GENERAL MAINTENANCE (M-29)							
202-460.000-702.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-460.000-704.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-460.000-709.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-460.000-711.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-460.000-716.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-460.000-723.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Dept 460.000 - GENERAL MA</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Dept 464.000 - NON MOTORIZED TRANSPORTATION							
202-464.000-702.000	1,000.00	1,000.00	54.52	0.00	0.00	945.48	5.45
202-464.000-704.001	500.00	500.00	0.00	0.00	0.00	500.00	0.00
202-464.000-709.000	95.00	95.00	3.24	0.00	0.00	91.76	3.41
202-464.000-711.000	25.00	25.00	0.76	0.00	0.00	24.24	3.04
202-464.000-716.001	50.00	50.00	2.73	0.00	0.00	47.27	5.46
202-464.000-723.000	20.00	20.00	1.37	0.00	0.00	18.63	6.85
202-464.000-752.000	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
202-464.000-974.000	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00
<b>Total Dept 464.000 - NON MOTORI</b>	<b>5,190.00</b>	<b>5,190.00</b>	<b>62.62</b>	<b>0.00</b>	<b>0.00</b>	<b>5,127.38</b>	<b>1.21</b>
Dept 522.000 - STREET CLEANING							
202-522.000-702.000	2,300.00	2,300.00	1,551.72	0.00	0.00	748.28	67.47
202-522.000-704.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-522.000-709.000	145.00	145.00	92.13	0.00	0.00	52.87	63.54
202-522.000-711.000	35.00	35.00	21.55	0.00	0.00	13.45	61.57
202-522.000-716.001	115.00	115.00	82.82	0.00	0.00	32.18	72.02
202-522.000-723.000	60.00	60.00	39.83	0.00	0.00	20.17	66.38
202-522.000-752.000	800.00	800.00	0.00	0.00	0.00	800.00	0.00
202-522.000-802.000	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00
202-522.000-824.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 202 - MAJOR STREET FUND							
Expenditures							
202-522.000-884.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-522.000-931.003	950.00	950.00	508.88	0.00	0.00	441.12	53.57
202-522.000-981.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-522.000-992.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 522.000 - STREET CLE.	5,605.00	5,605.00	2,296.93	0.00	0.00	3,308.07	40.98
TOTAL EXPENDITURES	332,175.00	332,175.00	109,106.00	3,637.64	0.00	223,069.00	32.85
Fund 202 - MAJOR STREET FUND:							
TOTAL REVENUES	379,900.00	379,900.00	158,873.67	29,838.12	0.00	221,026.33	41.82
TOTAL EXPENDITURES	332,175.00	332,175.00	109,106.00	3,637.64	0.00	223,069.00	32.85
NET OF REVENUES & EXPENDITURES	47,725.00	47,725.00	49,767.67	26,200.48	0.00	(2,042.67)	104.28

PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
<b>Fund 203 - LOCAL STREET FUND</b>							
<b>Revenues</b>							
<b>Dept 000.000</b>							
203-000.000-000.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-000.000-546.000	120,000.00	120,000.00	60,956.73	11,448.31	0.00	59,043.27	50.80
203-000.000-551.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-000.000-569.002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-000.000-650.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-000.000-665.000	600.00	600.00	0.00	0.00	0.00	600.00	0.00
203-000.000-693.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-000.000-696.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-000.000-699.000	193,000.00	193,000.00	64,517.79	0.00	0.00	128,482.21	33.43
<b>Total Dept 000.000</b>	<b>313,600.00</b>	<b>313,600.00</b>	<b>125,474.52</b>	<b>11,448.31</b>	<b>0.00</b>	<b>188,125.48</b>	<b>40.01</b>
<b>TOTAL REVENUES</b>	<b>313,600.00</b>	<b>313,600.00</b>	<b>125,474.52</b>	<b>11,448.31</b>	<b>0.00</b>	<b>188,125.48</b>	<b>40.01</b>
<b>Expenditures</b>							
<b>Dept 450.000 - GENERAL ADMINISTRATION</b>							
203-450.000-702.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-450.000-704.001	1,250.00	1,250.00	635.71	91.28	0.00	614.29	50.86
203-450.000-709.000	180.00	180.00	104.50	5.66	0.00	75.50	58.06
203-450.000-711.000	40.00	40.00	25.21	1.32	0.00	14.79	63.03
203-450.000-712.000	1,500.00	1,500.00	1,049.99	0.00	0.00	450.01	70.00
203-450.000-716.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-450.000-717.001	26,680.00	26,680.00	10,141.56	1,979.56	0.00	16,538.44	38.01
203-450.000-718.001	6,600.00	6,600.00	2,124.99	303.57	0.00	4,475.01	32.20
203-450.000-723.000	10,400.00	10,400.00	11,183.71	905.81	0.00	(783.71)	107.54
203-450.000-726.000	120.00	120.00	68.04	11.28	0.00	51.96	56.70
203-450.000-801.000	1,775.00	1,775.00	682.00	0.00	0.00	1,093.00	38.42
203-450.000-940.000	1,500.00	1,500.00	783.29	0.00	0.00	716.71	52.22
<b>Total Dept 450.000 - GENERAL AD</b>	<b>50,045.00</b>	<b>50,045.00</b>	<b>26,799.00</b>	<b>3,298.48</b>	<b>0.00</b>	<b>23,246.00</b>	<b>53.55</b>
<b>Dept 451.000 - DRAINS-STORM SEWERS</b>							
203-451.000-702.000	7,000.00	7,000.00	2,098.31	785.12	0.00	4,901.69	29.98
203-451.000-704.001	1,000.00	1,000.00	33.75	0.00	0.00	966.25	3.38
203-451.000-709.000	500.00	500.00	128.65	47.40	0.00	371.35	25.73
203-451.000-711.000	120.00	120.00	29.33	11.09	0.00	90.67	24.44
203-451.000-716.001	350.00	350.00	104.91	39.25	0.00	245.09	29.97
203-451.000-723.000	110.00	110.00	49.11	16.32	0.00	60.89	44.65
203-451.000-752.000	50.00	50.00	0.00	0.00	0.00	50.00	0.00
203-451.000-761.000	3,000.00	3,000.00	988.98	0.00	0.00	2,011.02	32.97
203-451.000-802.000	6,500.00	6,500.00	9,482.86	17.05	0.00	(2,982.86)	145.89
203-451.000-934.000	2,500.00	2,500.00	410.25	360.00	0.00	2,089.75	16.41
<b>Total Dept 451.000 - DRAINS-STO</b>	<b>21,130.00</b>	<b>21,130.00</b>	<b>13,326.15</b>	<b>1,276.23</b>	<b>0.00</b>	<b>7,803.85</b>	<b>63.07</b>
<b>Dept 452.000 - ROUTINE MAINTENANCE</b>							
203-452.000-702.000	10,500.00	10,500.00	14,551.20	415.14	0.00	(4,051.20)	138.58
203-452.000-704.001	3,500.00	3,500.00	1,104.48	13.50	0.00	2,395.52	31.56
203-452.000-709.000	870.00	870.00	944.40	25.86	0.00	(74.40)	108.55
203-452.000-711.000	210.00	210.00	220.87	6.05	0.00	(10.87)	105.18
203-452.000-716.001	525.00	525.00	768.82	20.75	0.00	(243.82)	146.4

PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
<b>Fund 203 - LOCAL STREET FUND</b>							
<b>Expenditures</b>							
203-452.000-723.000	275.00	275.00	352.51	10.52	0.00	(77.51)	128.19
203-452.000-752.000	100.00	100.00	0.00	0.00	0.00	100.00	0.00
203-452.000-761.000	2,700.00	2,700.00	1,666.92	415.13	0.00	1,033.08	61.74
203-452.000-931.003	5,000.00	5,000.00	112.72	0.00	0.00	4,887.28	2.25
203-452.000-934.000	9,000.00	9,000.00	5,958.76	0.00	1,581.00	1,460.24	83.78
203-452.000-974.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-452.000-981.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-452.000-985.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-452.000-995.001	18,750.00	18,750.00	0.00	0.00	0.00	18,750.00	0.00
<b>Total Dept 452.000 - ROUTINE MA</b>	<b>51,430.00</b>	<b>51,430.00</b>	<b>25,680.68</b>	<b>906.95</b>	<b>1,581.00</b>	<b>24,168.32</b>	<b>53.01</b>
<b>Dept 455.000 - ICE AND SNOW CONTROL</b>							
203-455.000-702.000	9,200.00	9,200.00	0.00	0.00	0.00	9,200.00	0.00
203-455.000-704.001	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00
203-455.000-709.000	645.00	645.00	0.00	0.00	0.00	645.00	0.00
203-455.000-711.000	155.00	155.00	0.00	0.00	0.00	155.00	0.00
203-455.000-716.001	460.00	460.00	0.00	0.00	0.00	460.00	0.00
203-455.000-723.000	150.00	150.00	0.00	0.00	0.00	150.00	0.00
203-455.000-761.000	14,000.00	14,000.00	0.00	0.00	0.00	14,000.00	0.00
203-455.000-931.003	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
203-455.000-985.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-455.000-995.001	18,750.00	18,750.00	0.00	0.00	0.00	18,750.00	0.00
<b>Total Dept 455.000 - ICE AND SN</b>	<b>49,560.00</b>	<b>49,560.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>49,560.00</b>	<b>0.00</b>
<b>Dept 456.000 - TRAFFIC SERVICE</b>							
203-456.000-702.000	1,800.00	1,800.00	85.02	0.00	0.00	1,714.98	4.72
203-456.000-704.001	600.00	600.00	27.00	0.00	0.00	573.00	4.50
203-456.000-709.000	150.00	150.00	6.07	0.00	0.00	143.93	4.05
203-456.000-711.000	35.00	35.00	1.42	0.00	0.00	33.58	4.06
203-456.000-716.001	90.00	90.00	23.46	0.00	0.00	66.54	26.07
203-456.000-723.000	50.00	50.00	12.02	0.00	0.00	37.98	24.04
203-456.000-752.000	1,950.00	1,950.00	0.00	0.00	0.00	1,950.00	0.00
<b>Total Dept 456.000 - TRAFFIC SE</b>	<b>4,675.00</b>	<b>4,675.00</b>	<b>154.99</b>	<b>0.00</b>	<b>0.00</b>	<b>4,520.01</b>	<b>3.32</b>
<b>Dept 464.000 - NON MOTORIZED TRANSPORTATION</b>							
203-464.000-702.000	2,500.00	2,500.00	55.58	0.00	0.00	2,444.42	2.22
203-464.000-704.001	1,300.00	1,300.00	439.56	0.00	0.00	860.44	33.81
203-464.000-709.000	240.00	240.00	30.52	0.00	0.00	209.48	12.72
203-464.000-711.000	55.00	55.00	7.14	0.00	0.00	47.86	12.98
203-464.000-716.001	125.00	125.00	5.45	0.00	0.00	119.55	4.36
203-464.000-723.000	50.00	50.00	2.89	0.00	0.00	47.11	5.78
203-464.000-752.000	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00
203-464.000-974.000	1,300.00	1,300.00	0.00	0.00	0.00	1,300.00	0.00
<b>Total Dept 464.000 - NON MOTORI</b>	<b>8,070.00</b>	<b>8,070.00</b>	<b>541.14</b>	<b>0.00</b>	<b>0.00</b>	<b>7,528.86</b>	<b>6.71</b>
<b>Dept 522.000 - STREET CLEANING</b>							
203-522.000-702.000	7,200.00	7,200.00	3,864.62	0.00	0.00	3,335.38	53.6
203-522.000-704.001	0.00	0.00	0.00	0.00	0.00	0.00	0.0



PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 203 - LOCAL STREET FUND							
Expenditures							
203-522.000-709.000	450.00	450.00	229.19	0.00	0.00	220.81	50.93
203-522.000-711.000	105.00	105.00	53.59	0.00	0.00	51.41	51.04
203-522.000-716.001	360.00	360.00	208.95	0.00	0.00	151.05	58.04
203-522.000-723.000	175.00	175.00	101.90	0.00	0.00	73.10	58.23
203-522.000-752.000	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00
203-522.000-802.000	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00
203-522.000-884.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-522.000-931.003	950.00	950.00	0.00	0.00	0.00	950.00	0.00
203-522.000-981.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-522.000-992.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 522.000 - STREET CLE.	11,640.00	11,640.00	4,458.25	0.00	0.00	7,181.75	38.30
TOTAL EXPENDITURES	196,550.00	196,550.00	70,960.21	5,481.66	1,581.00	124,008.79	36.91
Fund 203 - LOCAL STREET FUND:							
TOTAL REVENUES	313,600.00	313,600.00	125,474.52	11,448.31	0.00	188,125.48	40.01
TOTAL EXPENDITURES	196,550.00	196,550.00	70,960.21	5,481.66	1,581.00	124,008.79	36.91
NET OF REVENUES & EXPENDITURES	117,050.00	117,050.00	54,514.31	5,966.65	(1,581.00)	64,116.69	45.22

User: POSEY

DB: Marine City

PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 209 - CEMETERY FUND							
Revenues							
Dept 000.000							
209-000.000-491.000	8,500.00	8,500.00	10,985.00	1,700.00	0.00	(2,485.00)	129.24
209-000.000-492.000	2,200.00	2,200.00	1,630.00	0.00	0.00	570.00	74.09
209-000.000-665.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
209-000.000-680.000	5,000.00	5,000.00	7,700.00	2,400.00	0.00	(2,700.00)	154.00
209-000.000-680.001	650.00	650.00	0.00	0.00	0.00	650.00	0.00
209-000.000-699.000	25,110.00	25,110.00	0.00	0.00	0.00	25,110.00	0.00
Total Dept 000.000	41,460.00	41,460.00	20,315.00	4,100.00	0.00	21,145.00	49.00
TOTAL REVENUES	41,460.00	41,460.00	20,315.00	4,100.00	0.00	21,145.00	49.00
Expenditures							
Dept 000.000							
209-000.000-702.000	12,000.00	12,000.00	6,829.32	979.06	0.00	5,170.68	56.91
209-000.000-704.001	6,000.00	6,000.00	4,296.31	91.68	0.00	1,703.69	71.61
209-000.000-709.000	1,125.00	1,125.00	677.08	64.51	0.00	447.92	60.18
209-000.000-711.000	270.00	270.00	158.42	15.09	0.00	111.58	58.67
209-000.000-716.001	600.00	600.00	349.73	48.95	0.00	250.27	58.29
209-000.000-717.001	8,915.00	8,915.00	3,382.33	659.85	0.00	5,532.67	37.94
209-000.000-723.000	4,600.00	4,600.00	4,206.38	359.80	0.00	393.62	91.44
209-000.000-752.000	2,300.00	2,300.00	1,339.49	18.99	0.00	960.51	58.24
209-000.000-755.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
209-000.000-802.000	3,500.00	3,500.00	2,658.80	0.00	0.00	841.20	75.97
209-000.000-805.000	100.00	100.00	0.00	0.00	0.00	100.00	0.00
209-000.000-827.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
209-000.000-902.000	50.00	50.00	0.00	0.00	0.00	50.00	0.00
209-000.000-920.000	900.00	900.00	337.58	68.03	0.00	562.42	37.51
209-000.000-933.000	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
209-000.000-934.000	100.00	100.00	0.00	0.00	0.00	100.00	0.00
209-000.000-986.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000.000	41,460.00	41,460.00	24,235.44	2,305.96	0.00	17,224.56	58.45
TOTAL EXPENDITURES	41,460.00	41,460.00	24,235.44	2,305.96	0.00	17,224.56	58.45
Fund 209 - CEMETERY FUND:							
TOTAL REVENUES	41,460.00	41,460.00	20,315.00	4,100.00	0.00	21,145.00	49.00
TOTAL EXPENDITURES	41,460.00	41,460.00	24,235.44	2,305.96	0.00	17,224.56	58.45
NET OF REVENUES & EXPENDITURES	0.00	0.00	(3,920.44)	1,794.04	0.00	3,920.44	100.00

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GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 245 - TIFA #1 FUND							
Expenditures							
Dept 000.000							
245-000.000-801.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 245 - TIFA #1 FUND:							
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 265 - DRUG LAW ENFORCEMENT FUND							
Revenues							
Dept 000.000							
265-000.000-650.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
265-000.000-658.000	500.00	500.00	0.00	0.00	0.00	500.00	0.00
Total Dept 000.000	500.00	500.00	0.00	0.00	0.00	500.00	0.00
TOTAL REVENUES	500.00	500.00	0.00	0.00	0.00	500.00	0.00
Expenditures							
Dept 000.000							
265-000.000-752.000	0.00	0.00	839.00	0.00	0.00	(839.00)	100.00
265-000.000-805.000	125.00	125.00	0.00	0.00	0.00	125.00	0.00
265-000.000-958.000	500.00	500.00	0.00	0.00	0.00	500.00	0.00
265-000.000-980.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
265-000.000-981.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000.000	625.00	625.00	839.00	0.00	0.00	(214.00)	134.24
TOTAL EXPENDITURES	625.00	625.00	839.00	0.00	0.00	(214.00)	134.24
Fund 265 - DRUG LAW ENFORCEMENT							
TOTAL REVENUES	500.00	500.00	0.00	0.00	0.00	500.00	0.00
TOTAL EXPENDITURES	625.00	625.00	839.00	0.00	0.00	(214.00)	134.24
NET OF REVENUES & EXPENDITURES	(125.00)	(125.00)	(839.00)	0.00	0.00	714.00	671.20

PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 309 - BROWNFIELD REDEVELOPMENT							
Revenues							
Dept 000.000							
309-000.000-596.000	44,600.00	44,600.00	90,912.64	0.00	0.00	(46,312.64)	203.84
309-000.000-665.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000.000	44,600.00	44,600.00	90,912.64	0.00	0.00	(46,312.64)	203.84
TOTAL REVENUES	44,600.00	44,600.00	90,912.64	0.00	0.00	(46,312.64)	203.84
Expenditures							
Dept 000.000							
309-000.000-991.000	24,320.00	24,320.00	24,315.66	24,315.66	0.00	4.34	99.98
309-000.000-992.000	3,075.00	3,075.00	3,075.75	3,075.75	0.00	(0.75)	100.02
Total Dept 000.000	27,395.00	27,395.00	27,391.41	27,391.41	0.00	3.59	99.99
TOTAL EXPENDITURES	27,395.00	27,395.00	27,391.41	27,391.41	0.00	3.59	99.99
Fund 309 - BROWNFIELD REDEVELOPM							
TOTAL REVENUES	44,600.00	44,600.00	90,912.64	0.00	0.00	(46,312.64)	203.84
TOTAL EXPENDITURES	27,395.00	27,395.00	27,391.41	27,391.41	0.00	3.59	99.99
NET OF REVENUES & EXPENDITURES	17,205.00	17,205.00	63,521.23	(27,391.41)	0.00	(46,316.23)	369.20

PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 401 - CAPITAL PROJECTS FUND							
Revenues							
Dept 000.000							
401-000.000-665.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
401-000.000-699.000	116,200.00	116,200.00	0.00	0.00	0.00	116,200.00	0.00
Total Dept 000.000	116,200.00	116,200.00	0.00	0.00	0.00	116,200.00	0.00
TOTAL REVENUES	116,200.00	116,200.00	0.00	0.00	0.00	116,200.00	0.00
Expenditures							
Dept 000.000							
401-000.000-805.000	50.00	50.00	0.00	0.00	0.00	50.00	0.00
Total Dept 000.000	50.00	50.00	0.00	0.00	0.00	50.00	0.00
TOTAL EXPENDITURES	50.00	50.00	0.00	0.00	0.00	50.00	0.00
Fund 401 - CAPITAL PROJECTS FUN							
TOTAL REVENUES	116,200.00	116,200.00	0.00	0.00	0.00	116,200.00	0.00
TOTAL EXPENDITURES	50.00	50.00	0.00	0.00	0.00	50.00	0.00
NET OF REVENUES & EXPENDITURES	116,150.00	116,150.00	0.00	0.00	0.00	116,150.00	0.00

PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 592 - WATER/SEWER FUND							
Revenues							
Dept 000.000							
592-000.000-000.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-000.000-693.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Dept 000.000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Dept 536.000 - WASTEWATER DEPARTMENT REVENUES							
592-536.000-412.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-536.000-445.000	0.00	0.00	30.12	0.00	0.00	(30.12)	100.00
592-536.000-490.002	4,800.00	4,800.00	0.00	0.00	0.00	4,800.00	0.00
592-536.000-636.000	154,800.00	154,800.00	91,749.61	15,874.86	0.00	63,050.39	59.27
592-536.000-642.000	533,135.00	533,135.00	302,068.81	55,631.58	0.00	231,066.19	56.66
592-536.000-642.100	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
592-536.000-643.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-536.000-643.001	28,300.00	28,300.00	17,244.99	3,002.49	0.00	11,055.01	60.94
592-536.000-644.000	140,000.00	140,000.00	160,386.00	53,462.00	0.00	(20,386.00)	114.56
592-536.000-665.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-536.000-676.004	900.00	900.00	875.00	125.00	0.00	25.00	97.22
592-536.000-682.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-536.000-698.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-536.000-699.000	160,000.00	160,000.00	0.00	0.00	0.00	160,000.00	0.00
<b>Total Dept 536.000 - WASTEWATER</b>	<b>1,023,935.00</b>	<b>1,023,935.00</b>	<b>572,354.53</b>	<b>128,095.93</b>	<b>0.00</b>	<b>451,580.47</b>	<b>55.90</b>
Dept 537.000 - WATER DEPARTMENT REVENUES							
592-537.000-000.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-537.000-445.000	25.00	25.00	30.12	0.00	0.00	(5.12)	120.48
592-537.000-490.001	5,800.00	5,800.00	4,610.00	0.00	0.00	1,190.00	79.48
592-537.000-636.000	104,800.00	104,800.00	62,603.36	10,838.83	0.00	42,196.64	59.74
592-537.000-637.000	29,400.00	29,400.00	17,762.10	2,912.30	0.00	11,637.90	60.42
592-537.000-642.000	983,990.00	983,990.00	641,479.81	138,592.68	0.00	342,510.19	65.19
592-537.000-642.100	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
592-537.000-643.000	107,600.00	107,600.00	63,195.67	10,959.50	0.00	44,404.33	58.73
592-537.000-645.000	1,000.00	1,000.00	3,582.00	0.00	0.00	(2,582.00)	358.20
592-537.000-650.000	600.00	600.00	700.00	25.00	0.00	(100.00)	116.67
592-537.000-665.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-537.000-667.004	10,000.00	10,000.00	123.68	0.00	0.00	9,876.32	1.24
592-537.000-676.004	3,000.00	3,000.00	1,225.00	175.00	0.00	1,775.00	40.83
592-537.000-682.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-537.000-693.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Dept 537.000 - WATER DEPA</b>	<b>1,248,215.00</b>	<b>1,248,215.00</b>	<b>795,311.74</b>	<b>163,503.31</b>	<b>0.00</b>	<b>452,903.26</b>	<b>63.72</b>
<b>TOTAL REVENUES</b>	<b>2,272,150.00</b>	<b>2,272,150.00</b>	<b>1,367,666.27</b>	<b>291,599.24</b>	<b>0.00</b>	<b>904,483.73</b>	<b>60.19</b>
Expenditures							
Dept 543.000 - GENERAL ADMINISTRATIVE (SEWER)							
592-543.000-702.000	43,000.00	43,000.00	28,560.47	4,155.96	0.00	14,439.53	66.42
592-543.000-703.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-543.000-704.001	17,000.00	17,000.00	4,244.81	564.95	0.00	12,755.19	24.97
592-543.000-709.000	3,740.00	3,740.00	2,108.53	290.79	0.00	1,631.47	56.38
592-543.000-711.000	880.00	880.00	493.24	68.03	0.00	386.76	56.0

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GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
<b>Fund 592 - WATER/SEWER FUND</b>							
<b>Expenditures</b>							
592-543.000-712.000	300.00	300.00	210.00	0.00	0.00	90.00	70.00
592-543.000-716.001	2,165.00	2,165.00	1,503.71	207.44	0.00	661.29	69.46
592-543.000-717.001	48,915.00	48,915.00	18,593.02	3,629.19	0.00	30,321.98	38.01
592-543.000-718.001	6,700.00	6,700.00	2,953.02	222.96	0.00	3,746.98	44.07
592-543.000-722.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-543.000-723.000	13,250.00	13,250.00	16,059.74	892.95	0.00	(2,809.74)	121.21
592-543.000-726.000	160.00	160.00	106.79	16.59	0.00	53.21	66.74
592-543.000-755.000	700.00	700.00	617.55	0.00	0.00	82.45	88.22
592-543.000-801.000	10,165.00	10,165.00	1,475.00	0.00	0.00	8,690.00	14.51
592-543.000-802.000	9,400.00	9,400.00	4,717.00	0.00	0.00	4,683.00	50.18
592-543.000-827.000	1,150.00	1,150.00	0.00	0.00	0.00	1,150.00	0.00
592-543.000-850.000	900.00	900.00	562.46	19.12	0.00	337.54	62.50
592-543.000-851.001	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	0.00
592-543.000-900.000	900.00	900.00	536.85	0.00	0.00	363.15	59.65
592-543.000-933.001	2,650.00	2,650.00	650.75	0.00	0.00	1,999.25	24.56
592-543.000-935.000	23,375.00	23,375.00	0.00	0.00	0.00	23,375.00	0.00
592-543.000-937.000	1,100.00	1,100.00	652.00	0.00	0.00	448.00	59.27
592-543.000-992.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Dept 543.000 - GENERAL AD</b>	<b>189,950.00</b>	<b>189,950.00</b>	<b>84,044.94</b>	<b>10,067.98</b>	<b>0.00</b>	<b>105,905.06</b>	<b>44.25</b>
<b>Dept 544.000 - SYSTEM MAINTENANCE (SEWER)</b>							
592-544.000-702.000	13,000.00	13,000.00	1,918.51	722.80	0.00	11,081.49	14.76
592-544.000-704.001	1,200.00	1,200.00	47.25	0.00	0.00	1,152.75	3.94
592-544.000-709.000	885.00	885.00	118.35	43.50	0.00	766.65	13.37
592-544.000-711.000	210.00	210.00	27.67	10.18	0.00	182.33	13.18
592-544.000-716.001	650.00	650.00	95.94	36.15	0.00	554.06	14.76
592-544.000-723.000	250.00	250.00	47.94	18.40	0.00	202.06	19.18
592-544.000-752.000	500.00	500.00	0.00	0.00	0.00	500.00	0.00
592-544.000-755.000	500.00	500.00	0.00	0.00	0.00	500.00	0.00
592-544.000-761.000	2,300.00	2,300.00	0.00	0.00	0.00	2,300.00	0.00
592-544.000-884.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-544.000-884.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-544.000-911.000	900.00	900.00	0.00	0.00	0.00	900.00	0.00
592-544.000-915.000	1,400.00	1,400.00	133.75	0.00	0.00	1,266.25	9.55
592-544.000-931.003	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
592-544.000-932.000	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
592-544.000-934.000	22,000.00	22,000.00	983.80	0.00	0.00	21,016.20	4.47
592-544.000-985.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-544.000-992.000	1,250.00	1,250.00	1,241.74	0.00	0.00	8.26	99.34
592-544.000-995.001	18,750.00	18,750.00	0.00	0.00	0.00	18,750.00	0.00
<b>Total Dept 544.000 - SYSTEM MAI</b>	<b>69,795.00</b>	<b>69,795.00</b>	<b>4,614.95</b>	<b>831.03</b>	<b>0.00</b>	<b>65,180.05</b>	<b>6.61</b>
<b>Dept 545.000 - WASTEWATER TREATMENT PLANT</b>							
592-545.000-702.000	30,000.00	30,000.00	16,301.15	2,261.66	0.00	13,698.85	54.34
592-545.000-704.001	4,000.00	4,000.00	924.84	47.25	0.00	3,075.16	23.12
592-545.000-709.000	2,125.00	2,125.00	1,058.01	141.90	0.00	1,066.99	49.79
592-545.000-711.000	495.00	495.00	247.49	33.20	0.00	247.51	50.00
592-545.000-716.001	1,000.00	1,000.00	831.55	113.10	0.00	168.45	83.16
592-545.000-722.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-545.000-723.000	30,000.00	30,000.00	14,021.85	1,992.86	0.00	15,978.15	46.74
592-545.000-752.000	1,000.00	1,000.00	164.89	119.00	0.00	835.11	16.49
592-545.000-753.001	16,000.00	16,000.00	4,455.00	0.00	0.00	11,545.00	27.8



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<b>Fund 592 - WATER/SEWER FUND</b>							
<b>Expenditures</b>							
592-545.000-755.000	500.00	500.00	0.00	0.00	0.00	500.00	0.00
592-545.000-762.000	7,000.00	7,000.00	1,542.45	166.40	0.00	5,457.55	22.04
592-545.000-802.000	225,000.00	225,000.00	170,546.83	19,194.11	0.00	54,453.17	75.80
592-545.000-802.100	75,000.00	75,000.00	24,672.10	24,672.10	0.00	50,327.90	32.90
592-545.000-803.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-545.000-806.000	2,500.00	2,500.00	1,079.00	0.00	0.00	1,421.00	43.16
592-545.000-822.000	5,500.00	5,500.00	5,500.00	0.00	0.00	0.00	100.00
592-545.000-850.000	2,800.00	2,800.00	1,460.29	209.57	0.00	1,339.71	52.15
592-545.000-851.001	100.00	100.00	0.00	0.00	0.00	100.00	0.00
592-545.000-915.000	150.00	150.00	133.75	0.00	0.00	16.25	89.17
592-545.000-920.000	80,000.00	80,000.00	57,995.81	7,549.28	0.00	22,004.19	72.49
592-545.000-921.002	7,500.00	7,500.00	1,503.21	0.00	0.00	5,996.79	20.04
592-545.000-930.000	5,000.00	5,000.00	2,011.79	0.00	0.00	2,988.21	40.24
592-545.000-931.003	30,000.00	30,000.00	3,854.55	150.00	12,090.74	14,054.71	53.15
592-545.000-934.000	6,000.00	6,000.00	707.60	0.00	0.00	5,292.40	11.79
592-545.000-934.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-545.000-934.002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-545.000-940.000	0.00	0.00	66,189.72	0.00	0.00	(66,189.72)	100.00
592-545.000-948.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-545.000-968.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Dept 545.000 - WASTEWATER</b>	<b>531,670.00</b>	<b>531,670.00</b>	<b>375,201.88</b>	<b>56,650.43</b>	<b>12,090.74</b>	<b>144,377.38</b>	<b>72.84</b>
<b>Dept 546.000 - PUMP/LIFT STATION (SEWER)</b>							
592-546.000-702.000	4,500.00	4,500.00	154.67	0.00	0.00	4,345.33	3.44
592-546.000-704.001	1,300.00	1,300.00	529.83	0.00	0.00	770.17	40.76
592-546.000-709.000	360.00	360.00	42.16	0.00	0.00	317.84	11.71
592-546.000-711.000	85.00	85.00	9.86	0.00	0.00	75.14	11.60
592-546.000-716.001	225.00	225.00	7.72	0.00	0.00	217.28	3.43
592-546.000-723.000	100.00	100.00	3.83	0.00	0.00	96.17	3.83
592-546.000-752.000	700.00	700.00	0.00	0.00	0.00	700.00	0.00
592-546.000-802.000	2,500.00	2,500.00	1,312.41	0.00	0.00	1,187.59	52.50
592-546.000-850.000	1,950.00	1,950.00	934.58	134.00	0.00	1,015.42	47.93
592-546.000-920.000	12,500.00	12,500.00	6,217.26	1,171.60	0.00	6,282.74	49.74
592-546.000-921.002	2,500.00	2,500.00	1,299.88	0.00	0.00	1,200.12	52.00
592-546.000-931.003	24,000.00	24,000.00	0.00	0.00	0.00	24,000.00	0.00
592-546.000-934.000	2,500.00	2,500.00	77.58	0.00	0.00	2,422.42	3.10
<b>Total Dept 546.000 - PUMP/LIFT</b>	<b>53,220.00</b>	<b>53,220.00</b>	<b>10,589.78</b>	<b>1,305.60</b>	<b>0.00</b>	<b>42,630.22</b>	<b>19.90</b>
<b>Dept 547.000 - GENERAL ADMINISTRATIVE (WATER)</b>							
592-547.000-702.000	43,000.00	43,000.00	28,559.34	4,155.71	0.00	14,440.66	66.42
592-547.000-704.001	17,000.00	17,000.00	4,244.71	564.95	0.00	12,755.29	24.97
592-547.000-709.000	3,800.00	3,800.00	2,147.47	290.77	0.00	1,652.53	56.51
592-547.000-711.000	890.00	890.00	502.04	67.97	0.00	387.96	56.41
592-547.000-712.000	1,200.00	1,200.00	840.00	0.00	0.00	360.00	70.00
592-547.000-716.001	2,150.00	2,150.00	1,503.50	207.40	0.00	646.50	69.93
592-547.000-717.001	71,150.00	71,150.00	27,044.48	5,278.83	0.00	44,105.52	38.01
592-547.000-718.001	10,840.00	10,840.00	4,227.90	405.09	0.00	6,612.10	39.00
592-547.000-722.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-547.000-723.000	10,500.00	10,500.00	15,372.38	316.35	0.00	(4,872.38)	146.40
592-547.000-726.000	250.00	250.00	146.89	23.11	0.00	103.11	58.76
592-547.000-755.000	700.00	700.00	545.20	35.00	0.00	154.80	77.80
592-547.000-801.000	7,000.00	7,000.00	0.00	0.00	0.00	7,000.00	0.00

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<b>Fund 592 - WATER/SEWER FUND</b>							
<b>Expenditures</b>							
592-547.000-802.000	0.00	0.00	17.00	0.00	0.00	(17.00)	100.00
592-547.000-827.000	1,150.00	1,150.00	0.00	0.00	0.00	1,150.00	0.00
592-547.000-850.000	900.00	900.00	562.48	19.12	0.00	337.52	62.50
592-547.000-851.001	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	0.00
592-547.000-900.000	900.00	900.00	536.85	0.00	0.00	363.15	59.65
592-547.000-933.001	2,650.00	2,650.00	650.75	0.00	0.00	1,999.25	24.56
592-547.000-935.000	23,375.00	23,375.00	0.00	0.00	0.00	23,375.00	0.00
592-547.000-937.000	2,950.00	2,950.00	652.00	0.00	0.00	2,298.00	22.10
592-547.000-992.000	9,460.00	9,460.00	0.00	0.00	0.00	9,460.00	0.00
592-547.000-995.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Dept 547.000 - GENERAL AD</b>	<b>213,365.00</b>	<b>213,365.00</b>	<b>87,552.99</b>	<b>11,364.30</b>	<b>0.00</b>	<b>125,812.01</b>	<b>41.03</b>
<b>Dept 548.000 - SYSTEM MAINTENANCE (WATER)</b>							
592-548.000-702.000	46,500.00	46,500.00	20,962.74	959.23	0.00	25,537.26	45.08
592-548.000-704.001	14,000.00	14,000.00	4,166.87	366.73	0.00	9,833.13	29.76
592-548.000-709.000	3,755.00	3,755.00	1,513.92	80.11	0.00	2,241.08	40.32
592-548.000-711.000	880.00	880.00	354.03	18.73	0.00	525.97	40.23
592-548.000-716.001	2,325.00	2,325.00	1,137.58	47.97	0.00	1,187.42	48.93
592-548.000-723.000	1,100.00	1,100.00	556.17	23.49	0.00	543.83	50.56
592-548.000-752.000	500.00	500.00	0.00	0.00	0.00	500.00	0.00
592-548.000-755.000	500.00	500.00	0.00	0.00	0.00	500.00	0.00
592-548.000-761.000	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00
592-548.000-802.000	19,600.00	19,600.00	0.00	0.00	17,489.16	2,110.84	89.23
592-548.000-884.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-548.000-911.000	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
592-548.000-915.000	1,700.00	1,700.00	633.75	0.00	0.00	1,066.25	37.28
592-548.000-931.003	100.00	100.00	2,280.00	0.00	0.00	(2,180.00)	2,280.00
592-548.000-932.000	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
592-548.000-934.000	34,000.00	34,000.00	18,649.33	3,194.17	7,248.24	8,102.43	76.17
592-548.000-986.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-548.000-992.000	1,250.00	1,250.00	1,241.74	0.00	0.00	8.26	99.34
592-548.000-995.001	18,750.00	18,750.00	0.00	0.00	0.00	18,750.00	0.00
<b>Total Dept 548.000 - SYSTEM MAI</b>	<b>154,960.00</b>	<b>154,960.00</b>	<b>51,496.13</b>	<b>4,690.43</b>	<b>24,737.40</b>	<b>78,726.47</b>	<b>49.20</b>
<b>Dept 549.000 - WATER PLANT</b>							
592-549.000-702.000	28,000.00	28,000.00	12,538.63	1,507.97	0.00	15,461.37	44.78
592-549.000-704.001	850.00	850.00	117.81	13.50	0.00	732.19	13.86
592-549.000-709.000	1,790.00	1,790.00	781.31	94.28	0.00	1,008.69	43.65
592-549.000-710.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-549.000-711.000	425.00	425.00	183.89	22.03	0.00	241.11	43.27
592-549.000-716.001	1,400.00	1,400.00	627.00	75.38	0.00	773.00	44.79
592-549.000-722.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-549.000-723.000	30,000.00	30,000.00	13,920.52	2,192.39	0.00	16,079.48	46.40
592-549.000-752.000	1,000.00	1,000.00	86.58	0.00	0.00	913.42	8.66
592-549.000-753.001	32,000.00	32,000.00	28,112.43	0.00	0.00	3,887.57	87.85
592-549.000-755.000	500.00	500.00	0.00	0.00	0.00	500.00	0.00
592-549.000-756.000	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
592-549.000-762.000	12,000.00	12,000.00	4,924.89	1,187.95	0.00	7,075.11	41.04
592-549.000-802.000	310,000.00	310,000.00	95,667.23	18,034.11	0.00	214,332.77	30.86
592-549.000-802.400	11,000.00	11,000.00	1,944.00	0.00	0.00	9,056.00	17.67
592-549.000-820.000	1,600.00	1,600.00	1,618.08	0.00	0.00	(18.08)	101.17
592-549.000-850.000	3,600.00	3,600.00	1,779.12	254.35	0.00	1,820.88	49.4

PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 592 - WATER/SEWER FUND							
Expenditures							
592-549.000-851.001	100.00	100.00	0.00	0.00	0.00	100.00	0.00
592-549.000-920.000	36,000.00	36,000.00	20,563.63	3,038.40	0.00	15,436.37	57.12
592-549.000-921.002	6,000.00	6,000.00	1,455.80	0.00	0.00	4,544.20	24.26
592-549.000-930.000	1,500.00	1,500.00	298.41	1.41	0.00	1,201.59	19.89
592-549.000-931.003	35,000.00	35,000.00	3,995.83	0.00	7,022.00	23,982.17	31.48
592-549.000-934.000	4,000.00	4,000.00	28.76	0.00	0.00	3,971.24	0.72
592-549.000-968.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 549.000 - WATER PLAN	517,765.00	517,765.00	188,643.92	26,421.77	7,022.00	322,099.08	37.79
TOTAL EXPENDITURES	1,730,725.00	1,730,725.00	802,144.59	111,331.54	43,850.14	884,730.27	48.88
Fund 592 - WATER/SEWER FUND:							
TOTAL REVENUES	2,272,150.00	2,272,150.00	1,367,666.27	291,599.24	0.00	904,483.73	60.19
TOTAL EXPENDITURES	1,730,725.00	1,730,725.00	802,144.59	111,331.54	43,850.14	884,730.27	48.88
NET OF REVENUES & EXPENDITURES	541,425.00	541,425.00	565,521.68	180,267.70	(43,850.14)	19,753.46	96.35

PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BGDY USED
Fund 701 - SPECIAL ASSESSMENT FUND							
Revenues							
Dept 000.000							
701-000.000-445.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
701-000.000-665.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
701-000.000-699.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures							
Dept 000.000							
701-000.000-805.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
701-000.000-992.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 701 - SPECIAL ASSESSMENT F							
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 702 - CEMETERY TRUST FUND							
Revenues							
Dept 000.000							
702-000.000-665.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
702-000.000-699.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures							
Dept 000.000							
702-000.000-805.000	150.00	150.00	0.00	0.00	0.00	150.00	0.00
702-000.000-995.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000.000	150.00	150.00	0.00	0.00	0.00	150.00	0.00
TOTAL EXPENDITURES	150.00	150.00	0.00	0.00	0.00	150.00	0.00
Fund 702 - CEMETERY TRUST FUND:							
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	150.00	150.00	0.00	0.00	0.00	150.00	0.00
NET OF REVENUES & EXPENDITURES	(150.00)	(150.00)	0.00	0.00	0.00	(150.00)	0.00

PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 703 - TAX ACCOUNT FUND							
Revenues							
Dept 000.000							
703-000.000-401.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures							
Dept 000.000							
703-000.000-950.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 703 - TAX ACCOUNT FUND:							
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 704 - PAYROLL CLEARING FUND							
Revenues							
Dept 000.000							
704-000.000-665.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 704 - PAYROLL CLEARING FUN							
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 711 - CEMETERY TRUST FUND							
Revenues							
Dept 000.000							
711-000.000-665.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures							
Dept 000.000							
711-000.000-805.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Fund 711 - CEMETERY TRUST FUND:</b>							
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00



PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 731 - MARINE CITY RETIREMENT SYSTEM							
Revenues							
Dept 000.000							
731-000.000-665.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
731-000.000-669.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
731-000.000-669.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
731-000.000-683.000	0.00	0.00	676.44	0.00	0.00	(676.44)	100.00
731-000.000-684.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000.000	0.00	0.00	676.44	0.00	0.00	(676.44)	100.00
TOTAL REVENUES	0.00	0.00	676.44	0.00	0.00	(676.44)	100.00
Expenditures							
Dept 000.000							
731-000.000-702.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
731-000.000-801.000	0.00	0.00	5,020.00	0.00	0.00	(5,020.00)	100.00
731-000.000-808.000	0.00	0.00	250.00	0.00	0.00	(250.00)	100.00
731-000.000-874.000	0.00	0.00	332,449.89	47,836.32	0.00	(332,449.89)	100.00
731-000.000-874.001	0.00	0.00	36,588.62	1,887.28	0.00	(36,588.62)	100.00
731-000.000-964.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000.000	0.00	0.00	374,308.51	49,723.60	0.00	(374,308.51)	100.00
TOTAL EXPENDITURES	0.00	0.00	374,308.51	49,723.60	0.00	(374,308.51)	100.00
Fund 731 - MARINE CITY RETIREME							
TOTAL REVENUES	0.00	0.00	676.44	0.00	0.00	(676.44)	100.00
TOTAL EXPENDITURES	0.00	0.00	374,308.51	49,723.60	0.00	(374,308.51)	100.00
NET OF REVENUES & EXPENDITURES	0.00	0.00	(373,632.07)	(49,723.60)	0.00	373,632.07	100.00

PERIOD ENDING 01/31/2024

GL NUMBER	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 01/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 01/31/24 INCR (DECR)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 736 - RETIREE HEALTH INS TRUST FUND							
Revenues							
Dept 000.000							
736-000.000-665.000	0.00	0.00	5,066.97	0.00	0.00	(5,066.97)	100.00
736-000.000-669.000	0.00	0.00	1,324.36	0.00	0.00	(1,324.36)	100.00
736-000.000-669.001	0.00	0.00	18,810.98	0.00	0.00	(18,810.98)	100.00
736-000.000-684.000	0.00	0.00	113,016.73	0.00	0.00	(113,016.73)	100.00
736-000.000-699.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000.000	0.00	0.00	138,219.04	0.00	0.00	(138,219.04)	100.00
TOTAL REVENUES	0.00	0.00	138,219.04	0.00	0.00	(138,219.04)	100.00
Expenditures							
Dept 000.000							
736-000.000-723.000	0.00	0.00	118,116.41	16,735.60	0.00	(118,116.41)	100.00
736-000.000-801.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
736-000.000-805.000	0.00	0.00	1,609.80	0.00	0.00	(1,609.80)	100.00
Total Dept 000.000	0.00	0.00	119,726.21	16,735.60	0.00	(119,726.21)	100.00
TOTAL EXPENDITURES	0.00	0.00	119,726.21	16,735.60	0.00	(119,726.21)	100.00
Fund 736 - RETIREE HEALTH INS T							
TOTAL REVENUES	0.00	0.00	138,219.04	0.00	0.00	(138,219.04)	100.00
TOTAL EXPENDITURES	0.00	0.00	119,726.21	16,735.60	0.00	(119,726.21)	100.00
NET OF REVENUES & EXPENDITURES	0.00	0.00	18,492.83	(16,735.60)	0.00	(18,492.83)	100.00
TOTAL REVENUES - ALL FUNDS	6,579,390.00	6,579,390.00	4,846,795.06	675,895.68	0.00	1,732,594.94	73.67
TOTAL EXPENDITURES - ALL FUNDS	5,770,035.00	5,770,035.00	3,480,858.47	465,688.14	208,698.00	2,080,478.53	63.94
NET OF REVENUES & EXPENDITURES	809,355.00	809,355.00	1,365,936.59	210,207.54	(208,698.00)	(347,883.59)	142.98



**AGENDA MEMO**

TO: Mayor Vandebossche & Commission

FROM: Katy Posey, Treasurer

SUBJECT: McBride-Manley Audit Presentation

**BACKGROUND INFORMATION:** Presentation of Audit from Curtis McBride of McBride-Manley

**ORIGINATING DEPARTMENT:** Finance

**BUDGETED ITEM:**

**REVIEWED BY:**

**STAFF RECOMMENDATION**

**PRESENTED BY:**

**RECOMMENDED ACTION(s)**

**DATE APPROVED FOR AGENDA:**

**ATTACHMENTS:**

[2023 Audit Presentation.pdf](#)



# CITY OF MARINE CITY

## SELECTED FINANCIAL DATA

June 30, 2023

# CITY OF MARINE CITY

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## General Fund Balance (\$000 omitted)

June 30, 2023

### ASSETS

Cash and cash equivalents	\$	2,762
Taxes, accounts and assessments receivable		468
Due from other governments		386
Other assets		153
<b>Total Assets</b>	<b>\$</b>	<b>3,769</b>

### LIABILITIES

Accounts payable	\$	234
Accrued wages		48
Deferred and unearned revenue		1,065
Other liabilities		57
<b>Total Liabilities</b>		<b>1,404</b>

<b>TOTAL FUND BALANCE</b>	<b>\$</b>	<b>2,365</b>
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# CITY OF MARINE CITY

General Fund Revenues and Expenditures (\$000 omitted)  
For the Year Ended June 30, 2023 as Compared to Prior Year

	6/30/2023	6/30/2022
<b>REVENUES</b>		
Taxes	\$ 1,813	\$ 1,741
State of Michigan	694	667
Interest on investments	22	18
Refuse fees	306	317
Grants	735	-
Other	316	398
Total Revenues	<u>3,886</u>	<u>3,141</u>
<b>EXPENDITURES</b>		
Legislative	14	18
General government	800	890
Public safety	1,123	1,005
Public works	664	606
Recreation and culture	456	148
Community and economic development	10	4
Pension, retiree health care, and insurance	440	462
Transfers to other funds	22	35
Total Expenditures	<u>3,529</u>	<u>3,168</u>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<u>\$ 357</u>	<u>\$ (27)</u>

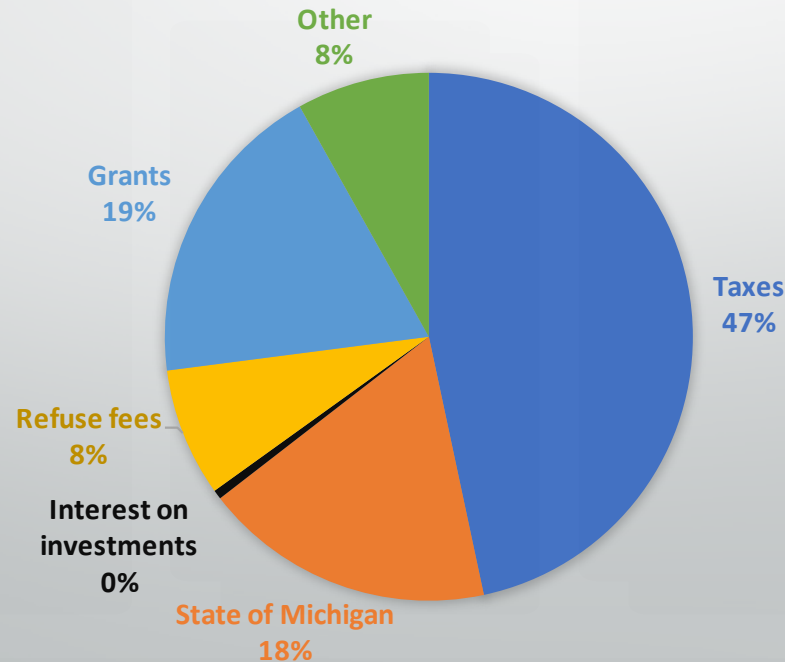
# CITY OF MARINE CITY

Selected Financial Data (\$000 omitted)

For the Year Ended June 30, 2023 as Compared to Prior Year

GENERAL FUND REVENUES	6/30/2023		6/30/2022	
	Amount	Percent	Amount	Percent
Taxes	\$ 1,813	46.65%	\$ 1,741	55.43%
State of Michigan	694	17.86%	667	21.24%
Interest on investments	22	0.57%	18	0.57%
Refuse fees	306	7.87%	317	10.09%
Grants	735	18.91%	-	0.00%
Other	316	8.13%	398	12.67%
Total Revenues	<u>\$ 3,886</u>	100.00%	<u>\$ 3,141</u>	100.00%

## CITY OF MARINE CITY REVENUES JUNE 30, 2023

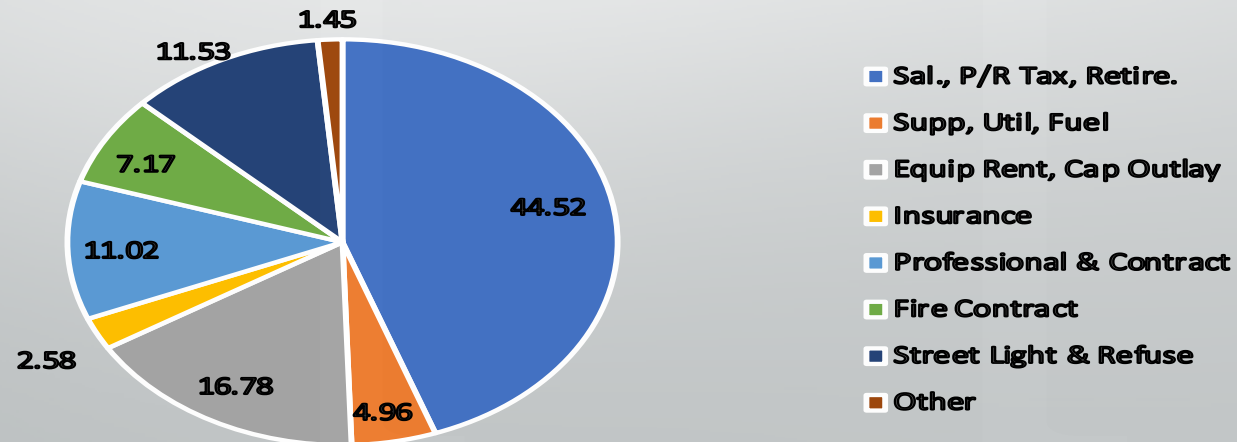


# CITY OF MARINE CITY

## Selected Financial Data (\$000 omitted) – General Fund Expenditures by Type

	June 30, 2023		June 30, 2022	
	Amount	Percent	Amount	Percent
Salaries	\$ 1,015	28.76 %	\$ 869	27.43 %
Payroll taxes & benefits	556	15.76	578	18.24
Supplies, publications & fuel	98	2.78	88	2.78
Utilities & telephone	77	2.18	71	2.24
Equipment rent & Maintenance	60	1.70	59	1.86
Capital outlay	532	15.08	256	8.08
Professional & contractual	389	11.02	462	14.58
Street lighting	91	2.58	81	2.56
Refuse	316	8.95	305	9.63
Insurance	91	2.58	77	2.43
Fire contract	253	7.17	252	7.95
Transfers to other funds	22	0.62	35	1.10
Other	29	0.82	35	1.10
<b>Total Expenditures</b>	<b>\$ 3,529</b>	<b>100.00 %</b>	<b>\$ 3,168</b>	<b>100.00 %</b>

### CITY OF MARINE CITY EXPENDITURES BY TYPE JUNE 30, 2023





# CITY OF MARINE CITY

Selected Financial Data (\$000 omitted)

## Ten Year Historical Property Tax Revenue Trend

<u>Year Ended June 30</u>	<u>Amount</u>	<u>Year Ended June 30</u>	<u>Amount</u>
2014	1,506	2019	1,689
2015	1,459	2020	1,728
2016	1,506	2021	1,786
2017	1,497	2022	1,741
2018	1,528	2023	1,813

### CITY OF MARINE CITY GENERAL FUND TEN YEAR PROPERTY TAX REVENUE TREND ANALYSIS



# CITY OF MARINE CITY

Selected Financial Data (\$000 omitted)

## Ten Year Historical Fund Balance Trend

<u>Year Ended June 30</u>	<u>Amount</u>	<u>Year Ended June 30</u>	<u>Amount</u>
2014	830	2019	2,046
2015	912	2020	2,218
2016	1,118	2021	2,034
2017	1,407	2022	2,007
2018	1,604	2023	2,365

### CITY OF MARINE CITY GENERAL FUND TEN YEAR FUND BALANCE TREND ANALYSIS



# CITY OF MARINE CITY

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Balance Sheet (\$000 omitted)

Major & Local Street Funds – June 30, 2023

## ASSETS

Cash and cash equivalents

Local Street  
\$ 649

Major Street  
\$ 1,101

Due from other units of government

25

64

Due from other funds

18

15

### ***Total Assets***

\$ 692

\$ 1,180

## LIABILITIES

Accounts payable & accrued wages

\$ 3

\$ 1

Due to other funds

56

223

### ***Total Liabilities***

59

224

## FUND BALANCE

Restricted fund balance

633

956

### ***Total Liabilities & Fund Balance***

\$ 692

\$ 1,180

# CITY OF MARINE CITY

## Major & Local Street Fund Revenues and Expenditures (\$000 omitted)

For the Year Ended June 30, 2023

	<u>Local Street</u>	<u>Major Street</u>
<b>REVENUES</b>		
Distributions from State of Michigan	\$ 145	\$ 379
Transfers from other funds	193	3
Other	10	13
Total Revenues	<u>348</u>	<u>395</u>
<b>EXPENDITURES</b>		
Highways and Streets	96	49
Debt service	29	29
Capital outlay	190	-
Equipment rent	2	1
Transfers to other funds	-	189
Total Expenditures	<u>317</u>	<u>268</u>
<b>NET INCREASE IN FUND BALANCE</b>	<u>\$ 31</u>	<u>\$ 127</u>

# CITY OF MARINE CITY

Statement of Net Position (\$000 omitted)

Water & Sewer Fund – June 30, 2023

## ASSETS

Cash and cash equivalents	\$	1,653
Accounts and assessments receivable		538
Due from other funds		240
Capital assets, net of depreciation		4,749
Deferred outflows - pension and OPEB		197
<b><i>Total Assets</i></b>	<b>\$</b>	<b>7,377</b>

## LIABILITIES

Accounts payable	\$	216
Accruals		13
Due to other funds and governments		85
Long-term debt		510
Net pension liability		693
Net OPEB liability		939
Deferred inflows - pension and OPEB		162
<b><i>Total Liabilities</i></b>		<b>2,618</b>
<b><i>Total Net Position</i></b>	<b>\$</b>	<b>4,759</b>

# CITY OF MARINE CITY

---

Statement of Changes in Net Position (\$000 omitted)

Water & Sewer Fund – June 30, 2023

## REVENUES

Metered sales	\$	1,485
Sewer contract		114
Ready to Serve and improvement fees		371
Other revenues		35
<b><i>Total Revenues</i></b>	<b>\$</b>	<b>2,005</b>

## EXPENSES

Water	\$	768
Sewer		755
Interest and agent fees		11
<b><i>Total Expenses</i></b>		<b>1,534</b>
<b><i>Total Change in Net Position</i></b>	<b>\$</b>	<b>471</b>

# CITY OF MARINE CITY

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## Audit Process

June 30, 2023

- Audit is performed on all accounting functions
  - Purchasing
    - including electronic and credit card payments, as applicable
  - Cash receipts
  - Utility Billing
  - Adjusting journal entries
  - Payroll
  - Bank Reconciliations
- Year-end reconciliations are performed to prepare financial statements
  - Independent bank reconciliations are performed
  - Other accounts reconciled by examining support using techniques established by professional standards

<b>AGENDA MEMO</b>
--------------------



TO: Mayor Vandebossche & Commissioners  
FROM: Katy Posey, Treasurer  
SUBJECT: Fiscal Year End June 30, 2023, Annual Audit

**BACKGROUND INFORMATION:**

**ORIGINATING DEPARTMENT:** Finance

**BUDGETED ITEM:**

**REVIEWED BY:**

**STAFF RECOMMENDATION  
PRESENTED BY:**

**RECOMMENDED ACTION(s)** Receive and file fiscal year end June 30, 2023, annual audit results as presented.

**DATE APPROVED FOR AGENDA:**

**ATTACHMENTS:**

- [Audit Examination Letter dated 12.22.23.pdf](#)
- [Independent Auditor's Report Letter dated 12.22.23.pdf](#)
- [2023 Audited Financial Statements.pdf](#)



# McBride - Manley

& COMPANY P.C.



CERTIFIED PUBLIC  
ACCOUNTANTS

GLEN E. MCBRIDE, C.P.A. (1948-2013)  
PATRICIA A. MANLEY, C.P.A.  
CURTIS J. MCBRIDE, C.P.A., M.S.T.  
GWENDOLYN S. BRESINSKI, C.P.A.

December 22, 2023

Honorable Mayor and City Council  
City of Marine City  
260 S Parker Street  
Marine City, Michigan 48039

Honorable Members:

We have examined the financial statements of the City of Marine City for the year ended June 30, 2023, and have issued our report thereon dated December 22, 2023. Our examination included a study and evaluation of internal control to the extent we considered necessary to establish a basis for reliance on the accounting records. As a result of our examination, we offer the following comments and recommendations.

## PURCHASING

As part of our audit procedures, we review copies of invoices for evidence of approvals, that the items ordered were received, and compliance with the purchasing ordinance and charter provisions. During our audit, we noted instances where invoices lacked proper supporting documentation from the vendor. Additionally, there were instances where there was no evidence of approval or items were received and bills were being paid late.

During the fiscal year, the City Commission approved a new Purchasing Ordinance that requires all purchases to be supported by a purchase order. Our review of the purchasing system showed Purchase Orders were not being utilized consistently.

We recommend the City Staff review the purchasing ordinance and the recommendations from the State of Michigan Accounting Manual to assure compliance. Additionally, the City should make improvements to the procedures for bill paying to assure all bills are being paid timely.

## PAYROLL

During our testing, we were unable to verify the wage allocations for employees whose payroll is split among different departments or funds based on their job function. Examples are the Clerk, Treasurer, City Manager, and Office Staff. We recommend the City document the wage allocations being used. Additionally, any changes made to the allocations should have evidence of approval.

We noted during our examination of payroll liabilities, there were instances where payroll liabilities were paid incorrectly, and minor penalties were incurred. These instances occurred multiple times during the year and resulted in the City being overpaid at the end of the year. We recommend the City improve processes to ensure payroll liabilities are paid accurately and on time.

EQUIPMENT RENT

The General Fund charges equipment rent to the Major and Local Street funds for use of DPW equipment on the streets during the year. It was noted during our audit there was no equipment rent charged even though the equipment was used during the year. Additionally, it appears the equipment rental rates were not updated to the rates approved by MDOT's Schedule C Rent Rates since 2020. We recommend the City update the accounting policies to ensure equipment rent is being posted at least monthly and rental rates are being charged at the correct amounts.

PENSION AND RETIREE HEALTH CARE FUNDS

During our audit, we noted several instances where contributions to the pension and retiree health care funds were not being made properly or timely. Additionally, interfund liabilities and receivables were not tracked in the accounting records.

We recommend the City implement procedures so contributions are made timely and any amounts owed between the funds are timely reimbursed and recorded in the accounting records.

CAPITAL OUTLAY AND FIXED ASSETS

During our audit, we noted the City's capitalization policy does not appear to be consistently followed. The current policy is to capitalize all assets with a life of more than one year and a cost of \$1,000 or more. Based on review of invoices and the City's ongoing projects, it appears this threshold may be too low. The City should consider reviewing the policy and establish a higher threshold. Additionally, it should be consistently followed so items not meeting the definition of a capital asset are not included in capital outlay.

OTHER

Restricted fund balances were not being properly tracked and reconciled during the year. We recommend the City consider updating the accounting policies and procedures to review these balances and related transactions monthly to ensure restricted funds are being accounted for and expended appropriately.

It was noted during our review of the tax collections and disbursements that the City has collected delinquent personal property taxes in 2021, 2022, and 2023 that have not been remitted to the various tax agencies. While these amounts are relatively small, we recommend the City review the delinquent personal property taxes and remit all funds being held. Additionally, all delinquent personal property taxes should be paid to the respective tax unit in a similar manner as the current property tax collections.

The City has not had a qualified full-time Treasurer for multiple fiscal years to oversee the financial transactions and accounting department. We recommend the City consider providing the Treasurer's department with resources, support, and training to correct audit findings, implement recommendations, and update the accounting policies and procedures.

CONCLUSION

We would like to thank the City Manager, Treasurer, and other City personnel for the cooperation and courtesies extended to us during our audit.

Respectfully submitted,

*McBride - Manley & Co*

MCBRIDE-MANLEY & COMPANY P.C.  
Certified Public Accountants

# McBride - Manley

& COMPANY P.C.



CERTIFIED PUBLIC  
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GWENDOLYN S. BRESINSKI, C.P.A.

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

December 22, 2023

Honorable Mayor and City Commission  
City of Marine City  
260 S. Parker Street  
Marine City, Michigan 48039

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the CITY OF MARINE CITY, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Marine City's basic financial statements and have issued our report thereon dated December 22, 2023.

### Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2023-1, 2023-2, 2023-3, 2023-4, and 2023-5 that we consider to be material weaknesses.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Marine City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2023-6.

## City of Marine City's Response to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on the City of Marine City's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The City of Marine City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## Purpose of This Report

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

Respectfully submitted,



MCBRIDE-MANLEY & COMPANY P.C.  
Certified Public Accountants

**CITY OF MARINE CITY**  
**Schedule of Findings and Responses**  
**For the Year Ended June 30, 2023**

---

**INTERNAL CONTROL FINDINGS**

**Material Weaknesses**

2023-1 Financial Statements

- Criteria: Strong financial reporting requires all transactions to be recorded in accordance with GAAP, including the ability to generate complete financial statements.
- Condition: The Auditor provides assistance in preparing Generally Accepted Accounting Principles (GAAP) financial statements and proposes certain material adjustments to assure transactions are recorded in accordance with GAAP.
- Cause: The City did not have a qualified City Treasurer for most of the fiscal year.
- Effect: Interim financial statements were materially misstated and Management and the City Commission may have been relying on inaccurate information for decision making.
- Recommendation: Emphasis should be placed on providing support and training in the accounting department. The City may want to consider training a deputy treasurer for backup.
- Management's Response: See Corrective Action Plan attached.

2023-2 Tax Fund Reconciliation

- Criteria: Michigan law requires municipalities who collect property taxes to reconcile and remit property taxes on specified due dates. This should include reconciling cash receipts to the general ledger and assuring all taxing agencies are paid for the proper collections.
- Condition: Property taxes are being settled with the County and reconciled. However, the general ledger and account balances are not reconciled, which makes it difficult to determine all property taxes and board of review adjustments have been properly accounted for.
- Cause: The City's accounting policies do not include procedures on reconciling the funds on a regular basis to assure balance sheet accounts properly reconcile.
- Effect: The City may not remit the correct amounts to the various taxing authorities. Additionally, reports provided to the City Commission may be materially misstated if not periodically reconciled.
- Recommendation: The City should consider implementing a procedure to reconcile property tax collections and liabilities with the general ledger after each settlement. As part of the process, the tax fund bank account should return to a nominal amount after settlement as proof property taxes were properly collected and remitted.
- Management's Response: See Corrective Action Plan attached.

**CITY OF MARINE CITY**  
**Schedule of Findings and Responses**  
**For the Year Ended June 30, 2023**

---

**INTERNAL CONTROL FINDINGS**

**Material Weaknesses (Continued)**

2023-3 Bank Reconciliations

- Criteria: The State of Michigan Accounting and Budget Manual for local governments requires all bank accounts to be reconciled to their respective statements monthly.
- Condition: Bank reconciliations are not being properly reconciled and reconciling items are not resolved in a timely manner.
- Cause: The City does not have sufficient preparation and review processes over bank reconciliations and assuring reconciling items are followed up on and resolved in a timely manner. Additionally, the City did not have a qualified Treasurer during the year to perform the reconciliations.
- Effect: Bank balances and related accounts could be materially misstated due to unposted or unreconciled adjustments.
- Recommendation: The City should assure bank reconciliations are performed shortly after the end of each month. Any reconciling items should be properly reviewed and corrected.
- Management's Response: See Corrective Action Plan attached.

2023-4 Purchasing

- Criteria: A strong system of internal controls allows the City to properly track payables and know what bills are outstanding, due, and paid at all times.
- Condition: The City does not have appropriate procedures in place to track outstanding invoices. Current procedures do not allow for proper tracking and accountability over purchases.
- Cause: The City does not have proper procedures in place to assure all vendor invoices are sent to the City's Administrative Offices. Additionally, there are no procedures in place to track open purchase orders or monitor budget variances.
- Effect: The City could have unpaid or duplicated bills which could result in the financial statements and budgets being materially misstated.
- Recommendation: The City should have a procedure in place to assure that all vendor invoices are being sent to the administrative offices. Procedures should be implemented to track the status of open purchase orders and monitor budget variances.
- Management's Response: See Corrective Action Plan attached.

CITY OF MARINE CITY  
Schedule of Findings and Responses  
For the Year Ended June 30, 2023

---

**INTERNAL CONTROL FINDINGS**

**Material Weaknesses (Continued)**

2023-5 Segregation of Duties

Criteria:	A sound system of internal controls relies upon proper support and separation of duties and review by management at all levels of financial reporting.
Condition:	During our review, it was noted not all manual adjusting journal entries had evidence of review. Additionally, support for most manual adjusting journal entries was unable to be provided.
Cause:	The City was in the process of implementing new processes for approving these adjustments, but the processes were not fully implemented.
Effect:	Adjustments may not be proper or accurate without a second review and approval of the adjustment and supporting documentation.
Recommendation:	The City should fully implement processes to ensure all adjustments have support and are properly reviewed.
Management's Response:	See Corrective Action Plan attached.

**CITY OF MARINE CITY**  
**Schedule of Findings and Responses**  
**For the Year Ended June 30, 2023**

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**COMPLIANCE FINDINGS**

2023-6 Budget Amendments

Criteria:	The Michigan Budget Act requires local governments to amend the budget when events or conditions occur that were not contemplated in the original budget. Additionally, governments are required to monitor the budget and propose budget amendments before going over the budget.
Condition:	At the time the fiscal year 2023 budget was amended, the City had departments over budget.
Cause:	Budget amendments were not made timely due to the accounting records not being reconciled timely.
Effect:	The City was out of compliance with the Michigan Budget Act.
Recommendation:	Budget amendments should be proposed and brought to the City Commission when new information is known that was not contemplated in the original budget.
Management's Response:	See Corrective Action Plan attached.





# CITY OF MARINE CITY

260 SOUTH PARKER STREET  
MARINE CITY, MI 48039

PHONE: (810) 765-8846 FAX: (810) 765-4010

December 22, 2023

McBride-Manley & Company P.C.  
1115 S. Parker Street  
Marine City, MI 48039

RE: Corrective Action Plan for Audit Findings in Fiscal Year 2023

The below corrective action plan (CAP) is being submitted in response to the schedule of findings for the year ending June 30, 2023.

2023-1 Financial Statements: Interim financial statements were materially misstated.

Management's Response: The City of Marine City outsources the preparation of the financial statements and footnotes to the auditors rather than preparing in-house. The City commits to on-going training for retention of qualified staff. Some of the training identified is participation in the Michigan Municipal Treasurer's Association annual conference, Michigan Department of Treasury specialized webinars and trainings and other formal training programs directly related to job duties. The City would like to consider a Deputy Treasurer for backup. This would allow for checks and balances throughout the accounting department, as well as providing backup support. Further the accounting staff would be able to operate status quo in the event of a change in leadership and/or staff.

Timeframe: Immediate with staffing change by fiscal year end 2024.

2023-2 Tax Fund Reconciliation: The City may not remit the correct amounts to the various taxing authorities due to lack of internal procedures on reconciling the funds on a regular basis to assure balance sheet accounts properly reconcile.

Management's Response: A full-time treasurer was hired to handle bank reconciliations, including the tax account. Tax account bank statements are being pulled monthly to check for any returned payments and to reconcile with the general ledger. Also, tax payments received are being balanced prior to the disbursement to other taxing jurisdictions, with the goal to balance and disburse tax payments received every 15 days.

Timeframe: Immediate

2023-3 Bank Reconciliations: Bank balances and related accounts could be materially misstated due to unposted or unreconciled adjustments.

Management's Response: A full-time treasurer was hired to handle bank reconciliations on all accounts. Bank statements are being pulled monthly to reconcile with the general ledger. Any adjustments for unreconciled items will be completed within the reconciliation process. The goal is to have the prior month's accounts reconciled during the month immediately following. The City is currently revising operational procedures to ensure this.

Timeframe: Immediate.

2023-4 Purchasing: The City could have unpaid or duplicated bills administration is not aware of which could result in the financial statements and budgets being materially misstated.

Management's Response: The City of Marine City will continue to work at streamlining the AP process. Future goals include invoices input into BS&A, signed, and assigned an account number, all electronically. An e-mail address is going to be created specifically for accounts payable to allow for a single point of location for all invoices from vendors. We also plan to start to using POs for any purchases over \$2,000, as these need approval from the Commission prior to purchase. Using the PO system allows for tracking and making sure all approvals from met prior to payment to the vendor.

Timeframe: Starting immediately and hoping to have in place prior to fiscal year end 2024.

2023-5 Segregation of Duties: Adjustments may not be proper or accurate without a second review and approval of the adjustment and supporting documentation.

Management's Response: All adjustment entries will be signed by the initiator (Finance Director) and then verified as correct with accurate supporting documentation by the City Manager. A binder will be kept to include all journal entries for the fiscal year.

Timeframe: Immediate

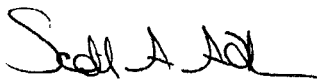
2023-6 Budget Amendments: Budget Amendments were not made timely due to the accounting records not being reconciled timely.

Management's Response: If possible, amendments to the budget will be made prior to the budget going over. The goal for 2025 is to have a more precise budget where any amendments would not be needed. It is our intent to hold quarterly administrative review of the budget to ensure timely budget adjustments if necessary.

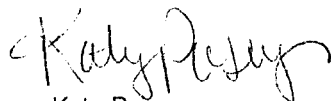
Timeframe: Fiscal year 2025, as an amendment for fiscal year 2024 will occur in 1<sup>st</sup> quarter 2024 with accounts already over budget.

Please contact us if you have any questions regarding our action plans.

Sincerely,



Scott Adkins  
City Manager



Katy Posey  
Finance Director/Treasurer

**CITY OF MARINE CITY**  
St. Clair County, Michigan  
**AUDITED FINANCIAL STATEMENTS**  
For the Year Ended June 30, 2023

# CITY OF MARINE CITY

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**CITY OF MARINE CITY**

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# McBride - Manley

& COMPANY P.C.



CERTIFIED PUBLIC  
ACCOUNTANTS

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GWENDOLYN S. BRESINSKI, C.P.A.

## INDEPENDENT AUDITOR'S REPORT

December 22, 2023

Honorable Mayor and City Commission  
City of Marine City  
260 S. Parker Street  
Marine City, Michigan 48039

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the CITY OF MARINE CITY as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Marine City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Marine City as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the Consolidated General Fund, Major Street Fund, and Local Street Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Marine City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Marine City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Marine City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Marine City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the pension and retiree health trust schedules on pages 4–8 and 50–60 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2023, on our consideration of the City of Marine City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Marine City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Marine City's internal control over financial reporting and compliance.

Respectfully submitted,



MCBRIDE-MANLEY & COMPANY P.C.  
Certified Public Accountants



## CITY OF MARINE CITY

### Management's Discussion and Analysis For the Year Ended June 30, 2023

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#### Using this Annual Report

This annual report consists of a series of financial statements. These financial statements consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The Management's Discussion and Analysis is intended to provide a basis of understanding the City of Marine City's basic financial statements and is designed to assist the reader in focusing on the significant issues and activities as well as identify significant changes in financial position.

#### **Government-Wide Financial Statements**

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

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

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Accordingly, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal years.

Both the government-wide financial statements distinguish functions of the City that are principally supported by property taxes, intergovernmental revenues, and other sources (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and other charges (business-type activities).

#### **Fund Financial Statements**

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to demonstrate compliance with financial related legal requirements.

*Governmental Funds* - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental fund statements is narrower than the government-wide financial statements, it is useful to compare the information presented for the governmental fund statements with similar information presented for government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions.

The City adopts an annual budget for all governmental funds. A budgetary comparison statement is presented for all major funds to demonstrate compliance with this budget.

*Proprietary Funds* - The City has only one proprietary fund. The fund is used to report the same functions presented in the business-type activities column in the government-wide financial statements, only in more detail.

*Fiduciary Funds* - The City has three fiduciary funds which report the collections and disbursements for the benefit of others. This fund is not included in the government-wide financial statements.

**CITY OF MARINE CITY**

**Management's Discussion and Analysis  
For the Year Ended June 30, 2023**

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**The City as a Whole**

The City's combined net position increased 19% from a year ago from \$12.0 million to \$14.3 million. This is primarily due to increases in grant funding and other revenues in the governmental funds. As we look at the governmental activities separately from the business-type activities, we can see the governmental activities experienced an increase of \$1.8 million during the year, which represents a 23% increase from the prior year. This increase was primarily the result of increases in revenues and grant spending in the governmental funds entity-wide statements. The business-type activities experienced a \$471,000 increase in net position, primarily as a result of changes in the net pension and OPEB liabilities and utility rate increases for water and sewer usage. In a condensed format, the table below shows a comparison of the net position (in thousands of dollars) as of the current date to the prior year:

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current Assets *	\$ 5,708	\$ 4,658	\$ 2,431	\$ 2,216	\$ 7,899	\$ 6,626
Capital Assets	8,307	8,145	4,749	4,943	13,056	13,088
Other Noncurrent Assets	416	447	--	--	416	447
Deferred Outflows of Resources	515	672	196	287	711	959
<b>Total Assets and Deferred Outflows</b>	<b>14,946</b>	<b>13,922</b>	<b>7,376</b>	<b>7,446</b>	<b>22,082</b>	<b>21,120</b>
Current Liabilities *	970	986	523	360	1,253	1,098
Long-Term Debt Outstanding	287	326	300	510	587	836
Pension and OPEB Liabilities	3,283	3,972	1,634	2,103	4,917	6,075
Deferred Inflows of Resources	873	913	162	187	1,035	1,100
<b>Total Liabilities and Deferred Inflows</b>	<b>5,413</b>	<b>6,197</b>	<b>2,619</b>	<b>3,160</b>	<b>7,792</b>	<b>9,109</b>
<b>Net Position</b>						
Invested in Capital Assets - Net of Debt	8,307	8,089	4,239	4,293	12,546	12,382
Restricted	2,653	1,798	1,354	1,111	4,007	2,909
Unrestricted	(1,427)	(2,162)	(835)	(1,118)	(2,262)	(3,280)
<b>Total Net Position</b>	<b>\$ 9,533</b>	<b>\$ 7,725</b>	<b>\$ 4,758</b>	<b>\$ 4,286</b>	<b>\$ 14,291</b>	<b>\$ 12,011</b>

\* Internal balances eliminated in total column.

The current level of unrestricted net position for our governmental activities, the part of net position that can be used to finance day-to-day operations, stands at approximately (\$1.4 million). Unrestricted net position increased by \$735,000 for the governmental activities. This represents an increase of 34% from the prior year and was primarily a result of the change in grants activities and the net pension and OPEB liabilities.

**CITY OF MARINE CITY**

**Management's Discussion and Analysis  
For the Year Ended June 30, 2023**

The following table shows the changes of the net position (in thousands of dollars) as of the current date to the prior year:

	Governmental		Business-Type		Total	
	Activities		Activities			
	2023	2022	2023	2022	2023	2022
Program Revenues						
Charges for Services	\$ 603	\$ 567	\$ 2,004	\$ 2,054	\$ 2,607	\$ 2,621
Operating Grants and Contributions	675	626	-	-	675	626
Capital Grants and Contributions	954	59	-	-	954	59
General Revenues						
Taxes	1,813	1,741	-	-	1,813	1,741
State-Shared Revenues	645	643	-	-	645	643
Other	263	87	1	1	264	88
<b>Total Revenues</b>	<b>4,953</b>	<b>3,723</b>	<b>2,005</b>	<b>2,055</b>	<b>6,958</b>	<b>5,778</b>
Program Expenses						
Legislative	14	18	-	-	14	18
General Government	791	753	-	-	791	753
Public Safety	1,081	536	-	-	1,081	536
Highways and Streets	429	593	-	-	429	593
Public Works	642	599	-	-	642	599
Recreation and Cultural	146	138	-	-	146	138
Other	119	102	-	-	119	102
Unallocated pension and OPEB expense (recovery)	(109)	860	-	-	(109)	860
Cemetery operations	32	41	-	-	32	41
Water and Sewer	-	-	1,534	2,108	1,534	2,108
<b>Total Expenses</b>	<b>3,145</b>	<b>3,640</b>	<b>1,534</b>	<b>2,108</b>	<b>4,679</b>	<b>5,748</b>
<b>Change in Net Position</b>	<b>\$ 1,808</b>	<b>\$ 83</b>	<b>\$ 471</b>	<b>\$ (53)</b>	<b>\$ 2,279</b>	<b>\$ 30</b>

The City's net position increased by \$2.3 million. This was primarily due to changes in the governmental activities related to grant activity and changes in the pension and retiree health care actuarial valuations to determine the net pension and OPEB liabilities during the year.

**Governmental Activities**

The City's total governmental revenues increased by \$1.2 million, primarily due to increases in grants and other contributions. Expenses of the governmental activities decreased approximately \$495,000 over those of the previous year. This was primarily due to the changes in the net pension and OPEB liabilities.

## **CITY OF MARINE CITY**

### **Management's Discussion and Analysis For the Year Ended June 30, 2023**

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#### **Business-Type Activities**

The City's business-type activities consist of the Water and Sewer Fund. We provide water and sewer treatments to all City residents. We experienced an increase during the year primarily as a result of the 2023 actuarial valuations for the pension and OPEB liabilities.

#### **The City's Funds**

Our analysis of the City's major funds begins on page 12, following the entity-wide financial statements. The fund financial statements provide detailed information about the most significant funds, not the City as a whole. The City creates funds to help manage money for specific purposes as well as to show accountability for certain activities, such as special property tax millages. The major funds include the General Fund, the Major Street Fund, and the Local Street Fund.

The General Fund pays for most of the governmental services. The most significant are police, fire, and inspections, which incurred expenditures of \$1,123,000. These services are supported by general tax revenues of the City and State Revenue Sharing which represent approximately 66% of total revenues for the fund. In addition, the General Fund expended approximately \$664,000 on Public Works. These two areas represent approximately 51% of the General Fund's total expenditures.

The other major funds of the City are the Major and Local Street Funds. These funds account for the majority of the maintenance, preservation, and replacement of the City's streets, bridges, and sidewalks. These funds are funded through distributions from the Michigan Department of Transportation for use on major and local streets within the City.

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

Over the course of the year, we amended the budget to take into account events occurring during the year. The total budgeted expenditures for the General Fund were increased by approximately 15% during the year. The various departments stayed within the budget, resulting in total expenditures approximately \$248,000 under the budget. The General Fund's fund balance increased by \$357,000 from a year ago. This is the result of increased grant activity during fiscal year 2023.

#### **Capital Asset and Debt Administration**

As of June 30, 2023, there was \$13.0 million invested in a broad range of capital assets, including buildings, police equipment, and water and sewer lines. In addition, the City has invested significantly in streets. Streets constructed prior to July 1, 2003, are not reported on the City's financial statements. See Note 5 to the financial statements for more information about the City's capital assets.

At the end of the fiscal year, the City had bonds outstanding in the Water and Sewer Fund totaling \$445,000 with scheduled repayments occurring through fiscal year 2026. Additionally, the City has financed purchases of \$65,000 outstanding as of June 30, 2023, with scheduled repayments through fiscal year 2024.

As part of an agreement with the Michigan Department of Environmental Quality, the City has a loan for \$280,000 related to the cleanup of a Brownfield site within the City. Loan repayments began in March 2021 and are to be repaid with reimbursements from the St. Clair County Brownfield Redevelopment Authority. Interest did not accrue until after the first payment in March 2021. Early repayment is permitted under the loan agreement. As of June 30, 2023, there was \$205,000 outstanding on this loan. The debt service expenditures and related revenues are being reported in the City's Debt Service Fund.

See Note 8 to the financial statements for more information about the City's long-term liabilities.

## CITY OF MARINE CITY

### Management's Discussion and Analysis For the Year Ended June 30, 2023

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

The budget for the year ending June 30, 2024, kept tax levels at the same level as in the previous year. Because of the impact of state law on property tax assessments, the City needs to continue to watch its budget closely. The state-wide tax reform act limits the growth in taxable value on any individual property to the lesser of inflation or 5%. Because some properties increase in value by less than inflation, the mathematical result of this is that the total taxable value for the City will grow by less than inflation, before considering new property additions.

As the City prepares for the next fiscal year, property tax revenue is expected to remain at similar levels to 2023 due to the current economic state of affairs and recent personal property tax reform. Stagnant growth in property tax revenues, coupled with rising health care and pension costs, aging infrastructure, and state and federal budget issues have presented some problems in balancing the budget and maintaining healthy fund balances.

The City has received additional funding passed through the State of Michigan to be used for infrastructure as part of the American Rescue Plan Act (ARPA) and will need to evaluate eligible projects to spend these funds on. Additionally, the City has been awarded grants with the Department of Natural Resources to develop property for a municipal-owned marina.

The City is also required to make improvements to the water and sewer system as part of a grant from the Michigan Department of Environmental Quality. The project to evaluate the age and deterioration of the system has been completed and the City was awarded a \$26 million project with the Michigan Department of Environmental Quality (EGLE) to make the improvements. The City is currently working with EGLE and engineers for the project which will not begin construction until fiscal year 2025. Water/Sewer usage rates were increased slightly for the year ending June 30, 2024.

Due to the State of Michigan's budget problems and political agendas, the City of Marine City is concerned about State Revenue Sharing distributions, especially as the pandemic continues to impact the state, local, and national economies. In addition, the City's fringe benefit costs have increased. The City's pension contribution rate for the fiscal year 2024 has been increased slightly from the amount required in 2023. However, with a volatile investment market, the contributions could be significantly increased in future years. The City is also responsible to set aside funds for retiree's health care. The City funds this plan on a pay-as-you-go basis. However, the State of Michigan is requiring municipalities who are under-funded, as defined by the applicable statute, to submit corrective action plans to achieve funded status which could result in a requirement to significantly increase contributions in the future.

#### Contacting Management

This financial report is intended to provide our citizens, taxpayers, customers, and investors with a general overview of the City's finances and to show accountability for the money it receives. If you have questions about this report or need additional information, we welcome you to contact the Treasurer's office.

**CITY OF MARINE CITY**  
**Statement of Net Position**  
**June 30, 2023**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
<i>Current Assets</i>			
Cash and cash equivalents	\$ 5,001,396	\$ 1,653,343	\$ 6,654,739
Restricted cash	48	--	48
Accounts and assessments receivable	21,715	537,673	559,388
Current portion of lease receivable	30,291	--	30,291
Due from other units of government	565,950	--	565,950
Other assets	1,252	--	1,252
Due from pension and retiree health care trusts	87,086	--	87,086
<i>Internal Balances*</i>	103	239,709	--
<b>Total Current Assets</b>	<b>5,707,841</b>	<b>2,430,725</b>	<b>7,898,754</b>
<i>Noncurrent Assets</i>			
Capital assets, net of accumulated depreciation	8,306,739	4,748,674	13,055,413
Lease receivable, net of current portion	415,993	--	415,993
<b>Total Assets</b>	<b>14,430,573</b>	<b>7,179,399</b>	<b>21,370,160</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregated deferred outflows	514,807	196,509	711,316
<b>Total Deferred Outflows of Resources</b>	<b>514,807</b>	<b>196,509</b>	<b>711,316</b>
<b>LIABILITIES</b>			
<i>Current Liabilities</i>			
Accounts payable	235,612	215,935	451,547
Payroll liabilities	304	--	304
Accrued wages and vacation pay	96,730	10,195	106,925
Accrued interest payable	843	2,358	3,201
Short term loans and notes payable	--	64,532	64,532
Current portion of debt	24,316	145,000	169,316
Due to other units and taxpayers	210	74,065	74,275
Unearned revenue	346,176	--	346,176
Due to fiduciary funds	25,972	11,010	36,982
<i>Internal Balances*</i>	239,709	103	--
<b>Total Current Liabilities</b>	<b>969,872</b>	<b>523,198</b>	<b>1,253,258</b>
<i>Noncurrent Liabilities</i>			
Accrued sick pay	106,348	--	106,348
Long-term obligations, net of current portion	180,735	300,000	480,735
Net pension liability	1,874,774	693,409	2,568,183
Net OPEB liability	1,408,297	938,865	2,347,162
<b>Total Liabilities</b>	<b>4,540,026</b>	<b>2,455,472</b>	<b>6,755,686</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregated deferred inflows	873,030	162,216	1,035,246
<b>Total Deferred Inflows of Resources</b>	<b>873,030</b>	<b>162,216</b>	<b>1,035,246</b>
<b>NET POSITION</b>			
Investment in capital assets, net of related debt	8,306,739	4,239,142	12,545,881
<i>Restricted for:</i>			
Drug enforcement	9,037	--	9,037
Perpetual care	137,263	--	137,263
Highways and streets - Act 51	1,589,323	--	1,589,323
Cemetery	88,508	--	88,508
Water monitoring system	--	167,377	167,377
Highways and streets	134,219	--	134,219
Parks and recreation	74,300	--	74,300
Police	188	--	188
Beach	3,505	--	3,505
Infrastructure improvements	--	1,186,247	1,186,247
Economic development	4,430	--	4,430
General government	137	--	137
Community center	218,405	--	218,405
Marina	393,000	--	393,000
<i>Unrestricted</i>	(1,426,730)	(834,546)	(2,261,276)
<b>Total Net Position</b>	<b>\$ 9,532,324</b>	<b>\$ 4,758,220</b>	<b>\$ 14,290,544</b>

\* Amounts have been eliminated in total column

**CITY OF MARINE CITY**  
**Statement of Activities**  
**For the Year Ended June 30, 2023**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
Legislative	\$ 13,593	\$ --	\$ --	\$ --
General government	791,147	125,054	331	--
Public safety	1,081,282	132,850	42,562	81,418
Public works	641,531	306,179	--	--
Community and economic development	9,627	--	49,584	24,988
Recreation and cultural	145,916	3,300	40,823	847,683
Highways and streets	428,642	--	541,396	--
Other	91,057	17,515	--	--
Health and welfare	973	--	--	--
Unallocated pension and OPEB expense (recovery)	(109,174)	--	--	--
Debt service interest	3,873	--	--	--
Water and sewer charges - Intergovernmental	14,000	--	--	--
Cemetery operations	32,107	18,575	--	--
<b>Total Governmental Activities</b>	<b>3,144,574</b>	<b>603,473</b>	<b>674,696</b>	<b>954,089</b>
<b>Business-type Activities:</b>				
Water and Sewer Disposal	1,534,025	2,004,297	--	--
<b>Total Business-type Activities</b>	<b>1,534,025</b>	<b>2,004,297</b>	<b>--</b>	<b>--</b>
<b>Total Primary Government</b>	<b>\$ 4,678,599</b>	<b>\$ 2,607,770</b>	<b>\$ 674,696</b>	<b>\$ 954,089</b>

**General Purpose Revenues and Transfers:**

**Revenues**

Tax collections

Interest revenue

Distributions from State of Michigan

Other

Gain (loss) on disposal of fixed assets

**Total General Revenues and Transfers**

**Change in Net Position**

*Net Position at Beginning of Period*

**Net Position at End of Period**

Net (Expense) Revenue		
Primary Government		
Governmental Activities	Business-type Activities	Total
\$ (13,593)	\$ --	\$ (13,593)
(665,762)	--	(665,762)
(824,452)	--	(824,452)
(335,352)	--	(335,352)
64,945	--	64,945
745,890	--	745,890
112,754	--	112,754
(73,542)	--	(73,542)
(973)	--	(973)
109,174	--	109,174
(3,873)	--	(3,873)
(14,000)	--	(14,000)
(13,532)	--	(13,532)
(912,316)	--	(912,316)
--	470,272	470,272
--	470,272	470,272
\$ (912,316)	\$ 470,272	\$ (442,044)
1,812,711	--	1,812,711
28,539	1,100	29,639
644,800	--	644,800
20,217	--	20,217
213,314	--	213,314
2,719,581	1,100	2,720,681
<b>1,807,265</b>	<b>471,372</b>	<b>2,278,637</b>
7,725,059	4,286,848	12,011,907
<b>\$ 9,532,324</b>	<b>\$ 4,758,220</b>	<b>\$ 14,290,544</b>



**CITY OF MARINE CITY**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2023**

	<u>Special Revenue</u>		
	<u>General</u>	<u>Local Street</u>	<u>Major Street</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,761,764	\$ 649,334	\$ 1,100,537
Restricted cash	48	--	--
Accounts and assessments receivable	21,715	--	--
Current portion of lease receivable	30,291	--	--
Due from other units of government	386,153	24,635	64,249
Other assets	1,252	--	--
Due from pension and retiree health care trusts	87,086	--	--
Due from other funds	64,639	18,052	15,142
Lease receivable, net of current portion	415,980	--	--
<b>Total Assets</b>	<b>3,768,928</b>	<b>692,021</b>	<b>1,179,928</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregated deferred outflows	--	--	--
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 3,768,928</b>	<b>\$ 692,021</b>	<b>\$ 1,179,928</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 233,445	\$ 1,640	\$ 397
Payroll liabilities	304	--	--
Accrued wages and vacation pay	47,987	1,822	266
Due to other units and taxpayers	210	--	--
Unearned revenue	346,176	--	--
Due to fiduciary funds	22,718	1,577	1,051
Due to other funds	34,172	54,127	221,746
<b>Total Liabilities</b>	<b>685,012</b>	<b>59,166</b>	<b>223,460</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregated deferred inflows	719,315	--	--
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>1,404,327</b>	<b>59,166</b>	<b>223,460</b>
<b>FUND BALANCE</b>			
Restricted	610,762	632,855	956,468
Committed	44,887	--	--
Unassigned	1,708,952	--	--
<b>Total Fund Balance</b>	<b>2,364,601</b>	<b>632,855</b>	<b>956,468</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 3,768,928</b>	<b>\$ 692,021</b>	<b>\$ 1,179,928</b>

Other Governmental Funds	Total Governmental Funds
\$ 489,761	\$ 5,001,396
--	48
--	21,715
--	30,291
90,913	565,950
--	1,252
--	87,086
--	97,833
--	415,980
<u>580,674</u>	<u>6,221,551</u>
--	--
<u>\$ 580,674</u>	<u>\$ 6,221,551</u>
\$ 130	\$ 235,612
--	304
938	51,013
--	210
--	346,176
626	25,972
<u>27,394</u>	<u>337,439</u>
29,088	996,726
90,913	810,228
<u>120,001</u>	<u>1,806,954</u>
460,673	2,660,758
--	44,887
--	1,708,952
<u>460,673</u>	<u>4,414,597</u>
<u>\$ 580,674</u>	<u>\$ 6,221,551</u>

**CITY OF MARINE CITY**

**Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2023**

Total Fund Balance - Governmental Funds	\$ 4,414,597
Accrued interest expense included on the entity-wide statements are expensed as paid on the governmental fund statements	(843)
Compensated absences expensed as paid on the governmental fund statements are expensed as incurred on the entity-wide statements and are reflected as liabilities on the Statement of Net Position	(152,065)
Receivables not available to pay current liabilities are deferred on the governmental fund statements but are recognized as revenue on the Statement of Activities	363,957
Capital assets used in governmental activities included on the Statement of Net Position are not financial resources and are not reported on the governmental fund statements	8,306,739
Long-term liabilities, including bonds payable, are not due and payable in the current period and are not reported on the governmental fund statements	(205,051)
Components of the net OPEB liability reflected on the Statement of Net Position are not due and payable in the current period and are omitted from the governmental fund statements	(1,402,480)
Additional amounts due to related party on fire contract is not due in the current period and has not been recognized as a liability on the governmental fund statements	13
Components of the net pension liability reflected on the Statement of Net Position are not due and payable in the current period and are omitted from the governmental fund statements	(1,792,543)
<b>Total Net Position-Governmental Funds</b>	<b>\$ 9,532,324</b>

**CITY OF MARINE CITY**

**Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Funds  
For the Year Ended June 30, 2023**

	<u>Special Revenue</u>		
	<u>General</u>	<u>Local Street</u>	<u>Major Street</u>
<b>Revenues</b>			
Tax collections	\$ 1,812,711	\$ --	\$ --
Distributions from State of Michigan	694,120	145,170	378,812
Licenses, permits, fines, and fees	190,357	--	--
Local grants and reimbursements	654,317	--	--
Federal grants	81,019	--	--
Rentals	49,321	--	--
Refuse	305,618	--	--
Intergovernmental	2,886	--	--
Other	27,760	8,707	8,707
User fees and other charges	35,978	--	--
Interest revenue	21,870	1,092	5,367
<b>Total Revenues</b>	<u>3,875,957</u>	<u>154,969</u>	<u>392,886</u>
<b>Expenditures</b>			
<i>Current:</i>			
Legislative	13,593	--	--
General government	710,590	--	--
Public safety	1,026,772	--	--
Public works	664,066	--	--
Community and economic development	9,627	--	--
Recreation and cultural	108,232	--	--
Highways and streets	--	96,290	49,267
Other	91,057	--	--
Health and welfare	973	--	--
Unallocated pension and OPEB expense (recovery)	334,283	--	--
Cemetery operations	--	--	--
<i>Debt Service:</i>			
Debt service interest	--	967	967
Debt service principal	--	28,068	28,068
<i>Capital Outlay:</i>			
General government	89,031	--	--
Public safety	95,879	--	--
Recreation and cultural	347,438	--	--
Highways and streets	--	190,007	--
<i>Intergovernmental:</i>			
Water and sewer charges	14,000	--	--
Equipment rent	--	1,509	1,377
<b>Total Expenditures</b>	<u>3,505,541</u>	<u>316,841</u>	<u>79,679</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>370,416</u>	<u>(161,872)</u>	<u>313,207</u>
<b>Other Financing Sources (Uses)</b>			
Gain (loss) on disposal of fixed assets	9,344	--	--
Transfers from other funds	--	192,581	3,175
Transfers to other funds	(22,350)	--	(189,406)
<b>Net Other Financing Sources (Uses)</b>	<u>(13,006)</u>	<u>192,581</u>	<u>(186,231)</u>
<b>Net Change in Fund Balance</b>	<u>357,410</u>	<u>30,709</u>	<u>126,976</u>
<i>Fund Balance at Beginning of Period</i>	2,007,191	602,146	829,492
<b>Fund Balance at End of Period</b>	<u>\$ 2,364,601</u>	<u>\$ 632,855</u>	<u>\$ 956,468</u>

Other Governmental Funds	Total Governmental Funds
\$ --	\$ 1,812,711
--	1,218,102
--	190,357
--	654,317
--	81,019
--	49,321
--	305,618
--	2,886
26	45,200
18,575	54,553
210	28,539
<u>18,811</u>	<u>4,442,623</u>
--	13,593
--	710,590
--	1,026,772
--	664,066
--	9,627
--	108,232
--	145,557
--	91,057
--	973
--	334,283
34,514	34,514
3,435	5,369
23,956	80,092
--	89,031
--	95,879
--	347,438
--	190,007
--	14,000
--	2,886
<u>61,905</u>	<u>3,963,966</u>
<u>(43,094)</u>	<u>478,657</u>
218,369	227,713
16,000	211,756
--	(211,756)
<u>234,369</u>	<u>227,713</u>
<u>191,275</u>	<u>706,370</u>
<u>269,398</u>	<u>3,708,227</u>
<u>\$ 460,673</u>	<u>\$ 4,414,597</u>

CITY OF MARINE CITY

Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual  
 Consolidated General Fund  
 For the Year Ended June 30, 2023

	Budgeted Amounts			Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
<b>Revenues</b>				
Tax collections	\$ 1,751,193	\$ 2,001,193	\$ 1,812,711	\$ (188,482)
Distributions from State of Michigan	641,900	913,900	694,120	(219,780)
Licenses, permits, fines, and fees	137,600	171,100	190,357	19,257
Local grants and reimbursements	99,500	99,500	654,317	554,817
Federal grants	3,100	143,100	81,019	(62,081)
Rentals	44,990	44,990	49,321	4,331
Refuse	320,000	305,000	305,618	618
Intergovernmental	750	750	2,886	2,136
Other	18,500	18,500	27,760	9,260
User fees and other charges	287,500	15,500	35,978	20,478
Interest	17,140	17,140	21,870	4,730
<b>Total Revenues</b>	<b>3,322,173</b>	<b>3,730,673</b>	<b>3,875,957</b>	<b>145,284</b>
<b>Other Financing Sources</b>				
Gain on sale of fixed assets	--	--	9,344	9,344
<b>Total Revenues and Other Financing Sources</b>	<b>3,322,173</b>	<b>3,730,673</b>	<b>3,885,301</b>	<b>154,628</b>
<b>Expenditures</b>				
Legislative	15,720	15,720	13,593	2,127
General government	659,555	829,920	803,621	26,299
Public safety	1,029,073	1,199,643	1,122,651	76,992
Public works	659,690	693,195	664,066	29,129
Community and economic development	13,150	13,150	9,627	3,523
Recreation and cultural	394,128	500,026	455,670	44,356
Other	470,140	486,205	435,340	50,865
Health and welfare	2,600	2,600	973	1,627
<b>Total Expenditures</b>	<b>3,244,056</b>	<b>3,740,459</b>	<b>3,505,541</b>	<b>234,918</b>
<b>Other Financing Uses</b>				
Transfers to other funds	35,000	35,000	22,350	12,650
<b>Total Expenditures and Other Financing Uses</b>	<b>3,279,056</b>	<b>3,775,459</b>	<b>3,527,891</b>	<b>247,568</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>43,117</b>	<b>(44,786)</b>	<b>357,410</b>	<b>402,196</b>
<b>Net Change in Fund Balance</b>	<b>43,117</b>	<b>(44,786)</b>	<b>357,410</b>	<b>402,196</b>
<i>Fund Balance at Beginning of Period</i>	2,007,191	2,007,191	2,007,191	--
<b>Fund Balance at End of Period</b>	<b>\$ 2,050,308</b>	<b>\$ 1,962,405</b>	<b>\$ 2,364,601</b>	<b>\$ 402,196</b>

CITY OF MARINE CITY

Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual  
 Major Street  
 For the Year Ended June 30, 2023

	Budgeted Amounts			Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
<b>Revenues</b>				
Distributions from State of Michigan	\$ 345,000	\$ 345,000	\$ 378,812	\$ 33,812
Other	--	--	8,707	8,707
Interest	500	500	5,367	4,867
<b>Total Revenues</b>	<u>345,500</u>	<u>345,500</u>	<u>392,886</u>	<u>47,386</u>
<b>Other Financing Sources</b>				
Transfers from other funds	5,000	5,000	3,175	(1,825)
<b>Total Revenues and Other Financing Sources</b>	<u>350,500</u>	<u>350,500</u>	<u>396,061</u>	<u>45,561</u>
<b>Expenditures</b>				
Highways and streets	91,985	93,160	50,644	42,516
Debt service principal	29,053	29,053	28,068	985
Debt service interest	1,000	1,000	967	33
<b>Total Expenditures</b>	<u>122,038</u>	<u>123,213</u>	<u>79,679</u>	<u>43,534</u>
<b>Other Financing Uses</b>				
Transfers to other funds	165,250	165,250	189,406	(24,156)
<b>Total Expenditures and Other Financing Uses</b>	<u>287,288</u>	<u>288,463</u>	<u>269,085</u>	<u>19,378</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>63,212</u>	<u>62,037</u>	<u>126,976</u>	<u>64,939</u>
<b>Net Change in Fund Balance</b>	<u>63,212</u>	<u>62,037</u>	<u>126,976</u>	<u>64,939</u>
<i>Fund Balance at Beginning of Period</i>	829,492	829,492	829,492	--
<b>Fund Balance at End of Period</b>	<u>\$ 892,704</u>	<u>\$ 891,529</u>	<u>\$ 956,468</u>	<u>\$ 64,939</u>

CITY OF MARINE CITY

Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual  
 Local Street  
 For the Year Ended June 30, 2023

	Budgeted Amounts			Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
<b>Revenues</b>				
Distributions from State of Michigan	\$ 131,000	\$ 131,000	\$ 145,170	\$ 14,170
Other	--	--	8,707	8,707
Interest	500	500	1,092	592
<b>Total Revenues</b>	<u>131,500</u>	<u>131,500</u>	<u>154,969</u>	<u>23,469</u>
<b>Other Financing Sources</b>				
Transfers from other funds	170,250	170,250	192,581	22,331
<b>Total Revenues and Other Financing Sources</b>	<u>301,750</u>	<u>301,750</u>	<u>347,550</u>	<u>45,800</u>
<b>Expenditures</b>				
Highways and streets	136,688	327,963	287,806	40,157
Debt service principal	29,035	29,035	28,068	967
Debt service interest	1,000	1,000	967	33
<b>Total Expenditures</b>	<u>166,723</u>	<u>357,998</u>	<u>316,841</u>	<u>41,157</u>
<b>Other Financing Uses</b>				
<b>Total Expenditures and Other Financing Uses</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>135,027</u>	<u>(56,248)</u>	<u>30,709</u>	<u>86,957</u>
<b>Net Change in Fund Balance</b>	<u>135,027</u>	<u>(56,248)</u>	<u>30,709</u>	<u>86,957</u>
<i>Fund Balance at Beginning of Period</i>	<u>602,146</u>	<u>602,146</u>	<u>602,146</u>	<u>--</u>
<b>Fund Balance at End of Period</b>	<u>\$ 737,173</u>	<u>\$ 545,898</u>	<u>\$ 632,855</u>	<u>\$ 86,957</u>



**CITY OF MARINE CITY**

**Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance with Statement of Activities  
For the Year Ended June 30, 2023**

Total Net Change in Fund Balances - Governmental Funds	\$	706,370
Accrued interest expense included on the entity-wide statements are expensed as paid on the governmental fund statements		1,496
Compensated absences expensed as paid on the governmental fund statements are expensed as incurred on the entity-wide statements and are reflected as liabilities on the Statement of Net Position		16,037
Receivables not available to pay current liabilities are deferred on the governmental fund statements but are recognized as revenue on the Statement of Activities		298,788
Components of the net OPEB liability reflected on the Statement of Net Position are not due and payable in the current period and are omitted from the governmental fund statements		377,806
Governmental funds report capital outlays as expenditures, but these costs are capitalized and depreciated over their estimated useful lives on the Statement of Activities		176,016
Principal payments of long-term debt expensed on the governmental fund statements are a reduction of liabilities on the Statement of Net Position		80,092
Components of the net pension liability reflected on the Statement of Net Position are not due and payable in the current period and are omitted from the governmental fund statements		165,059
Fund level statements report proceeds from sales of capitalized assets as gains. For entity-wide statements, total gain is reduced by any book value of the asset at time of disposal		(14,399)
<b>Changes in Net Position-Governmental Funds</b>	<b>\$</b>	<b><u>1,807,265</u></b>

**CITY OF MARINE CITY**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2023**

	<u>Business-type Activities - Enterprise Funds</u>
	<u>Water and Sewer Disposal</u>
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash and cash equivalents	\$ 1,653,343
Accounts and assessments receivable	537,673
Due from other funds	239,709
<b>Total Current Assets</b>	<u>2,430,725</u>
<i>Noncurrent Assets</i>	
Capital assets, net of accumulated depreciation	4,748,674
<b>Total Assets</b>	<u>7,179,399</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Aggregated deferred outflows	196,509
<b>Total Deferred Outflows of Resources</b>	<u>196,509</u>
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Accounts payable	215,935
Accrued wages and vacation pay	10,195
Accrued interest payable	2,358
Short term loans and notes payable	64,532
Current portion of debt	145,000
Due to other units and taxpayers	74,065
Due to fiduciary funds	11,010
Due to other funds	103
<b>Total Current Liabilities</b>	<u>523,198</u>
<i>Noncurrent Liabilities</i>	
Long-term obligations, net of current portion	300,000
Net pension liability	693,409
Net OPEB liability	938,865
<b>Total Liabilities</b>	<u>2,455,472</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Aggregated deferred inflows	162,216
<b>Total Deferred Inflows of Resources</b>	<u>162,216</u>
<b>NET POSITION</b>	
Investment in capital assets, net of related debt	4,239,142
<i>Restricted for:</i>	
Water monitoring system	167,377
Infrastructure improvements	1,186,247
<i>Unrestricted</i>	(834,546)
<b>Total Net Position</b>	<u>\$ 4,758,220</u>

**CITY OF MARINE CITY**

**Statement of Revenues, Expenses, and Changes in Net Position  
Proprietary Funds  
For the Year Ended June 30, 2023**

	<u>Business-type Activities - Enterprise Funds</u>
	<u>Water and Sewer Disposal</u>
<b>Operating Revenues</b>	
Metered sales	\$ 1,485,208
Sewage treatment contract	113,989
Hydrant rental and city usage	14,000
Water taps and meter sales	17,854
Other	1,816
<b>Total Operating Revenues</b>	<u>1,632,867</u>
<b>Operating Expenses</b>	
Water	767,667
Sewer	754,668
<b>Total Operating Expenses</b>	<u>1,522,335</u>
<b>Operating Income (Loss)</b>	<u>110,532</u>
<b>Non-Operating Revenues (Expenses)</b>	
Interest revenue	1,100
Capital improvement fees	99,657
Ready to serve fees	271,773
Interest expense and agent fees	(11,690)
<b>Net Non-Operating Revenues (Expenses)</b>	<u>360,840</u>
<b>Change In Net Position</b>	<u>471,372</u>
<i>Net Position at Beginning of Period</i>	<u>4,286,848</u>
<b>Net Position at End of Period</b>	<u>\$ 4,758,220</u>

**CITY OF MARINE CITY**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2023**

	<b>Business-type Activities - Enterprise Funds</b>
	<b>Water and Sewer Disposal</b>
<b>Cash Flows From Operating Activities:</b>	
Receipts from customers	\$ 1,701,424
Receipts from interfund services	14,000
Payments to suppliers	(1,233,430)
Payments to employees	(251,691)
Other receipts (payments)	19,670
<b>Net Cash Provided By (Used In) Operating Activities</b>	<b>249,973</b>
<b>Cash Flows From Noncapital Financing Activities:</b>	
Advances to other funds	893
<b>Net Cash Provided By (Used In) Noncapital Financing Activities</b>	<b>893</b>
<b>Cash Flows From Capital and Related Financing Activities:</b>	
Acquisition of capital assets	(228,088)
Principal paid on long term debt	(140,000)
Interest and agent fees paid on revenue bonds	(12,431)
Capital improvement fees	371,430
<b>Net Cash Provided By (Used In) Capital and Related Financing Activities</b>	<b>(9,089)</b>
<b>Cash Flows From Investing Activities:</b>	
Interest on investments	1,100
<b>Net Cash Provided By (Used In) Investing Activities</b>	<b>1,100</b>
<b>Net Increase (Decrease) In Cash and Cash Equivalents</b>	<b>242,877</b>
Cash and Cash Equivalents at July 1, 2022	1,410,466
<b>Cash and Cash Equivalents at June 30, 2023</b>	<b>\$ 1,653,343</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:</b>	
Operating income	\$ 110,532
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:</b>	
Depreciation	422,367
<b>Change in assets and liabilities:</b>	
Accounts receivable	(9,306)
Due from other governments	37,471
Other assets	747
Deferred outflow of resources	90,401
Accounts payable	15,386
Due to other units and taxpayers	74,065
Accrued wages and compensated absences	2,794
Net pension liability	(214,219)
Net OPEB liability	(256,004)
Deferred inflow of resources	(24,261)
<b>Net Cash Provided By (Used In) Operating Activities</b>	<b>\$ 249,973</b>

**CITY OF MARINE CITY**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2023**

	Pension and Benefit Trust		Custodial Funds
	Retiree Health Trust	Pension Fund	Tax Collection Fund
<b>ASSETS</b>			
Cash and cash equivalents	\$ --	\$ --	\$ 167,405
Cash and money market funds at fair value	61,747	132,055	--
Investments - mutual funds at fair value	323,934	5,138,030	--
Taxes receivable	--	--	56,325
Due from primary government	32,819	4,163	--
<b>Total Assets</b>	<b>418,500</b>	<b>5,274,248</b>	<b>223,730</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregated deferred outflows	--	--	--
<b>Total Deferred Outflows of Resources</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>LIABILITIES</b>			
Accounts payable	372	--	--
Accounts payable - investment management fees	--	640	--
Due to primary government	--	--	199,799
Due to other units and taxpayers	--	--	23,931
Due to other funds	87,086	--	--
<b>Total Liabilities</b>	<b>87,458</b>	<b>640</b>	<b>223,730</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregated deferred inflows	--	--	--
<b>Total Deferred Inflows of Resources</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>NET POSITION</b>			
Restricted for pensions	--	5,273,608	--
Restricted for postemployment benefits other than pensions	331,042	--	--
<b>Total Net Position</b>	<b>\$ 331,042</b>	<b>\$ 5,273,608</b>	<b>\$ --</b>

**CITY OF MARINE CITY**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended June 30, 2023**

	Pension and Benefit Trust		Custodial Funds
	Retiree Health Trust	Pension Fund	Tax Collection Fund
<b>ADDITIONS</b>			
<i>Contributions</i>			
Employer contributions	\$ 216,099	\$ 349,087	\$ --
Employee contributions	--	12,345	--
<b>Total Contributions</b>	<u>216,099</u>	<u>361,432</u>	<u>--</u>
<i>Investment Earnings</i>			
Net increase (decrease) in fair value	18,428	386,840	--
Interest, dividends, and realized gains	7,433	115,855	--
<i>Less: Investment Expenses</i>			
Investment Expense	--	(36,948)	--
<b>Net Investment Earnings</b>	<u>25,861</u>	<u>465,747</u>	<u>--</u>
Taxes collected for other governments	--	--	5,520,494
<b>Total Additions</b>	<u>241,960</u>	<u>827,179</u>	<u>5,520,494</u>
<b>DEDUCTIONS</b>			
Benefits	202,981	623,092	--
Administrative expenses	3,097	640	--
Taxes remitted to other governments	--	--	5,520,494
<b>Total Deductions</b>	<u>206,078</u>	<u>623,732</u>	<u>5,520,494</u>
<b>Net Increase (Decrease) in Net Position</b>	<u>35,882</u>	<u>203,447</u>	<u>--</u>
<i>Net Position at Beginning of Period</i>	<u>295,160</u>	<u>5,070,161</u>	<u>--</u>
<b>Net Position at End of Period</b>	<u>\$ 331,042</u>	<u>\$ 5,273,608</u>	<u>\$ --</u>

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2023**

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*DESCRIPTION OF ENTITY AND ITS OPERATIONS*

The City of Marine City, located in St. Clair County, Michigan, was established in 1887 and is a public corporation created under the constitution and statutes of the State of Michigan which covers an area of 2.2 square miles. The City operates under a Commission-Manager form of government which includes an elected Mayor and Board of six commissioners. Services are provided as authorized by charter including public safety (police, fire, and inspections), highways and streets, recreation, sanitation, and general administration to approximately 4,100 residents.

*REPORTING ENTITY*

The financial reporting entity consists of the primary government of the City of Marine City and its discretely presented component units. The financial reporting entity consists of (a) the primary government; (b) organizations for which the primary government is financially accountable; and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The criteria for determining the inclusion of a related entity are the makeup of its governing body, legal status, degree of fiscal independence, the primary entity's ability to appoint a voting majority of its governing body, or to impose its will, and the potential for benefit or burden. Certain other organizations warrant inclusion as part of the financial reporting entity because of the nature and significance of their relationship with the primary government, including their ongoing financial support of the primary government or its other component units. A legally separate, tax-exempt organization would be reported as a component unit of the reporting entity if all of the following criteria are met:

1. The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents.
2. The primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization.
3. The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government.

Using this criteria, no component units have been identified.

The City of Marine City has entered into an agreement with the Township of Cottrellville, the Township of East China, and China Township for an area fire authority (Marine City Area Fire Authority) to provide fire and emergency services to the residents of the City and Townships. This entity is not a component unit of the City of Marine City. See Note 14 for additional details.

*GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS*

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

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

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

## CITY OF MARINE CITY

### Notes to Financial Statements For the Year Ended June 30, 2023

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

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

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

Property taxes and other revenues are recognized in the accounting period when they become measurable and available to finance operations. Properties are assessed as of December 31, and the related property taxes are levied on July 1, and become a lien on that date. These taxes are due on August 31, with a final collection date of February 28, before they are delinquent.

The 2022 taxable valuation of the City totaled \$114.2 million (exclusive of any Michigan Tax Tribunal or Board of Review adjustments), on which ad valorem taxes levied consisted of 15.7007 mills for the local governmental operations, raising \$1.8 million for operating. These amounts are recognized in the General Fund as taxes receivable or as tax collections. The delinquent real property taxes of the City are purchased by St. Clair County. The City also receives property taxes from St. Clair County for roads and recreation.

The City reports the following major governmental funds:

*GENERAL FUND* - This fund is used to account for all financial transactions except those required to be accounted for in another fund. The fund includes the general operating expenditures of the local unit. Revenues are derived primarily from property taxes, state and federal distributions, grants, protective services, and other intergovernmental revenues.

*MAJOR AND LOCAL STREET FUNDS* - The Major Street Fund accounts for all financial resources of state gas and weight tax revenues that are restricted for use on major streets. The Local Street Fund accounts for all financial resources of state gas and weight tax revenues that are restricted for use on local streets.

The City reports the following major proprietary funds:

*ENTERPRISE FUNDS* - The Water Supply and Sewage Disposal System Fund reports operations that provide services which are financed by user charges or activities where periodic measurement of net income is appropriate for capital maintenance, public policy, management control, or other purposes.

Additionally, the City reports the following fund types:

*PENSION FUND* - This fund is an agent for retirement contributions for the City's employees.

*RETIREE HEALTH TRUST* - This fund is an agent for retiree health insurance contributions for the City's employees.

*CUSTODIAL FUNDS* - These funds are used to account for assets held by the City as an agent for individuals, organizations, other governments, or other funds.

*SPECIAL REVENUE FUNDS* - These funds are used to account for specific governmental activities requiring separate accounting because of legal or regulatory provisions or administrative action.



## CITY OF MARINE CITY

### Notes to Financial Statements For the Year Ended June 30, 2023

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

*PERMANENT FUNDS* - These funds are used to account for and report resources that are restricted to the extent only earnings, and not principal, may be used for purposes that support the City's programs.

*DEBT SERVICE FUND* - This fund is used to account for and report resources that are restricted for the repayment of debt.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges for functions of the government when eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned. Residual balances between the business-type activities and the governmental activities are reported as "internal balances."

Amounts reported as program revenue include: (1) charges to customers or applicants for goods, services or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenue rather than as program revenue. Likewise, general revenue includes all taxes.

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

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

#### *ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES AND EQUITY*

##### *DEPOSITS AND INVESTMENTS*

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value.

##### *RECEIVABLES AND PAYABLES*

In general, outstanding balances between funds are reported as "due to/from other funds." All delinquent trade and property tax receivables are shown net of allowance for uncollectible amounts.

##### *INVENTORY AND PREPAID ITEMS*

Inventories are valued at cost, on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in the government-wide financial statements only.

##### *CAPITAL ASSETS*

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Infrastructure assets acquired prior to July 1, 2003, have not been capitalized and are omitted from the Statement of Net Position.

Assets are depreciated using the straight-line method over the following useful lives:

<u>Asset Type</u>	<u>Life</u>
Office equipment	3-15 years
Buildings and additions	15-60 years
Roads and sidewalks	20 years
Machinery and equipment	5-10 years
Water and sewer system	20-40 years
Water and sewer plant and equipment	20 years

**COMPENSATED ABSENCES**

The City accrues the liability for future vacation, sick, and other leave benefits that are attributable to employee services already rendered if this obligation relates to vested obligations, the payment of which is probable and can be reasonably estimated. Vacation benefits are treated as current, as they are payable within one year.

All vacation and vested sick pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**PENSION**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City of Marine City Retirement System (Pension Fund) and additions to/deductions from the Pension Fund have been determined on the same basis as they are reported by the Pension Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are recorded at fair value.

**OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City of Marine City Post-Retirement Health Care Benefits Plan (Retiree Health Trust) and additions to/deductions from the Retiree Health Trust have been determined on the same basis as they are reported by the Retiree Health Trust. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are recorded at fair value.

**LONG-TERM OBLIGATIONS**

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*UNEARNED/UNAVAILABLE REVENUE*

Governmental funds report a deferred inflow of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also recognize unearned revenue in connection with resources that have been received but not yet earned. At the end of the current fiscal year, the various components of deferred inflows of resources are as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Federal grants	\$ --	\$ 346,176
State and Local Revenue	363,957	--
Leases	446,271	--
	<u>\$ 810,228</u>	<u>\$ 346,176</u>

*DEFERRED OUTFLOWS/INFLOWS OF RESOURCES*

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City does not have any amounts that qualify to be reported as deferred outflows of resources on a modified-accrual basis. See Notes 9 and 10 regarding amounts reported as deferred outflows of resources related to the net pension and net OPEB obligations.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The City has two items, which qualifies under a modified-accrual basis of accounting, for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only on the governmental funds balance sheet. The governmental funds report unavailable revenues from four sources: delinquent property taxes, state and local distributions, special assessments, and contract revenues. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Additionally, the City has deferred inflows of resources related to leases. See Note 7 for information regarding leases. See Notes 9 and 10 regarding amounts reported as deferred inflows of resources related to the net pension and net OPEB obligations which are reported on the entity-wide statements only.

*FUND EQUITY*

In the fund financial statements, governmental funds report restrictions of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for a specific purpose. Commitments of fund balance represent amounts committed by the City's highest level of decision-making authority and require resolution by the City Commission. Assignments represent tentative management plans that are subject to change. Management's authority to create these assignments are established by the City Commission.

It is the policy of the City to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted fund balance is available. Committed or assigned amounts are considered to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

**NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

*CONSTRUCTION CODE FEES*

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

Cumulative shortfall at June 30, 2022	\$ (100,901)
Permit revenues	99,181
Related expenditures	(78,343)
Cumulative surplus (shortfall)	<u>\$ (80,063)</u>

**CITY OF MARINE CITY**

**Notes to Financial Statements  
For the Year Ended June 30, 2023**

**NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)**

*EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN BUDGETARY FUNDS*

Michigan law provides that a local governmental unit shall not incur expenditures in excess of the amount appropriated. The City's budget was approved at the departmental level and has been presented at the functional level in the financial statements. Budget amendments require approval from the City Commission. The Michigan Department of Treasury requires the reporting of any significant overages at the legal level of budgetary control (any overages at the legal level of budgetary control greater than 10% of total expenditures and the overage itself is larger than 10%). There were no significant budget overages for the year.

**NOTE 3: CASH AND INVESTMENTS**

*DEPOSITS*

Deposits are carried at cost. Deposits are at Michigan banks in the name of the City of Marine City Treasurer. Governing statutes allow a city to make various investments with public monies including, but not limited to, the following:

1. Direct bonds and obligations of the U.S., its agencies, or instrumentalities;
2. Certificates of deposit, savings accounts with banks, savings and loan associations, or credit unions which are insured with the applicable federal agency and located in the State of Michigan;
3. Commercial paper - rated within 2 highest rate classifications by at least 2 rating services and matures not later than 270 days;
4. U.S. or agency repurchase agreements;
5. Mutual funds, interlocal unit agreement pools, or investment pools whose portfolios consist solely of investments otherwise allowable for direct investments;
6. Bankers' acceptances of U.S. banks;
7. Obligations of the State of Michigan or any of its political subdivisions at the time of purchase are rated as investment grade by not less than one standard rating service; and
8. Certificates of deposit purchased through a Michigan bank that are subsequently allocated to additional banks or credit unions in order to maintain full federal depository insurance.

Michigan law prohibits security in the form of collateral, surety bonds, or other forms for the deposit of public money. Attorney General's Opinion Number 6168 held public funds may not be deposited in financial institutions located in states other than Michigan. The deposits and investments of the City are not limited beyond statutory authority and are in compliance as of June 30, 2023. The above investment restrictions do not apply to the City's Pension Fund or the Retiree Health Trust.

*INTEREST RATE RISK*

The City's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The City made no investments that have market value risk during the current fiscal year.

*CREDIT RISK*

Statutes limit investments as stated above. The City's investment policy does not limit its investment choices beyond the statute. The authority to make investment decisions has been granted to the City Manager and City Treasurer.

*CONCENTRATION OF CREDIT RISK*

The City places no limit on the amount it may invest in any one issuer. All of the City's investments are mutual funds invested with Raymond James and Associates.

Deposits and investments are recorded at cost. The carrying amounts are included on the balance sheet as "Cash and cash equivalents" and "Restricted cash" and are reflected on the individual fund balance sheet as follows:

Total governmental funds	\$ 5,001,444
Total proprietary funds	1,653,343
Less: cash on hand	(867)
Total Deposits	<u>\$ 6,653,920</u>

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 3: CASH AND INVESTMENTS (Continued)**

Deposits and investments at the balance sheet date consist of the following:

<u>Deposits</u>	<u>Insured (FDIC)</u>	<u>Uninsured and Uncollateralized</u>	<u>Carrying Amount</u>	<u>Bank Balance/ Market Value</u>
Demand deposits	\$ 667,467	\$ 5,844,307	\$ 6,459,378	\$ 6,511,774
Savings and CD's	194,542	--	194,542	194,542
Total Cash	\$ 862,009	\$ 5,844,307	6,653,920	\$ 6,706,316
 <u>Investments - Nonrisk Categorized</u>				
Money market account			193,802	\$ 146,029
Mutual funds			5,461,964	5,461,964
Total Investments			5,655,766	\$ 5,607,993
Total Cash and Investments			\$ 12,309,686	

**CUSTODIAL CREDIT RISK**

Custodial credit risk for deposits is the risk, in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of June 30, 2023, \$5.8 million of the government's bank balance of \$6.7 million was exposed to custodial credit risk because it was uninsured.

Custodial credit risk for investments is the risk, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City does not have exposure to this type of risk.

**PENSION AND RETIREE HEALTH TRUST**

Michigan law authorizes a political subdivision to make various investments with assets of public employee retirement systems including, but not limited to, the following:

1. The general account of a life insurer authorized to do business in this state, but the total of the assets invested shall not exceed 50% of the capital and surplus of the insurer;
2. Obligations of the United States or its agencies;
3. Banker's acceptances, commercial accounts, certificates of deposit or depository receipts issued by a bank, trust company, savings and loan association, or a credit union; and
4. Commercial paper rated within 3 highest rate classifications by at least 2 rating services and matures not later than 270 days.

The City of Marine City's Pension and Retiree Health Trust deposits and investments are in accordance with statutory authority. The City's investment policy for these funds does not limit investment choices beyond the statute. All of the investments are held in the name of the City's Pension and Retiree Health Trust.

The Pension and Retiree Health Trust investments are carried at market value as follows:

<u>Investment</u>	<u>Interest Rate</u>	<u>Amount</u>
Raymond James Money Market	Variable	\$ 193,802
Raymond James Mutual Fund Portfolio	Variable	5,461,964
		\$ 5,655,766

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 4: RESTRICTED ASSETS AND INVESTMENTS**

As of the balance sheet date, certain assets were subject to restrictions as follows:

*General Fund - Restricted Assets:*

Cash restricted for police \$ 48

**NOTE 5: CAPITAL ASSETS**

*Governmental Activities Fixed Assets:*

A summary of changes in governmental fixed assets follows:

	<u>Balance</u> <u>06/30/2022</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>06/30/2023</u>
Legislative:				
Equipment	\$ 3,342	\$ --	\$ --	\$ 3,342
General Government:				
Equipment and vehicles	255,818	20,868	(10,250)	266,436
Buildings	1,885,023	--	(71,562)	1,813,461
Land	1,438,650	--	--	1,438,650
Public Safety:				
Equipment and vehicles	409,348	90,883	(48,376)	451,855
Buildings	618,268	4,995	--	623,263
Public Works:				
Equipment and vehicles	373,822	34,350	--	408,172
Buildings	263,230	--	--	263,230
Recreation and Culture:				
Land	258,116	5,000	--	263,116
Equipment	456,516	8,000	--	464,516
Buildings	639,723	--	--	639,723
Beach	61,388	--	--	61,388
Kayak launch	50,739	9,437	--	60,176
Marina land	31,638	358,815	--	390,453
Highways and Streets:				
Equipment	1,063,515	--	--	1,063,515
Roads and sidewalks	6,821,852	190,007	--	7,011,859
Cemetery:				
Equipment	10,172	--	--	10,172
Buildings	246,209	--	--	246,209
Total Capital Assets	<u>14,887,369</u>	<u>722,355</u>	<u>(130,188)</u>	<u>15,479,536</u>
Accumulated Depreciation	<u>(6,742,247)</u>	<u>(546,339)</u>	<u>115,789</u>	<u>(7,172,797)</u>
Total Carrying Value of Fixed Assets	<u>\$ 8,145,122</u>	<u>\$ 176,016</u>	<u>\$ (14,399)</u>	<u>\$ 8,306,739</u>

The cost of land totaling \$2.0 million is not subject to depreciation.

Governmental activity depreciation, included on the Statement of Activities, was allocated as follows:

General Government	\$ 68,128
Public Safety	52,503
Public Works	7,938
Recreation and Culture	37,684
Highways and Streets	379,648
Cemetery	438
Total	<u>\$ 546,339</u>

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 5: CAPITAL ASSETS (Continued)**

*Business-Type Activities Fixed Assets:*

A summary of changes in business-type fixed assets follows:

	Balance <u>06/30/2022</u>	Additions	Disposals	Balance <u>06/30/2023</u>
Water plant, lines, and equipment	\$ 7,686,782	\$ 122,343	\$ --	\$ 7,809,125
Sewer plant, lines, and equipment	15,244,932	93,245	--	15,338,177
Construction in process - sewer	251,354	12,500	--	263,854
Land	63,174	--	--	63,174
Total Capital Assets	<u>23,246,242</u>	<u>228,088</u>	<u>--</u>	<u>23,474,330</u>
Accumulated Depreciation	<u>(18,303,289)</u>	<u>(422,367)</u>	<u>--</u>	<u>(18,725,656)</u>
Total Carrying Value of Fixed Assets	<u>\$ 4,942,953</u>	<u>\$ (194,279)</u>	<u>\$ --</u>	<u>\$ 4,748,674</u>

The above amounts include land and construction in process with a cost of \$63,174 and \$263,854, respectively, not subject to depreciation. Depreciation for the water and sewer systems totaled \$232,697 and \$189,670, respectively, for the year ended June 30, 2023.

**NOTE 6: INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. The amounts of interfund receivables and payables are as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Fund</u>	<u>Payable</u>
		General Fund	\$ 978
		Major Street	208,731
		Local Street	<u>30,000</u>
Water and Sewer	<u>\$ 239,709</u>		<u>\$ 239,709</u>
Pension Fund	<u>\$ 4,163</u>	General Fund	<u>\$ 4,163</u>
Major Street	\$ 15,142		
Local Street	18,052		
	<u>\$ 33,194</u>	General Fund	<u>\$ 33,194</u>
		Brownfield Redevelopment	\$ 27,391
		Major Street	13,015
		Local Street	24,127
		Woodlawn Cemetery	3
		Water and Sewer	<u>103</u>
General Fund	<u>\$ 64,639</u>		<u>\$ 64,639</u>

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 6: INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (Continued)**

<u>Fund</u>	<u>Receivable</u>	<u>Fund</u>	<u>Payable</u>
General Fund	<u>\$ 87,086</u>	Retiree Health Care	<u>\$ 87,086</u>
		General Fund	\$ 18,555
		Major Street	1,051
		Local Street	1,577
		Woodlawn Cemetery	626
		Water and Sewer	<u>11,010</u>
Retiree Health Care	<u>\$ 32,819</u>		<u>\$ 32,819</u>
<i>Interfund transfers:</i>			
<u>Transfers In</u>		<u>Transfers Out</u>	
Local Street	<u>\$ 189,406</u>	Major Street	<u>\$ 189,406</u>
Major Street	\$ 3,175		
Local Street	3,175		
Woodlawn Cemetery	<u>16,000</u>		
	<u>\$ 22,350</u>	General Fund	<u>\$ 22,350</u>

The above transfers were made to provide various permissible interfund subsidies and reimbursements.

**NOTE 7: LEASES**

The City is a lessor in three lease agreements that qualify as long-term leases because the City will not surrender control of the assets at the end of the term and the non-cancelable term of the agreements exceed one year. The agreements are generally fixed monthly or annual payments with a periodic percentage increase. Total lease revenue for the year was \$43,856, including interest of \$15,407. Discount rates were determined using the lessee's weighted average interest rate on leases. The assets leased are described below.

<u>Asset Type</u>	<u>Remaining Term of</u> <u>Agreements</u>
Cellular towers	17-22 years
Homeland security tower	7 years

At June 30, 2023, lease receivable and deferred inflows of resources amounted to \$446,271.



**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 8: LONG-TERM DEBT**

The government issues bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the government. Certain contractual agreements and installment purchase agreements are also general obligations of the government. Special assessment bonds provide for capital improvements that benefit specific properties, and will be repaid from amounts levied against those properties benefited from the construction. In the event a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government is obligated to provide resources to cover the deficiency until other resources (such as tax sale proceeds or a re-assessment of the district) are received. Revenue bonds involve a pledge of specific income derived from the acquired or constructed assets to pay debt service.

The City received a loan during the 2017 fiscal year from the Michigan Department of Environmental Quality (MDEQ) for the environmental cleanup costs of a Brownfield site located within the City. This loan is to be repaid with future property tax captures on the related property. Additional funds were requested from MDEQ in the 2018 fiscal year for additional project costs. Prior to the 2019 fiscal year, there were no tax captures on the property. Under the terms of the agreement, if the loan goes into default, the State of Michigan has the right to withhold state revenue sharing to reimburse the outstanding amounts on the loan. Loan repayments are to begin no later than five years after the execution date with no penalty for early repayment. No interest will be charged on the principal outstanding if repaid within the first five years. The City has also entered into an agreement with the property owners to indemnify the City if the project fails or the revenues are not sufficient to repay the loan when due.

The City did not have any short-term debt obligations outstanding at the beginning or end of the period. As of June 30, 2023, the City does not have unused lines of credit or other obligations.

In addition to bonds and leases, the City has the following long-term liabilities:

Description	Balance at 07/01/2022	Balance at 06/30/2023
Accrued sick pay	\$ 121,381	\$ 106,348
Other post-employment benefits	See Note 10	See Note 10
Net pension liability	See Note 9	See Note 9

**CHANGES IN INDEBTEDNESS BY FUND TYPE**

	Payable at 06/30/2022	Increase	Decrease	Payable at 06/30/2023	Payable Within One Year
Total Business-Type Activities Indebtedness	\$ 649,532	\$ --	\$ 140,000	\$ 509,532	\$ 209,532
Total Governmental Activities Indebtedness	285,143	--	80,092	205,051	24,316
Total Indebtedness	<u>\$ 934,675</u>	<u>\$ --</u>	<u>\$ 220,092</u>	<u>\$ 714,583</u>	<u>\$ 233,848</u>

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 8: LONG-TERM DEBT (Continued)**

**SUMMARY OF INDEBTEDNESS**

	Number of Issues	Interest Rate	Maturing Through	Principal Outstanding
Direct Borrowings:				
MDEQ loan	1	1.500%	2031	\$ 205,051
Lease Purchase Agreement	1	3.862%	2024	64,532
Total Direct Borrowings				<u>\$ 269,583</u>
Revenue Bonds:				
Drinking Water Revolving Funds	2	2.125-2.50%	2026	\$ 445,000
Total Revenue Bonds				<u>\$ 445,000</u>

**CHANGES IN INDEBTEDNESS BY TYPE**

	Payable at 06/30/2022	Increase	Decrease	Payable at 06/30/2023	Payable Within One Year
Direct Borrowings:					
MDEQ loan	\$ 229,007	\$ --	\$ 23,956	\$ 205,051	\$ 24,316
Lease Purchase	64,532	--	--	64,532	64,532
Lease Purchase	56,136	--	56,136	--	--
Total General Obligation	<u>349,675</u>	<u>--</u>	<u>80,092</u>	<u>269,583</u>	<u>88,848</u>
Revenue Bonds:					
Drinking Water Revolving Fund	585,000	--	140,000	445,000	145,000
Total Revenue Bonds	<u>585,000</u>	<u>--</u>	<u>140,000</u>	<u>445,000</u>	<u>145,000</u>
Total Indebtedness	<u>\$ 934,675</u>	<u>\$ --</u>	<u>\$ 220,092</u>	<u>\$ 714,583</u>	<u>\$ 233,848</u>

The installment loan revenue bonds are to be retired by the revenues of the Water and Sewer Fund.

**SUMMARY OF PRINCIPAL AND INTEREST REQUIREMENTS**

Year Ending June 30	Governmental Activities		Business-Type Activities			
	Notes and Direct Borrowings		Direct Borrowings		Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 24,316	\$ 3,075	\$ 64,532	\$ 2,492	\$ 145,000	\$ 9,456
2025	24,680	2,711	--	--	150,000	6,375
2026	25,051	2,340	--	--	150,000	3,188
2027	25,426	1,965	--	--	--	--
2028	25,808	1,583	--	--	--	--
2029 - 2033	79,770	2,403	--	--	--	--
	<u>\$ 205,051</u>	<u>\$ 14,077</u>	<u>\$ 64,532</u>	<u>\$ 2,492</u>	<u>\$ 445,000</u>	<u>\$ 19,019</u>

Total interest expense for the City for the year was \$15,563.

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 9: EMPLOYEE RETIREMENT SYSTEM**

*PLAN DESCRIPTION*

The City of Marine City Retirement System is a single-employer defined benefit pension plan administered by the City of Marine City. The plan is authorized under applicable Michigan public law and City ordinances. The City does not issue a stand-alone financial report for this fund. Copies of the actuarial valuations are available on the Treasurer section of the City's website.

*Plan administration:* Management of the Marine City Retirement System vests with a pension board consisting of five members. Board make-up must consist of the following: one member must be a City Commissioner; the City Manager; an individual who is not a member, spouse of a member, or child of a member; and two members elected by members of the retirement system with no more than one active and one retired member to be elected by the respective group.

*Benefits provided:* The plan provides retirement benefits to plan members and beneficiaries. The City Commission of the City of Marine City has the authority to establish and amend benefit provisions.

Employees attaining the age of 55 who have completed 25 or more continuous years of service or who have attained the age of 60 with 10 or more years of service, are entitled to annual benefits of 2.25 percent (2.0 percent prior to 2003) of their final average compensation for each year of continuous service. Benefits are reduced by .005 for each month, or fraction thereof, by which the date of benefit commencement precedes the member's attainment of age 60.

The Retirement System allows early retirement at the completion of 15 years of continuous service. Active employees, with 10 or more years of service, who become disabled, are entitled to the same benefit as if voluntarily retired. Disability benefits are paid until the earlier of death or recovery from disability. If the disabled member becomes gainfully employed, the pension benefit is reduced by the amount so earned.

If an employee terminates employment with the City and is not eligible for any other benefits under the Retirement System, the employee is entitled to the following:

- If voluntary retirement conditions have not been met - may receive lump sum payment equal to the larger of (1) the actuarial equivalent of the deferred pension, or (2) their accumulated contributions.
- If voluntary retirement conditions have been met - may receive vested benefits at normal retirement age.

The plan is closed to new entrants.

*Plan membership:* Substantially all of the City's employees participated in the City of Marine City Retirement System. The payroll for employees covered by the Retirement System for the year ended June 30, 2023, was approximately \$175,000 with total payroll for the year totaling approximately \$1.3 million. Membership in the Retirement System as of June 30, 2023 (latest actuarial report available), is comprised of the following:

<u>Group</u>	<u>Employees</u>
Inactive members - Retirees and beneficiaries currently receiving benefits	28
- Retirees eligible for benefits but not receiving benefits	3
Active employees - fully vested	2

*SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PLAN ASSET MATTERS*

The Pension Fund uses the accrual method of accounting. Contributions from the City and the City's employees are recognized as revenue in the period in which employees provide services to the City. Investment income is recognized as earned by the pension plan. Benefits and refunds are recognized when due to members. Investments are reported at fair value.

*Investment policy:* The Pension Board are the trustees of the assets of the retirement system. The City Commission retains full power and authority to invest and reinvest assets subject to any restrictions, limitations, terms, and conditions imposed by the State of Michigan for pension plans. The City's investment policy does not limit investment types beyond those imposed by applicable state statutes.

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 9: EMPLOYEE RETIREMENT SYSTEM (Continued)**

The City's investment policy focuses on making investments to provide the highest rate of return with maximum security while meeting cashflow needs. The City prioritizes the investment strategy in the following order: maintaining the safety and preservation of capital; diversification by type and institution so potential losses do not exceed income generated from the remaining portfolio; liquidity; and return on investments. There were no investment policy changes during the fiscal year.

*Concentration risk:* Investments, other than U.S. Government securities, that represent 5% or more of the plan's net position are as follows:

<u>Investments</u>	<u>% of Plan Assets</u>
Baird Aggregate Bond Fund	5.6%
Proshares S&P 500 Dividend Aristocrats	15.0%
SPDR Gold Shares	6.5%
Vanguard Information Technology	6.5%

*Rate of return:* For the year ended, June 30, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 10.19%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**FUNDING POLICY AND OTHER MATTERS**

The contribution requirements of plan members and the City are established and may be amended by the City Commission. Plan members are required to contribute 5% of their annual covered salary. The City is required to contribute at an actuarially determined rate as provided by state law. The actuarially determined rate is the estimated amount necessary to finance the costs and benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2023, the City's contribution rate was approximately 200% of annual covered payroll. Total contributions to the plan were \$349,087 for the year.

The costs of administering the plan are paid from plan assets.

**FUND BALANCE ALLOCATION**

City ordinance requires reserves of fund balance to be maintained for employee and employer contributions to the City of Marine City Employee Retirement System.

The employee reserve accounts for the accumulated contributions deducted from compensation of members plus an allocation of related interest and unrealized gains. The employee reserve accumulates until the employee retires from the plan.

The employer contribution reserve accounts for the accumulated contributions by the City to cover employee retirement benefits plus an allocation of interest and unrealized gains. The objective of this reserve is to require city contributions to the retirement system each fiscal year which, when considering the employee contributions, are sufficient to fully fund the cost of benefits likely to be paid to members and finance unfunded costs of benefits likely to be paid by service of employees prior to the current year. The annuity reserve consists of the total of the reserve for retirement benefits and reserve for undistributed investment income/expenses. This reserve is for the benefit payments that will be made by the retirement system.

Reserve balances as of the current fiscal year are as follows:

Fund Balance Reserved for Employee Contribution	\$ 152,781
Fund Balance Reserved for Employer Contribution	3,045,224
Fund Balance Reserved for Annuity	2,075,603
Balance at June 30, 2023	<u>\$ 5,273,608</u>

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 9: EMPLOYEE RETIREMENT SYSTEM (Continued)**

**ANNUAL PENSION COST AND NET PENSION OBLIGATION**

*Net pension liability:* The components of the net pension liability of the City at June 30, 2023, were as follows:

Total pension liability	\$ 7,841,791
Plan fiduciary net position	<u>(5,273,608)</u>
City's net pension liability	<u>\$ 2,568,183</u>

Plan fiduciary net position as a percentage of the total pension liability: 67.25%

*Actuarial assumptions and methods:* The total pension liability was determined based on the annual actuarial valuation as of June 30, 2023. The following actuarial assumptions were applied to compute the total pension liability:

Actuarial cost method	Entry Age Cost Method % of pay
Inflation	2.00%
Salary increases	2.00% (includes inflation)
Investment rate of return, including inflation, net of investment expense	6.00% net of expenses
Cost of living assumption adjustments	None

Mortality rates were based on PubG-2010 Mortality with generational improvements projected beginning in 2010 with Scale MP-2021. As the plan is not large enough to have credible experience, mortality assumptions are set to reflect general population trends.

*Long-term expected rate of return on plan assets:* The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These expected future real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2023, are summarized below:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Equity	54.5%	5.74%
Fixed Income	30.5	1.48
Alternatives	12.0	2.54
Cash	<u>3.0</u>	0.00
Total	<u>100.0%</u>	

*Discount rate:* The discount rate used to measure the total pension liability was 6.00%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Professional judgement on future contributions has been applied in those cases where contribution patterns deviate from the actuarially determined rates. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 9: EMPLOYEE RETIREMENT SYSTEM (Continued)**

*Sensitivity of the net pension liability to changes in the discount rate:* The following presents the City's net pension liability, calculated using the discount rate of 6.00%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	1% Decrease Rate	Computed Rate	1% Increase Rate
	5.00%	6.00%	7.00%
City's net pension liability	\$3,375,573	\$2,568,183	\$1,881,781

**CHANGES IN THE NET PENSION LIABILITY**

The increases and decreases in the net pension liability are summarized as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2022	\$ 8,157,331	\$ 5,070,161	\$ 3,087,170
Changes for the year:			
Service cost	24,243	--	24,243
Interest on the net pension liability	472,202	--	472,202
Differences between expected and actual experience	(188,891)	--	(188,891)
Contributions - employer	--	349,087	(349,087)
Contributions - employee	--	12,345	(12,345)
Net investment income	--	465,747	(465,747)
Benefit payments, including refunds of employee contributions	(623,092)	(623,092)	--
Administrative expense	--	(640)	640
Other adjustments	(2)	--	(2)
Net Changes	<u>(315,540)</u>	<u>203,447</u>	<u>(518,987)</u>
Balances at June 30, 2023	\$ 7,841,791	\$ 5,273,608	\$ 2,568,183

**PENSION EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS**

For the year ended June 30, 2023, the City recognized total pension expense of \$31,816. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 9: EMPLOYEE RETIREMENT SYSTEM (Continued)**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 677,062	\$ 564,416
Total	\$ 677,062	\$ 564,416

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

Fiscal Year Ended June 30	Deferred Outflows of Resources	Deferred Inflows of Resources
2024	\$ 225,721	\$ 240,714
2025	225,671	240,716
2026	225,670	41,493
2027	--	41,493
Total	\$ 677,062	\$ 564,416

*Payable to the Pension Plan:* At June 30, 2023, the City had \$4,163 due to the pension plan for employee and employer contributions.

**NOTE 10: OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

*PLAN DESCRIPTION*

The City of Marine City Post-Retirement Health Care Benefits Plan and Trust is a single-employer defined benefit plan administered by the City of Marine City. The plan is to provide health care benefits including hospitalization, medical, optical, dental, and life insurance pursuant to insurance plans administered by commercial insurance carriers designated by the City and/or a self-funded health insurance plan. Benefits are provided to members and family members of the Marine City Retirement System.

*Plan administration:* Management of the Marine City Post-Retirement Health Care Benefits Plan and Trust is vested in the Board of Trustees, which consists of the same trustees appointed/elected to the retirement system Board of Trustees. See Note 9 for explanations of the composition of the retirement system board.

*Plan membership:* At June 30, 2023 (latest actuarial valuation available), membership in the Post-Retirement Health Care Benefits Plan consisted of the following:

Inactive plan members or beneficiaries currently receiving benefit payments	18
Inactive plan members entitled to but not yet receiving benefit payments	-
Active plan members	2
	20

The plan is closed to new entrants.

*Benefits provided:* The plan provides postretirement hospitalization, medical, prescription, vision, and dental insurance to all employees (and their dependents) who were full-time employees on or before December 31, 2007, and who were eligible for the medical plan and the retirement system. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the plan. Chapter 33 of the City of Marine City's Charter grants the authority to establish and amend benefit terms to the City Commission through ordinance (with recommendation from the Board of Trustees) and collective bargaining negotiations.

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 10: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)**

*Contributions:* Chapter 33 of the City of Marine City's Charter grants the authority to establish and amend the contribution requirements of the City and plan members to the City Commission. Contributions to the plan are on a pay-as-you-go basis. The City Charter requires the City to pay the trust amounts sufficient to fund current insurance contracts and administrative expenses. Additional contributions are made at the discretion of the City Commission. Plan members are not required to contribute to the plan. Contributions for the current year were \$216,099 and benefits paid totaled \$202,981.

**OPEB FUND FINANCIAL STATEMENTS**

The plan does not issue a stand-alone financial report for this fund. Copies of the actuarial valuations are available on the Treasurer section of the City's website.

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Retiree Health Fund uses the accrual method of accounting. Contributions from the City and City's employees are recognized as revenue in the period which employees provide services to the City. Investment income is recognized as earned by the OPEB plan. Benefits and refunds are recognized when due to members. Investments are stated at fair market value.

*Investment policy:* The Board of Trustees are the trustees of the assets of the retirement system. The City Commission retains full power and authority to invest and reinvest assets subject to any restrictions, limitations, terms, and conditions imposed by the State of Michigan for pension plans. The City's investment policy does not limit investment types beyond those imposed by applicable state statutes. The City's investment policy focuses on making investments to provide the highest rate of return with maximum security while meeting cashflow needs. The City prioritizes the investment strategy in the following order: maintaining the safety and preservation of capital; diversification by type and institution so potential losses do not exceed income generated from the remaining portfolio; liquidity; and return on investments. There were no investment policy changes during the fiscal year.

*Rate of return:* For the year ended June 30, 2023, the annual money-weighted rate of return on investments, net of investment expense, was 8.65%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

*Concentration risk:* Investments, other than U.S. Government securities, that represent 5% or more of the plan's net position are as follows:

<u>Investments</u>	<u>% of Plan Assets</u>
Baird Aggregate Bond Fund	5.6%
Pimco Total Return Fund	5.0%
Proshares S&P 500 Dividend Aristocrats	15.0%
SPDR Gold Shares	6.5%
Vanguard Information Technology	6.6%

**NET OPEB LIABILITY OF THE CITY**

The City's net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2022, rolled forward to June 30, 2023. The components of the net OPEB liability of the City at June 30, 2023, were as follows:

Total OPEB liability	\$ 2,678,204
Plan fiduciary net position	(331,042)
City's net OPEB liability	<u>\$ 2,347,162</u>

Plan fiduciary net position as a percentage of total OPEB liability 12.4%

*Actuarial assumptions:* The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the actuarial assumptions applied to all periods included in the measurement unless otherwise specified:



**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 10: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)**

Actuarial Cost Method:	Entry Age Normal Level % of Salary
Inflation:	2.50% per year
Salary increases:	3.00% per year
Investment rate of return:	5.86% as of July 1, 2022 and 6.42% as of June 30, 2023
Healthcare cost trend rates:	
- Pre-65	Actual health care trend rate for the year of valuation, graded down 0.5% increments over the next 6 years to 4.5% thereafter for Medical/Rx.
- Post-65	Actual health care trend rate for the year of valuation, graded down 0.25% increments over the next 8 years to 4.5% thereafter for Medical/Rx.
- Dental	Actual rate for the year of valuation and 4.0% thereafter for Dental.
- Vision	Actual rate for the year of valuation and 3.0% thereafter for Vision.
General Employees & Healthy Retirees:	SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2021
Police Employees & Healthy Retirees:	SOA Pub-2010 Public Safety Headcount Weighted Mortality Table fully generational using Scale MP-2021
Surviving Spouses:	SOA Pub-2010 Contingent Survivor Headcount Weighted Mortality Table fully generational using Scale MP-2021
Disabled General Retirees:	SOA Pub-2010 Non-Safety Disabled Retiree Headcount Weighted Mortality Table fully generational using Scale MP-2021
Disabled Police Retirees:	SOA Pub-2010 Public Safety Disabled Retiree Headcount Weighted Mortality Table fully generational using Scale MP-2021

*Discount rate:* The discount rate used to measure the total OPEB liability was 6.42%. The projection of cash flows used to determine the discount rate assumed City contributions will be made at rates equal to the pay-go costs with no additional pre-funding. Based on those assumptions, all OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

*Sensitivity of the net OPEB liability to changes in the discount rate:* The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current discount rate:

	1% Decrease Rate	Discount Rate	1% Increase Rate
City's net OPEB liability	5.42% \$2,645,554	6.42% \$2,347,162	7.42% \$2,095,342

**CITY OF MARINE CITY**

**Notes to Financial Statements  
For the Year Ended June 30, 2023**

**NOTE 10: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)**

*Sensitivity of the net OPEB liability to changes in the healthcare cost trend rate:* The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a healthcare trend cost rate that is 1% lower or 1% higher than the current healthcare trend cost rate:

	1% Decrease Rate	Healthcare Cost Trend Rate	1% Increase Rate
	6.00-3.50%	7.00-4.50%	8.00-5.50%
City's net OPEB liability	\$2,059,371	\$2,347,162	\$2,685,623

*Long-term expected rate of return on plan assets:* The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These expected future real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB plan's target asset allocation as of June 30, 2023 are summarized below:

Asset Class	Target Allocation	L/T Expected Rate of Return
U.S. Large Cap Equity	28.00%	7.97%
U.S. Small/Mid Cap Equity	15.00	8.70
Non-U.S. Developed Large Cap Equity Unhedged	11.00	8.25
Emerging Markets Equity Unhedged	3.00	10.13
U.S. Aggregate FI	13.50	3.72
U.S. High Yield FI	3.50	6.08
U.S. Cash	10.50	2.51
Non-U.S. Broad FI Unhedged	3.50	3.69
U.S. Real Estate - REITS	1.00	8.25
Commodities - Long Only	11.00	4.41
Total	100.00%	6.42%

**OPEB EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OTHER POSTEMPLOYMENT BENEFITS**

For the year ended June 30, 2023, the City recognized total OPEB expense (recovery) of \$(413,578). At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 34,254	\$ 24,559
Total	\$ 34,254	\$ 24,559

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

Fiscal Year Ended June 30	Deferred Outflows of Resources	Deferred Inflows of Resources
2024	\$ 11,798	\$ 10,624
2025	11,229	10,625
2026	11,227	1,655
2027	--	1,655
Total	\$ 34,254	\$ 24,559

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 10: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)**

*CHANGES IN THE NET OPEB LIABILITY*

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2022	\$ 3,282,332	\$ 295,160	\$ 2,987,172
Changes for the year:			
Service cost	9,765	--	9,765
Interest	187,054	--	187,054
Differences between expected and actual experience	(437,280)	--	(437,280)
Changes of assumptions or other inputs	(160,686)	--	(160,686)
Contributions - employer	--	216,099	(216,099)
Net investment income	--	25,861	(25,861)
Benefit payments, including refunds of employee contributions	(202,981)	(202,981)	--
Administrative expense	--	(3,097)	3,097
Net Changes	<u>(604,128)</u>	<u>35,882</u>	<u>(640,010)</u>
Balances at June 30, 2023	<u>\$ 2,678,204</u>	<u>\$ 331,042</u>	<u>\$ 2,347,162</u>

*Payable to the OPEB Plan:* At June 30, 2023, the City had \$32,819 due to the OPEB plan for employer contributions.

**NOTE 11: DEFERRED COMPENSATION PLAN**

The City of Marine City Deferred Compensation Plan is a defined contribution plan created in accordance with section 457 of the Internal Revenue Code of 1986, as amended. The plan is open to all employees and permits them to defer a portion of their current salary until future years.

The City matches employee contributions for employees who do not participate in the City's defined benefit pension plan. Currently, the City is matching contributions for eighteen employees. The City Commission approves the matching contribution rate each year. Employees are required to contribute 5% to receive a 10% match. Employee deferrals amounted to \$77,619 and employer contributions amounted to \$42,529 for the period.

All amounts of compensation deferred under the plan, all property and rights purchased with such amounts, and all income attributable to such amounts, property, or rights are held in trust for the exclusive benefit of participants and their beneficiaries. The City has relinquished all fiduciary accountability for the assets to the plan trustee. Accordingly, the related assets and liabilities of the plan are not reported in the City's financial statements.

It is the opinion of the City of Marine City that the City has no liability for losses under the plan, but does have the duty of care that would be required of an ordinary prudent investor.

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2023**

**NOTE 12: CONTINGENCIES AND RISKS**

*RISK FINANCING*

The City of Marine City purchases insurance coverage from independent third parties and is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by insurance purchased from independent third parties. Settled claims from these risks have not exceeded insurance coverage during the year.

*COMMITMENTS*

The City of Marine City is committed to an agreement with Six Rivers Conservation to develop a property in the City for a municipal marina. Additionally, the City has secured grant funding from the Michigan Department of Natural Resources (DNR) and other local organizations to help with the acquisition costs. The property has been acquired but is still under development.

*CONTINGENCIES*

The City received a written complaint in the 31st Circuit Court of St. Clair County, Michigan from a former employee alleging breach of contract. The claim has been presented to the carrier and there is no coverage for the alleged breach. The claim is still being evaluated and no judgement has been made. Accordingly, the amount of any loss cannot reasonably be estimated at this time. At June 30, 2023, there has been no liability recognized.

**NOTE 13: FUND BALANCE/RETAINED EARNINGS RESTRICTIONS, COMMITMENTS AND ASSIGNMENTS**

	<u>Nonspendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>
Fund:				
General				
Police equipment	\$ --	\$ 188	\$ --	\$ --
Parks and recreation - County	--	983	--	--
Beach	--	3,505	--	--
Streets and highways - County	--	134,219	--	--
Capital projects	--	--	44,887	--
General government	--	137	--	--
Community & economic development	--	4,430	--	--
Parks and recreation - Tot Lot	--	50,300	--	--
Parks and recreation - Bridge to Bay	--	24,000	--	--
Parks and recreation - Marina	--	393,000	--	--
Drug Law Enforcement Fund				
Drug forfeitures	--	9,037	--	--
Local Street				
Highways and streets - Act 51	--	632,855	--	--
Major Street				
Highways and streets - Act 51	--	956,468	--	--
Woodlawn Cemetery				
Cemetery	--	88,508	--	--
Guy Center Fund				
Community center	--	218,405	--	--
Cemetery Perpetual Care				
Perpetual care	--	137,263	--	--
Brownfield Redevelopment				
Debt service	--	7,460	--	--
Total Governmental Funds	<u>\$ --</u>	<u>\$ 2,660,758</u>	<u>\$ 44,887</u>	<u>\$ --</u>

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2023**

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**NOTE 14: JOINT VENTURE/RELATED PARTY TRANSACTIONS**

The City of Marine City entered into an agreement with the Township of Cottrellville, the Township of East China, and China Township for an area fire authority to provide fire and emergency services to the residents of the City and Townships. The Marine City Area Fire Authority is funded by contract revenues paid by the municipalities. The amount due from each municipality is determined based on total budgeted expenditures of the Authority and allocated to each government based on an average of fire and emergency runs from the previous three years. At June 30, 2023, the Marine City Area Fire Authority had total net position of \$800,843 and fund balance of \$304,544.

During the fiscal year, the City paid \$252,816 to the Marine City Area Fire Authority for its portion of fire and emergency services. The City also transferred personal property and the related debt to the Marine City Area Fire Authority upon formation of the Authority subject to an annual lease of \$1 through June 30, 2035. There was \$13 outstanding on this lease at the end of the current period.

The Marine City Area Fire Authority is a separate legal entity and issues its own financial statements. These statements are available from the Marine City Area Fire Authority at 200 S. Parker Street, Marine City, MI 48039.

**NOTE 15: TAX ABATEMENT PROGRAMS**

Tax abatements are a reduction in tax revenues between one or more governments and an individual or entity where the individual or entity promises to take a specific action after the agreement, contributes to the economic development, or otherwise benefits the government or citizens of the government. As of June 30, 2023, the City of Marine City had the following tax abatements:

**BROWNFIELD REDEVELOPMENT AUTHORITY**

The Brownfield Redevelopment Financing Act, 1996 PA 381, as amended, is an Act to authorize Brownfield Redevelopment Authorities (BRAs) to facilitate the implementation of Brownfield Plans and associated Work Plans that promote the revitalization, redevelopment, and reuse of contaminated, blighted, functionally obsolete, or historic resources. Act 381 authorizes and permits the use of school and local tax increment financing to help reduce the burden of Brownfield related costs when redeveloping affected properties. To be eligible, the property must be included in a Brownfield Plan and qualify as either facility/site, functionally obsolete, blighted, historic resource, transit-oriented property/development or targeted redevelopment area.

Cleanup and redevelopment of a Brownfield property will increase the taxable value of the property and, therefore, will increase the property taxes generated from the property. The increased tax revenues that rise above the base taxable value after redevelopment are known as tax increment revenue. Tax increment revenues that are eligible for capture are all ad valorem, personal property and specific taxes including taxes levied for school operating purposes with approval from the DEQ. These captured revenues are used to reimburse the expenses for eligible environmental response and non-environmental activities. Taxing jurisdictions continue to receive their base year tax revenue until the Brownfield Plan ends, at which time, all tax increment revenues revert to the taxing jurisdictions.

For eligible property included in a Brownfield Plan, the beginning date of capture of tax increment revenues shall be identified to begin up to five years from the Brownfield Plan approval date, after which, the 30-year limit for capture begins. The City has established a Brownfield Redevelopment District for a four-parcel piece of property for redevelopment. Under the agreement, the developer is to incur environmental cleanup costs and develop the site to create fifteen jobs within the City.

For the year ended June 30, 2023, the City's real and personal property taxes were reduced approximately \$17,000 under this program. The St. Clair County Brownfield Redevelopment Authority will reimburse the City for its portion of the captured taxes, less amounts due to the State of Michigan for State Education Tax and administrative fees, to repay the MDEQ loan in the next fiscal year. At June 30, 2023, the City had \$90,913 due from the St. Clair County Brownfield Redevelopment Authority.

**CITY OF MARINE CITY**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2023**

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**NOTE 15: TAX ABATEMENT PROGRAMS (Continued)**

**COMMERCIAL FACILITIES EXEMPTION**

The Commercial Redevelopment Act (known as the Commercial Facilities Exemption), PA 255 of 1978, as amended, affords tax incentive for the redevelopment of commercial property for the primary purpose and use of a commercial business enterprise. The property must be located within an established Commercial Redevelopment District. Exemptions are approved for a term of 1-12 years as determined by the local unit of government and the taxable value is frozen for the duration of the certificate. For restored facilities, the property taxes are based upon the previous year's (prior to restoration) taxable value and 100% of the mills levied. For new or replacement facilities, the property taxes are based upon the current year's taxable value and 50% of the mills levied. Applications are filed, reviewed, and certificates are issued by the local unit of government. Certificates are also filed with the State Tax commission.

For the year ended June 30, 2023, the City's real and personal property taxes were reduced approximately \$7,200 under this program.

**NOTE 16: SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date of the auditor's report, the date the financial statements were first available for issuance.

In November 2023, the City was awarded a \$13 million grant and is seeking financing for an additional \$13 million for a project with the Michigan Department of Environmental Quality (EGLE) for upgrades to the water and sewer system. It is anticipated for construction to begin in April 2025 and be completed in August 2026.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF MARINE CITY**

**Pension Trust Fund**

**Required Supplementary Information**

**Schedule of Changes in the Net Pension Liability and Related Ratios**

**June 30, 2023**

**(Per actuarial report dated June 30, 2023)**

	2023	2022	2021
<b>Total pension liability</b>			
Service cost	\$ 24,243	\$ 23,034	\$ 22,918
Interest	472,202	470,225	483,796
Changes of benefit terms	--	--	--
Differences between expected and actual experience	(188,891)	155,496	(150,115)
Changes of assumptions	--	13,110	(35,237)
Benefit payments, including refunds of member contributions	(623,092)	(637,189)	(458,116)
Other	(2)	3	--
<b>Net change in total pension liability</b>	<b>(315,540)</b>	<b>24,679</b>	<b>(136,754)</b>
<i>Total pension liability - beginning</i>	<i>8,157,331</i>	<i>8,132,652</i>	<i>8,269,406</i>
<b>Total pension liability - ending (a)</b>	<b>\$ 7,841,791</b>	<b>\$ 8,157,331</b>	<b>\$ 8,132,652</b>
<b>Plan fiduciary net position</b>			
Contributions - employer	\$ 349,087	\$ 404,384	\$ 322,237
Contributions - member	12,345	12,196	10,756
Net investment income	465,747	(813,002)	1,250,835
Benefit payments, including refunds of member contributions	(623,092)	(637,189)	(458,116)
Administrative expense	(640)	(13,050)	(8,500)
Other	--	--	--
<b>Net change in plan fiduciary net position</b>	<b>203,447</b>	<b>(1,046,661)</b>	<b>1,117,212</b>
<i>Plan fiduciary net position - beginning</i>	<i>5,070,161</i>	<i>6,116,822</i>	<i>4,999,610</i>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 5,273,608</b>	<b>\$ 5,070,161</b>	<b>\$ 6,116,822</b>
<b>City of Marine City's net pension liability - ending (a)-(b)</b>	<b>\$ 2,568,183</b>	<b>\$ 3,087,170</b>	<b>\$ 2,015,830</b>
Plan fiduciary net position as a percentage of the total pension liability	67.25%	62.15%	75.21%
Covered employee payroll	\$ 174,780	\$ 242,038	\$ 223,300
City of Marine City's net pension liability as a percentage of covered employee payroll	1,469.38%	1,275.49%	902.75%

**Notes to Schedule:**

*Presentation:* GASB Statement No. 67 *Financial Reporting for Pension Plans* requires presentation of 10 years of comparative information for the Schedule of Changes in the Net Pension Liability and Related Ratios. This schedule is to be built prospectively.

Latest actuarial report for the pension plan was dated June 30, 2023, for the plan year ending June 30, 2023.



2020	2019	2018	2017	2016	2015	2014
\$ 19,468	\$ 23,076	\$ 38,798	\$ 36,772	\$ 40,993	\$ 49,202	\$ 63,069
484,799	504,485	490,001	495,822	508,700	481,650	491,659
--	--	--	--	--	--	--
(3,742)	(59,838)	(38,499)	(174,896)	(242,523)	605,816	123,250
566,865	525,749	207,276	--	--	--	--
(473,919)	(505,750)	(458,395)	(458,395)	(506,981)	(1,011,947)	(606,249)
--	--	--	--	--	--	--
593,471	487,722	239,181	(100,697)	(199,811)	124,721	71,729
7,675,935	7,188,213	6,949,032	7,049,729	7,249,540	7,124,819	7,053,090
<b>\$ 8,269,406</b>	<b>\$ 7,675,935</b>	<b>\$ 7,188,213</b>	<b>\$ 6,949,032</b>	<b>\$ 7,049,729</b>	<b>\$ 7,249,540</b>	<b>\$ 7,124,819</b>
\$ 247,245	\$ 209,930	\$ 209,928	\$ 211,847	\$ 158,748	\$ 164,043	\$ 190,302
10,999	13,274	14,284	14,194	15,249	16,265	22,046
277,408	267,017	171,760	440,552	(180,052)	115,716	809,302
(473,919)	(505,750)	(458,395)	(458,395)	(506,981)	(1,011,947)	(606,249)
(10,550)	(14,710)	(1,600)	(12,597)	(1,645)	(14,899)	(7,806)
--	--	--	--	--	--	--
51,183	(30,239)	(64,023)	195,601	(514,681)	(730,822)	407,595
4,948,427	4,978,666	5,042,689	4,847,088	5,361,769	6,092,591	5,684,996
<b>\$ 4,999,610</b>	<b>\$ 4,948,427</b>	<b>\$ 4,978,666</b>	<b>\$ 5,042,689</b>	<b>\$ 4,847,088</b>	<b>\$ 5,361,769</b>	<b>\$ 6,092,591</b>
<b>\$ 3,269,796</b>	<b>\$ 2,727,508</b>	<b>\$ 2,209,547</b>	<b>\$ 1,906,343</b>	<b>\$ 2,202,641</b>	<b>\$ 1,887,771</b>	<b>\$ 1,032,228</b>
60.46%	64.47%	69.26%	72.57%	68.76%	73.96%	85.51%
\$ 220,609	\$ 224,481	\$ 285,980	\$ 304,657	\$ 335,085	\$ 379,897	\$ 479,446
1,482.17%	1,215.03%	772.62%	625.73%	657.34%	496.92%	215.30%

**CITY OF MARINE CITY**  
**Pension Trust Fund**  
**Required Supplementary Information**  
**Schedule of Pension Contributions**  
**June 30, 2023**  
**(Per actuarial report dated June 30, 2023)**

	2023	2022	2021	2020	2019
Actuarially determined contribution	\$ 349,087	\$ 404,384	\$ 322,237	\$ 247,217	\$ 209,066
Contributions in relation to the actuarially determined contribution	349,087	404,384	322,237	247,245	209,930
Contribution excess (deficiency)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 28</u>	<u>\$ 864</u>
Covered-employee payroll	\$ 174,780	\$ 242,038	\$ 223,300	\$ 220,609	\$ 224,481
Contributions as a percentage of covered-employee payroll	199.73%	167.07%	144.31%	112.07%	93.52%

**Notes to Schedule:**

Valuation date:

Current valuation methods:

Actuarially determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported. Covered employee payroll is as of June 30 of the current fiscal year.

Prior to fiscal year June 30, 2018:

Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported. Covered employee payroll is as of June 30 of the current fiscal year.

Methods and assumptions used to determine contribution rates:

Actuarial cost method:

Entry Age Cost Method % of Pay

Amortization method:

Level dollar, Closed

Remaining amortization period:

11 year closed level dollar amortization

Asset valuation method:

4 years smoothing of asset gains and losses

Inflation:

2.00%

Salary increases:

2.00%

Investment rate of return:

6.00% net of expenses

Retirement age:

Not provided by actuary

Mortality:

PubG-2010 Mortality with generational improvements projected beginning in 2010 with Scale MP-2020.

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2018	2017	2016	2015	2014
\$ 209,066	\$ 189,645	\$ 158,748	\$ 164,043	\$ 190,302
209,928	211,847	158,748	164,043	190,302
<u>\$ 862</u>	<u>\$ 22,202</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
\$ 285,980	\$ 304,657	\$ 335,085	\$ 318,492	\$ 379,897
73.41%	69.54%	47.38%	51.51%	50.09%

**CITY OF MARINE CITY**  
**Pension Trust Fund**  
**Required Supplementary Information**  
**Schedule of Investment Returns (Pension)**  
**June 30, 2023**

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	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Annual money-weighted rate of return, net of investment expense	10.19 %	(12.91) %	26.26 %	6.49 %

**Notes to Schedule:**

*Presentation:* GASB Statement No. 67 *Financial Reporting for Pension Plans* requires presentation of 10 years of comparative information for the Schedule of Investment Returns.

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<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
6.32 %	4.30 %	10.10 %	(2.86) %	2.75 %	15.69 %

CITY OF MARINE CITY

Retiree Health Trust

Required Supplementary Information

Schedule of Changes in the Net OPEB Liability and Related Ratios

June 30, 2023

(Per actuarial report dated June 30, 2023)

	2023	2022	2021	2020
<b>Total OPEB liability</b>				
Service cost	\$ 9,765	\$ 7,291	\$ 9,441	\$ 13,914
Interest	187,054	197,893	232,992	244,273
Changes of benefit terms	--	--	--	--
Differences between expected and actual experience	(437,280)	(132,954)	(681,635)	(228,010)
Changes of assumptions	(160,686)	264,567	(171,041)	(26,663)
Benefit payments	(202,981)	(227,024)	(230,702)	(229,349)
Other	--	1	(1)	2
<b>Net change in total OPEB liability</b>	<b>(604,128)</b>	<b>109,774</b>	<b>(840,946)</b>	<b>(225,833)</b>
Total OPEB liability - beginning	3,282,332	3,172,558	4,013,504	4,239,337
Adjustment to beginning OPEB liability - see below	--	--	--	--
<b>Total OPEB liability - ending (a)</b>	<b>\$ 2,678,204</b>	<b>\$ 3,282,332</b>	<b>\$ 3,172,558</b>	<b>\$ 4,013,504</b>
<b>Plan fiduciary net position</b>				
Contributions - employer	\$ 216,099	\$ 265,037	\$ 245,916	\$ 244,636
Contributions - member	--	--	--	--
Net investment income	25,861	(35,936)	58,756	10,221
Benefit payments, including refunds of member contributions	(202,981)	(227,024)	(230,702)	(229,349)
Administrative expense	(3,097)	(2,914)	(7,662)	(4,631)
Other	--	--	--	--
<b>Net change in plan fiduciary net position</b>	<b>35,882</b>	<b>(837)</b>	<b>66,308</b>	<b>20,877</b>
Plan fiduciary net position - beginning	295,160	295,997	229,689	208,812
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 331,042</b>	<b>\$ 295,160</b>	<b>\$ 295,997</b>	<b>\$ 229,689</b>
<b>City of Marine City's net OPEB liability - ending (a)-(b)</b>	<b>\$ 2,347,162</b>	<b>\$ 2,987,172</b>	<b>\$ 2,876,561</b>	<b>\$ 3,783,815</b>
Plan fiduciary net position as a percentage of the total OPEB liability	12.36%	8.99%	9.33%	5.72%
Covered employee payroll	\$ 301,028	\$ 242,038	\$ 231,601	\$ 226,609
City of Marine City's net OPEB liability as a percentage of covered employee payroll	779.7%	1,234.2%	1,242.0%	1,669.8%

Notes to Schedule:

*Presentation:* GASB Statement No. 74 & 75 Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans requires presentation of 10 years of comparative information for the Schedule of Changes in the Net OPEB Liability and Related Ratios. This schedule is to be built prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years which data is available, beginning with June 30, 2017.

Latest actuarial report for the OPEB plan was dated June 30, 2022 rolled forward to get to the June 30, 2023 measurement date.

The actuary valuation as reported for June 30, 2017, was based on an actuarial valuation performed June 30, 2015, and rolled forward to June 30, 2017, according to actuarial standards. During fiscal year 2018, the City contracted with a new actuary firm who performed a valuation for the plan year June 30, 2017 and June 30, 2018, for GASB 74 & 75 reporting. As a result of the new valuation, the assumptions were updated to reflect current market trends which resulted in a decrease in the beginning OPEB liability of approximately \$9 million. This adjustment does not impact the prior period financial statements of the City of Marine City.

2019	2018	2017
\$ 11,348	\$ 18,400	\$ 61,170
287,503	319,964	422,821
--	--	--
(554,926)	(1,312,300)	(716,603)
460,618	151,350	(974,163)
(237,169)	(254,036)	(260,734)
(1)	(6,818)	--
(32,627)	(1,083,440)	(1,467,509)
4,271,964	5,355,404	15,876,701
--	--	(9,053,788)
<b>\$ 4,239,337</b>	<b>\$ 4,271,964</b>	<b>\$ 5,355,404</b>

\$ 255,751	\$ 265,096	\$ 256,929
--	--	--
10,266	10,121	16,311
(237,169)	(254,036)	(260,734)
(6,133)	(8,063)	(6,407)
--	--	--
22,715	13,118	6,099
186,097	172,979	166,880
<b>\$ 208,812</b>	<b>\$ 186,097</b>	<b>\$ 172,979</b>
<b>\$ 4,030,525</b>	<b>\$ 4,085,867</b>	<b>\$ 5,182,425</b>

4.93%	4.36%	3.23%
\$ 229,481	\$ 259,705	\$ 335,629
1,756.4%	1,573.3%	1,544.09%

**CITY OF MARINE CITY**  
**Retiree Health Trust**  
**Required Supplementary Information**  
**Schedule of OPEB Contributions**  
**June 30, 2023**  
**(Per actuarial report dated June 30, 2023)**

	2023	2022	2021
Actuarially determined contribution	\$ 224,317	\$ 227,024	\$ 283,718
Contributions in relation to the actuarially determined contribution	216,099	265,037	245,916
Contribution excess (deficiency)	<u>\$ (8,218)</u>	<u>\$ 38,013</u>	<u>\$ (37,802)</u>
Covered-employee payroll	\$ 301,028	\$ 242,038	\$ 231,601
Contributions as a percentage of covered-employee payroll	71.79%	109.50%	106.18%

**Notes to Schedule:**

Valuation date:

Current valuation methods:

Actuarially determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported. Covered employee payroll is as of June 30 of the current fiscal year.

Prior to fiscal year June 30, 2018:

Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year which contributions are reported. Covered employee payroll is as of June 30 of the current fiscal year.

Methods and assumptions used to determine contribution rates:

Actuarial cost method:

Entry Age

Amortization method:

Level percentage of salary

Amortization period:

26 years

Asset valuation method:

Market

Inflation:

Implicit price inflation of 2.5% annually

Healthcare cost trend rates:

7.5% for the year of valuation, graded down 0.5% increments over the next 6 years to 4.5% then 4.5% thereafter

Salary increases:

3.25% per year

Investment rate of return:

6.42% net of expenses

Retirement age:

Not provided by actuary

Mortality:

General Employees & Healthy Retirees: SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2021  
 Police Employees & Healthy Retirees: SOA Pub-2010 Public Safety Headcount Weighted Mortality Table fully generational using Scale MP-2021  
 Surviving Spouses: SOA Pub-2010 Contingent Survivor Headcount Weighted Mortality Table fully generational using Scale MP-2021.  
 Disabled Police Retirees: SOA Pub-2010 Public Safety Disabled Retiree Headcount Weighted Mortality Table fully generational using Scale MP-2021



2020	2019	2018	2017	2016	2015	2014
\$ 303,118	\$ 331,458	\$ 329,021	\$ 569,428	\$ 547,526	\$ 551,877	\$ 531,930
244,636	255,751	265,096	256,929	233,279	206,250	215,788
<u>\$ (58,482)</u>	<u>\$ (75,707)</u>	<u>\$ (63,925)</u>	<u>\$ (312,499)</u>	<u>\$ (314,247)</u>	<u>\$ (345,627)</u>	<u>\$ (316,142)</u>
\$ 226,609	\$ 229,481	\$ 259,705	\$ 335,629	\$ 283,719	\$ 300,535	\$ 500,641
107.96%	111.45%	102.08%	76.55%	82.22%	68.63%	43.10%

CITY OF MARINE CITY  
 Retiree Health Trust  
 Required Supplementary Information  
 Schedule of Investment Returns (OPEB)  
 June 30, 2023

	2023	2022	2021	2020	2019	2018	2017
Annual money-weighted rate of return, net of investment expense	8.65 %	-12.49 %	24.84 %	4.73 %	5.40 %	5.70 %	10.05 %

**Notes to Schedule:**

*Presentation:* GASB Statement No. 74 *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* requires presentation of 10 years of comparative information for the Schedule of Investment Returns. This schedule is to be built prospectively. Until a full 10-year trend is compiled, the schedule will show those years which data is available, beginning with June 30, 2017.

**SUPPLEMENTAL SCHEDULES**

CITY OF MARINE CITY  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2023

	Special Revenue		Guy Community Center	Debt Service	Permanent	Total Nonmajor Governmental Funds
	Woodlawn Cemetery	Drug Enforcement Law Fund		Brownfield Redevelopment	Cemetery Perpetual Care	
<b>ASSETS</b>						
Cash and cash equivalents	\$ 90,205	\$ 9,037	\$ 218,405	\$ 34,851	\$ 137,263	\$ 489,761
Due from other units of government	--	--	--	90,913	--	90,913
<b>Total Assets</b>	<u>90,205</u>	<u>9,037</u>	<u>218,405</u>	<u>125,764</u>	<u>137,263</u>	<u>580,674</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Aggregated deferred outflows	--	--	--	--	--	--
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 90,205</u>	<u>\$ 9,037</u>	<u>\$ 218,405</u>	<u>\$ 125,764</u>	<u>\$ 137,263</u>	<u>\$ 580,674</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 130	\$ --	\$ --	\$ --	\$ --	\$ 130
Accrued wages and vacation pay	938	--	--	--	--	938
Due to fiduciary funds	626	--	--	--	--	626
Due to other funds	3	--	--	27,391	--	27,394
<b>Total Liabilities</b>	<u>1,697</u>	<u>--</u>	<u>--</u>	<u>27,391</u>	<u>--</u>	<u>29,088</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Aggregated deferred inflows	--	--	--	90,913	--	90,913
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u>1,697</u>	<u>--</u>	<u>--</u>	<u>118,304</u>	<u>--</u>	<u>120,001</u>
<b>FUND BALANCE</b>						
Restricted	88,508	9,037	218,405	7,460	137,263	460,673
<b>Total Fund Balance</b>	<u>88,508</u>	<u>9,037</u>	<u>218,405</u>	<u>7,460</u>	<u>137,263</u>	<u>460,673</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<u>\$ 90,205</u>	<u>\$ 9,037</u>	<u>\$ 218,405</u>	<u>\$ 125,764</u>	<u>\$ 137,263</u>	<u>\$ 580,674</u>

CITY OF MARINE CITY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
 Nonmajor Governmental Funds  
 For the Year Ended June 30, 2023

	Special Revenue			Debt Service	Permanent	Total Nonmajor Governmental Funds
	Woodlawn Cemetery	Drug Enforcement Law Fund	Guy Community Center	Brownfield Redevelopment	Cemetery Perpetual Care	
<b>Revenues</b>						
Other	\$ --	\$ 26	\$ --	\$ --	\$ --	\$ 26
User fees and other charges	18,575	--	--	--	--	18,575
Interest revenue	51	--	36	36	87	210
<b>Total Revenues</b>	<u>18,626</u>	<u>26</u>	<u>36</u>	<u>36</u>	<u>87</u>	<u>18,811</u>
<b>Expenditures</b>						
Cemetery operations	34,499	--	--	--	15	34,514
Debt service interest	--	--	--	3,435	--	3,435
Debt service principal	--	--	--	23,956	--	23,956
<b>Total Expenditures</b>	<u>34,499</u>	<u>--</u>	<u>--</u>	<u>27,391</u>	<u>15</u>	<u>61,905</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(15,873)</u>	<u>26</u>	<u>36</u>	<u>(27,355)</u>	<u>72</u>	<u>(43,094)</u>
<b>Other Financing Sources (Uses)</b>						
Gain (loss) on disposal of fixed assets	--	--	218,369	--	--	218,369
Transfers from other funds	16,000	--	--	--	--	16,000
<b>Net Other Financing Sources (Uses)</b>	<u>16,000</u>	<u>--</u>	<u>218,369</u>	<u>--</u>	<u>--</u>	<u>234,369</u>
<b>Net Change in Fund Balance</b>	<u>127</u>	<u>26</u>	<u>218,405</u>	<u>(27,355)</u>	<u>72</u>	<u>191,275</u>
Fund Balance at Beginning of Period	88,381	9,011	--	34,815	137,191	269,398
<b>Fund Balance at End of Period</b>	<u>\$ 88,508</u>	<u>\$ 9,037</u>	<u>\$ 218,405</u>	<u>\$ 7,460</u>	<u>\$ 137,263</u>	<u>\$ 460,673</u>

CITY OF MARINE CITY

Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual

Woodlawn Cemetery

For the Year Ended June 30, 2023

	Budgeted Amounts			Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
<b>Revenues</b>				
User fees and other charges	\$ 15,000	\$ 15,000	\$ 18,575	\$ 3,575
Interest	60	60	51	(9)
<b>Total Revenues</b>	<u>15,060</u>	<u>15,060</u>	<u>18,626</u>	<u>3,566</u>
<b>Other Financing Sources</b>				
Transfers from other funds	25,000	25,000	16,000	(9,000)
<b>Total Revenues and Other Financing Sources</b>	<u>40,060</u>	<u>40,060</u>	<u>34,626</u>	<u>(5,434)</u>
<b>Expenditures</b>				
Cemetery operations	38,030	38,030	34,499	3,531
<b>Total Expenditures</b>	<u>38,030</u>	<u>38,030</u>	<u>34,499</u>	<u>3,531</u>
<b>Other Financing Uses</b>	--	--	--	--
<b>Total Expenditures and Other Financing Uses</b>	<u>38,030</u>	<u>38,030</u>	<u>34,499</u>	<u>3,531</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>2,030</u>	<u>2,030</u>	<u>127</u>	<u>(1,903)</u>
<b>Net Change in Fund Balance</b>	<u>2,030</u>	<u>2,030</u>	<u>127</u>	<u>(1,903)</u>
Fund Balance at Beginning of Period	88,381	88,381	88,381	--
<b>Fund Balance at End of Period</b>	<u>\$ 90,411</u>	<u>\$ 90,411</u>	<u>\$ 88,508</u>	<u>\$ (1,903)</u>

CITY OF MARINE CITY

Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual

Cemetery Perpetual Care

For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
<b>Revenues</b>				
Interest	\$ --	\$ 135	\$ 87	\$ (48)
<i>Total Revenues</i>	--	135	87	(48)
<b>Other Financing Sources</b>	--	--	--	--
<i>Total Revenues and Other Financing Sources</i>	--	135	87	(48)
<b>Expenditures</b>				
Cemetery operations	--	40	15	25
<i>Total Expenditures</i>	--	40	15	25
<b>Other Financing Uses</b>	--	--	--	--
<i>Total Expenditures and Other Financing Uses</i>	--	40	15	25
<i>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</i>	--	95	72	(23)
<i>Net Change in Fund Balance</i>	--	95	72	(23)
<i>Fund Balance at Beginning of Period</i>	137,191	137,191	137,191	--
<i>Fund Balance at End of Period</i>	\$ 137,191	\$ 137,286	\$ 137,263	\$ (23)

CITY OF MARINE CITY

Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual  
 Drug Enforcement Law Fund  
 For the Year Ended June 30, 2023

	Budgeted Amounts			Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
<b>Revenues</b>				
Licenses, permits, fines, and fees	\$ 500	\$ 500	\$ --	\$ (500)
Other	--	--	26	26
<i>Total Revenues</i>	<u>500</u>	<u>500</u>	<u>26</u>	<u>(474)</u>
<b>Other Financing Sources</b>	--	--	--	--
<i>Total Revenues and Other Financing Sources</i>	<u>500</u>	<u>500</u>	<u>26</u>	<u>(474)</u>
<b>Expenditures</b>				
Public safety	500	500	--	500
<i>Total Expenditures</i>	<u>500</u>	<u>500</u>	<u>--</u>	<u>500</u>
<b>Other Financing Uses</b>	--	--	--	--
<i>Total Expenditures and Other Financing Uses</i>	<u>500</u>	<u>500</u>	<u>--</u>	<u>500</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	--	--	26	26
<i>Net Change in Fund Balance</i>	<u>--</u>	<u>--</u>	<u>26</u>	<u>26</u>
<i>Fund Balance at Beginning of Period</i>	9,011	9,011	9,011	--
<b>Fund Balance at End of Period</b>	<u>\$ 9,011</u>	<u>\$ 9,011</u>	<u>\$ 9,037</u>	<u>\$ 26</u>



**CITY OF MARINE CITY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**Guy Community Center**  
**For the Year Ended June 30, 2023**

	Budgeted Amounts			Variance Favorable (Unfavorable) Final to Actual
	Original	Final	Actual	
<b>Revenues</b>				
Interest	\$ --	\$ --	\$ 36	\$ 36
<i>Total Revenues</i>	--	--	36	36
<b>Other Financing Sources</b>				
Gain on sale of fixed assets	--	218,370	218,369	(1)
<i>Total Revenues and Other Financing Sources</i>	--	218,370	218,405	35
<b>Expenditures</b>	--	--	--	--
<i>Total Expenditures</i>	--	--	--	--
<b>Other Financing Uses</b>	--	--	--	--
<i>Total Expenditures and Other Financing Uses</i>	--	--	--	--
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	--	218,370	218,405	35
<b>Net Change in Fund Balance</b>	--	218,370	218,405	35
<i>Fund Balance at Beginning of Period</i>	--	--	--	--
<b>Fund Balance at End of Period</b>	\$ --	\$ 218,370	\$ 218,405	\$ 35

**CITY OF MARINE CITY**  
**Schedule of Indebtedness**  
**June 30, 2023**

**Drinking Water Revolving Fund Bonds:**

Date of Issue	Amount of Issue	Interest Rate	Payable In Fiscal Year Ended June 30	Principal	Interest	Total
12-23-05	\$ 2,500,000	2.125%	2024	\$ 145,000	\$ 9,456	\$ 154,456
Principal due April 1			2025	150,000	6,375	156,375
Interest due October 1 and April 1			2026	150,000	3,188	153,188
<b>Total Drinking Water Revolving Fund Bonds</b>				<b>445,000</b>	<b>\$ 19,019</b>	<b>\$ 464,019</b>

**General Obligation Michigan Department of Environmental Quality (MDEQ) Loan:**

Date of Issue	Amount of Issue	Interest Rate	Payable In Fiscal Year Ended June 30	Principal	Interest	Total
3-22-16	\$ 167,000	1.50%	2024	\$ 24,316	\$ 3,075	\$ 27,391
Additional Proceeds 10/2017	113,000		2025	24,680	2,711	27,391
			2026	25,051	2,340	27,391
Principal and interest due March 22			2027	25,426	1,965	27,391
			2028	25,808	1,583	27,391
			2029	26,195	1,196	27,391
			2030	26,588	803	27,391
			2031	26,987	404	27,391
<b>Total Debt Service Indebtedness</b>				<b>205,051</b>	<b>\$ 14,077</b>	<b>\$ 219,128</b>

**Water & Sewer Lease Purchase Agreement:**

Date of Issue	Amount of Issue	Interest Rate	Payable In Fiscal Year Ended June 30	Principal	Interest	Total
3-15-18	\$ 361,829	3.862%	2024	\$ 64,532	\$ 2,492	\$ 67,024
Principal and interest due July 15						
<b>Total General Obligation Indebtedness</b>				<b>64,532</b>	<b>\$ 2,492</b>	<b>\$ 67,024</b>

**TOTAL INDEBTEDNESS** **\$ 714,583**



<b>AGENDA MEMO</b>
--------------------

**TO:** Mayor Vandebossche and Honorable Commissioners

**FROM:** Chief Heaslip

**SUBJECT:** Police Department - Body Camera Waiver

**BACKGROUND INFORMATION:** Body Camera Waiver Getac

**ORIGINATING DEPARTMENT:** Police

**BUDGETED ITEM:** No

**REVIEWED BY:**

**STAFF RECOMMENDATION**

**PRESENTED BY:** Chief

**RECOMMENDED ACTION(s)** Approve

**DATE APPROVED FOR AGENDA:**

**ATTACHMENTS:**

[Waiver of competitive bid Getac 24.pdf](#)

[BC4KSpec2023.pdf](#)

[MarineCity8BC4-5Year.pdf](#)



# Marine City Police Department

**James D. Heaslip**  
Chief of Police

375 S. Parker Street ● Marine City, Michigan 48039  
(810) 765-4040 ● Fax (810) 765-4135

January 23, 2024

Dear Honorable Commissioners and Mayor Vandebossche:

In the beginning of 2019, the Marine City Police Department acquired our current GETAC cameras (body and in-car). The body cameras now have older technology and are no longer lasting a 12-hour shift. A previous request was brought before this board months ago for AXON however that project was abruptly halted. Further details of this will be given to you at the meeting.

I reached out to GETAC and obtained a quote for newer body cameras (attached). This quote includes 5 years of storage and a camera refresh at the 25<sup>th</sup> month. Total cost is \$24,445 of which I have \$14,250 from donation (County Commissioner Dave Vandebossche). I will need **\$10,195** to complete this project.

I am requesting a waiver of competitive bidding and if approved, I am then asking for approval to move forward with purchasing GETAC cameras.

Any questions or concerns, please let me know.

Respectfully Submitted,

James D. Heaslip  
Chief of Police



# BC-4K BODY-WORN CAMERA

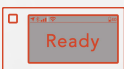


The latest Getac Body Worn Camera delivers spectacular 4K Ultra HD video, even in low-light conditions.



## ULTRA-WIDE, ZERODARK™4K

158° diagonal view with 4K Ultra HD resolution and HDR, captures sharp video, even at night in low light conditions.



## OLED DISPLAY

Built-in OLED display is easy to read and provides important information to the operator at a quick glance. Turn it off in covert mode to avoid distractions.



## CELLULAR CAPABLE

BC-4K supports AT&T, Verizon, and other worldwide cellular networks for real-time location and live streaming. Don't need another cell plan? A Wi-Fi only model is also available.



## EASY IN-FIELD TAGGING

Use the convenient and intuitive category wheel to save time after each incident and ensure maximum retention. View videos on the mobile app without downloading or breaking chain of custody.



## IN-CAR INTEGRATED

Pair the BC-4K with Getac in-car video to eliminate the need for a wireless microphone and range issues. Playback audio from both systems together to see and hear all the action as it happened.



## SEE THE ACTION LIVE

Live stream anytime and maintain maximum situational awareness. Watch multiple users together or along with in-car video systems to see all the angles.

# ACCESSORIES & SPECIFICATIONS

## TRIGGER BOX



Wireless start/stop recording



8-Port Multi-Dock (MD-04)

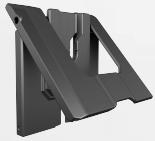


Single Dock (VD-04)



Magnetic Breakaway Cable

## FLEXIBLE MOUNTING SOLUTIONS



Magnetic Mount



Alligator Clip



Molle Mount



Pocket Mount



Swivel Mount



Double Magnetic Mount



Action Camera Mount



Universal Mount

### MODEL

BC-4K

### VIDEO OUTPUT FORMAT

.MP4 (H.264/H.265)

### VIDEO OUTPUT RESOLUTION

3600x2024 (UHD), 2560x1440 (2K), 1920x1080 (FHD), 1280x720 (HD)

### VIDEO OUTPUT FRAME RATE

30 fps

### FOV (field of view)

158°

### STORAGE

128GB

### RECORDING / PRE BUFFER RECORDING TIME

Up to 12 hours @ 720p. LTE & UHD reduce battery life.

### WATERMARK

Supports Date/Time/Officer ID stamp overlay on video footage

### PRE-RECORD

Supports 10, 20, 30, 60 seconds

### BUTTONS

Power, Main, Category Wheel, Covert Switch

### I/O INTERFACE

USB Type-C, Ethernet Docking, Bluetooth Trigger Box

### CONNECTIVITY INTERFACE

WiFi 802.11 A/B/G/N/AC, Bluetooth 5.0

### ADDITIONAL FEATURES

GPS, 4G LTE (optional), Covert Mode, Privacy Mode, Category Wheel, Live Stream

### POWER

4900 mAh; Magnetic Charging Cable (Optional)

### RUGGED FEATURES

MIL-STD-810G (Vibration & 6 feet drop resistant), IP67

### OPERATING TEMP while worn by user

-4°F to 122°F (-20°C to 50°C); Storage Temp: -40°F to 122°F (-40°C to 160°C)

### DIMENSIONS (W x D x H) AND WEIGHT

2.58" x 1" x 3.78" (65.6mm x 25.4mm x 96mm); 8.11oz (180g)

### WARRANTY

1 Year limited warranty\*

## Getac USA

15495 Sand Canyon Rd., Suite 350

Irvine, CA 92618

www.getac.com | 949-681-2900

Copyright © 2023 Getac Technology Corporation and/or any of its affiliates. All Rights Reserved. Information provided is for reference only, available specification shall be subjected to quotation by request.

\*For warranty terms and conditions visit [www.getac.com](http://www.getac.com)

\*\*Battery performance will vary based on power management settings, video resolution and environmental conditions. As with all batteries, maximum capacity decreases with time and use and may eventually need to be replaced by a Getac service provider. Battery life and charge cycles vary by use and settings.



# QUOTE

**Midwest Public Safety**  
 C/O US Bank N.A.  
 TFM P.O. Box 860573  
 Minneapolis, Minnesota 55486-0573  
 United States

2178550082  
 midwestpublicsafetygroup.org

**BILL TO**  
**Marine City Police Dept**  
 James Heaslip  
  
 810-765-4481  
 JHeaslip@marinecity-mi.org

**SHIP TO**  
**Marine City Police Dept**  
 375 S. Parker St.  
 Marine City, Michigan 48039  
 United States

**Estimate Number:** 1166  
**Estimate Date:** November 29, 2023  
**Valid Until:** January 5, 2024

**Estimate Total (USD):** **\$24,445.00**

Products	Quantity	Unit Price	Extended Price
<b>OVWX4XXXXXX1</b> BWC (BC-04-4K) - 128GB + UHD/FHD/HD/WVGA+ WiFi + GPS + BLE , 1 year hardware warranty	8	\$565.00	\$4,520.00
<b>OD4DEU</b> Body Worn Camera (BC-04) - 8 Port Multidock with Datamover (MD-04D), includes 150W AC Adapter (US), 25th month device refresh option program, full upf	1	\$1,325.00	\$1,325.00
<b>GE-SVBKEXT2Y</b> BC-04 Extended Warranty Year 2&3 - Getac, BC-4K, Extended Warranty, 2, Year	8	\$165.00	\$1,320.00
<b>GE-SVMKEXT4Y</b> MD-04D Multi-Dock Extended Warranty - Year 2,3,4&5 - Getac, MD-04D, Extended Warranty, 4, Year	1	\$250.00	\$250.00
<b>OUA021</b> GETAC VIDEO SOLUTIONS INC. : Getac Cloud - Yearly Plan 2 (Cloud 30G/Month, SW maintenance)	480	\$29.00	\$13,920.00
<b>GVS-OUA07X</b> GETAC VIDEO SOLUTIONS INC. : Getac Cloud - Video License and Maintenance (Per DATA MOVER Software device) Per Month	60	\$11.00	\$660.00
<b>OZX01X</b> GETAC VIDEO SOLUTIONS INC. : GETAC VIDEO SOLUTION ON-SITE CONSULTING	1	\$2,450.00	\$2,450.00



# QUOTE

**Midwest Public Safety**  
C/O US Bank N.A.  
TFM P.O. Box 860573  
Minneapolis, Minnesota 55486-0573  
United States

2178550082  
midwestpublicsafetygroup.org

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<b>Subtotal:</b>	\$24,445.00
<hr/>	
<b>Total:</b>	\$24,445.00
<hr/>	
<b>Estimate Total (USD):</b>	<b>\$24,445.00</b>

#### Notes / Terms

Midwest Public Safety  
2665 Harryland Rd.  
Decatur, IL 62521

www.midwestpublicsafetygroup.org  
217-855-0082

Accepted by: \_\_\_\_\_  
Accepted Date: \_\_\_\_\_





<b>AGENDA MEMO</b>
--------------------

TO: Mayor Vandenbossche & Commission

FROM: Scott Adkins, City Manager

SUBJECT: Ordinance 24-001 – Adult Use Marijuana Ordinance and Application Review Discussion

**BACKGROUND INFORMATION:** Updated ordinance and application for review and discussion

**ORIGINATING DEPARTMENT:**

**BUDGETED ITEM:**

**REVIEWED BY:**

**STAFF RECOMMENDATION**

**PRESENTED BY:**

**RECOMMENDED ACTION(s)**

**DATE APPROVED FOR AGENDA:**

**ATTACHMENTS:**

[24-001 Recreational Marijuana Facilities.docx](#)

[Adult Use Marijuana Facility License Application Marine City.docx](#)

[mc\\_marijuana\\_maps\\_-\\_500\\_feet.pdf](#)

**CITY OF MARINE CITY  
ST. CLAIR COUNTY, MICHIGAN  
ORDINANCE NO. 24-001**

**AN ORDINANCE OF THE CITY OF MARINE CITY, ST. CLAIR COUNTY, MICHIGAN TO ESTABLISH ADULT USE MARIJUANA FACILITIES TITLE XV, CHAPTER 160, SECTION 238 ENTITLED “ADULT USE MARIJUANA FACILITIES .**

**THE CITY OF MARINE CITY ORDAINS:**

**Chapter 160.238 is hereby established to read as follows:**

**Chapter 160.238 – ADULT USE MARIJUANA FACILITIES**

An ordinance to license, site plan and regulate certain adult use marijuana facilities in the City of Marine City.

Adult use marijuana facilities shall conform to and be subject to the provisions of this ordinance, including an application process and a site plan review.

**A. Definitions.** As used in this ordinance, the following definitions shall apply to adult use marijuana facilities. To the extent applicable, the definitions are intended to comply with the definitions at MCL 333.27953 and all of its amendments.

1. **Applicant:** Any individual, organization, entity, or association, including any corporation, partnership, limited liability company, or any other lawfully established business, that applies for a License under this ordinance.
2. **Department:** The State of Michigan Department of Licensing and Regulatory Affairs, including any successor entity.
3. **License:** A license to operate a marijuana facility in the City of Marine City under this ordinance.
4. **Marijuana:** All parts of the plant of the genus cannabis, growing or not; the seeds of the plant; the resin extracted from any part of the plant; and every compound, manufacture, salt, derivative, mixture, or preparation of the plant or its seeds or resin, including marijuana concentrate and marijuana-infused products. For purposes of this ordinance, marijuana does not include:
  - a. the mature stalks of the plant, fiber produced from the stalks, oil or cake made from the seeds of the plant, any other compound, manufacture, salt, derivative, mixture, or preparation of the mature stalks, except the resin extracted from those stalks, fiber, oil, or cake, or any sterilized seed of the plant that is incapable of germination;

- b. Industrial hemp; or
- c. any other ingredient combined with marijuana to prepare topical or oral administrations, food, drink, or other products.

For the purposes of this ordinance, the spelling of the above defined term shall be ‘marijuana’ and should be deemed to be the equivalent to and referencing the term that is spelled ‘marihuana’ by the Department and within the Michigan Regulation and Taxation of Marihuana Act, Initiated Law 1 of 2018, as amended, at Section 3(e).

- 5. **Marijuana Accessories:** Any equipment, product, material, or combination of equipment, products, or materials, which is specifically designed for use in planting, propagating, cultivating, growing, harvesting, manufacturing, compounding, converting, producing, processing, preparing, testing, analyzing, packaging, repackaging, storing, containing, ingesting, inhaling, or otherwise introducing marijuana into the human body.
- 6. **Marijuana Facility:** Any type of marijuana-related business licensed by the Department as authorized by the Michigan Regulation and Taxation of Marijuana Act, Initiated Law 1 of 2018, as amended.
- 7. **Marijuana Retailer:** A facility operated by a State Licensee where the sale or otherwise transference of marijuana, marijuana-infused products or marijuana accessories to individuals who are 21 years of age or older takes place.
- 8. **Marijuana Safety Compliance Facility:** A facility operated by a State Licensee where the testing of marijuana for the certification of potency and the presence of contaminants takes place.
- 9. **Marijuana Secure Transporter:** A person licensed to obtain marijuana from marijuana establishments in order to transport marijuana to marijuana establishments.
- 10. **State Licensee:** Any individual, corporation, limited liability company, partnership of any type, trust or other legal entity that has been issued a license by the Department that allows for the operation of a marijuana facility at any location otherwise permitted under this ordinance.

## **B. Permitted and Prohibited Facilities.**

- 1. **Conflicts of Law.** As of the effective date of this ordinance, marijuana remains classified as a Schedule 1 controlled substance under the Federal Controlled Substances Act, 21 USC S801, et. seq. which makes it unlawful, under federal law, to manufacture, distribute or dispense marijuana. Nothing in this ordinance creates or grants immunity to any person or entity from criminal prosecution under any applicable federal law and any entity receiving a license under this ordinance shall defend, indemnify and hold the City of Marine City

harmless against any claims, suits or demands relating to federal law enforcement actions accordingly.

2. **Permitted Facilities.** Only the following listed marijuana facilities shall be allowed to be located within the City of Marine City under this ordinance:

- a. Marijuana Retailer
- b. Safety Compliance
- c. Secure Transporter

No person or entity shall establish or operate any adult use marijuana facility in the City of Marine City without first complying with this ordinance, the City of Marine City application and site plan review processes and without first complying with any and all applicable state laws and regulations, including all amendments to the applicable state laws and state regulations. This shall specifically include all approvals required to be obtained from the Department and any other authorized State Agency having the authority and the purpose to regulate any adult use marijuana facility in Michigan.

3. **Permitted Shared Facilities.** Any licensed marijuana facility under this ordinance may be allowed to operate in the same building housing another licensed marijuana facility provided it is constructed and operated in compliance with all State and City of Marine City requirements for the shared use of marijuana facilities. Marijuana facilities may be allowed to occupy more than one building on the same parcel provided the facility and buildings are operated in compliance with all State and City of Marine City requirements, including all zoning ordinances and site plan requirements.

4. **Prohibited Facilities.**

- a. **Home Occupations and Accessory Use Prohibited.** A marijuana facility, or activities associated with the marijuana facility, shall not be permitted as a home occupation or an accessory use.
- b. **Other Marijuana Facilities Prohibited.** Any marijuana facility or event not specifically listed as a permitted facility in Section 2 herein shall be prohibited within the City of Marine City.

**C. Location Permitted.** Marijuana facilities are permitted to be located, as a permitted use, subject to the terms of this ordinance and subject to all applicable State laws and regulations, within the City of Marine City as set forth below and shall adhere to the following permitted location requirements:

- 1. **Set Backs.** These set backs are mandatory, shall be affirmatively presented on the Site Plan and are not subject to modification or deviation by a Dimensional Variance process or by any City of Marine City Board or Commission.

- a. 500 feet from the nearest boundary of any designated Residential Zoning District.
- b. 500 feet from the nearest lot line of any residential home structure.
- c. 500 feet from the nearest lot line of any church structure.
- d. 500 feet from the nearest lot line of any licensed alcohol or drug Rehabilitation Center.
- e. 500 feet from the nearest lot line of any child care center or licensed day care facility licensed by the State of Michigan Department of Licensing and Regulatory Affairs, including any successor entity.
- f. 500 feet from the nearest lot line of any preschool program center, primary, intermediate or secondary school, or like facility, established pursuant to and in accordance with the Revised School Code, P.A. 451 of 1976, being M.C.L.A. §§ 380.1 through 380.1853, as amended, and/or the State School Aid Act of 1979, P.A. 94 of 1979, being M.C.L.A. §§ 388.1601 through 388.1772, as amended.

**2. Permitted Districts.**

- a. **I-1 Industrial District:** All marijuana facilities otherwise permitted at Section B in this ordinance and otherwise meeting the setbacks set forth herein shall be allowed as a permitted use only on parcels in the City of Marine City that are otherwise fully located in an Industrial Zoning District under the then current City of Marine City Zoning Ordinance.

**D. General Use Requirements For All Marijuana Facilities.** All general use requirements shall be and are part of the required site plan review and approval process, including the following:

- 1. **Hours of Operation.** Any marijuana facility shall provide the City of Marine City administration and Chief of Police with the hours of operation of the facility. Any changes to the hours of operation must be communicated forty-eight (48) hours in advance of the change. Marijuana retailers shall only be open from 9:00 a.m. to 9:00 p.m. with no modifications allowed.
- 2. **Odor Control.** Any marijuana facility shall be equipped with an operable filtration, ventilation, and exhaust system that, at all times, effectively confines any and all odors to the interior of the building from which the odor is generated.

No marijuana at any facility shall be managed in any manner that emits odors beyond the interior of the premises or which is otherwise discernable to another person. The odor shall

be prevented by the installation of an operable odor control system. Odors shall be effectively confined to the interior of the location in which the odor is generated.

Venting of marijuana odors into the areas surrounding the location is deemed and declared to be a public nuisance for all legal purposes.

3. **Waste Water.** Any marijuana facility shall be designed and operated so as to minimize the amount of pesticides, fertilizers, nutrients, marijuana, and any other potential contaminants discharged into the public wastewater and/or stormwater systems as shall be determined by the City of Marine City Engineer during the site plan process.
4. **Security Requirements.** Any marijuana facility shall have an adequate security plan to prevent access to marijuana by non-authorized personnel, including unauthorized removal of any marijuana. All rooms that contain marijuana, in any form, shall be individually locked and accessible only to authorized personnel. The building(s) housing the marijuana facility shall all be equipped with security cameras approved by the Chief of Police, maintained in operational order, and installed in such a way as to monitor the entire perimeter of the building(s) including all parking lots and areas accessible by individuals and capable of recording and storing both on and off site a minimum of 120 continuous hours of the perimeter monitoring. The security cameras shall be in operation 24 hours a day, seven days a week, and shall be set to maintain the record of the prior 120 hours of continuous operation. The Chief of Police may require review and recommendation of a proposed security plan by an independent consultant with credentialed expertise in the field of site/facility security measures. The cost of an independent review by an independent security consultant shall be paid directly and in full by the applicant. The security plan shall describe how cash will be handled and deposited, including a plan to minimize the cash on hand at the marijuana facilities and to provide for a method of secure pick up and transportation of cash.
5. **Indoor Activity Only.** Any marijuana facility activities including, but not limited to, operations, cultivation, processing, storage, and transactions, shall be conducted within an enclosed structure. All outdoor storage is prohibited. A greenhouse shall not be considered and enclosed structure or an indoor structure for purposes of this ordinance.
6. **Lighting.** Any artificial lighting shall be shielded to prevent glare and light trespass and shall not be visible from neighboring properties, adjacent streets or public right of ways.
7. **Inspections.** Any marijuana facility shall be subject to inspections to ensure compliance with all applicable City of Marine City codes and ordinances and all applicable State laws and regulations, including all future amendments. Any marijuana facility under this ordinance shall comply with all local permitting and inspection processes.
8. **Prohibited Activities.** No smoking, inhalation, or consumption of marijuana shall take place on the premises of any marijuana facility.

9. **Unlawful Activities.** Any uses or activities found by the State of Michigan or a court of competent jurisdiction to be unconstitutional or otherwise unlawful by State law shall not be permitted by the City of Marine City.
10. **General Restrictions.** All activities shall be conducted so as to not create or permit trespass or spillage of dust, glare, sounds, noise, vibrating, fumes, odors or light to any neighboring property, street or public right of way.
11. **No Temporary Certificate of Occupancy.** No marijuana facility under this ordinance may operate under a temporary certificate of occupancy. Each licensed facility must be in full and complete compliance in order to operate.
12. **Transfers of License.** A Marijuana facility license issued under this ordinance is not transferable or assignable under any circumstances.

#### **E. Application Submittal Requirements for a License.**

The following items shall be required at the time an applicant makes an application for a license under this ordinance. If any item is not included at the time of the application, the entire application shall not be accepted for review by the City of Marine City.

1. **Application Form.** A signed and dated application form to be provided by the City of Marine City. If the applicant does not own the property, a signed and notarized statement granting permission from the lawful owner to submit an application shall be included with the application.
2. **Preliminary State License Approval.** A letter from the Marijuana Regulatory Agency of the State of Michigan (or any designated successor) granting preliminary state license approval for the applicant to operate a marijuana facility that the applicant is requesting for approval within the City of Marine City. The burden to obtain any and all State approvals shall be on the applicant.
3. **Site Plan.** A fully completed site plan including all information required in the City of Marine City zoning ordinance and all general use requirements set forth in this ordinance. The site plan shall be reviewed and approved consistent with the procedures set forth in the City of Marine City Zoning Ordinance.
4. **Use Statement.** A written statement by the applicant identifying all activities, operations, products and services to be provided by the marijuana facility.
5. **Hours of Operation.** A written statement identifying the marijuana facilities' proposed hours of operation.
6. **Odor Control Plan.** An odor control plan consistent with the requirements of this ordinance and any applicable State laws and regulations.

7. **Waste Water Control Plan.** A waste water control plan consistent with the requirements of this ordinance and any applicable State laws and regulations.
8. **Security Plan.** A security plan consistent with the requirements of this ordinance and any applicable State laws and regulations.
9. **Lighting Plan.** A Lighting plan consistent with the requirements of this ordinance and any applicable State laws and regulations.
10. **Liability Release and Insurance Documentation.** An executed release of liability, indemnification and hold harmless in the form provided by the City of Marine City's application and proof of insurance providing general liability coverage for loss, liability and damage claims arising out of injury to persons or property in the amounts and the format set forth in the application process.
11. **Notarized Acknowledgement of Operational Requirements.** As part of the application form, the applicant shall submit a signed and notarized statement by all individuals receiving pre-approval to operate the marijuana facility that applicant(s) are aware of the terms of this ordinance, including the site plan requirements.

#### **F. Application Consideration.**

A completed application for a license shall be reviewed for completeness. There shall be no other review policy or guideline under this ordinance.

1. **Application Fee.** The applicant, with the application, shall pay a fee of \$5,000.00 per license type to defray the administrative and enforcement costs associated with the operation of the marijuana facility.
2. **Renewals.** Each license issued under this ordinance must be renewed annually with a renewal fee of \$5,000.00 per license on a renewal form to be provided by the City of Marine City. This fee is to defray administrative and enforcement costs.
3. **No Property Right.** A City of Marine City license for a marijuana facility is a revocable privilege granted by the City of Marine City and is not a property right. Granting a license under this ordinance does not create or vest any right, title, franchise, privilege or other property interest. No licensee or any other person shall lease, pledge, or borrow or loan money against a license.
4. **Inspection Fee.** Each marijuana facility established under this ordinance may, at the sole discretion of the City of Marine City, be inspected by the City of Marine City at any time to ensure compliance. The City of Marine City reserves the right to establish any appropriate inspection fee in accordance with the City of Marine City schedule of fees process.

#### **G. Adverse License Actions.**



The City of Marine City Manager may suspend, revoke, or place in non-renewal status any License granted under this ordinance based on the following:

1. Any fraud or misrepresentation contained in the application or any renewal process.
2. Any violation of this ordinance or any State Marijuana Law, regulation or rule.
3. The marijuana business operates in an unlawful manner or in such a way as to constitute a public nuisance or to adversely affect the health, safety, or general welfare of the public.
4. The revocation, suspension, nonrenewal, and placement of restrictions by the department or any other authorized state agency on a State license applies equally to the corresponding license issued by the City of Marine City.

If a license is not renewed or is suspended or revoked, the licensee must immediately cease all operations at the marijuana facility regardless of its location on a permitted parcel and regardless of its status as a permitted use.

Nothing in this section prohibits the City of Marine City from imposing other penalties authorized in the City of Marine City Codes and Ordinances, including filing a public nuisance action or any other legal action in a court of competent jurisdiction.

**H. Due Process.** For a violation that impacts health or safety of customers, employees, or the public, the City of Marine City Manager may temporarily suspend a license without a hearing but only until such time as a hearing can be reasonably scheduled and held.

The City of Marine City shall send notice to the licensee listing the reason for the adverse license proceeding. The notice shall list a proposed action and proposed conditions for reinstatement, if applicable.

The licensee shall have 10 business days from the date the notice was sent to respond in writing and request a hearing. If the licensee does not reply within the 10-day period, then the proposed adverse action and any proposed conditions will be considered the final and binding recommendation of the City of Marine City Manager. The licensee may appeal a recommended adverse action issued under this subsection to the City of Marine City Planning Commission. The Planning Commission's review shall be limited to the information possessed by the City of Marine City Manager at the time the recommendation was issued.

The City of Marine City Planning Commission shall, as soon as practicable, conduct a public hearing where the licensee and the City of Marine City Manager will each have the opportunity to give testimony, present evidence, and show cause as to why the license should or should not be placed in non-renewal status or suspended or revoked and as to any conditions for reinstatement or renewal.

**I. Appeal to City of Marine City.** A recommendation of the Planning Commission may be appealed through a written request to the City of Marine City Clerk within 10 business days from the date the Planning Commission issued its recommendation. The City of Marine City Clerk shall place the appeal on the agenda for the next regular meeting of the City of Marine City Commission. A written appeal shall be limited to 20 pages and up to 10 pages of exhibits.

The City of Marine City Commission shall be limited to reviewing the record of the hearing at the Planning Commission.

If the Planning Commission's recommendation is supported by the existing record, then the Planning Commission's recommendation shall be adopted by the City of Marine City Commission.

It shall be the burden of the licensee to show by clear and convincing evidence that the Planning Commission's recommendation was not supported by the existing record.

The City of Marine City Commission may adopt the Planning Commission's recommendation, in whole or in part, or may issue an entirely new decision. The decision of the City of Marine City Commission shall be final.

**J. Severability.**

The provisions of this ordinance are hereby declared, for all legal purposes, to be severable. If any clause, sentence, word, section, or provision is hereafter declared to be void or unenforceable for any reason by a court of competent jurisdiction, it shall not affect the remainder of this ordinance which continue in full force and effect.

**K. Violations and Penalties.**

Any person who disobeys, neglects, or refuses to comply with any provision of this ordinance or who causes, allows, or consents to any of the same shall be deemed to be responsible for the violation of this ordinance. A violation of this ordinance is deemed to be a nuisance per se for all legal purposes.

A violation of this ordinance shall be a misdemeanor, for which the punishment for a first violation shall be a fine of not less than \$100.00 and not more than \$500.00, or imprisonment not to exceed ninety (90) days, or both, in the discretion of the court. The punishment for a second or subsequent violation shall be a fine of not less than \$250.00 and not more than \$500.00, or imprisonment not to exceed ninety (90) days, or both, in the discretion of the court. For purposes of this section "second or subsequent violation" means a violation of the provisions of this ordinance committed by the same person within twelve (12) calendar months of a previous violation of the same provision of this ordinance for which said person pled or was adjudicated guilty. The foregoing penalties shall be in addition to the rights of the City of Marine City to proceed at law or equity with other appropriate and proper remedies.

Each day during which any violation continues shall be deemed a separate offense.

The City of Marine City may seek injunctive relief against persons alleged to be in violation of this ordinance, and such other relief as may be provided by law.

**ORDINANCE DECLARED ADOPTED.**

---

Jennifer Vandebossche, Mayor  
City of Marine City, Michigan

**CERTIFICATION**

The foregoing is a true and complete copy of an Ordinance adopted by the City Commission of the City of Marine City, County of St. Clair, State of Michigan, at a regular meeting of the City Commission held on the \_\_\_\_\_ and public notice of said meeting was given pursuant to and in accordance with the requirements of Act No. 267 of the Public Acts of 1976, as amended, being the Open Meetings Act, and the Minutes of said meeting have been or will be made available as required by said Act.

Members Present:

Members Absent:

It was moved by Commissioner \_\_\_\_\_ and supported by Commissioner \_\_\_\_\_ to adopt the Ordinance.

Ayes:

Nays:

The Ordinance was declared adopted by the Mayor and has been recorded in the Ordinance Book of the City of Marine City.

---

Jason A. Bell, City Clerk  
City of Marine City, Michigan

INTRODUCED:

ADOPTED:

PUBLISHED:

EFFECTIVE:

**CITY OF MARINE CITY**

**ADULT USE MARIJUANA FACILITY LICENSE APPLICATION  
(For review on February 1, 2024)**

An electronic version of the completed application must be provided on a flash drive

Type of Application	Type of License(s) being Applied for
_____ New	_____ Retailer
_____ Renewal	_____ Safety Compliance
_____ Modification	_____ Secure Transporter

**License Applicant:**

\_\_\_\_\_  
Name

\_\_\_\_\_  
Address                                      City                                      State                                      Zip Code

\_\_\_\_\_  
Phone Number                                      Cell Number                                      Email of Company Name

\_\_\_\_\_  
Proposed Facility Address

\_\_\_\_\_  
Proposed Facility Parcel/Property ID Number

<b>FOR CITY USE ONLY</b>			
<b>Date Received</b> _____	<b>Application Number</b> _____	<b>Fire Department</b> _____	<b>Building Department</b> _____
<b>Time Received</b> _____	<b>Employee Initials</b> _____	<b>Planner</b> _____	<b>Administration</b> _____
<b>Final Disposition Date:</b> _____			

The names, home addresses and personal phone numbers for all owners, directors, officers and managers of the stated License Applicant and the Marijuana Business (Attach additional pages if necessary).

<hr/>			
<b>Full Legal Name (First Middle Last)</b>			
<hr/>			%
<b>Official Position/Nature of Interest</b>		<b>Ownership Percentage</b>	
<hr/>			
<b>Address</b>	<b>City</b>	<b>State</b>	<b>Zip</b>
<hr/>			
<b>Phone Number</b>	<b>Cell Number</b>	<b>Email</b>	

<hr/>			
<b>Full Legal Name (First Middle Last)</b>			
<hr/>			%
<b>Official Position/Nature of Interest</b>		<b>Ownership Percentage</b>	
<hr/>			
<b>Address</b>	<b>City</b>	<b>State</b>	<b>Zip</b>
<hr/>			
<b>Phone Number</b>	<b>Cell Number</b>	<b>Email</b>	

<hr/>			
<b>Full Legal Name (First Middle Last)</b>			
<hr/>			%
<b>Official Position/Nature of Interest</b>		<b>Ownership Percentage</b>	
<hr/>			
<b>Address</b>	<b>City</b>	<b>State</b>	<b>Zip</b>
<hr/>			
<b>Phone Number</b>	<b>Cell Number</b>	<b>Email</b>	

You must attach one (1) copy of each of the following items/documents with the submittal of this Application:

1. Preliminary State License Approval. A letter from the Marijuana Regulatory Agency of the State of Michigan (or any designated successor entity) granting preliminary state license approval for the Applicant to operate the marijuana facility that the Applicant is requesting for approval within the City of Marine City. The burden to obtain any and all State approvals shall be on the Applicant.
2. All documentation showing the proposed License Holder's valid tenancy, ownership or other legal interest in the proposed Facility location. If the Applicant is not the owner of the proposed Facility location, a notarized statement from the owner of such location authorizing the use of the location for a Marijuana Facility for all purposes under this Application shall be provided.
3. If the proposed License Holder is a corporation, non-profit organization, Limited Liability Company or any other legal entity other than a natural person, indicate its legal status, attach a copy of all company formation documents (including amendments), proof of registration with the State of Michigan, and a certificate of good standing from the applicable jurisdiction.
4. A copy of a valid, unexpired driver's license or state issued ID for all owners, directors, officers and managers of the proposed Marijuana Facility.
5. Evidence of a valid sales tax license if such a license is required by state law or local regulations.
6. A Non-refundable Application fee/Renewal fee of \$5,000 per license requested in the form of a certified check made payable to the "City of Marine City".
7. A Business and Operations Plan showing, in detail, the Marijuana Business's proposed plan of operation, including without limitation, the following information:

- a. A written and complete description of the type of Marijuana Facility proposed and the anticipated or actual number of employees. The name of the proposed Manager of the Marijuana Facility. The days and hours the Marijuana Facility will be open and or in operation.
- b. A security plan meeting the requirements of the Ordinance which shall include a general description of the security system(s) and/or lighting plan showing the lighting outside of the Marijuana Facility.
- c. A list of Material Safety Data Sheets for all nutrients, pesticides, and other chemicals and/or compounds proposed for use in the Marijuana Facility. A copy of a procedural plan for periodic testing of contaminants, including mold and pesticides.
- d. A description and plan of all equipment and methods that will be employed to stop any impact to adjacent properties and uses, including enforceable assurances that no odor will be detected form outside the Facility location property lines. State of the Art proposed odor control technology should be described in detail.
- e. A plan for the disposal of Marihuana and related by-products that will be used at the Facility which includes, at a minimum, how the Facility will protect against any marijuana being ingested by any person or animal, indicating how the waste will be stored and disposed of, and how any marijuana will be rendered unusable upon disposal. Disposal by on-site burning or introduction to the sewage system is strictly prohibited.

8. The identification of any business, other than the Applicant, that will be directly or indirectly involved in the operations at the Facility.

9. A signed attestation in a form approved by the State of Michigan indicating all prior applications, approvals or denials in other jurisdictions and a statement describing the facts and circumstances concerning the application, denial, restriction, suspension, revocation or nonrenewal, including the licensing authority, the date each action was taken and the reason for each action.

10. A Site Plan for the Facility. The site plan shall include an interior floor plan as well as a scale diagram illustrating the Facility location upon which the Facility(s) is to be operated,

including all available parking spaces and specifying which parking spaces, if any, are handicapped accessible. A location area map of the Marijuana Facility and the surrounding area that identifies that the location of the Facility is situated. The Site Plan shall comply with the applicable and controlling City of Marine City ordinances in terms of scope, copies and submittal process. The Site Plan shall affirmatively present all relevant and controlling setbacks and applicable buffers.

11. Information regarding any other Marijuana Business Facility that the Applicant/Licensee is currently authorized to operate in any other jurisdiction within the State of Michigan, or another State, and the Applicant's involvement in each Facility identified.

12. Proof of Insurance. Any Licensee in the City of Marine City shall, at all times, maintain in full force and effect for duration of the License, worker's compensation insurance as required by state law, and general liability insurance with minimum limits of \$1,000,000 per occurrence and a \$2,000,000 aggregate limit issued from a company licensed to do business in Michigan. A Licensee shall provide proof of insurance to the City of Marine City Clerk in the form of a certificate of insurance evidencing the existence of a valid and effective policy which discloses the limits of each policy, the name of the insurer, the effective date and expiration date of each policy, the policy number and the names of the additional insureds. The policy shall name the City of Marine City and its appointed and elected officials and employees as additional insureds to the limits required by this section. A Licensee or its insurance broker shall notify the City of Marine City of any cancellation or reduction in coverage within seven (7) days of receipt of insurers' notification to that effect. The license Holder shall forthwith obtain and submit proof of substitute insurance to the City of Marine City Clerk within five (5) business days in the event of expiration or cancellation of coverage.



**Release of Liability, Indemnification and Waiver**

This Application process or the granting of a license hereunder is not intended to grant, nor shall it be construed as granting, immunity of any kind from criminal prosecution for growing, sale, consumption, use, distribution, or possession of marijuana not in strict compliance with state of federal law. Also, because federal law is not affected by state law or local ordinance, nothing in this Application; the granting of a license hereunder; or any City of Marine City ordinance, policy, or rule is intended to grant, nor shall they be construed as granting, immunity from criminal prosecution under federal law or state law. This Application, or the issuance of a City of Marine City license does not protect users, caregivers, or the owners of properties on which the use of marijuana/marihuana is occurring from federal prosecution, or from having their property seized by federal authorities under the Federal Controlled Substances Act or other federal statutes.

Upon issuance and acceptance of a license for a Marijuana Facility and/or renewal, the undersigned individual, and on behalf of \_\_\_\_\_, as its duty authorized agent, hereby unconditionally and irrevocably waives, discharges, and releases the City of Marine City, its agents, employees, and all appointed and elected officials from any and all claims, damages, and liability in any way arising out of or related to the permitted premises. The License holder expressly agrees to indemnify, defend, and hold harmless the City of Marine City, including its agents, employees, officials, and elected officials to the fullest extent permitted by law and equity for any and all claims, damages, injuries or liabilities at law or equity in any way arising out of or related to any acts, omission activities, conditions, or occurrences or incident in any way related to the premises at issue and the operations conducted on the premises.

Additionally, the applicant hereby agrees to not violate any of the laws of the State of Michigan or the ordinances of the City of Marine City in conducting the business in which the license will be used, and that a violation on the premises may be cause for objecting to renewal of the license, or for revocation of the license.

The applicant agrees to make the premises open for inspection upon request by the City of Marien City Administration, Building Official, the Fire Department, and law enforcement officials for compliance with all applicable laws, local ordinance and rules, during the stated hours of operation/use and at such other times as anyone is present on the premises. The applicant agrees to inspections by the City of Marine City Official’s designee to confirm the facility is operating in accordance with applicable laws including, but not limited to, state law and local ordinances.

\_\_\_\_\_  
**Authorized Signature**

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

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

**Oath of Application**

I declare under penalty of perjury that this application, the information presented herein, and all attachments are true, correct, and complete to the best of my knowledge. I also acknowledge that it is my responsibility and the responsibility of my agents and employees to comply with all applicable ordinances, laws and regulations. I acknowledge and understand that I am required to immediately provide the City of Marine City with any changes in the information submitted with the Application or any other changes that materially affect a License if granted.

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

**Sworn to and subscribed before me this**  
**\_\_\_\_ day of \_\_\_\_\_, 20**

/s/ \_\_\_\_\_

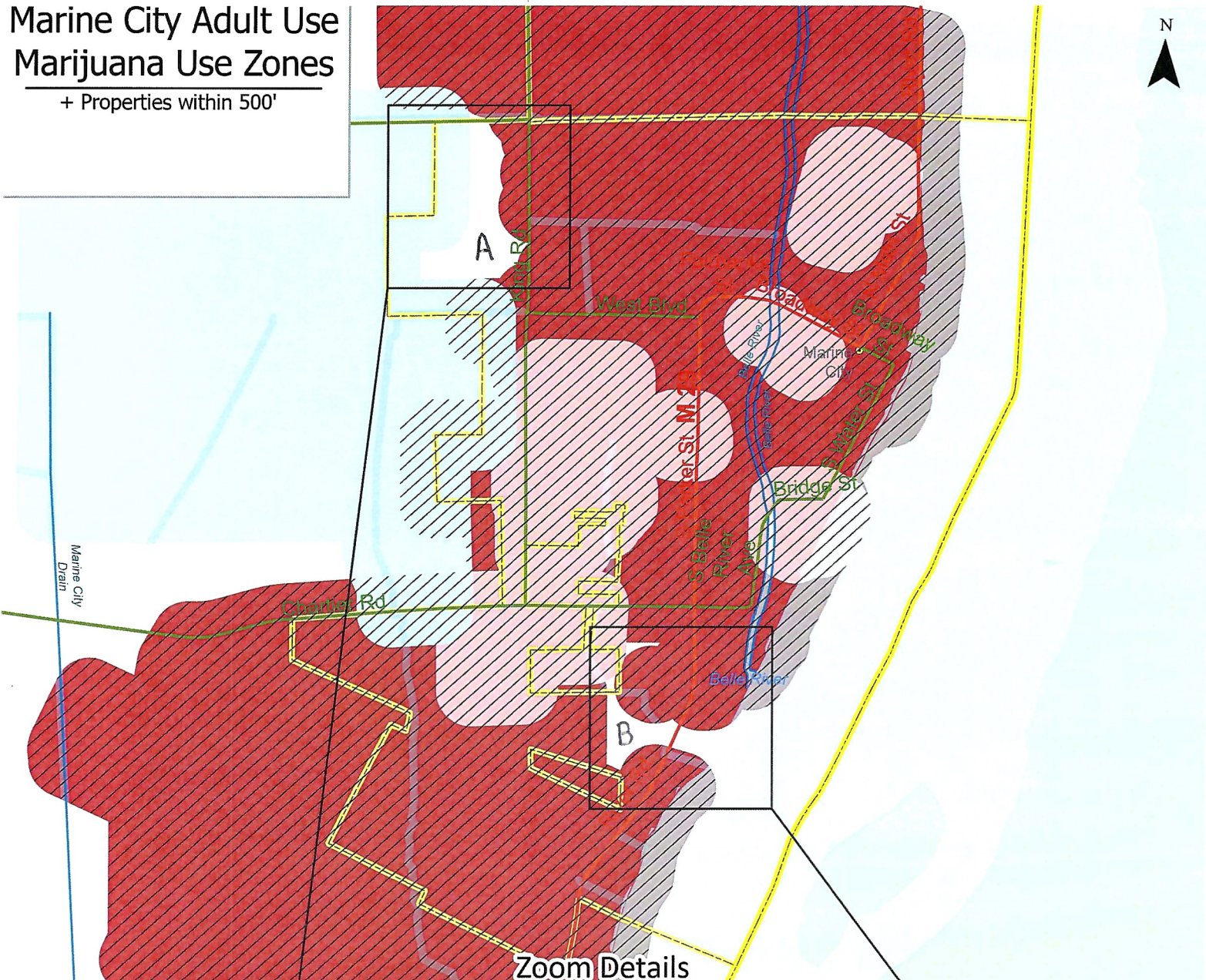
**Notary Public,** \_\_\_\_\_

**County of \_\_\_\_\_, Michigan**

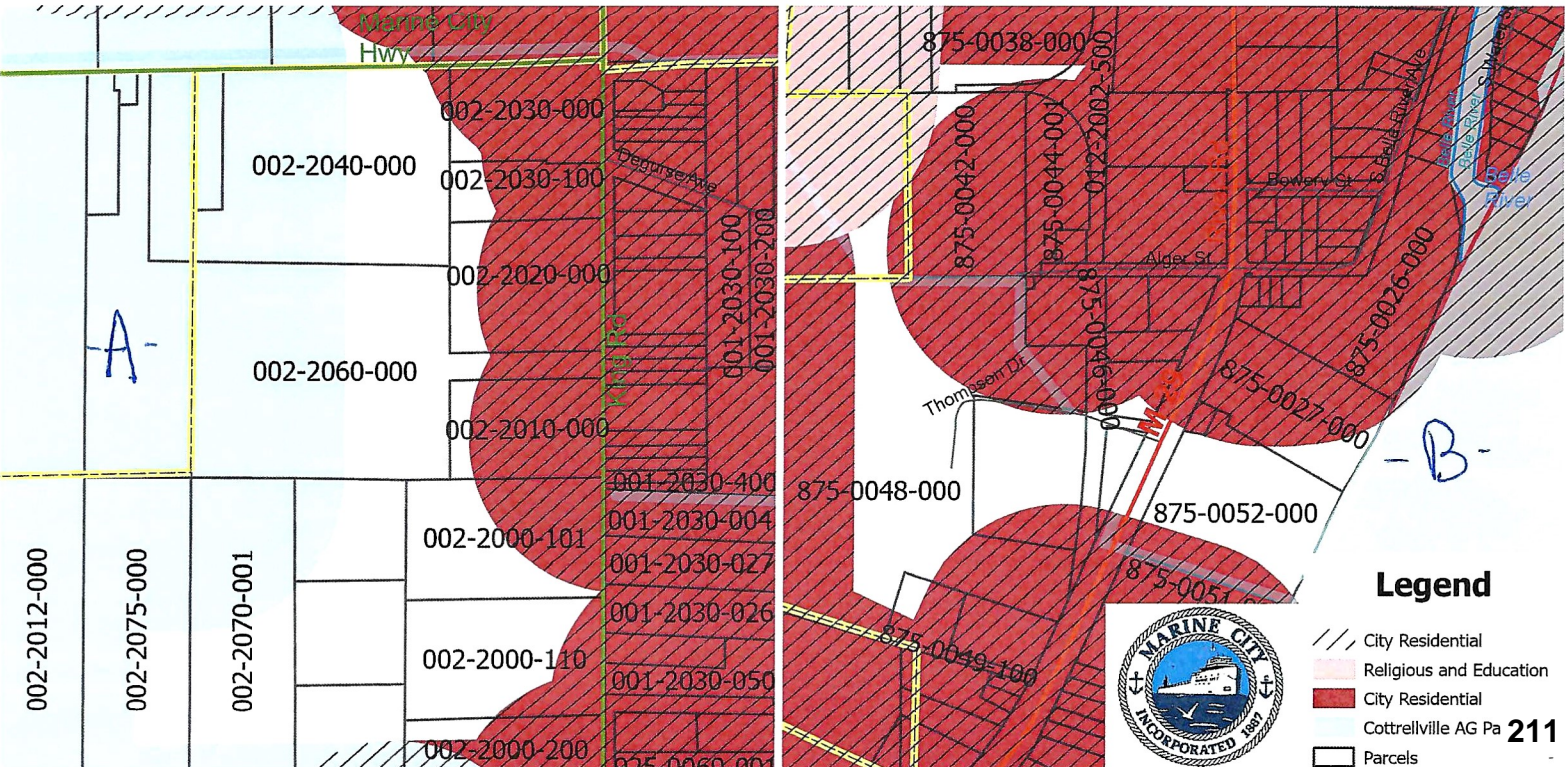
**My Commission Expires** \_\_\_\_\_

# Marine City Adult Use Marijuana Use Zones

+ Properties within 500'



Zoom Details



## Legend

- City Residential
- Religious and Education
- City Residential Cottrellville AG Pa **211**
- Parcels



# Marine City Adult Use Marijuana Use Zones- Zoom Detail

+ Properties within 500' -A-

Marine City Hwy

King Rd Properties

002-2050-000

002-2040-000

002-2030-000

235-0064-000

235-0063-000

235-0062-000

235-0061-000

Dequise Ave

002-2030-100

235-0060-000

235-0058-000

235-0056-000

235-0055-000

002-2020-000

235-0050-000

King Rd Properties

002-2060-000

235-0049-000

235-0048-000

235-0047-000

235-0046-000

002-2010-000

235-0042-000

235-0041-000

235-0040-000

235-0039-000

235-0038-000

001-2030-400

001-2030-004

Loyal Property Investments

002-2074-000

002-2000-101

001-2030-027

KBE Hoist & Fabrication

002-2073-000

Beindit Investments

001-2030-026

002-2000-110

001-2030-060

Anthony Marracco Trust

002-2070-001

KBE Hoist & Fabrication

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001-2030-050

002-2070-010

002-2071-000

002-2000-050

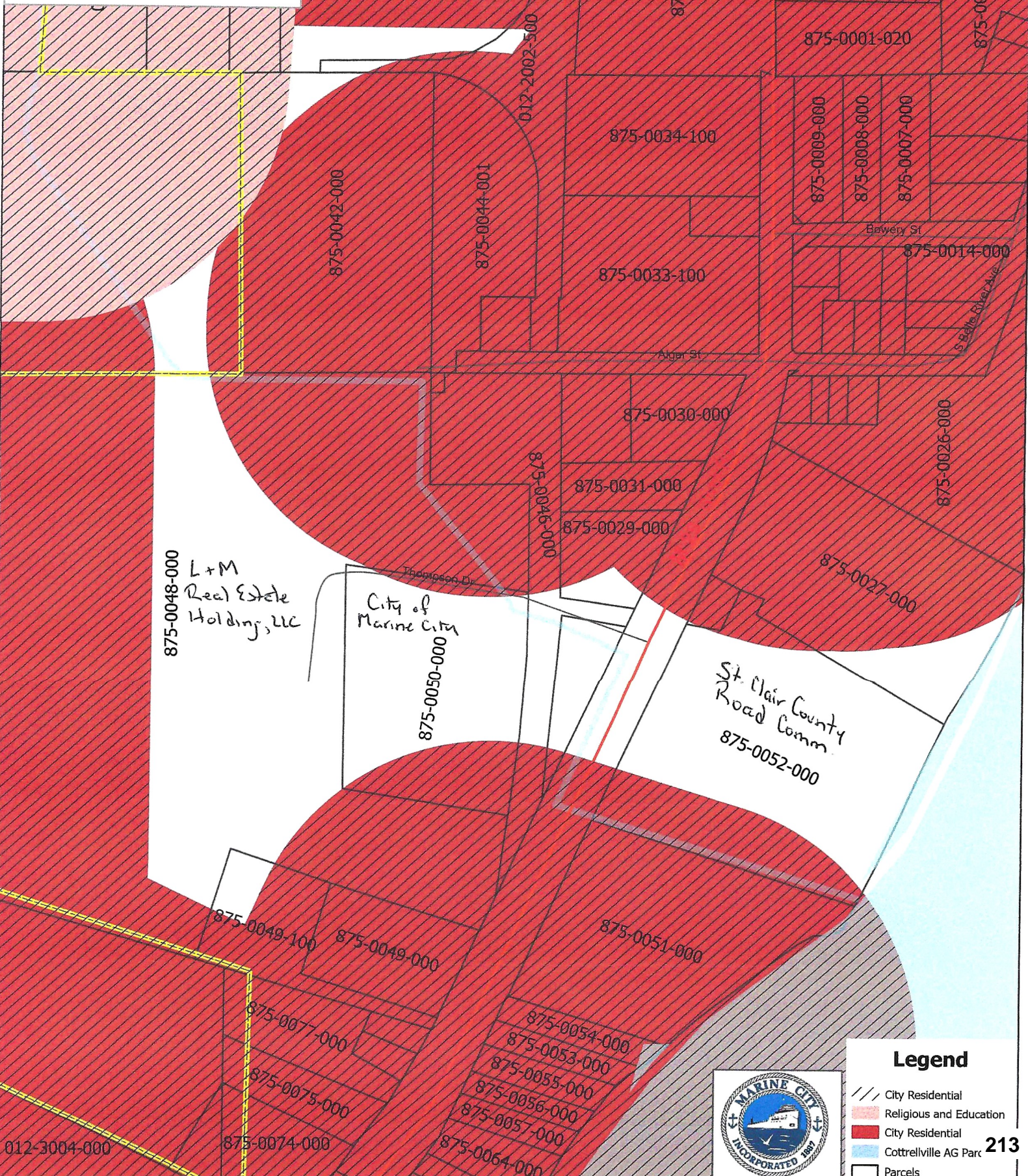


## Legend

- City Residential
- Religious and Education
- City Residential
- Cottrellville AG Par 212
- Parcels

# Marine City Adult Use Marijuana Use Zones- Zoom Detail

+ Properties within 500' *B*



## Legend

- City Residential
- Religious and Education
- City Residential
- Cottrellville AG Parc
- Parcels





<b>AGENDA MEMO</b>
--------------------

TO: Mayor & City Commissioners

FROM: Jason Bell

SUBJECT: Tablet Purchase - CDWG

**BACKGROUND INFORMATION:** Purchase of Surface tablets for City Commission and City Administration to use for the purpose of Peak Agenda/Meeting Minutes software and to connect remotely for work. Requesting the use of ARPA funds to purchase. There is no waiver required as per our purchasing policy, this quote is MiDEAL pricing under the Michigan Master Computing Program Contracts.

**ORIGINATING DEPARTMENT:** Clerk

**BUDGETED ITEM:** No

**REVIEWED BY:**

**STAFF RECOMMENDATION**

**PRESENTED BY:**

**RECOMMENDED ACTION(s)** Approve the purchase of 14 - Surface Pro 9 tablets, accessories and warranties in the amount of \$22,300.88 using ARPA funds.

**DATE APPROVED FOR AGENDA:**

**ATTACHMENTS:**

[Surface Quote.pdf](#)



Thank you for choosing CDW. We have received your quote.

# QUOTE CONFIRMATION

JASON BELL,

Thank you for considering CDW•G for your technology needs. The details of your quote are below. **If you are an eProcurement or single sign on customer, please log into your system to access the CDW site.** You can search for your quote to retrieve and transfer back into your system for processing.

For all other customers, click below to convert your quote to an order.

**Convert Quote to Order**

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
NRXQ337	1/12/2024	NRXQ337	10402625	<b>\$22,300.88</b>

### QUOTE DETAILS

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
<a href="#">Microsoft Surface Pro 9 - Core i5 - 8 GB RAM - 256 GB SSD - Graphite - W11</a> Mfg. Part#: QF1-00019 Contract: Michigan Master Computing-MiDEAL (071B6600110)	14	7193133	\$1,126.71	\$15,773.94
<a href="#">Microsoft 3 Year Complete for Business Protection Plan-Surface Pro</a> Mfg. Part#: A9W-00005 UNSPSC: 81112307 Electronic distribution - NO MEDIA Contract: Michigan Master Computing-MiDEAL (071B6600110)	14	3072615	\$243.53	\$3,409.42
<a href="#">Microsoft Surface Pro Signature Keyboard - keyboard - with touchpad, accele</a> Mfg. Part#: 8X8-00001 Contract: Michigan Master Computing-MiDEAL (071B6600110)	14	6715449	\$222.68	\$3,117.52

These services are considered Third Party Services, and this purchase is subject to CDW's [Third Party Cloud Services Terms and Conditions](#), unless you have a written agreement with CDW covering your purchase of products and services, in which case this purchase is subject to such other written agreement.

The third-party Service Provider will provide these services directly to you pursuant to the Service Provider's standard terms and conditions or such other terms as agreed upon directly between you and the Service Provider. The Service Provider, not CDW, will be responsible to you for delivery and performance of these services. Except as otherwise set forth in the Service Provider's agreement, these services are non-cancellable, and all fees are non-refundable.

<b>SUBTOTAL</b>	\$22,300.88
<b>SHIPPING</b>	\$0.00
<b>SALES TAX</b>	\$0.00
<b>GRAND TOTAL</b>	<b>\$22,300.88</b>

PURCHASER BILLING INFO	DELIVER TO
------------------------	------------

**Billing Address:**  
 CITY OF MARINE CITY  
 ACCOUNTS PAYABL  
 260 S PARKER ST  
 MARINE CITY, MI 48039-3502  
**Phone:** (810) 765-8830  
**Payment Terms:** Net 30 Days-Govt State/Local

**Shipping Address:**  
 CITY OF MARINE CITY  
 JASON BELL  
 260 S PARKER ST  
 MARINE CITY, MI 48039-3502  
**Phone:** (810) 765-8830  
**Shipping Method:** FEDEX Ground

**Please remit payments to:**

CDW Government  
 75 Remittance Drive  
 Suite 1515  
 Chicago, IL 60675-1515



**Sales Contact Info**

**Romil Yadav** | 800.808.4239 | [romil.yadav@cdwg.com](mailto:romil.yadav@cdwg.com)

**LEASE OPTIONS**

FMV TOTAL	FMV LEASE OPTION	BO TOTAL	BO LEASE OPTION
\$22,300.88	\$610.82/Month	\$22,300.88	\$702.03/Month

Monthly payment based on 36 month lease. Other terms and options are available. Contact your Account Manager for details. Payment quoted is subject to change.

Why finance?

- Lower Upfront Costs. Get the products you need without impacting cash flow. Preserve your working capital and existing credit line.
- Flexible Payment Terms. 100% financing with no money down, payment deferrals and payment schedules that match your company's business cycles.
- Predictable, Low Monthly Payments. Pay over time. Lease payments are fixed and can be tailored to your budget levels or revenue streams.
- Technology Refresh. Keep current technology with minimal financial impact or risk. Add-on or upgrade during the lease term and choose to return or purchase the equipment at end of lease.
- Bundle Costs. You can combine hardware, software, and services into a single transaction and pay for your software licenses over time! We know your challenges and understand the need for flexibility.

General Terms and Conditions:

This quote is not legally binding and is for discussion purposes only. The rates are estimate only and are based on a collection of industry data from numerous sources. All rates and financial quotes are subject to final review, approval, and documentation by our leasing partners. Payments above exclude all applicable taxes. Financing is subject to credit approval and review of final equipment and services configuration. Fair Market Value leases are structured with the assumption that the equipment has a residual value at the end of the lease term.

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This order is subject to CDW's Terms and Conditions of Sales and Service Projects at <http://www.cdwg.com/content/terms-conditions/product-sales.aspx>

For more information, contact a CDW account manager.





# 12.a



## AGENDA MEMO

TO: Mayor Vandebossche & Commission

FROM: Scott Adkins, City Manager

SUBJECT: Ordinance 02-2024 - Winter Parking and Snow Removal 1st Reading

**BACKGROUND INFORMATION:** Recently the City has received a number of questions relating to Winter Parking and Snow removal. In a review of our current ordinance, it appears that in a previous amendment several years ago that removed overnight parking restrictions, all other sections of the ordinance with the exception of minimal definitions and title had also been deleted. A new draft amendment that addresses winter parking and snow emergency declarations has been prepared for review and introduction/adoption consideration

**ORIGINATING DEPARTMENT:** City Manager

**BUDGETED ITEM:** N/A

**REVIEWED BY:**

**STAFF RECOMMENDATION**

**PRESENTED BY:** Scott Adkins

**RECOMMENDED ACTION(s)** Approve 1st Reading

**DATE APPROVED FOR AGENDA:** February 15, 2024

**ATTACHMENTS:**

[24-002 Winter Parking and Snow Removal.docx](#)

CITY OF MARINE CITY  
ST. CLAIR COUNTY, MICHIGAN  
ORDINANCE NO. 24-002

AN ORDINANCE OF THE CITY OF MARINE CITY, ST. CLAIR COUNTY, MICHIGAN TO ESTABLISH WINTER PARKING AND SNOW REMOVAL TITLE VII, CHAPTER 70 ENTITLED “WINTER PARKING AND SNOW REMOVAL

70.050 SHORT TITLE.

This subchapter shall be known and may be cited as the City of Marine City Winter Parking and Snow Removal Ordinance.

(Prior Code, § 29-50, 70.055) (Ord. 87-16, passed 11-5-1987)

70.051 DEFINITIONS.

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

PRIVATE ROAD. A privately owned and maintained road which allows access to more than one residence or place of business, which is normally open to the public, and on which people other than the owners may travel.

STREET, HIGHWAY, ROADWAY and IN PUBLIC RIGHTS-OF-WAY. The entire width between boundary lines of every way publicly maintained when any part thereof is open to the use of the public for purposes of vehicular travel.

VEHICLE. Every device in, upon, or by which any person or property is or may be transported or drawn on a highway, except devices which are moved exclusively by human power or which are used exclusively on stationary rails or tracks, and except for a mobile home as defined in Section 2 of Act No. 419 of the Public Acts of Michigan of 1976 [MCL 125.1102, MSA 19.855(2)], as amended.

WINTER MONTHS. The period from December 1 through and including March 31.

70.052 WINTER PARKING

No person shall park any motor vehicle on any public residential street within the City of Marine City between the hours of 9:00a.m. and 4:00 p.m. between Monday and Friday if there is 2 inches or more snow and ice on the ground. This parking prohibition on residential streets for motor vehicles shall not apply to the Christmas holiday season from 12:01 a.m. on December 24 through 12:01 a.m. on January 2.

70.053 DECLARATION OF A SNOW EMERGENCY

The City Manager, or their designee, may declare a snow emergency when in their judgement, the snow or ice has accumulated or is expected to significantly accumulate to such an extent as to impede safe

travel upon the streets of the City. A declaration of a snow emergency shall be made in writing and filed with the Office of the City Clerk as soon as practically possible after being declared. Any declaration shall take effect one hour after its publication. Publication shall be posted physically at City Offices, on the official municipal website and sent via email or facsimile to local media outlets as soon as possible upon issuance of a declaration and parking prohibition to reasonably inform residents of their responsibilities. When a snow emergency has been declared, there shall be NO PARKING of ANY VEHICLE upon public City streets until such a time that the Snow Emergency is no longer in effect.

#### 70.054 DURATION OF PARKING PROHIBITION IN SNOW EMERGENCY, IMPOUNDING AND TOWING OF VEHICLES, VIOLATIONS AND PENALTIES.

##### A. ENACTMENT

The snow emergency parking prohibition shall begin when the snow emergency takes effect, one hour after the City Manager or their designee has declared a snow emergency. The prohibition shall end when both the following conditions have been satisfied:

- (1) The snow, sleet, or ice has stopped; and
- (2) An individual street has been completely snowplowed by the City curb-to-curb.

##### B. DURATION AND EXTENSION.

The parking prohibition shall expire 36 hours after the weather conditions creating the emergency have stopped unless the snow emergency is extended by action of the City Manager or their designee. Such an extension shall require publication procedures identified in section 70.053 to be repeated in the event of an extension.

##### C. ABANDONED AND DISABLED VEHICLES

Whenever a vehicle becomes disabled for any reason on any street during a parking prohibition or snow emergency, the owner or person operating the vehicle shall take immediate action to have the vehicle towed or pushed off the street. No person shall abandon or leave the vehicle on the street, except for the purpose of securing immediate assistance; in such cases, the person securing assistance shall leave the vehicle only for the time absolutely necessary to make contact for assistance and shall return to the vehicle immediately thereafter without delay.

##### D. IMPOUNDING VEHICLES.

In the event of a declared snow emergency, A police officer is hereby authorized to immediately have towed and impounded any vehicle if parked on any street at an impound facility utilized by the Marine City Police Department, St. Clair County Sheriff's Department and/or State Police. Towing and impound fees shall be charged to the owner of the vehicle impounded.

##### E. PRESUMPTION OF OWNERSHIP.

Proof that the particular vehicle described in the complaint in violation of this article, together with proof that the defendant named in the complaint was, at the time of such parking, the registered owner of such vehicle, shall constitute a presumption that the registered owner of such vehicle was the person

who parked or placed such vehicle in violation of this article. The failure of a defendant to receive notice of a snow emergency shall not be a defense.

#### F. PROHIBITED CONDUCT.

It shall be unlawful for any person in the City to park a commercial vehicle, commercial motor vehicle, motor vehicle, or vehicle upon a public street or private roadway in the City during a declared snow emergency, except as otherwise provided in this article. Such prohibition is not applicable to authorized emergency vehicles.

#### G. VIOLATIONS AND PENALTIES.

Any person who shall violate the provisions of section 70.052 of this ordinance shall be responsible for a municipal civil infraction and subject to a penalty not to exceed \$50.

Any person who shall violate the provisions of section 70.053 of this ordinance shall be responsible for a civil infraction and subject to a penalty not to exceed \$100. Any towing and impound fees shall be charged to the owner of the vehicle towed/impounded.

#### 70.056 RESPONSIBILITY FOR PRIVATE ROADS

It shall be the responsibility of home or property owners' associations, management associations or a designated and registered responsible party with the City to ensure that all private roads within the City of Marine City are cleared of snow, sleet or ice in the same manner and timeframe as prescribed in this article. Failure to perform such actions may result in the City performing the task and invoicing said association or agent for costs.

70.056 through 70-057 RESERVED.