



**PROPOSED AGENDA
REGULAR MEETING OF THE PORTLAND CITY COUNCIL**

7:00 P.M. Tuesday, February 18, 2020
City Council Chambers
City Hall, 259 Kent St., Portland, Michigan

<u>Estimated Time</u>		<u>Desired Outcome</u>
7:00 PM	I. <u>Call to Order</u>	
7:01 PM	II. <u>Pledge of Allegiance</u>	
7:02 PM	III. <u>Acceptance of Agenda</u>	Decision
7:03 PM	IV. <u>Public Comment</u> (5-minute time limit per speaker)	
7:10 PM	V. <u>City Manager Report</u>	
	VI. <u>Presentations</u> - None	
	VII. <u>Public Hearing(s)</u> – None	
	VIII. <u>Old Business</u> - None	
	IX. <u>New Business</u>	
7:15 PM	A. Proposed Resolution 20-08 Approving and Authorizing a Pension Waiver Application to be Submitted to the Michigan Department of Treasury	Decision
7:20 PM	B. Proposed Resolution 20-09 to Rescind Council Policy 00-1 Regarding Employee Home Computer Purchases	Decision
	X. <u>Consent Agenda</u>	
7:22 PM	A. Minutes & Synopsis from the Regular City Council Meeting on February 3, 2020	Decision
	B. Payment of Invoices in the Amount of \$70,132.46 and Payroll in the Amount of \$114,467.79 for a Total of \$184,600.25	
	C. Purchase Orders over \$5,000.00	
	1. Resco in the Amount of \$7,060.00 for a Transformer	
	XI. <u>Communications</u>	
	A. Water Department Report for January 2020	
	B. Police Department Report for January 2020	
	C. Ionia County Board of Commissioners Agenda for February 11, 2020	
	D. MPSC Notice of Hearing for Consumers Energy	

<u>Estimated Time</u>
7:25 PM
7:30 PM
7:35 PM
7:40 PM

- XII. Other Business - None**
- XIII. City Manager Comments**
- XIV. Council Comments**
- XV. Adjournment**

<u>Desired Outcome</u>
Decision

PORTLAND CITY COUNCIL
Ionia County, Michigan

Council Member _____, supported by Council Member _____, made a motion to adopt the following resolution:

RESOLUTION NO. 20-08

**A RESOLUTION APPROVING AND AUTHORIZING A PENSION
WAIVER APPLICATION TO BE SUBMITTED TO THE MICHIGAN
DEPARTMENT OF TREASURY**

WHEREAS, the Protecting Local Government Retirement and Benefits Act (the “Act”) was signed into law in 2017 and is intended to preserve public employee pension and healthcare benefits through establishing minimum funding levels and State oversight; and

WHEREAS, the City provides its pension benefits through MERS (Michigan Municipal Employee Retirement Systems) and the Act requires that pensions meet a 60% funding level; and

WHEREAS, the City was recently notified that its funding level was 59% which is below the minimum funding level; and

WHEREAS, with Council approval, the City may request a waiver to establishing a deficit elimination plan based on certain criteria by submitting an Application for Waiver, which is attached as Exhibit A. As outlined in the application, the City has taken significant steps well before this legislation to address pension funding and is currently in year 3 of a 20 plan to be fully funded; and

WHEREAS, the City Manager and Finance Director recommend that City Council approve the Application for Waiver, attached as Exhibit A.

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

1. The City Council approves and authorizes the City Manager to submit the Application for Waiver to the Michigan Department of Treasury regarding the funding status of the City’s MERS pension program, a copy of the Application for Waiver is attached as Exhibit A.
2. All resolutions and parts of resolutions are, to the extent of any conflict with this resolution, rescinded.

Ayes:

Nays:

Absent:

Abstain:

RESOLUTION DECLARED ADOPTED.

Dated: February 18, 2020

Monique I. Miller, City Clerk

Protecting Local Government Retirement and Benefits Act

Application for Waiver:

Defined Benefit Pension Retirement Systems

Issued under authority of Public Act 202 of 2017.

1. LOCAL GOVERNMENT INFORMATION

Local Government Name: _____ Six-Digit Muni Code: _____
Defined Benefit Pension System Name: _____
Contact Name (Administrative Officer): _____
Title if not Administrative Officer: _____
Email: _____ Telephone: _____
Fiscal Year: _____

2. GENERAL INFORMATION

Application for Waiver: This Application for Waiver may be filed by any local government with at least one defined benefit pension retirement system that has triggered a preliminary review of underfunded status. In accordance with Public Act 202 of 2017 (the Act), if the State Treasurer determines that the underfunded status is adequately being addressed by the local government, the State Treasurer shall issue a waiver of the determination of underfunded status. If requesting a waiver, you must submit a separate and unique application for each underfunded retirement system as determined by your most recent *Retirement System Annual Report (Form 5572)*.

Due Date: The local government has **45 days from the date of notification** to complete and file the Application for Waiver. Failure to file within 45 days will result in a determination of underfunded status for your local government as defined by the Act, and your local government will be required to submit a corrective action plan to the Municipal Stability Board for approval.

Filing: This Application for Waiver must be approved by the local government's administrative officer and its governing body. **You must provide proof of your governing body approving this Application for Waiver and attach the documentation as a separate PDF document.** Failure to provide documentation that demonstrates approval from your governing body will automatically result in a disapproval of the waiver application.

The completed application must be submitted via email to LocalRetirementReporting@michigan.gov. **If you have multiple underfunded retirement systems, you are required to complete separate applications and send a separate email for each underfunded system.** Please attach each application as a separate PDF document in addition to all applicable supporting documentation.

The subject line of the email(s) should be in the following format: **Waiver-20XX, Local Government Name, Retirement System Name** (e.g. Waiver-2018, City of Lansing, Employees' Retirement System Pension Plan). Treasury will send an automatic reply acknowledging receipt of the email. Your individual email settings must allow for receipt of Treasury's automatic reply. This will be the only notification confirming receipt of the application(s).

Considerations for Waiver: A successful Application for Waiver will demonstrate what your local government **has already done** to adequately address its underfunded status. Prospective solutions will not be granted merit in determining the outcome of the waiver application (e.g. future amendments to collective bargaining agreements, upcoming millage proposals, potential budget changes, etc.). However, Treasury may consider additional ongoing funding dedicated to your retirement system if those commitments have been formally enacted by the governing body and can be documented. Section three of this waiver application allows the local government to enter a brief description of prior

actions that have already been implemented to adequately address its underfunded status. For purposes of Sec. 6.(1) of the Act, this application will also be considered the plan.

Underfunded status for a defined benefit pension system is defined as being less than 60% funded according to the most recent audited financial statements, and, if the local government is a city, village, township, or county, the actuarially determined contribution (ADC) for all of the defined benefit pension retirement systems of the local government is greater than 10% of the local government's annual governmental fund revenues, based on the most recent fiscal year.

General guidelines are listed below to help your local government decide whether to apply for a waiver. Ultimately, waiver approval or disapproval is at the discretion of the State Treasurer; however, waiver applications should generally demonstrate at least one of the following seven criteria. Please check all that apply:

- In general, local governments that were previously granted a waiver should demonstrate improvement in their underfunded status in the subsequent year. Improvement can be measured by an increase in the funded ratio and/or a decrease in the ADC as a percentage of governmental revenue;
- There was a mistake in the filing process and the local government is not actually underfunded;
- Using updated data, such as a more recent actuarial valuation, the local government is not underfunded;
- If a local government fails to calculate an ADC within their audited financial statement and triggers underfunded status, the local government may file a waiver application to Treasury that includes the calculated ADC;
- The local government demonstrates their underfunded status will be addressed within four years;
- The local government is a non-primary government (e.g. road commission, authority, etc.) and demonstrates their ADC for pension is less than 10% of governmental revenues;
- When adding enterprise fund revenues used specifically to pay retirement costs with governmental fund revenues, your ADC as a percentage of combined revenues is below 10%.

3. DESCRIPTION OF PRIOR ACTIONS

Prior actions are separated into three categories below: System Design Changes, Additional Funding, and Other Considerations. Please provide a brief description of the prior actions implemented by the local government to address the retirement system's underfunded status within the appropriate category section. Within each category are sample statements that you may choose to use to indicate the changes to your system that will positively affect your funded status. For retirement systems that have multiple divisions, departments, or plans within the same retirement system, please indicate how these changes impact the retirement system as a whole.

Please indicate where in the attached supporting documentation these changes are described and the impact of those changes (i.e. what has the local government done to improve its underfunded status, and where can we find the proof of these changes in the supporting documentation?).

Note: Please provide the name of the system impacted, the date you made the change, the relevant page number(s) within the supporting documentation, and the resulting change to the system's funded ratio.

Category of Prior Actions:

- System Design Changes** - System design changes may include the following: Lower tier of benefits for new hires, final average compensation limitations, freeze future benefit accruals for active employees in the defined benefit system, defined contribution system for new hires, hybrid system for new hires, bridged multiplier for active employees, etc.

Sample Statement: *The system's multiplier for current employees was lowered from 2.5X to 2X for the **General Employees' Retirement System** on **January 1, 2018**. On page 8 of the attached actuarial supplemental valuation, it shows our funded ratio will be **60%** by fiscal year **2021**.*

- Additional Funding** – Additional funding may include the following: voluntary contributions above the ADC, bonding, millage increases, restricted funds, etc.

Sample Statement: *The local government provided a lump sum payment of **\$1 million** to the **General Employees' Retirement System** on **January 1, 2018**. This lump sum payment was in addition to the ADC of the system. The additional contribution will increase the retirement system's funded ratio to **61% by 2022**. Please see page 10 of the attached enacted budget, which highlights this contribution of **\$1 million**.*

- Other Considerations** – Other considerations may include the following: outdated Form 5572 information, enterprise fund revenue considerations, actuarial assumption changes, amortization policy changes, etc.

Sample Statement: *The information provided on the Form 5572 from the audit used actuarial data from **2016**. Attached is an updated actuarial valuation for **2018** that shows our funded ratio has improved to **62%** as indicated on page 13.*

Sample Statement: ***\$400,000** of expenditures are directly tied to expenses for retirement obligations from our water and sewer fund. The attached analysis shows that our revenue ratio (ADC / Combined Funds) would only be **9%** when including applicable enterprise fund revenue within the calculation. Additionally, attached are two invoices from MERS showing distributions to our pension fund from the enterprise fund totaling **\$400,000**. As a result, **\$400,000** of our enterprise fund revenues should be combined with our governmental fund revenues to properly demonstrate total available funding.*

4. DOCUMENTATION ATTACHED TO THIS WAIVER APPLICATION

Documentation must be attached as a PDF to this waiver application. The documentation must demonstrate the prior actions that have already been implemented to adequately address the local government's underfunded status. Please ensure this documentation directly supports and highlights the systems funded ratio as entered in section three of the waiver application above. Please check all documents that are included as part of this application and attach in successive order as provided below:

Naming convention: When attaching documents please use the naming convention shown below. If there is more than one document in a specific category that needs to be submitted, include a, b, or c for each document. For example, if you are submitting two supplemental valuations, you would name the first document "Attachment 2a" and the second document "Attachment 2b".

Naming Convention

- Attachment – 1
- Attachment – 2
- Attachment – 3
- Attachment – 4
- Attachment – 5
- Attachment – 6
- Attachment – 7
- Attachment – 8
- Attachment – 9

Type of Document

This waiver application (required);

Documentation from the governing body approving the waiver application (required);

Actuarial analysis (annual valuation, supplemental valuation, projection);

An internally developed study, in accordance with GASB and/or actuarial standards of practice, that projects assets and liabilities into the future;

Documentation of additional payments in past years that is not reflected in your audited financial statements (e.g. enacted budget, system provided information);

Documentation of commitment to additional payments in future years (e.g. resolution, ordinance);

A plan that the local government has already approved to address its underfunded status, which includes documentation of prior actions and the positive impact on the system’s funded ratio;

Enterprise fund revenues: Analysis of retirement costs paid using enterprise fund revenues, as well as applicable financial documents (e.g. proof of payment, invoices from retirement plan, bank transactions, general ledger reimbursement transactions);

Other documentation, not categorized above.

6. LOCAL GOVERNMENT’S ADMINISTRATIVE OFFICER APPROVAL OF WAIVER APPLICATION

I, **<insert name>**, as the government’s administrative officer (Ex. City/Township Manager, Executive Director, Chief Executive Officer, etc.) **(insert title)** approve this Application for Waiver. We are requesting a waiver of underfunded status because we have already implemented substantial changes to our retirement system as described above.

I confirm to the best of my knowledge that because of the changes listed above the following statement will occur:

Using the waiver criteria checked in Section 2 of this application, the **<insert Retirement Pension System Name>** **(Retirement Pension System Name)** will have addressed its underfunded status by fiscal year ----- .

Signature: **<insert signature>**

Date: **<insert date>**

PORTLAND CITY COUNCIL
Ionia County, Michigan

Mayor Pro-Tem Clement, supported by Council Member VanSlambrouck, made a motion to adopt the following resolution:

RESOLUTION NO. 10-103

A RESOLUTION APPROVING MERS REVISED UNIFORM HYBRID PROGRAM (BENEFIT PROGRAM H) RESOLUTION AND APPROVING, AUTHORIZING, AND DIRECTING THE MAYOR AND CLERK TO SIGN MERS UNIFORM HYBRID DC COMPONENT ADOPTION AGREEMENT

WHEREAS, the City has reformed its pension plan for all employees hired after July 1, 2010 so that new hires will with be placed in a MERS Hybrid Pension with a 1% Defined Benefit (DB) pension multiplier that cannot be increased and a Defined Contribution portion that requires new hires to contribute 3% of their wages to the Defined Contribution (DC) pension portion; and

WHEREAS, the Employer's DB and DC combined pension contribution is capped at 7% and if the DB portion costs less than 7%, then the Employer will contribute the difference to the employees DC portion; and

WHEREAS, MERS requires the adoption of MERS Revised Uniform Hybrid Program (Benefit Program H) Resolution, a copy of which is attached as Exhibit A, for the DB portion of the pension and approval of MERS Uniform Hybrid DC Component Adoption Agreement, a copy of which is attached as Exhibit B, for the DC portion of the Pension.

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

1. The City Council approves the MERS Revised Uniform Hybrid Program (Benefit Program H) Resolution, a copy of which is attached as Exhibit A, for the DB portion of the pension and approves, authorizes, and directs the Mayor and Clerk to sign the MERS Uniform Hybrid DC Component Adoption Agreement, a copy of which is attached as Exhibit B, for the DC portion of the Pension.
2. All resolutions and parts of resolutions are, to the extent of any conflict with this resolution, rescinded.

Ayes: Clement, VanSlambrouck, Calley, Fabiano, Barnes

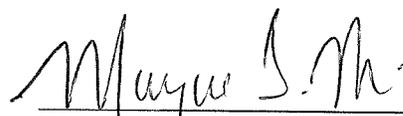
Nays: None

Absent: None

Abstain: None

RESOLUTION DECLARED ADOPTED.

Dated: December 6, 2010


Monique I. Miller, City Clerk

PORTLAND CITY COUNCIL
Ionia County, Michigan

Council Member Fitzsimmons, supported by Mayor Pro-Tem VanSlambrouck, made a motion to adopt the following resolution:

RESOLUTION NO. 18-46

A RESOLUTION APPROVING THE CITY OF PORTLAND'S DEFINED BENEFIT ADOPTION AGREEMENTS FOR UNION AND NONUNION EMPLOYEES

WHEREAS, City employees hired prior to July 1, 2010 who are covered under the MERS Plan B4 Plan with the F 50/25 waiver must now contribute 3% (three percent) of their gross wages each payroll into the MERS Retirement Plan, beginning July 1, 2018; and

WHEREAS, after successful discussions and negotiations, this requirement applies to union (GELC & POLC) and nonunion City employees; and

WHEREAS, in order for the City to adopt this Plan, the local governing body must approve the attached Defined Benefit Plan Adoption Agreement(s) for each group of employees attached as Exhibit A; and

WHEREAS, the City Manager and City Staff recommend that City Council approve the attached Defined Benefit Plan Adoption Agreement(s) for union (GELC & POLC) and nonunion city employees attached as Exhibit A.

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

1. The City Council approves the attached Defined Benefit Plan Adoption Agreement(s) for union (GELC & POLC) and nonunion city employees attached as Exhibit A.
2. All resolutions and parts of resolutions are, to the extent of any conflict with this resolution, rescinded.

Ayes: Fitzsimmons, VanSlambrouck, Baldyga, Johnston, Barnes

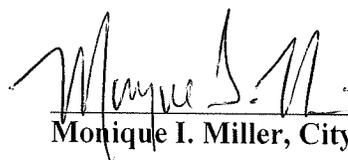
Nays: None

Absent: None

Abstain: None

RESOLUTION DECLARED ADOPTED.

Dated: June 4, 2018



Monique I. Miller, City Clerk



Municipal Employees' Retirement System of Michigan

Annual Actuarial Valuation Report
December 31, 2018 - Portland City of (3401)





Spring, 2019

Portland City of

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

This report presents the results of the Annual Actuarial Valuation, prepared for Portland City of (3401) as of December 31, 2018. The report includes the determination of liabilities and contribution rates resulting from the participation in the Municipal Employees' Retirement System of Michigan ("MERS"). This report contains the minimum actuarially determined contribution requirement, in alignment with the MERS Plan Document, Actuarial Policy, and the Michigan Constitution and governing statutes. Portland City of is responsible for the employer contributions needed to provide MERS benefits for its employees and former employees.

The purposes of this valuation are to:

- Measure funding progress as of December 31, 2018,
- Establish contribution requirements for the fiscal year beginning July 1, 2020,
- Provide information regarding the identification and assessment of risk,
- Provide actuarial information in connection with applicable Governmental Accounting Standards Board (GASB) statements, and
- Provide information to assist the local unit of government with state reporting requirements.

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

The findings in this report are based on data and other information through December 31, 2018. The valuation was based upon information furnished by MERS concerning Retirement System benefits, financial transactions, plan provisions and active members, terminated members, retirees and beneficiaries. We checked for internal reasonability and year-to-year consistency, but did not audit the data. We are not responsible for the accuracy or completeness of the information provided by MERS.

The Municipal Employees' Retirement Act, PA 427 of 1984 and the MERS' Plan Document Article VI sec. 71 (1)(d), provides the MERS Board with the authority to set actuarial assumptions and methods after consultation with the actuary. As the fiduciary of the plan, MERS Retirement Board sets certain assumptions for funding and GASB purposes. These assumptions are checked regularly through a comprehensive study, called an Experience Study. The most recent study was completed in 2015, as prepared by the prior actuary, and is the basis of the assumptions and methods currently in place. **At the February 28, 2019 board meeting, the MERS Retirement Board adopted new economic assumptions effective with the December 31, 2019 annual actuarial valuation, which will impact contributions beginning in 2021.** An illustration of the potential impact is found in this report.

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

For a full list of all the assumptions used, please refer to the division-specific assumptions described in table(s) in this report, and to the Appendix on the MERS website at:
<http://www.mersofmich.com/Portals/0/Assets/Resources/AAV-Appendix/MERS-2018AnnualActuarialValuation-Appendix.pdf>.

The actuarial assumptions used for this valuation are reasonable for purposes of the measurement.

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

David T. Kausch, Rebecca L. Stouffer, and Mark Buis are members of the American Academy of Actuaries. These actuaries meet the Academy's Qualification Standards to render the actuarial opinions contained herein. The signing actuaries are independent of the plan sponsor. GRS maintains independent consulting agreements with certain local units of government for services unrelated to the actuarial consulting services provided in this report.

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

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



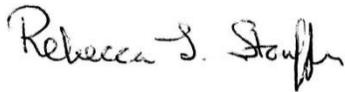
This report was prepared at the request of the MERS Retirement Board and may be provided only in its entirety by the municipality to other interested parties (MERS customarily provides the full report on request to associated third parties such as the auditor for the municipality). GRS is not responsible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

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

Sincerely,



David T. Kausch, FSA, FCA, EA, MAAA



Rebecca L. Stouffer, ASA, FCA, MAAA



Mark Buis, FSA, FCA, EA, MAAA



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Executive Summary

Funded Ratio

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

	12/31/2018	12/31/2017
Funded Ratio*	63%	65%

* Reflects assets from Surplus divisions, if any.

There has been a change in actuary and actuarial software since the December 31, 2017 valuation. Throughout this report are references to valuation results generated prior to the 2018 valuation date. Results prior to 2018 were received directly from the prior actuary or extracted from the previous valuation system by MERS's technology service provider.

Required Employer Contributions:

Your required employer contributions are shown in the following table. Employee contributions, if any, are in addition to the employer contributions. Changes to the actuarial assumptions and methods based on the 2015 Experience Study are phased-in over a 5-year period. This valuation reflects the fourth year of the phase-in.

Your minimum required contribution is the amount in the “Phase-in” columns. By default, MERS will invoice you the phased-in contribution amount, but strongly encourages you to contribute more than the minimum required contribution. If you requested and have been billed using No Phase-in rates, your 2019 rates will continue to use the No Phase-in method. If you have been billed using the Phased-in rates and wish to change to rates based on No Phase-in, please contact MERS.

	Percentage of Payroll				Monthly \$ Based on Projected Payroll			
	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in
Valuation Date:	12/31/2018	12/31/2018	12/31/2017	12/31/2017	12/31/2018	12/31/2018	12/31/2017	12/31/2017
Fiscal Year Beginning:	July 1, 2020	July 1, 2020	July 1, 2019	July 1, 2019	July 1, 2020	July 1, 2020	July 1, 2019	July 1, 2019
Division								
01 - Gnl NonUnion	-	-	-	-	\$ 16,543	\$ 17,087	\$ 16,004	\$ 17,092
02 - Pol/Fire	-	-	-	-	283	357	0	92
12 - Gnl AFSCME	-	-	-	-	23,680	24,145	21,213	22,143
HA - POLC af 7/1/10	4.50%	4.51%	6.27%	6.29%	941	943	1,051	1,055
HB - Non-Union after 7/1/10	4.63%	4.64%	4.78%	4.79%	2,523	2,527	2,555	2,563
HC - AFSCME after 7/1/10	4.66%	4.66%	5.00%	5.00%	982	982	877	877
Municipality Total					\$ 44,952	\$ 46,041	\$ 41,700	\$ 43,822

Employee contribution rates:

Valuation Date:	Employee Contribution Rate	
	12/31/2018	12/31/2017
Division		
01 - Gnl NonUnion	3.00%	2.00%
02 - Pol/Fire	3.00%	2.00%
12 - Gnl AFSCME	3.00%	2.00%
HA - POLC af 7/1/10	0.00%	0.00%
HB - Non-Union after 7/1/10	0.00%	0.00%
HC - AFSCME after 7/1/10	0.00%	0.00%

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

MERS strongly encourages employers to contribute more than the minimum contribution shown above.

Assuming that experience of the plan meets actuarial assumptions:

- To accelerate to a 100% funding ratio in 10 years, estimated monthly employer contributions for the fiscal year beginning in 2020 for the entire employer would be \$68,697, instead of \$46,041.

How and Why Do These Numbers Change?

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

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

Comments on Investment Rate of Return Assumption

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

The MERS Investment Return Assumption is **7.75%** per year. This, along with all of our other actuarial assumptions, is reviewed at least every five years in an Experience Study that compares the assumptions used against actual experience and recommends adjustments if necessary. If your municipality would like to explore contributions at lower assumed investment return assumptions, please review the “what if” projection scenarios later in this report.

Assumption Change in 2019

At the February 28, 2019 board meeting, the MERS Retirement Board adjusted key economic assumptions. These assumptions, in particular the investment return assumption, have a significant effect on a plan's required contribution and funding level. Historically low interest rates, along with high equity market valuations, have led to reductions in projected returns for most asset classes. This has resulted in a Board adopted reduction in the investment rate of return assumption to 7.35%, effective with the December 31, 2019 valuation first impacting 2021 contributions. The Board also changed the assumed rate of wage inflation from 3.75% to 3.00%, with the same effective date. This report includes a "What If" scenario of 7.35%/3.00% in order to show the potential impact of this assumption change.

Comments on Asset Smoothing

To avoid dramatic spikes and dips in annual contribution requirements due to short term fluctuations in asset markets, MERS applies a technique called **asset smoothing**. This spreads out each year's investment gains or losses over the prior year and the following four years. This smoothing method is used to determine your actuarial value of assets (valuation assets), which is then used to determine both your funded ratio and your required contributions. The (smoothed) **actuarial rate of return for 2018 was 3.80%, while the actual market rate of return was (4.12)%**. To see historical details of the market rate of return, compared to the smoothed actuarial rate of return, refer to this report's Appendix, or view the "[How Smoothing Works](#)" video on the [Defined Benefit resource page](#) of the MERS website.

As of December 31, 2018 the actuarial value of assets is 110% of market value due to asset smoothing. This means that meeting the actuarial assumption in the next few years will require average annual market returns that exceed the 7.75% investment return assumption, or contribution requirements will continue to increase.

If the December 31, 2018 valuation results were based on market value instead of actuarial value:

- The funded percent of your entire municipality would be 58% (instead of 63%); and
- Your total employer contribution requirement for the fiscal year starting July 1, 2020 would be \$619,392 (instead of \$552,492)

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

The calculations in this report are based on assumptions about long-term economic and demographic behavior. These assumptions will never materialize in a given year, except by coincidence. Therefore the results will vary from one year to the next. The volatility of the results depends upon the characteristics of the plan. For example:

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

Many assumptions are important in determining the required employer contributions. In the following table, we show the impact of varying the Investment Return assumption and the Wage Inflation assumption. Lower investment returns would result in higher required employer contributions, and vice-versa. Lower wage inflation generally results in lower required employer contributions as a dollar amount in the long run, and vice versa.

The relative impact of each economic scenario below will vary from year to year, as the participant demographics change. The impact of each scenario should be analyzed for a given year, not from year to year. The results in the table are based on the December 31, 2018 valuation, and are for the municipality in total, not by division. These results do not reflect a 5-year phase in of the impact of the new actuarial assumptions.

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

The Retirement Board has adopted a change to the Investment Return Assumption from 7.75% to 7.35%, and the wage inflation from 3.75% to 3.00%. This change will be effective in the December 31, 2019 valuation which will impact the Fiscal Year 2021 contribution. The scenario shown using these assumptions as of December 31, 2018 is illustrative only. The actual impact of this change when reflected in the 2019 valuation will be different.

12/31/2018 Valuation Results	Assumed Future Annual Smoothed Rate of Investment Return		
	Lower Future Annual Returns	Adopted 2019 Assumption	Valuation Assumptions
Investment Return Assumption	5.75%	7.35%	7.75%
Wage Increase Assumption	3.75%	3.00%	3.75%
Accrued Liability	\$ 18,204,744	\$ 15,078,702	\$ 14,601,040
Valuation Assets ¹	\$ 9,204,747	\$ 9,204,747	\$ 9,204,747
Unfunded Accrued Liability	\$ 8,999,997	\$ 5,873,955	\$ 5,396,293
Funded Ratio	51%	61%	63%
Monthly Normal Cost	\$ 23,496	\$ 12,979	\$ 13,176
Monthly Amortization Payment	\$ 47,536	\$ 36,978	\$ 32,865
Total Employer Contribution²	\$ 71,032	\$ 49,957	\$ 46,041

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

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

Projection Scenarios

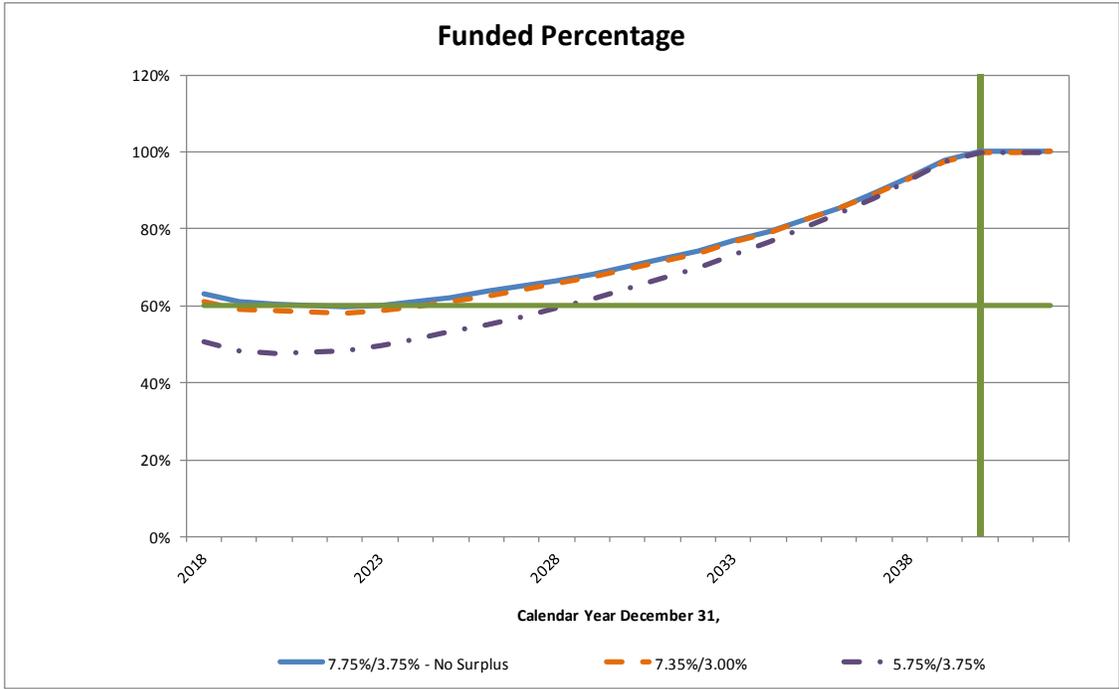
The next two pages show projections of the plan's funded ratio and computed employer contributions under the actuarial assumptions used in the valuation and alternate economic scenarios. All three projections take into account the past investment losses that will continue to affect the actuarial rate of return in the short term.

The 7.75%/3.75% scenario provides an estimate of computed employer contributions based on current actuarial assumptions, and a projected 7.75% market return. The other two scenarios may be useful if the municipality chooses to budget more conservatively, and make contributions in addition to the minimum requirements. The 7.35%/3.00% and 5.75%/3.75% projections provide an indication of the potential required employer contribution if these assumptions were met over the long-term.

Valuation Year Ending 12/31	Fiscal Year Beginning 7/1	Actuarial Accrued Liability	Valuation Assets ²	Funded Percentage	Computed Annual Employer Contribution
7.75%¹/3.75%					
NO 5-YEAR PHASE-IN					
2018	2020	\$ 14,601,040	\$ 9,204,747	63%	\$ 552,492
2019	2021	\$ 15,000,000	\$ 9,140,000	61%	\$ 606,000
2020	2022	\$ 15,300,000	\$ 9,260,000	61%	\$ 637,000
2021	2023	\$ 15,600,000	\$ 9,390,000	60%	\$ 672,000
2022	2024	\$ 15,900,000	\$ 9,480,000	60%	\$ 715,000
2023	2025	\$ 16,200,000	\$ 9,730,000	60%	\$ 745,000
7.35%¹/3.00%					
NO 5-YEAR PHASE-IN					
2018	2020	\$ 15,078,702	\$ 9,204,747	61%	\$ 599,484
2019	2021	\$ 15,400,000	\$ 9,110,000	59%	\$ 650,000
2020	2022	\$ 15,700,000	\$ 9,210,000	59%	\$ 678,000
2021	2023	\$ 16,000,000	\$ 9,340,000	58%	\$ 710,000
2022	2024	\$ 16,300,000	\$ 9,440,000	58%	\$ 748,000
2023	2025	\$ 16,500,000	\$ 9,690,000	59%	\$ 774,000
5.75%¹/3.75%					
NO 5-YEAR PHASE-IN					
2018	2020	\$ 18,204,744	\$ 9,204,747	51%	\$ 852,384
2019	2021	\$ 18,600,000	\$ 8,970,000	48%	\$ 915,000
2020	2022	\$ 19,000,000	\$ 9,060,000	48%	\$ 956,000
2021	2023	\$ 19,400,000	\$ 9,320,000	48%	\$ 995,000
2022	2024	\$ 19,700,000	\$ 9,500,000	48%	\$ 1,050,000
2023	2025	\$ 20,000,000	\$ 9,960,000	50%	\$ 1,080,000

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

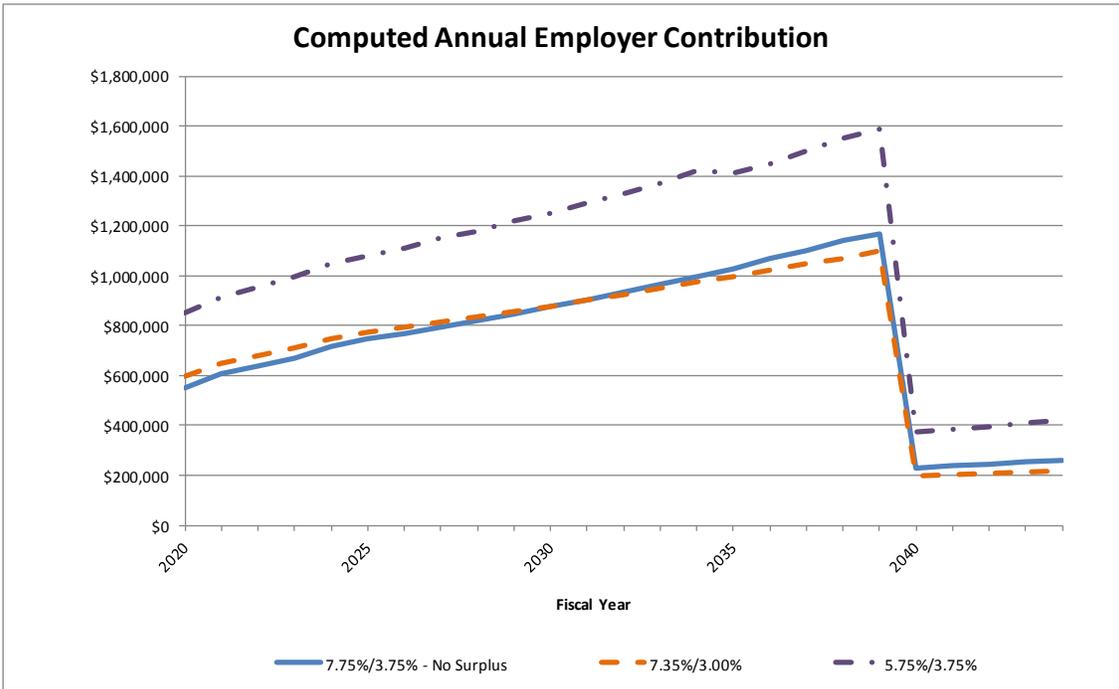
² Valuation Assets do not include assets from Surplus divisions, if any.



Notes:

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

The green indicator lines have been added at 60% funded and 22 years following the valuation date for PA 202 purposes.



Notes:

All projected contributions are shown with no phase-in.

Table 1: Employer Contribution Details For the Fiscal Year Beginning July 1, 2020

Division	Total Normal Cost	Employee Contribut. Rate	Employer Contributions ¹			Computed Employer Contribut. With Phase-In	Blended ER Rate No Phase-In ⁵	Blended ER Rate With Phase-In ⁵	Employee Contribut. Conversion Factor ²
			Employer Normal Cost	Payment of the Unfunded Accrued Liability ⁴	Computed Employer Contribut. No Phase-In				
Percentage of Payroll									
01 - Gnl NonUnion	11.79%	3.00%	-	-	-	-	20.17%	19.61%	
02 - Pol/Fire	11.74%	3.00%	-	-	-	-	4.69%	4.42%	
12 - Gnl AFSCME	12.02%	3.00%	-	-	-	-	36.55%	35.88%	
HA - POLC af 7/1/10	4.77%	0.00%	4.77%	-0.26%	4.51%	4.50%	4.69%	4.42%	0.94%
HB - Non-Union after 7/1/10	4.70%	0.00%	4.70%	-0.06%	4.64%	4.63%	20.17%	19.61%	0.91%
HC - AFSCME after 7/1/10	4.60%	0.00%	4.60%	0.06%	4.66%	4.66%	36.55%	35.88%	0.94%
Estimated Monthly Contribution³									
01 - Gnl NonUnion			\$ 3,755	\$ 13,332	\$ 17,087	\$ 16,543			
02 - Pol/Fire			593	(236)	357	283			
12 - Gnl AFSCME			4,298	19,847	24,145	23,680			
HA - POLC af 7/1/10			998	(55)	943	941			
HB - Non-Union after 7/1/10			2,562	(35)	2,527	2,523			
HC - AFSCME after 7/1/10			970	12	982	982			
Total Municipality			\$ 13,176	\$ 32,865	\$ 46,041	\$ 44,952			
Estimated Annual Contribution³			\$ 158,112	\$ 394,380	\$ 552,492	\$ 539,424			

- ¹ The above employer contribution requirements are in addition to the employee contributions, if any.
- ² If employee contributions are increased/decreased by 1.00% of pay, the employer contribution requirement will decrease/increase by the Employee Contribution Conversion Factor. The conversion factor is usually under 1%, because employee contributions may be refunded at termination of employment, and not used to fund retirement pensions. Employer contributions will all be used to fund pensions.
- ³ For divisions that are open to new hires, estimated contributions are based on projected fiscal year payroll. Actual contributions will be based on actual reported monthly pays, and will be different from the above amounts. For divisions that will have no new hires (i.e., closed divisions), invoices will be based on the above dollar amounts which are based on projected fiscal year payroll. See description of Open Divisions and Closed Divisions in the Appendix.
- ⁴ Note that if the overfunding credit is larger than the normal cost, the full credit is shown above but the total contribution requirement is zero. This will cause the displayed normal cost and unfunded accrued liability contributions to not add across.
- ⁵ For linked divisions, the employer will be invoiced the Computed Employer Contribution with Phase-in rate shown above for each linked division (a contribution rate for the open division; a contribution dollar for the closed-but-linked division), unless the employer elects to contribute the Blended Employer Contribution rate shown above, by contacting MERS at 800-767-MERS (6377).

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

Table 2: Benefit Provisions

01 - Gnl NonUnion: Closed to new hires, linked to Division HB

	2018 Valuation	2017 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	5 years	5 years
Employee Contributions:	3.00%	2.00%
Act 88:	Yes (Adopted 11/9/1970)	Yes (Adopted 11/9/1970)

02 - Pol/Fire: Closed to new hires, linked to Division HA

	2018 Valuation	2017 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	5 years	5 years
Employee Contributions:	3.00%	2.00%
Act 88:	Yes (Adopted 11/9/1970)	Yes (Adopted 11/9/1970)

12 - Gnl AFSCME: Closed to new hires, linked to Division HC

	2018 Valuation	2017 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	5 years	5 years
Employee Contributions:	3.00%	2.00%
Act 88:	Yes (Adopted 11/9/1970)	Yes (Adopted 11/9/1970)

HA - POLC af 7/1/10: Open Division, linked to Division 02

	2018 Valuation	2017 Valuation
Benefit Multiplier:	1.00% Multiplier (no max)	Hybrid Plan - 1.00% Multiplier
Normal Retirement Age:	60	60
Vesting:	6 years	6 years
Early Retirement (Unreduced):	-	-
Early Retirement (Reduced):	-	-
Final Average Compensation:	3 years	3 years
Employee Contributions:	0.00%	0.00%
Act 88:	Yes (Adopted 11/9/1970)	Yes (Adopted 11/9/1970)

HB - Non-Union after 7/1/10: Open Division, linked to Division 01

	2018 Valuation	2017 Valuation
Benefit Multiplier:	1.00% Multiplier (no max)	Hybrid Plan - 1.00% Multiplier
Normal Retirement Age:	60	60
Vesting:	6 years	6 years
Early Retirement (Unreduced):	-	-
Early Retirement (Reduced):	-	-
Final Average Compensation:	3 years	3 years
Employee Contributions:	0.00%	0.00%
Act 88:	Yes (Adopted 11/9/1970)	Yes (Adopted 11/9/1970)

HC - AFSCME after 7/1/10: Open Division, linked to Division 12

	2018 Valuation	2017 Valuation
Benefit Multiplier:	1.00% Multiplier (no max)	Hybrid Plan - 1.00% Multiplier
Normal Retirement Age:	60	60
Vesting:	6 years	6 years
Early Retirement (Unreduced):	-	-
Early Retirement (Reduced):	-	-
Final Average Compensation:	3 years	3 years
Employee Contributions:	0.00%	0.00%
Act 88:	Yes (Adopted 11/9/1970)	Yes (Adopted 11/9/1970)

Table 3: Participant Summary

Division	2018 Valuation		2017 Valuation		2018 Valuation		
	Number	Annual Payroll ¹	Number	Annual Payroll ¹	Average Age	Average Benefit Service ²	Average Eligibility Service ²
01 - Gnl NonUnion							
Active Employees	9	\$ 676,995	9	\$ 623,962	50.7	20.8	21.1
Vested Former Employees	3	68,744	3	68,744	49.9	12.9	14.1
Retirees and Beneficiaries	24	463,425	25	485,645	71.8		
02 - Pol/Fire							
Active Employees	1	\$ 77,352	1	\$ 70,190	31.9	8.8	8.8
Vested Former Employees	5	65,326	5	65,326	49.2	9.5	16.2
Retirees and Beneficiaries	1	42,961	1	42,961	56.3		
12 - Gnl AFSCME							
Active Employees	8	\$ 590,304	9	\$ 600,164	45.1	18.5	18.5
Vested Former Employees	1	12,966	1	12,966	51.9	10.8	10.8
Retirees and Beneficiaries	15	364,546	14	318,763	70.1		
HA - POLC af 7/1/10							
Active Employees	5	\$ 225,902	4	\$ 180,706	36.4	0.8	6.0
Vested Former Employees	2	2,758	1	1,039	44.5	2.6	16.9
Retirees and Beneficiaries	0	0	0	0	0.0		
HB - Non-Union after 7/1/10							
Active Employees	6	\$ 386,940	6	\$ 397,101	38.2	2.9	2.9
Vested Former Employees	1	538	1	538	51.7	1.2	22.8
Retirees and Beneficiaries	0	0	0	0	0.0		
HC - AFSCME after 7/1/10							
Active Employees	3	\$ 161,965	2	\$ 96,031	35.1	2.3	4.8
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
Total Municipality							
Active Employees	32	\$ 2,119,458	31	\$ 1,968,154	42.7	11.6	12.8
Vested Former Employees	12	150,332	11	148,613	49.0	8.6	15.9
Retirees and Beneficiaries	40	870,932	40	847,369	70.8		
Total Participants	84		82				

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

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

Table 4: Reported Assets (Market Value)

Division	2018 Valuation		2017 Valuation	
	Employer and Retiree ¹	Employee ²	Employer and Retiree ¹	Employee ²
01 - Gnl NonUnion	\$ 4,757,835	\$ 92,209	\$ 5,231,883	\$ 77,149
02 - Pol/Fire	905,351	3,888	960,891	1,900
12 - Gnl AFSCME	2,478,058	26,537	2,667,371	13,048
HA - POLC af 7/1/10	25,627	0	13,054	0
HB - Non-Union after 7/1/10	96,550	0	78,606	0
HC - AFSCME after 7/1/10	17,482	0	10,093	0
Municipality Total³	\$ 8,280,902	\$ 122,634	\$ 8,961,898	\$ 92,097
Combined Assets³	\$8,403,536		\$9,053,995	

¹ Reserve for Employer Contributions and Benefit Payments.

² Reserve for Employee Contributions.

³ Totals may not add due to rounding.

The December 31, 2018 valuation assets (actuarial value of assets) are equal to 1.095342 times the reported market value of assets (compared to 1.011321 as of December 31, 2017). Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

Table 5: Flow of Valuation Assets

Year Ended 12/31	Employer Contributions		Employee Contributions	Investment Income (Valuation Assets)	Benefit Payments	Employee Contribution Refunds	Net Transfers	Valuation Asset Balance
	Required	Additional						
2008	\$ 292,367		\$ 0	\$ 291,885	\$ (549,437)	\$ 0	\$ 0	\$ 6,990,454
2009	318,250		0	255,239	(592,823)	0	0	6,971,120
2010	383,703		0	354,894	(590,149)	0	0	7,119,568
2011	384,012	\$ 0	0	359,338	(561,042)	0	0	7,301,876
2012	396,019	0	0	334,663	(584,999)	0	27,770	7,475,329
2013	411,822	396,000	0	471,471	(608,805)	0	0	8,145,817
2014	434,906	0	0	463,200	(668,323)	0	0	8,375,600
2015	448,464	100,000	0	427,625	(667,741)	0	0	8,683,948
2016	455,180	24,984	7,881	445,093	(732,277)	0	0	8,884,809
2017	462,887	58,494	20,843	531,962	(802,499)	0	0	9,156,496
2018	493,052	47,886	34,684	333,672	(860,650)	(393)	0	9,204,747

Notes:

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

Additional employer contributions, if any, are shown separately starting in 2011. Prior to 2011, additional contributions are combined with the required employer contributions.

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

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

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

**Table 6: Actuarial Accrued Liabilities and Valuation Assets
as of December 31, 2018**

Division	Actuarial Accrued Liability					Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
	Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total			
01 - Gnl NonUnion	\$ 2,950,174	\$ 330,531	\$ 4,234,248	\$ 272	\$ 7,515,225	\$ 5,312,457	70.7%	\$ 2,202,768
02 - Pol/Fire	114,604	332,494	520,735	0	967,833	995,928	102.9%	(28,095)
12 - Gnl AFSCME	2,261,077	74,882	3,637,929	0	5,973,888	2,743,388	45.9%	3,230,500
HA - POLC af 7/1/10	9,254	12,521	0	0	21,775	28,070	128.9%	(6,295)
HB - Non-Union after 7/1/10	98,109	3,110	0	0	101,219	105,755	104.5%	(4,536)
HC - AFSCME after 7/1/10	21,100	0	0	0	21,100	19,149	90.8%	1,951
Total	\$ 5,454,318	\$ 753,538	\$ 8,392,912	\$ 272	\$ 14,601,040	\$ 9,204,747	63.0%	\$ 5,396,293

The following results show the combined accrued liabilities and assets for each set of linked divisions. These results are already shown in the table on the prior page(s).

Table 6 (continued)

Division	Actuarial Accrued Liability					Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
	Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total			
Linked Divisions HA, 02	\$ 123,858	\$ 345,015	\$ 520,735	\$ 0	\$ 989,608	\$ 1,023,998	103.5%	\$ (34,390)
Linked Divisions HB, 01	3,048,283	333,641	4,234,248	272	7,616,444	5,418,212	71.1%	2,198,232
Linked Divisions HC, 12	2,282,177	74,882	3,637,929	0	5,994,988	2,762,537	46.1%	3,232,451

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

Table 7: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	\$ 8,159,192	\$ 6,105,726	75%	\$ 2,053,466
2005	8,555,564	6,315,911	74%	2,239,653
2006	8,919,615	6,642,678	74%	2,276,937
2007	9,758,390	6,955,639	71%	2,802,751
2008	10,315,815	6,990,454	68%	3,325,361
2009	10,514,951	6,971,120	66%	3,543,831
2010	10,892,645	7,119,568	65%	3,773,077
2011	11,241,501	7,301,876	65%	3,939,625
2012	11,602,299	7,475,329	64%	4,126,970
2013	12,200,065	8,145,817	67%	4,054,248
2014	12,852,746	8,375,600	65%	4,477,146
2015	13,656,739	8,683,948	64%	4,972,791
2016	14,044,435	8,884,809	63%	5,159,626
2017	14,187,679	9,156,496	65%	5,031,183
2018	14,601,040	9,204,747	63%	5,396,293

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

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

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

Tables 8 and 9: Division-Based Comparative Schedules

Division 01 - Gnl NonUnion

Table 8-01: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	\$ 5,713,158	\$ 4,455,756	78%	\$ 1,257,402
2009	6,023,032	4,492,725	75%	1,530,307
2010	6,278,644	4,545,579	72%	1,733,065
2011	6,370,623	4,632,021	73%	1,738,602
2012	6,576,029	4,725,375	72%	1,850,654
2013	6,954,100	5,016,766	72%	1,937,334
2014	7,157,911	5,093,447	71%	2,064,464
2015	7,298,770	5,207,985	71%	2,090,785
2016	7,512,605	5,184,305	69%	2,328,300
2017	7,554,392	5,369,136	71%	2,185,256
2018	7,515,225	5,312,457	71%	2,202,768

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

Table 9-01: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2008	14	\$ 786,493	19.45%	0.00%
2009	18	977,129	19.11%	0.00%
2010	18	1,008,463	\$ 16,421	0.00%
2011	18	1,012,663	\$ 16,383	0.00%
2012	17	972,103	\$ 16,824	0.00%
2013	14	833,080	\$ 16,501	0.00%
2014	13	791,576	\$ 16,963	0.00%
2015	11	684,314	\$ 16,841	0.00%
2016	8	523,904	\$ 17,892	1.00%
2017	9	623,962	\$ 17,092	2.00%
2018	9	676,995	\$ 17,087	3.00%

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

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

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

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

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

Division 02 - Pol/Fire

Table 8-02: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	\$ 502,669	\$ 529,988	105%	\$ (27,319)
2009	534,316	588,310	110%	(53,994)
2010	530,816	657,389	124%	(126,573)
2011	612,782	724,538	118%	(111,756)
2012	696,809	780,680	112%	(83,871)
2013	806,158	849,808	105%	(43,650)
2014	877,577	917,348	105%	(39,771)
2015	1,013,295	988,760	98%	24,535
2016	1,125,398	1,071,031	95%	54,367
2017	919,428	973,691	106%	(54,263)
2018	967,833	995,928	103%	(28,095)

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

Table 9-02: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2008	5	\$ 262,830	10.86%	0.00%
2009	5	269,683	9.50%	0.00%
2010	4	222,387	\$ 613	0.00%
2011	4	230,840	\$ 1,104	0.00%
2012	4	238,033	\$ 1,523	0.00%
2013	4	247,937	\$ 1,946	0.00%
2014	4	239,770	\$ 1,789	0.00%
2015	4	252,402	\$ 2,513	0.00%
2016	4	264,324	\$ 2,634	1.00%
2017	1	70,190	\$ 92	2.00%
2018	1	77,352	\$ 357	3.00%

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

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

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

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

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

Division 12 - Gnl AFSCME

Table 8-12: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	\$ 4,099,988	\$ 2,004,710	49%	\$ 2,095,278
2009	3,957,603	1,890,085	48%	2,067,518
2010	4,083,185	1,916,600	47%	2,166,585
2011	4,258,096	1,945,317	46%	2,312,779
2012	4,327,734	1,967,831	46%	2,359,903
2013	4,428,570	2,272,221	51%	2,156,349
2014	4,793,055	2,348,047	49%	2,445,008
2015	5,311,559	2,449,699	46%	2,861,860
2016	5,339,835	2,563,445	48%	2,776,390
2017	5,605,444	2,710,764	48%	2,894,680
2018	5,973,888	2,743,388	46%	3,230,500

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

Table 9-12: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2008	12	\$ 653,091	27.63%	0.00%
2009	13	689,949	26.30%	0.00%
2010	13	704,862	27.18%	0.00%
2011	12	666,447	\$ 17,340	0.00%
2012	12	680,511	\$ 17,872	0.00%
2013	12	717,894	\$ 17,198	0.00%
2014	11	692,617	\$ 19,023	0.00%
2015	11	719,576	\$ 22,549	0.00%
2016	11	719,755	\$ 22,635	1.00%
2017	9	600,164	\$ 22,143	2.00%
2018	8	590,304	\$ 24,145	3.00%

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

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

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

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

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

Table 8-HA: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	\$ 0	\$ 0	0%	\$ 0
2009	0	0	0%	0
2010	0	0	0%	0
2011	0	0	0%	0
2012	0	374	0%	(374)
2013	1,695	1,810	107%	(115)
2014	4,457	2,825	63%	1,632
2015	4,294	3,994	93%	300
2016	8,889	6,787	76%	2,102
2017	16,288	13,202	81%	3,086
2018	21,775	28,070	129%	(6,295)

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

Table 9-HA: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2008	0	\$ 0	\$ 0	0.00%
2009	0	0	\$ 0	0.00%
2010	0	0	\$ 0	0.00%
2011	0	0	\$ 0	0.00%
2012	0	0	\$ 0	0.00%
2013	1	41,233	4.31%	0.00%
2014	1	46,183	4.29%	0.00%
2015	1	41,761	6.88%	0.00%
2016	1	52,643	6.91%	0.00%
2017	4	180,706	6.29%	0.00%
2018	5	225,902	4.51%	0.00%

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

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

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

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

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

Division HB - Non-Union after 7/1/10

Table 8-HB: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	\$ 0	\$ 0	0%	\$ 0
2009	0	0	0%	0
2010	0	0	0%	0
2011	0	0	0%	0
2012	1,727	1,069	62%	658
2013	9,542	5,212	55%	4,330
2014	17,298	13,298	77%	4,000
2015	23,360	30,803	132%	(7,443)
2016	48,657	53,619	110%	(4,962)
2017	79,204	79,496	100%	(292)
2018	101,219	105,755	104%	(4,536)

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

Table 9-HB: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2008	0	\$ 0	\$ 0	0.00%
2009	0	0	\$ 0	0.00%
2010	0	0	\$ 0	0.00%
2011	0	0	\$ 0	0.00%
2012	1	37,898	5.36%	0.00%
2013	3	142,951	4.91%	0.00%
2014	3	192,605	5.31%	0.00%
2015	4	253,940	4.60%	0.00%
2016	5	349,981	5.07%	0.00%
2017	6	397,101	4.79%	0.00%
2018	6	386,940	4.64%	0.00%

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

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

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

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

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

Division HC - AFSCME after 7/1/10

Table 8-HC: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	\$ 0	\$ 0	0%	\$ 0
2009	0	0	0%	0
2010	0	0	0%	0
2011	0	0	0%	0
2012	0	0	0%	0
2013	0	0	0%	0
2014	2,448	635	26%	1,813
2015	5,461	2,707	50%	2,754
2016	9,051	5,622	62%	3,429
2017	12,923	10,207	79%	2,716
2018	21,100	19,149	91%	1,951

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

Table 9-HC: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2008	0	\$ 0	\$ 0	0.00%
2009	0	0	\$ 0	0.00%
2010	0	0	\$ 0	0.00%
2011	0	0	\$ 0	0.00%
2012	0	0	\$ 0	0.00%
2013	0	0	\$ 0	0.00%
2014	1	49,122	5.40%	0.00%
2015	1	50,161	5.12%	0.00%
2016	1	53,892	5.15%	0.00%
2017	2	96,031	5.00%	0.00%
2018	3	161,965	4.66%	0.00%

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

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

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

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

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

Table 10: Division-Based Layered Amortization Schedule

Division 01 - Gnl NonUnion

Table 10-01: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 7/1/2020		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 2,090,785	23	\$ 2,159,219	20	\$ 156,732
(Gain)/Loss	12/31/2016	204,277	20	229,455	20	16,656
Amendment	12/31/2016	(2,141)	20	(2,393)	20	(180)
(Gain)/Loss	12/31/2017	(168,354)	20	(188,702)	20	(13,704)
Amendment	12/31/2017	(3,341)	20	(3,740)	20	(276)
(Gain)/Loss	12/31/2018	11,756	20	13,149	20	960
Amendment	12/31/2018	(2,564)	20	(2,868)	20	(204)
Total				\$ 2,204,120		\$ 159,984

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

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

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

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

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

Table 10-02: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 7/1/2020		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
(Gain)/Loss	12/31/2017	\$ (59,744)	15	\$ (65,833)	14	\$ (6,168)
(Gain)/Loss	12/31/2018	35,263	15	39,441	15	3,504
Amendment	12/31/2018	(1,200)	10	(1,342)	10	(168)
Total				\$ (27,734)		\$ (2,832)

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

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

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

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

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

Division 12 - Gnl AFSCME

Table 10-12: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 7/1/2020		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 2,861,860	23	\$ 3,018,357	20	\$ 219,096
(Gain)/Loss	12/31/2016	(164,300)	20	(184,544)	20	(13,392)
Amendment	12/31/2016	(2,766)	20	(3,100)	20	(228)
(Gain)/Loss	12/31/2017	86,243	20	96,659	20	7,020
Amendment	12/31/2017	(1,962)	20	(2,202)	20	(156)
(Gain)/Loss	12/31/2018	319,292	20	357,120	20	25,920
Amendment	12/31/2018	(1,178)	20	(1,318)	20	(96)
Total				\$ 3,280,972		\$ 238,164

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

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

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

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

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

Division HA - POLC af 7/1/10

Table 10-HA: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 7/1/2020		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
(Gain)/Loss	12/31/2018	\$ (6,613)	15	\$ (7,396)	15	\$ (660)
Total				\$ (7,396)		\$ (660)

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

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

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

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

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

Division HB - Non-Union after 7/1/10

Table 10-HB: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 7/1/2020		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
(Gain)/Loss	12/31/2018	\$ (4,272)	15	\$ (4,778)	15	\$ (420)
Total				\$ (4,778)		\$ (420)

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

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

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

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

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

Division HC - AFSCME after 7/1/10

Table 10-HC: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 7/1/2020		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 2,754	23	\$ 2,636	19	\$ 204
(Gain)/Loss	12/31/2016	751	20	846	19	60
(Gain)/Loss	12/31/2017	(705)	20	(787)	19	(60)
(Gain)/Loss	12/31/2018	(760)	19	(850)	19	(60)
Total				\$ 1,845		\$ 144

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

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

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

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

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

GASB 68 Information

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

Actuarial Valuation Date:	12/31/2018
Measurement Date of the Total Pension Liability (TPL):	12/31/2018
At 12/31/2018, the following employees were covered by the benefit terms:	
Inactive employees or beneficiaries currently receiving benefits:	40
Inactive employees entitled to but not yet receiving benefits (including refunds):	13
Active employees:	<u>32</u>
	85
Total Pension Liability as of 12/31/2017 measurement date:	\$ 13,831,601
Total Pension Liability as of 12/31/2018 measurement date:	\$ 14,232,184
Service Cost for the year ending on the 12/31/2018 measurement date:	\$ 185,869
Change in the Total Pension Liability due to:	
- Benefit changes ¹ :	\$ (5,079)
- Differences between expected and actual experience ² :	\$ 1,314
- Changes in assumptions ² :	\$ 0

¹A change in liability due to benefit changes is immediately recognized when calculating pension expense for the year.

²Changes in liability due to differences between actual and expected experience, and changes in assumptions, are recognized in pension expense over the average remaining service lives of all employees.

Average expected remaining service lives of all employees (active and inactive):	4
Covered employee payroll: (Needed for Required Supplementary Information)	\$ 2,119,458

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

	1% Decrease <u>(7.00%)</u>	Current Discount Rate <u>(8.00%)</u>	1% Increase <u>(9.00%)</u>
Change in Net Pension Liability as of 12/31/2018:	\$ 1,574,243	\$ -	\$ (1,333,360)

Note: The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because for GASB 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes it is net of administrative expenses.

Benefit Provision History

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

01 - Gnl NonUnion

7/1/2018	Participant Contribution Rate 3%
7/1/2017	Participant Contribution Rate 2%
12/1/2016	Service Credit Purchase Estimates - Yes
7/1/2016	Participant Contribution Rate 1%
1/1/2008	E 2% COLA Adopted (01/01/2008)
1/1/2007	E 2% COLA Adopted (01/01/2007)
1/1/2006	E 2% COLA Adopted (01/01/2006)
1/1/2005	E 2% COLA Adopted (01/01/2005)
2/1/2004	Part-time Full-time Conversion
1/1/2004	E 2% COLA Adopted (01/01/2004)
1/1/2003	E 2% COLA Adopted (01/01/2003)
1/1/2002	E 2% COLA Adopted (01/01/2002)
1/1/2001	E 2% COLA Adopted (01/01/2001)
1/1/2000	E 2% COLA Adopted (01/01/2000)
1/1/1999	Benefit F50 (With 25 Years of Service)
1/1/1999	Flexible E 2% COLA Adopted (01/01/1999)
1/1/1998	Flexible E 2.2% COLA Adopted (01/01/1998)
1/1/1997	Flexible E 1% COLA Adopted (01/01/1997)
1/1/1995	Flexible E 2% COLA Adopted (01/01/1995)
1/1/1993	Flexible E 2% COLA Adopted (01/01/1993)
7/1/1992	Benefit B-4 (80% max)
1/1/1992	Flexible E 2% COLA Adopted (01/01/1992)
7/1/1991	Member Contribution Rate 0.00%
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
1/1/1990	Flexible E 2% COLA Adopted (01/01/1990)
7/1/1989	Member Contribution Rate 2.00%
1/1/1989	Benefit B-3 (80% max)
1/1/1989	Flexible E 2% COLA Adopted (01/01/1989)
7/1/1988	Member Contribution Rate 3.00%
1/1/1988	Flexible E 2% COLA Adopted (01/01/1988)
1/1/1983	Flexible E 2% COLA Adopted (01/01/1983)
7/1/1982	Benefit F55 (With 25 Years of Service)
1/1/1979	Day of work defined as 80 Hours a Month for Part Time employees.
1/1/1979	Day of work defined as 160 Hours a Month for Full Time employees.
7/1/1973	Benefit C-1 (Old)
11/9/1970	Covered by Act 88
1/1/1970	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1970	10 Year Vesting
1/1/1970	Custom Amortization - See comments
1/1/1970	Benefit C (Old)
1/1/1970	Member Contribution Rate 3.00% Under \$4,200.00 - Then 5.00%
1/1/1970	Fiscal Month - July

01 - Gnl NonUnion

11/1/1969 Exclude Temporary Employees
Defined Benefit Normal Retirement Age - 60
Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

02 - Pol/Fire

7/1/2018 Participant Contribution Rate 3%
7/1/2017 Participant Contribution Rate 2%
12/1/2016 Service Credit Purchase Estimates - Yes
7/1/2016 Participant Contribution Rate 1%
1/1/2006 E 2% COLA Adopted (01/01/2006)
2/1/2004 Part-time Full-time Conversion
1/1/2004 E 2% COLA Adopted (01/01/2004)
1/1/2003 E 2% COLA Adopted (01/01/2003)
1/1/2002 E 2% COLA Adopted (01/01/2002)
1/1/2001 E 2% COLA Adopted (01/01/2001)
1/1/2000 E 2% COLA Adopted (01/01/2000)
1/1/1999 Benefit F50 (With 25 Years of Service)
1/1/1999 Flexible E 2% COLA Adopted (01/01/1999)
1/1/1998 Flexible E 2.2% COLA Adopted (01/01/1998)
1/1/1997 Flexible E 1% COLA Adopted (01/01/1997)
1/1/1995 Flexible E 2% COLA Adopted (01/01/1995)
1/1/1993 Flexible E 2% COLA Adopted (01/01/1993)
7/1/1992 Benefit B-4 (80% max)
1/1/1991 Flexible E 2% COLA Adopted (01/01/1991)
1/1/1990 Flexible E 2% COLA Adopted (01/01/1990)
7/1/1989 Member Contribution Rate 0.00%
1/1/1989 Flexible E 2% COLA Adopted (01/01/1989)
7/1/1988 Member Contribution Rate 1.00%
1/1/1988 Flexible E 2% COLA Adopted (01/01/1988)
1/1/1983 Flexible E 2% COLA Adopted (01/01/1983)
7/1/1982 Benefit F55 (With 25 Years of Service)
1/1/1979 Day of work defined as 80 Hours a Month for Part Time employees.
1/1/1979 Day of work defined as 160 Hours a Month for Full Time employees.
7/1/1973 Benefit C-1 (Old)
11/9/1970 Covered by Act 88
1/1/1970 Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1970 10 Year Vesting
1/1/1970 Custom Amortization - See comments
1/1/1970 Benefit C (Old)
1/1/1970 Member Contribution Rate 3.00% Under \$4,200.00 - Then 5.00%
1/1/1970 Fiscal Month - July
11/1/1969 Exclude Temporary Employees
Defined Benefit Normal Retirement Age - 60
Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

12 - Gnl AFSCME

7/1/2018 Participant Contribution Rate 3%
7/1/2017 Participant Contribution Rate 2%
12/1/2016 Service Credit Purchase Estimates - Yes

12 - Gnl AFSCME

7/1/2016	Participant Contribution Rate 1%
1/1/2008	E 2% COLA Adopted (01/01/2008)
1/1/2007	E 2% COLA Adopted (01/01/2007)
1/1/2006	E 2% COLA Adopted (01/01/2006)
1/1/2005	E 2% COLA Adopted (01/01/2005)
2/1/2004	Part-time Full-time Conversion
1/1/2004	E 2% COLA Adopted (01/01/2004)
1/1/2003	E 2% COLA Adopted (01/01/2003)
1/1/2002	E 2% COLA Adopted (01/01/2002)
7/1/2001	Benefit F50 (With 25 Years of Service)
1/1/2001	E 2% COLA Adopted (01/01/2001)
1/1/2000	E 2% COLA Adopted (01/01/2000)
1/1/1999	Flexible E 2% COLA Adopted (01/01/1999)
1/1/1998	Flexible E 2.2% COLA Adopted (01/01/1998)
1/1/1997	Flexible E 1% COLA Adopted (01/01/1997)
1/1/1995	Flexible E 2% COLA Adopted (01/01/1995)
1/1/1993	Flexible E 2% COLA Adopted (01/01/1993)
7/1/1992	Benefit B-4 (80% max)
1/1/1992	Flexible E 2% COLA Adopted (01/01/1992)
6/30/1991	Member Contribution Rate 0.00%
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
1/1/1990	Flexible E 2% COLA Adopted (01/01/1990)
7/1/1989	Member Contribution Rate 2.00%
1/1/1989	Benefit B-3 (80% max)
1/1/1989	Flexible E 2% COLA Adopted (01/01/1989)
10/1/1988	Benefit FAC-5 (5 Year Final Average Compensation)
10/1/1988	10 Year Vesting
10/1/1988	Custom Amortization - See comments
10/1/1988	Benefit C-1 (Old)
10/1/1988	Member Contribution Rate 4.00%
1/1/1988	Flexible E 2% COLA Adopted (01/01/1988)
1/1/1983	Flexible E 2% COLA Adopted (01/01/1983)
7/1/1982	Benefit F55 (With 25 Years of Service)
1/1/1979	Day of work defined as 80 Hours a Month for Part Time employees.
1/1/1979	Day of work defined as 160 Hours a Month for Full Time employees.
11/9/1970	Covered by Act 88
1/1/1970	Fiscal Month - July
11/1/1969	Exclude Temporary Employees
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

HA - POLC af 7/1/10

7/1/2014	Probationary Period 3 Months
7/1/2010	Part-time Full-time Conversion
7/1/2010	Benefit FAC-3 (3 Year Final Average Compensation)
7/1/2010	6 Year Vesting
7/1/2010	Day of work defined as 80 Hours a Month for Part Time employees.
7/1/2010	Day of work defined as 160 Hours a Month for Full Time employees.
7/1/2010	1.0% Multiplier

HA - POLC af 7/1/10

11/9/1970 Covered by ACT 88
1/1/1970 Fiscal Month - July
Defined Benefit Normal Retirement Age - 60
No Early Reduced Conditions

HB - Non-Union after 7/1/10

7/1/2014 Probationary Period 3 Months
7/1/2010 Part-time Full-time Conversion
7/1/2010 Benefit FAC-3 (3 Year Final Average Compensation)
7/1/2010 6 Year Vesting
7/1/2010 Day of work defined as 80 Hours a Month for Part Time employees.
7/1/2010 Day of work defined as 160 Hours a Month for Full Time employees.
7/1/2010 1.0% Multiplier
11/9/1970 Covered by ACT 88
1/1/1970 Fiscal Month - July
Defined Benefit Normal Retirement Age - 60
No Early Reduced Conditions

HC - AFSCME after 7/1/10

7/1/2014 Probationary Period 3 Months
7/1/2010 Benefit FAC-3 (3 Year Final Average Compensation)
7/1/2010 6 Year Vesting
7/1/2010 Day of work defined as 80 Hours a Month for Part Time employees.
7/1/2010 Day of work defined as 160 Hours a Month for Full Time employees.
7/1/2010 1.0% Multiplier
11/9/1970 Covered by ACT 88
1/1/1970 Fiscal Month - July
Defined Benefit Normal Retirement Age - 60
No Early Reduced Conditions

Plan Provisions, Actuarial Assumptions, and Actuarial Funding Method

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

Increase in Final Average Compensation

Division	FAC Increase Assumption
All Divisions	3.00%

Withdrawal Rate Scaling Factor

Division	Withdrawal Rate Scaling Factor
All Divisions	100%

Miscellaneous and Technical Assumptions

Loads – None.

Risk Commentary

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

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

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

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

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

PLAN MATURITY MEASURES

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

1. Ratio of the market value of assets to total payroll	4.0
2. Ratio of actuarial accrued liability to payroll	6.9
3. Ratio of actives to retirees and beneficiaries	0.8
4. Ratio of market value of assets to benefit payments	9.8
5. Ratio of net cash flow to market value of assets (boy)	-3.2%

RATIO OF MARKET VALUE OF ASSETS TO TOTAL PAYROLL

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

RATIO OF ACTUARIAL ACCRUED LIABILITY TO PAYROLL

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

RATIO OF ACTIVES TO RETIREES AND BENEFICIARIES

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

RATIO OF MARKET VALUE OF ASSETS TO BENEFIT PAYMENTS

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

RATIO OF NET CASH FLOW TO MARKET VALUE OF ASSETS

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

State Reporting

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

Form 5572		
Line Reference	Description	Result
10 Membership as of December 31, 2018		
11	Indicate number of active members	32
12	Indicate number of inactive members	12
13	Indicate number of retirees and beneficiaries	40
14 Investment Performance for Calendar Year Ending December 31, 2018¹		
15	Enter actual rate of return - prior 1-year period	-3.64%
16	Enter actual rate of return - prior 5-year period	4.94%
17	Enter actual rate of return - prior 10-year period	8.25%
18 Actuarial Assumptions		
19	Actuarial assumed rate of investment return ²	7.75%
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Level Percent
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any ³	20
22	Is each division within the system closed to new employees? ⁴	No
23 Uniform Assumptions		
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	\$9,204,747
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	\$15,806,427
27	Actuarially Determined Contribution (ADC) using uniform assumptions, Fiscal Year Ending June 30,2019	\$626,052

1. The Municipal Employees’ Retirement System’s investment performance has been provided to GRS from MERS Investment Staff and included here for reporting purposes. This investment performance figures reported are net of fees on a rolling calendar-year basis for the previous 1-, 5-, and 10-year periods as required under PA 530.
2. Net of administrative and investment expenses.
3. Populated with the longest amortization period remaining in the amortization schedule, across all divisions in the plan. This is when each division and the plan in total is expected to reach 100% funded if all assumptions are met.
4. If all divisions within the employer are closed, “yes.” If at least one division is open (including shadow divisions) indicate “no.”

PORTLAND CITY COUNCIL
Ionia County, Michigan

Council Member _____, supported by Council Member _____, made a motion to adopt the following resolution:

RESOLUTION NO. 20-09

**A RESOLUTION TO RESCIND COUNCIL POLICY 00-1 REGARDING
EMPLOYEE HOME COMPUTER PURCHASES**

WHEREAS, when time allows, City staff make efforts to review older policies and make recommendations as a housekeeping matter; and

WHEREAS, City Policy 00-1 allows full-time City employees to obtain loans through the City to purchase personal computers for personal use, a copy of Policy 00-1 is attached as Exhibit A; and

WHEREAS, the City Manager recommends that Policy 00-1 be rescinded.

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

1. The Portland City Council approves rescinding Council Policy 00-1 regarding Employee Home Computer Purchases, a copy of which is attached as Exhibit A.
2. All resolutions and parts of resolutions are, to the extent of any conflict with this resolution, rescinded.

Ayes:

Nays:

Absent:

Abstain:

RESOLUTION DECLARED ADOPTED.

Dated: February 18, 2020

Monique I. Miller, City Clerk

Minimum Requirements – The computer system must be compatible with City computers and software in use at the time the purchase is approved.

* “as needed” shall mean that the computer purchase will provide a benefit to the employee in their day-to-day work activities.

City of Portland

Portland, Michigan

Minutes of the City Council Meeting

Held on Monday, February 3, 2020

In Council Chambers at City Hall

Present: Mayor Pro-Tem VanSlambrouck, Council Member Fitzsimmons, Johnston, and Sheehan; City Manager Gorman; City Clerk Miller; Police Chief Thomas; DDA Director ConnerWellman

Absent: Mayor Barnes

Guests: Kathy Parsons; Troop Leader Jill Watson, Members and Families of Girl Scout Troop 4730; Nick Grifhorst of the Ionia Sentinel-Standard

The meeting was called to order at 7:00 P.M. by Mayor Pro-Tem VanSlambrouck with the Pledge of Allegiance led by Girl Scout Troop Leader Jill Watson.

Motion by Fitzsimmons, supported by Johnston, to approve the Proposed Agenda as presented.

Yeas: Fitzsimmons, Johnston, Sheehan, VanSlambrouck

Nays: None

Absent: Barnes

Adopted

Motion by Johnston, supported by Sheehan, to excuse the absence of Mayor Barnes.

Yeas: Johnston, Sheehan, Fitzsimmons, VanSlambrouck

Nays: None

Absent: Barnes

There was no public comment.

Under City Manager Report, City Manager Gorman stated that by State Law a review of a City's Master Plan is required every 5 years. The City of Portland's current Master Plan was adopted in 2015. The Planning Commission will begin its review of the Master Plan at its meeting on Wednesday, February 12, 2020.

The Safe Routes to School project is in its final design phase; the City is working to secure the required easements and grading permits. The goal is for construction to take place Summer/Fall 2020. The project will include a new traffic light at Grand River Ave. and West St.

The project to realign W. Bridge St. to Quarterline St. at Grand River Ave. is currently out to bid. This project will improve the safety of the intersection and will include a dedicated right turn lane onto W. Bridge St. from Grand River Ave.

Developers of a proposed Taco Bell at Grand River Ave. and Bristie St., at the location of the former China Buffet, Red Tomato, and car wash, have submitted their site plan for review and application for a Special Land Use for the Planning Commissions review and consideration at their March 11, 2020 meeting. They will also review the requested traffic study. The Zoning Board of Appeals will consider their variance requests at their meeting on March 9, 2020.

A very productive goal session was held with the City Council on Tuesday, January 21, 2020.

The kick off meeting for the underground mapping as party of the SAW Grant was held recently. The \$800,000 SAW Grant, Stormwater & Asset Wastewater Management Grant, provides a basis to look at various components of the Wastewater Treatment Plant. The underground mapping will focus on problem areas and areas slated for future road projects.

The Grand River Bridge Maintenance Project will take place this summer and will include new approach areas on each side of the bridge.

City Manager Gorman stated that he attended the Michigan Municipal Executives (MME) Conference through the Michigan Municipal League last week. While he was there the Governor release her road funding proposal. The Governor's proposal will not have any affect on funding for local streets. The City of Portland's income tax is used strictly for local road projects.

Under Presentations, DDA Director ConnerWellman provided her report on downtown activities. Director ConnerWellman provided updates on business and property in the DDA District and other projects, recent activities, and community events. The Organization & Finance Team has scheduled the Public Meeting for review of the work plans for Tuesday, February 18, 2019 at 7:00 P.M. The work plans and strategies developed by the teams will become the agendas for the team meetings to ensure they are working in the right direction and getting things accomplished.

Director ConnerWellman recognized the members of Girl Scout Troop 4730 for their over 150 hours of volunteer service throughout the 2019 Sesquicentennial Year.

Mayor Pro-Tem VanSlambrouck thanked Girl Scout Troop 4730 for their service to the community.

Girl Scout Troop 4730 presented information on the Girl Scout Journey award they are working on called Breathe. They presented ideas to the City Council on how they could help them achieve their goal.

Under New Business, the Council considered Resolution 20-06 to approve a bid from Michigan Wood Fibers, LLC in the amount of \$14,520.00 for wood waste processing and compost removal.

Motion by Johnston, supported by Sheehan, to approve Resolution 20-06 approving a bid from Michigan Wood Fibers LLC for wood waste processing and compost removal.

Yeas: Johnston, Sheehan, Fitzsimmons, VanSlambrouck

Nays: None

Absent: Barnes
Adopted

The Council considered Resolution 20-07 to approve an energy purchase for March – December 2020 in the amount not to exceed \$244,936.00 for the Board of Light and Power through the Michigan Public Power Agency. At its meeting on January 28, 2020, the Board of Light and Power voted to recommend approval by the City Council.

Motion by Fitzsimmons, supported by Johnston, to approve Resolution 20-07 approving an energy purchase for the Board of Light and Power through the Michigan Public Power Agency.

Yeas: Fitzsimmons, Johnston, Sheehan, VanSlambrouck

Nays: None

Absent: Barnes

Adopted

Motion by Johnston, supported by Sheehan, to approve the Consent Agenda which includes the Minutes and Synopsis from the Regular City Council Meeting on January 20, 2020 and the Goal Setting Session on January 21, 2020, payment of invoices in the amount of \$79,293.40 and payroll in the amount of \$113,442.91 for a total of \$192,736.31. There were no purchase orders over \$5,000.00.

Yeas: Johnston, Sheehan, Fitzsimmons, VanSlambrouck

Nays: None

Absent: Barnes

Adopted

Under City Manager Comments, City Manager Gorman reminded residents that the Daddy/Daughter Dance will be held February 26 and 27, 2020.

Under Council Member Comments, Mayor Pro-Tem VanSlambrouck stated that it was great to see the Girl Scouts tonight. He congratulated them on all of their hard work.

Council Members Johnston and Sheehan also congratulated the Girl Scouts on all of their hard work and job well done.

Motion by Fitzsimmons, supported by Sheehan, to adjourn the regular meeting.

Yeas: Fitzsimmons, Sheehan, Johnston, VanSlambrouck

Nays: None

Absent: Barnes

Adopted

Meeting adjourned at 7:36 P.M.

Respectfully submitted,

Joel VanSlambrouck
Mayor Pro-Tem

Monique I. Miller, City Clerk

City of Portland
Synopsis of the Minutes of the February 3, 2020 City Council Meeting

The City Council meeting was called to order by Mayor Pro-Tem VanSlambrouck at 7:00 P.M.

Present – Mayor Pro-Tem VanSlambrouck, Council Member Fitzsimmons, Johnston, and Sheehan; City Manager Gorman; City Clerk Miller; Police Chief Thomas; DDA Director ConnerWellman

Absent – Mayor Barnes

Presentation - DDA Director ConnerWellman provided her report on downtown activities.

Presentation - Director ConnerWellman recognized the members of Girl Scout Troop 4730 for their over 150 hours of volunteer service throughout the 2019 Sesquicentennial Year.

Presentation - Girl Scout Troop 4730 presented information on the Girl Scout Journey award they are working on called Breathe.

Approval of Resolution 20-06 approving a bid from Michigan Wood Fibers LLC for wood waste processing and compost removal.

All in favor. Adopted.

Approval of Resolution 20-07 approving an energy purchase for the Board of Light and Power through the Michigan Public Power Agency.

All in favor. Adopted.

Approval of the Consent Agenda.

All in favor. Adopted.

Adjournment at 7:36 P.M.

All in favor. Adopted.

A copy of the approved Minutes is available upon request at City Hall, 259 Kent Street.

Monique I. Miller, City Clerk

VENDOR NAME	VENDOR	DESCRIPTION	AMOUNT
MIRECS	01928	MIRECS DUES - ELECTRIC	250.00
AECOM TECHNICAL SERVICES	01810	FERC MONITORING - ELECTRIC	2,951.93
PLEUNE SERVICE COMPANY INC.	00741	HEAT EXCHANGER ROOF UNIT - ELECTRIC	1,774.86
FAMILY FARM & HOME	01972	SLOW MOVING SIGNS - MTR POOL	27.98
ANTHONY SMITH	02449	CLOTHING ALLOWANCE - WW	300.00
BS&A SOFTWARE	00029	CEM SOFTWARE ANNUAL SUPPORT FEE - CEM	585.00
PORTLAND PUBLIC SCHOOLS	00370	ENERGY OPTZ PROGRAM - ELECTRIC	1,154.23
MCFADDEN LAW OFFICE PLLC	02299	JAN LEGAL SERVICES - POLICE	529.00
RESCO	00392	CABLE CLEANER - ELECTRIC	97.88
DETROIT SALT COMPANY	01497	ROAD SALT MIDEAL - MAJ, LOC STS	3,439.63
SHARE CORPORATION	02620	SUPPLIES - MTR POOL	297.89
STAR THOMAS	01654	USPS, GALLS, CAR ID - POLICE	532.13
KENDALL ELECTRIC	00225	HUB 3W NYLON CAP - ELECTRIC	136.14
KENDALL ELECTRIC	00225	NYLON CAP PLUGS - ELECTRIC	272.28
VERIZON WIRELESS	00470	PHONE/DATA SERVICE - VAR DEPTS	609.36
HYDROCORP	02340	INSPECTION & REPORTING SVCS - WATER	499.00
NORTH CENTRAL LABORATORIES	00959	HAND HELD METER KIT - WW	1,367.51
PLB PLANNING GROUP LLC	02504	MASTER PLAN REVIEW - CODE	937.50
B&W AUTO SUPPLY, INC.	00030	VAR SUPPLIES - VAR DEPTS	460.89
UTILITY CONSULTING GROUP, LLC	00465	CALC PCA FACTOR - ELECTRIC	225.00
SHARE CORPORATION	02620	PPE FOR TK & TS - WW	132.15
UIS SCADA	00462	ANNUAL CRUISE SUBSCRIPT FEE - WW	1,437.00
NORTH CENTRAL LABORATORIES	00959	ICU, WATER BATH, ROZO REFRIG THERMAL - WW	352.31
NORTH CENTRAL LABORATORIES	00959	GLASS FIBER FILTERS - WW	19.57
USA BLUEBOOK	01850	HACH DPD, STENNER PUMP, HACH PHOSVER - WATER	617.89
ELHORN ENGINEERING	00139	EL-CHLOR CARBOY - WATER	367.00
UIS SCADA	00462	CRUISE SUBSCRIPT JAN-DEC 2020 - WATER	1,940.00
MICHIGAN MUNICIPAL LEAGUE	00285	MEMBERSHIP DUES 4/1/20 TO 3/31/21 - GENERAL	3,086.00
SPARROW IONIA OCCUPATIONAL HEALTH MISC		T KRIZOV PHYSICAL - WASTE WATER	100.00
F&V OPERATIONS & RESOURCE MANAGMNT	02564	FEB SERVICES - WASTE WATER	9,757.53
APPLIED IMAGING	02493	CITY HALL COPY MACHINE MAINT - GENERAL	85.47

VENDOR NAME	VENDOR	DESCRIPTION	AMOUNT
APPLIED IMAGING	02493	COPY MACHINE MAINT - ELECTRIC	31.45
MWEA OFFICE	01347	T SMITH MEMBERSHIP DUES - WASTE WATER	77.00
MICTA	01536	MEMBERSHIP - GEN	100.00
BOUND TREE MEDICAL LLC.	01543	EMS SUPPLIES - AMB	148.43
BOUND TREE MEDICAL LLC.	01543	EMS SUPPLIES - AMB	274.50
BOUND TREE MEDICAL LLC.	01543	EMS SUPPLIES - AMB	40.00
BOUND TREE MEDICAL LLC.	01543	EMS SUPPLIES - AMB	136.00
BOUND TREE MEDICAL LLC.	01543	EMS SUPPLIES - AMB	50.00
BOUND TREE MEDICAL LLC.	01543	EMS SUPPLIES - AMB	381.93
STAPLES BUSINESS CREDIT	00426	SUPPLIES, TABLETS - POLICE, VAR DEPTS	4,711.82
TOM'S FOOD CENTER	00452	VAR SUPPLIES - VAR DEPTS	669.32
APPLIED IMAGING	02493	COPY MACHINE MAINT - POL, COMM PROMO, CODE, AMB	19.46
FORTE PAYMENT SYSTEMS	02522	CC CHARGES FOR JAN - REC	44.45
CLYDE PULLING TRUST	MISC	ENERGY OPTZ PROGRAM - ELECTRIC	150.00
JOINT APPRENTICESHIP & TRAIN TRUST	02503	TUITION P WERNET - ELECTRIC	4,000.00
CONSUMERS ENERGY	00095	GAS SERVICE - ELECTRIC	929.98
ZACH WALTERSDORF	02621	REIMBURSEMENT FOR PHTLS CLASS - AMB	290.00
NORTH GRAND RIVER COOP, INC.	00335	LINEN EMS - AMB	139.68
PLEUNE SERVICE COMPANY INC.	00741	QUARTERLY LABOR/PARTS - ELECTRIC	340.00
CENTURYLINK	01567	PHONE SERVICES - GEN, WATER, WW, MP, ELECT	6.43
GRANGER	00175	REFUSE - ELECTRIC, POL, COMM PROMO	152.58
GRANGER	00175	REFUSE - WASTE WATER	152.58
CLEAR RATE COMMUNICATIONS	02231	PHONE SVC - CITY HALL	428.48
CINTAS	00083	UNIFORM CLEANING & BLDG SUPPLIES - VAR DEPTS	978.41
AMS INC HEATING & COOLING	02355	FURNACE REPAIR - MOTOR POOL	325.00
MHR BILLING	01780	JAN BILLING - AMB	1,782.00
BOUND TREE MEDICAL LLC.	01543	MONITOR - AMB	263.98
STAR THOMAS	01654	MILEAGE, LODGING, MEALS FOR TRAINING - POLICE	294.96
NORTH CENTRAL LABORATORIES	00959	CERT OVEN THERMOM - WW	61.20
OUDBIER INSTRUMENT CO	02568	TROUBLESHOOT/REPLACE SENSOR - WW	1,425.00
BSN SPORTS	00911	WHISTLES/LANYARDS - REC	60.87

VENDOR NAME	VENDOR	DESCRIPTION	AMOUNT
ADVANCED PLUMBING & MECHANICAL LLC	MISC	WATER HEATER REPAIR RED MILL - PARKS	480.00
BRYAN SCHEURER	00600	OFFICIAL - REC	162.00
MARK SCHEURER	00601	OFFICIAL - REC	108.00
TIM STOPZYNSKI	02438	OFFICIAL - REC	270.00
MARCO WILLIAMS	02393	OFFICIAL - REC	270.00
MIKE FULLER	01801	OFFICIAL - REC	270.00
MARCEL MILLER	02245	OFFICIAL - REC	135.00
MARK ROBERTS	02575	OFFICIAL - REC	270.00
NEIL BROWN	01796	OFFICIAL - REC	270.00
JODI WOODMAN	02006	OFFICIAL - REC	72.00
MANDY SPERRY	02084	OFFICIAL - REC	72.00
NATHAN LEHNERT	02496	OFFICIAL - REC	45.00
NATHANIEL LEAHY	02424	OFFICIAL - REC	90.00
SHANE COOK	02511	OFFICIAL - REC	48.00
PAYTON RUSSMAN	02622	OFFICIAL - REC	36.00
KATELYN RUSSELL	02457	OFFICIAL - REC	60.00
ASHLEY BOWER	02623	OFFICIAL - REC	81.00
EMMA HONSOWITZ	02572	OFFICIAL - REC	90.00
ISSAC HONSOWITZ	02573	OFFICIAL - REC	45.00
ALEX FEDEWA	02619	OFFICIAL - REC	51.00
AMERIGAS -5248	00398	PROPANE - CEMETERY	1,090.77
GRANGER	00175	REFUSE - MP, PARKS, CEM	374.26
GRANGER	00175	REFUSE - REFUSE	12,331.81
CITY OF PORTLAND - PETTY CASH	00701	MILEAGE, POSTAGE, MISC - VAR DEPTS	601.98
Total:			\$70,132.46

**BI-WEEKLY
WAGE REPORT
February 10, 2020**

DEPARTMENT	GROSS EARNINGS CURRENT PAY	GROSS EARNINGS YEAR-TO-DATE	SOCIAL SECURITY & FRINGE BENEFITS CURRENT PAY	SOCIAL SECURITY & FRINGE BENEFITS YEAR-TO-DATE	TOTAL CURRENT PAYROLL	GRAND TOTAL YEAR-TO-DATE
GENERAL ADMIN.	9,048.89	154,685.69	2,946.46	44,564.15	11,995.35	199,249.84
ASSESSOR	1,101.17	16,507.05	84.90	1,264.87	1,186.07	17,771.92
CEMETERY	2,168.18	57,481.22	953.95	15,010.24	3,122.13	72,491.46
POLICE	13,773.45	229,995.94	3,895.94	61,319.68	17,669.39	291,315.62
CODE ENFORCEMENT	653.47	11,451.43	197.84	2,642.36	851.31	14,093.79
PARKS	1,383.45	45,451.72	436.49	7,313.87	1,819.94	52,765.59
INCOME TAX	2,133.02	32,742.72	809.54	13,580.04	2,942.56	46,322.76
MAJOR STREETS	4,056.86	61,755.32	2,813.69	28,118.58	6,870.55	89,873.90
LOCAL STREETS	2,860.71	55,250.94	1,940.22	23,144.87	4,800.93	78,395.81
RECREATION	296.11	14,865.59	90.17	2,707.12	386.28	17,572.71
AMBULANCE	12,391.38	198,588.19	2,785.85	43,607.78	15,177.23	242,195.97
DDA	2,309.62	39,908.43	448.45	6,674.16	2,758.07	46,582.59
ELECTRIC	18,320.44	294,189.65	6,580.48	84,914.84	24,900.92	379,104.49
WASTEWATER	6,660.00	108,501.54	2,619.31	32,141.73	9,279.31	140,643.27
WATER	5,207.67	87,952.46	2,204.36	32,721.59	7,412.03	120,674.05
MOTOR POOL	2,081.87	28,948.83	1,213.85	8,717.12	3,295.72	37,665.95
TOTALS:	84,446.29	1,438,276.72	30,021.50	408,443.00	114,467.79	1,846,719.72

BI-WEEKLY CASH BALANCE ANALYSIS
AS OF 02/13/2020
MEETING DATE 02/18/2020

Fund	Description	Beginning Balance 01/28/2020	Total Cash in	Total Cash out	Cash Balance 02/13/2020	Time Certificates	Ending Balance 02/13/2020
101	GENERAL FUND	1,705,431.80	74,606.24	(170,530.92)	1,609,507.12	235,000.00	1,844,507.12
105	INCOME TAX FUND	151,946.34	89,992.15	(88,427.48)	153,511.01	10,000.00	163,511.01
150	CEMETERY PERPETUAL CARE FUND	56,397.51	88.07	(38.07)	56,447.51		56,447.51
202	MAJOR STREETS FUND	290,634.64	42,905.08	(20,240.30)	313,299.42		313,299.42
203	LOCAL STREETS FUND	196,781.77	17,224.53	(13,100.14)	200,906.16		200,906.16
208	RECREATION FUND	19,837.63	4,713.73	(3,946.43)	20,604.93		20,604.93
210	AMBULANCE FUND	5,072.00	25,432.89	(38,491.37)	(7,986.48)		(7,986.48)
245	MSHDA LOFT FUND	-	-	-	-		-
248	DDA FUND	573,706.52	2,992.26	(5,566.58)	571,132.20		571,132.20
404	CAPITAL IMPROVEMENT-RED MILL PAVILION	3,362.25	-	-	3,362.25		3,362.25
405	WELLHEAD IMPROVEMENT FUND	-	-	-	-		-
406	CAPITAL IMPROVEMENT FUND-STREET PROJECT	248,597.94	-	-	248,597.94		248,597.94
520	REFUSE SERVICE FUND	10,437.23	4,867.76	(1,023.69)	14,281.30		14,281.30
582	ELECTRIC FUND	1,054,327.96	139,672.74	(136,474.05)	1,057,526.65	530,000.00	1,587,526.65
590	WASTEWATER FUND	(149,078.04)	31,540.15	(48,830.46)	(166,368.35)		(166,368.35)
591	WATER FUND	51,671.38	24,305.25	(23,569.22)	52,407.41	420,000.00	437,999.09
661	MOTOR POOL FUND	64,129.65	14,122.68	(15,202.74)	63,049.59		63,049.59
703	CURRENT TAX FUND	82,420.97	198,211.26	(92,978.79)	187,653.44		187,653.44
	TOTAL - ALL FUNDS	4,365,677.55	670,674.79	(658,420.24)	4,377,932.10	1,195,000.00	5,538,523.78
					ELECTRIC-RESTRICTED CASH	400,000.00	400,000.00
					ELECTRIC - MPPA MUNICIPAL TRUST	159,983.01	159,983.01
					CUSTOMER DEPOSIT CD	170,000.00	170,000.00 *
					PERPETUAL CARE CD	130,000.00	130,000.00
					INCOME TAX SAVINGS	1,028,935.11	1,028,935.11
					ELECTRIC-PRIN & INT ESCROW	185,173.36	185,173.36
					WASTEWATER DEBT ESCROW	254,926.73	254,926.73
					WASTEWATER REPAIR ESCROW	130,204.92	130,204.92
					DDA-PRIN & INT ESCROW	501.77	501.77
					WATER BOND ESCROW	34,416.32	34,416.32
							8,032,665.00

*Customer Deposit Breakdown
Electric 128,000.00
Wastewater 21,000.00
Water 21,000.00
170,000.00



PURCHASE ORDER

City of Portland

P.O. **5937**

259 Kent Street
Portland, MI 48875
(517) 647-7531

VENDOR RSCO

DATE: 2-11-20

ST2-539-775

DESCRIPTION	GL NUMBER	SPLIT	LINE TOTAL
1 - 75 KVA PAD MOUNT TRANSFORMER 2200 - 480V			\$7060.
DEPARTMENT HEAD (UP TO \$500) _____		TOTAL	7060-

Treasurer Initials

Authorized by City Manager
(For Purchases over \$500 and less than \$5,000)

User: ABAUM

DB: Portland

PERIOD ENDING 01/31/2020

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	01/31/2020 NORMAL (ABNORMAL)	MONTH 01/31/2020 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 105 - INCOME TAX FUND						
Fund 105 - INCOME TAX FUND:						
	TOTAL REVENUES	724,400.00	342,138.87	110,179.03	382,261.13	47.23
	TOTAL EXPENDITURES	1,201,218.00	195,078.26	78,205.75	1,006,139.74	16.24
	NET OF REVENUES & EXPENDITURES	(476,818.00)	147,060.61	31,973.28	(623,878.61)	30.84
Fund 150 - CEMETERY PERPETUAL CARE FUND						
Fund 150 - CEMETERY PERPETUAL CARE FUND:						
	TOTAL REVENUES	12,800.00	3,159.86	338.07	9,640.14	24.69
	TOTAL EXPENDITURES	300.00	221.79	38.07	78.21	73.93
	NET OF REVENUES & EXPENDITURES	12,500.00	2,938.07	300.00	9,561.93	23.50
Fund 202 - MAJOR STREETS FUND						
Fund 202 - MAJOR STREETS FUND:						
	TOTAL REVENUES	971,208.00	288,358.57	29,137.32	682,849.43	29.69
	TOTAL EXPENDITURES	991,430.00	314,948.43	33,853.22	676,481.57	31.77
	NET OF REVENUES & EXPENDITURES	(20,222.00)	(26,589.86)	(4,715.90)	6,367.86	131.49
Fund 203 - LOCAL STREETS FUND						
Fund 203 - LOCAL STREETS FUND:						
	TOTAL REVENUES	359,061.00	231,429.25	10,269.99	127,631.75	64.45
	TOTAL EXPENDITURES	384,178.00	243,008.50	25,197.53	141,169.50	63.25
	NET OF REVENUES & EXPENDITURES	(25,117.00)	(11,579.25)	(14,927.54)	(13,537.75)	46.10
Fund 208 - RECREATION FUND						
Fund 208 - RECREATION FUND:						
	TOTAL REVENUES	129,500.00	49,378.67	2,402.73	80,121.33	38.13
	TOTAL EXPENDITURES	129,497.00	50,780.45	7,890.57	78,716.55	39.21
	NET OF REVENUES & EXPENDITURES	3.00	(1,401.78)	(5,487.84)	1,404.78	6,726.00
Fund 210 - AMBULANCE FUND						
Fund 210 - AMBULANCE FUND:						
	TOTAL REVENUES	597,432.00	336,610.63	12,988.24	260,821.37	56.34
	TOTAL EXPENDITURES	646,971.00	351,865.41	42,222.03	295,105.59	54.39
	NET OF REVENUES & EXPENDITURES	(49,539.00)	(15,254.78)	(29,233.79)	(34,284.22)	30.79
Fund 248 - DDA FUND						
Fund 248 - DDA FUND:						
	TOTAL REVENUES	344,510.00	360,735.13	17,200.07	(16,225.13)	104.71
	TOTAL EXPENDITURES	568,196.00	135,942.18	7,333.98	432,253.82	23.93
	NET OF REVENUES & EXPENDITURES	(223,686.00)	224,792.95	9,866.09	(448,478.95)	100.49
Fund 405 - WELLHEAD IMPROVEMENT FUND						
Fund 405 - WELLHEAD IMPROVEMENT FUND:						
	TOTAL REVENUES	9,000.00	0.00	0.00	9,000.00	0.00
	TOTAL EXPENDITURES	9,000.00	0.00	0.00	9,000.00	0.00
	NET OF REVENUES & EXPENDITURES	0.00	0.00	0.00	0.00	0.00
Fund 406 - CAPITAL IMPROVEMENT FUND-STREET PROJECT						
Fund 406 - CAPITAL IMPROVEMENT FUND-STREET PROJECT:						
	TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	329,600.00	149,492.68	0.00	180,107.32	45.36
	NET OF REVENUES & EXPENDITURES	(329,600.00)	(149,492.68)	0.00	(180,107.32)	45.36

User: ABAUM

DB: Portland

PERIOD ENDING 01/31/2020

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	01/31/2020 NORMAL (ABNORMAL)	MONTH 01/31/2020 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 520 - REFUSE SERVICE FUND						
Fund 520 - REFUSE SERVICE FUND:						
TOTAL REVENUES		152,000.00	75,817.83	12,516.05	76,182.17	49.88
TOTAL EXPENDITURES		150,900.00	75,142.57	0.00	75,757.43	49.80
NET OF REVENUES & EXPENDITURES		1,100.00	675.26	12,516.05	424.74	61.39
Fund 582 - ELECTRIC FUND						
Fund 582 - ELECTRIC FUND:						
TOTAL REVENUES		3,993,725.00	2,043,503.95	333,884.90	1,950,221.05	51.17
TOTAL EXPENDITURES		4,604,176.00	1,922,615.25	179,953.55	2,681,560.75	41.76
NET OF REVENUES & EXPENDITURES		(610,451.00)	120,888.70	153,931.35	(731,339.70)	19.80
Fund 590 - WASTEWATER FUND						
Fund 590 - WASTEWATER FUND:						
TOTAL REVENUES		938,500.00	765,992.02	180,465.80	172,507.98	81.62
TOTAL EXPENDITURES		1,074,958.00	718,491.65	88,963.39	356,466.35	66.84
NET OF REVENUES & EXPENDITURES		(136,458.00)	47,500.37	91,502.41	(183,958.37)	34.81
Fund 591 - WATER FUND						
Fund 591 - WATER FUND:						
TOTAL REVENUES		674,669.00	369,064.43	51,692.40	305,604.57	54.70
TOTAL EXPENDITURES		885,017.00	336,690.62	76,913.87	548,326.38	38.04
NET OF REVENUES & EXPENDITURES		(210,348.00)	32,373.81	(25,221.47)	(242,721.81)	15.39
Fund 661 - MOTOR POOL FUND						
Fund 661 - MOTOR POOL FUND:						
TOTAL REVENUES		366,554.00	222,548.85	76,957.88	144,005.15	60.71
TOTAL EXPENDITURES		457,361.00	205,942.65	23,824.27	251,418.35	45.03
NET OF REVENUES & EXPENDITURES		(90,807.00)	16,606.20	53,133.61	(107,413.20)	18.29
TOTAL REVENUES - ALL FUNDS		9,273,359.00	5,088,738.06	838,032.48	4,184,620.94	54.87
TOTAL EXPENDITURES - ALL FUNDS		11,432,802.00	4,700,220.44	564,396.23	6,732,581.56	41.11
NET OF REVENUES & EXPENDITURES		(2,159,443.00)	388,517.62	273,636.25	(2,547,960.62)	17.99

User: ABAUM

DB: Portland

PERIOD ENDING 01/31/2020

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR		AVAILABLE	% BDGT USED
		AMENDED BUDGET	01/31/2020	MONTH 01/31/2020	INCREASE (DECREASE)	BALANCE	
			NORMAL (ABNORMAL)			NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND							
Revenues							
101-000-402.000	REAL PROPERTY TAXES	1,063,204.00	1,022,400.65		5,430.06	40,803.35	96.16
101-000-428.000	PILOT-GOLDEN BRIDGE MANOR	2,000.00	0.00		0.00	2,000.00	0.00
101-000-445.000	PENALTY & INTEREST	5,000.00	779.94		281.42	4,220.06	15.60
101-000-447.000	TAX COLLECTION FEES	41,000.00	40,337.44		5,755.78	662.56	98.38
101-000-448.000	SPECIAL ASSESSMENT FEES	0.00	6.16		0.00	(6.16)	100.00
101-000-451.000	BUSINESS PERMITS	100.00	100.00		100.00	0.00	100.00
101-000-453.000	CABLE TV FEES	24,000.00	10,727.70		0.00	13,272.30	44.70
101-000-455.000	TRAILER FEES	350.00	291.00		39.00	59.00	83.14
101-000-476.000	NON-BUSINESS PERMITS	66,000.00	54,602.00		4,128.00	11,398.00	82.73
101-000-490.000	PREPAID UTILITY BILLS-EL,WA,WW	0.00	2.76		0.00	(2.76)	100.00
101-000-543.000	ACT 302 POLICE TRAINING GRANT	500.00	536.70		0.00	(36.70)	107.34
101-000-570.000	LIQUOR FEES	3,500.00	3,784.00		0.00	(284.00)	108.11
101-000-573.000	LOCAL COMM. STABILIZATION SHARE APPROP	5,916.00	1,932.48		0.00	3,983.52	32.67
101-000-575.000	REVENUE SHARING-CONST SALES	349,393.00	181,874.00		0.00	167,519.00	52.05
101-000-576.000	REVENUE SHARING-STAT SALES	112,685.00	55,544.00		0.00	57,141.00	49.29
101-000-620.000	PBT TESTING FEES	3,000.00	559.00		55.00	2,441.00	18.63
101-000-623.000	TRANSCRIPT FEES	0.00	682.12		20.00	(682.12)	100.00
101-000-624.000	MISCELLANEOUS FEES	0.00	210.00		70.00	(210.00)	100.00
101-000-628.000	ADMINISTRATIVE CHARGES	319,044.00	186,109.00		26,587.00	132,935.00	58.33
101-000-630.000	CEMETERY LOT SALES	3,500.00	4,712.50		450.00	(1,212.50)	134.64
101-000-633.000	CEMETERY CARE FEES	2,500.00	2,325.00		0.00	175.00	93.00
101-000-634.000	GRAVE OPENING FEES	8,000.00	7,425.00		1,025.00	575.00	92.81
101-000-656.000	DISTRICT COURT FINES	9,500.00	5,210.08		904.75	4,289.92	54.84
101-000-661.000	PARKING FINES	2,500.00	1,630.00		450.00	870.00	65.20
101-000-663.000	MISCELLANEOUS FINES	2,000.00	1,506.00		191.00	494.00	75.30
101-000-664.000	SEX OFFENDER REGISTRATION FEES	0.00	50.00		50.00	(50.00)	100.00
101-000-665.000	INTEREST INCOME	0.00	2,762.21		419.11	(2,762.21)	100.00
101-000-665.002	INTEREST INCOME-PERPETUAL CARE	0.00	613.61		88.44	(613.61)	100.00
101-000-667.000	RENTAL INCOME	1,500.00	1,200.00		200.00	300.00	80.00
101-000-676.004	DONATION-RED MILL BUILDING	2,500.00	0.00		0.00	2,500.00	0.00
101-000-677.000	MOWING/STUMP/SNOW REMOVAL	0.00	76.40		0.00	(76.40)	100.00
101-000-678.005	REIMBURSEMENTS-INSURANCE AND WC	26,019.00	20,236.02		16,019.57	5,782.98	77.77
101-000-678.006	REIMBURSEMENTS- MISCELLANEOUS	30,000.00	23,112.09		1,893.91	6,887.91	77.04
101-000-678.007	REIMBURSEMENTS-PAMA	17,682.00	13,351.00		0.00	4,331.00	75.51
101-000-699.150	TRANSFER FROM PERP CARE	0.00	221.79		38.07	(221.79)	100.00
101-000-699.582	TRANSFER FROM ELECTRIC (IN LIEU O	50,037.00	50,037.00		50,037.00	0.00	100.00
101-000-699.590	TRANS FROM WASTEWATER (IN LIEU O	31,764.00	31,764.00		31,764.00	0.00	100.00
101-000-699.591	TRANSFER FROM WATER (IN LIEU OF	32,009.00	32,009.00		32,009.00	0.00	100.00
TOTAL REVENUES		2,215,203.00	1,758,720.65		178,006.11	456,482.35	79.39

Expenditures							
100	COUNCIL	88,555.00	35,395.34		0.00	53,159.66	39.97
101	COMMUNITY PROMOTIONS	337,631.00	216,066.99		29,894.69	121,564.01	64.00
172	CITY MANAGER	170,530.00	96,598.16		13,725.66	73,931.84	56.65
191	ELECTIONS	5,050.00	2,621.59		36.00	2,428.41	51.91
201	GENERAL ADMINISTRATION	416,714.00	235,965.92		12,204.52	180,748.08	56.63
209	ASSESSING	53,485.00	27,352.08		3,579.06	26,132.92	51.14
265	CITY HALL	60,763.00	41,011.05		4,585.80	19,751.95	67.49
276	CEMETERY	155,663.00	82,949.63		8,369.58	72,713.37	53.29
301	POLICE	789,703.00	393,308.84		61,159.97	396,394.16	49.80
371	CODE ENFORCEMENT	55,574.00	23,535.93		2,452.67	32,038.07	42.35
728	ECONOMIC DEVELOPMENT	19,460.00	18,293.54		569.40	1,166.46	94.01
751	PARKS	161,213.00	88,936.56		13,091.10	72,276.44	55.17

REVENUE AND EXPENDITURE REPORT FOR CITY OF PORTLAND

PERIOD ENDING 01/31/2020

GL NUMBER	DESCRIPTION	2019-20	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	01/31/2020 NORMAL (ABNORMAL)	MONTH 01/31/2020 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
TOTAL EXPENDITURES		2,314,341.00	1,262,035.63	149,668.45	1,052,305.37	54.53
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		2,215,203.00	1,758,720.65	178,006.11	456,482.35	79.39
TOTAL EXPENDITURES		2,314,341.00	1,262,035.63	149,668.45	1,052,305.37	54.53
NET OF REVENUES & EXPENDITURES		(99,138.00)	496,685.02	28,337.66	(595,823.02)	501.00

City Of Portland
Water Department
Monthly Water Report
January 2020

Monthly Water Production

Daily Water Production

Well #4 4,590,000 Gallons
Well #5 0 Gallons
Well #6 4,648,000 Gallons
Well #7 15,000 Gallons

Well #4 148,065 Gallons
Well #5 0 Gallons
Well #6 149,936 Gallons
Well #7 484 Gallons

Daily Average Water Production for All Wells

298,485 Gallons

Total Water Production for the Month

9,253,000 Gallons

Total Water Production for the Previous Month

8,616,000 Gallons

Total Production increased by

637,000 Gallons

Total Production for This Month from the Previous Year

8,590,000 Gallons

Total Production increased by

663,000 Gallons

Rodney D. Smith Jr.
Water Technician

**PORTLAND POLICE DEPARTMENT
STATISTICAL INFORMATION
JANUARY STATS**

Calls for Service

Dispatched	114
Patrol Originated	14
Follow Up Complaints	45
Assist to PPD	15
Assist to Fire / EMS	21
Assist Other Depts	21

Other Functions

Subpoena Service	1
PBT's	9
Special Events	3
School Contacts (general)	21
Training	4
Administrative	241

Traffic Stops

Total Stops	104
Traffic Citations	48
Verbal Warnings	89
Parking Citations	37

Other

Physical Business Checks	
Interior	113
Exterior	298
Patrol Contacts	512

Arrests (Excluding Juvenile Apprehensions)

Misdemeanor Persons	21
Misdemeanor Charges	28
Felony Persons	1
Felony Charges	1

Volunteer Hours

School Events	13.5
Special Events	0
City Events	0
Ride Alongs	16
Station Duties / Admin	1



**Ionia County Board of Commissioners
Board of Commissioners Meeting**

**February 11, 2020 - 3:00 p.m.
Board of Commissioners Room -3rd Floor
Ionia County Administrative Building
101 W. Main St.**

AGENDA

I. Call to Order

II. Pledge of Allegiance

III. Invocation

IV. Approval of Agenda

A. Consideration of additional items

V. Public Comment

(3 minute time limit per speaker — please state name/organization)

VI. Action on Consent Calendar

1. Approve minutes of the previous meeting(s)
2. Request approval of the ICHD Payroll and Accounts Payable
3. Request approval of the Road Commission payroll register and accounts payable.

VII. Unfinished Business

- 1) Secondary Amendment Sanctuary
- 2)

VIII. New Business

1. Request approval to fill Legal Secretary Position at Ionia County Prosecutor's Office
2. Request to ratify the Transit Agency Procurement Policy-Commission on Aging
3. Request to hire Transportation Driver for COA.
4. Budget Amendments for Health Department PFAS/Ionia Bio-Solids
5. Request approval for Agreement between Feeding America and ICHD-Food Bank Agreement
6. Request approval for Agreement with Michigan Department of Health & Human Services and ICHD-Local Public Health Services

7. Request approval for Letter of Agreement between Mid-State Health Network and ICHD to give ICHD reimbursement
8. Request approval of the ICHD Plan of Organization.
9. Request approval to add Paul Spitzley as authorized Bank Signatory-Road Commission.
10. Request approval to renew contract with Michigan Pavement Markings, LLC, Inc.
11. Request approval for additions and deletions to County Road system.
12. Request approval for Signature Resolution to authorize Managing Director to e-sign a novation.
13. Request approval for Disposal of the Belleview Drive Property-ICRC
14. Request approval for Disposal of the South 6 acres of the Olmstead Property
15. Request approval to fill open deputy position.
16. Request approval for agreement for additional Sherriff's Office Services.
17. Acknowledgement of applications for appointment:
 - a. 911 Board

IX. Department Reports

1) Road Commission:

- a. Informal Quotes for County Road Department
- b. Want to be a Road Commissioner
- c. Whites Bridge Road

IX. Reports of Officers, Board and Standing Committees

- A. Chairperson
- B. Commissioners
- C. County Administrator

X. Reports of Special or Ad Hoc Committees

1) **XI. Closed Session**

- 1.
- 2.

XII. Adjournment

Board and/or Commission Vacancies

- Construction Board of Appeals – One two-year terms, expiring October 2019. This position serves as an alternate member.
- Economic Development Corporation/Brownfield Redevelopment Authority – One three-year term expiring April 2020.
- Parks Advisory Board – One two-year term, serving as a Member-at-Large from the Lyons Area. One two-year term serving from Ionia County Road Commission.
- West Michigan Regional Planning Commission – Two one-year terms, expired December 2019.
- Tax Advisory Board – One –one year term expiring 2020
- Commission on Aging Board – one – three year term expiring September 2020
- Central Dispatch Board – one – three year term, expired January 2019

Appointments for consideration in the month of March 2020:

- Community Mental Health Services Board-Four-three year terms expires March 2020.

**STATE OF MICHIGAN
BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION
NOTICE OF HEARING
FOR THE GAS CUSTOMERS OF
CONSUMERS ENERGY COMPANY
CASE NO. U-20541**

- Consumers Energy Company requests Michigan Public Service Commission 's approval of a Gas Cost Recovery plan and authorization of Gas Cost Recovery factors for the 12-month period April 1, 2020 – March 31, 2021.
- The information below describes how a person may participate in this case.
- You may call or write Consumers Energy Company, One Energy Plaza, Jackson, MI 49201, 517-788-0550 for a free copy of its application. Any person may review the documents at the offices of Consumers Energy Company.
- A pre-hearing will be held:

DATE/TIME: **Tuesday, February 25, 2020 at 10:00 AM**

BEFORE: **Administrative Law Judge Kandra Robbins**

LOCATION: Michigan Public Service Commission
7109 West Saginaw Highway
Lansing, Michigan 48917

PARTICIPATION: Any interested person may attend and participate. The hearing site is accessible, including handicapped parking. Persons needing any accommodation to participate should contact the Commission's Executive Secretary at (517) 284-8090 in advance to request mobility, visual, hearing or other assistance.

The Michigan Public Service Commission (Commission) will hold a pre-hearing to consider Consumers Energy Company's December 30, 2019 application requesting Commission approval of its Gas Cost Recovery (GCR) plan for the 12 months from April 2020 through March 2021; including monthly GCR factors for the period April 2020 through March 2021 consisting of a base factor of \$ \$2.4945 per Mcf, plus, additional amounts contingent upon future events, determined using the GCR Factor Ceiling Price Adjustment (Contingency) Mechanism.

All documents filed in this case shall be submitted electronically through the Commission's E-Dockets website at: michigan.gov/mpscedockets. Requirements and instructions for filing can be found in the User Manual on the E-Dockets help page. Documents may also be submitted, in Word or PDF format, as an attachment to an email sent to: mpscedockets@michigan.gov. If you require assistance prior to e-filing, contact Commission staff at (517) 284-8090 or by email at: mpscedockets@michigan.gov.

Any person wishing to intervene and become a party to the case shall electronically file a petition to intervene with this Commission by February 18, 2020. (Interested persons may elect to file using the traditional paper format.) The proof of service shall indicate service upon Consumers Energy Company's Legal Department – Regulatory Group, One Energy Plaza, Jackson, MI 49201.

Any person wishing to appear at the hearing to make a statement of position without becoming a party to the case may participate by filing an appearance. To file an appearance, the individual must attend the hearing and advise the presiding administrative law judge of his or her wish to make a statement of position. All information submitted to the Commission in this matter becomes public information, thus available on the Michigan Public Service Commission's website, and subject to disclosure. Please do not include information you wish to remain private.

Requests for adjournment must be made pursuant to Michigan Office of Administrative Hearings and Rules R 792.10422 and R 792.10432. Requests for further information on adjournment should be directed to (517) 284-8130.

A copy of Consumers Energy Company's application may be reviewed on the Commission's website at: michigan.gov/mpscedockets, and at the office of Consumers Energy Company. For more information on how to participate in a case, you may contact the Commission at the above address or by telephone at (517) 284-8090.

The Utility Consumer Representation Fund has been created for the purpose of aiding in the representation of residential utility customers in various Commission proceedings. Contact the Chairperson, Utility Consumer Participation Board, Department of Licensing and Regulatory Affairs, P.O. Box 30004, Lansing, Michigan 48909, for more information.

Jurisdiction is pursuant to 1909 PA 300, as amended, MCL 462.2 et seq.; 1919 PA 419, as amended, MCL 460.54 et seq.; 1939 PA 3, as amended, MCL 460.1 et seq.; 1969 PA 306, as amended, MCL 24.201 et seq.; 1982 PA 304, as amended, MCL 460.6h et seq.; and Parts 1 & 4 of the Michigan Office of Administrative Hearings and Rules, Mich. Admin Code, R 792.10106 and R 792.10401 through R 792.10448.

[CONSUMERS ENERGY COMPANY HAS REQUESTED THE GAS COST RECOVERY FACTORS DESCRIBED IN THIS NOTICE. THE MICHIGAN PUBLIC SERVICE COMMISSION MAY APPROVE, REJECT, OR AMEND THE FACTORS AND OTHER PROPOSALS.]