

# MANISTEE CITY COUNCIL

## MEETING AGENDA

TUESDAY, OCTOBER 21, 2014 – 7:00 P.M. – COUNCIL CHAMBERS

### I. Call to Order.

- a.) PLEDGE OF ALLEGIANCE.
- b.) ROLL CALL.

### II. Public Hearings.

- a.) PUBLIC HEARING ON THE ADOPTION OF A BROWNFIELD PLAN FOR THE SOUTH WASHINGTON AREA.

The purpose of the public hearing is to afford an opportunity for all citizens and interested parties to provide comments on the adoption of a Brownfield Plan for the South Washington Street Area.

At this time the public is invited to speak on the South Washington Street Area Brownfield Plan.

No action is anticipated at the conclusion of the public hearing however this matter is on the agenda for consideration later this evening.

### III. Citizen Comments on Agenda Related Items.

- IV. Consent Agenda. All agenda items marked with an asterisk (\*) are on the consent agenda and considered by the City Manager to be routine matters. Prior to approval of the Consent Agenda, any member of Council may have an item from the Consent Agenda removed and taken up during the regular portion of the meeting. Consent agenda items include:

- V. Approval of Minutes.
- VI. a.) Approval of Payroll.  
b.) Monthly Bills
- XI. b.) Notification Regarding Next Work Session.  
c.) Consideration of Annual Boos, Brews and Brats Event.

At this time Council could take action to approve the Consent Agenda as presented.

- \*V. **Approval of Minutes.** Approval of the minutes of the October 7, 2014 regular meeting and the October 13, 2014 work session as attached.

**VI. Financial Report.**

\*a.) APPROVAL OF PAYROLL.

\*b.) MONTHLY BILLS.

**VII. Unfinished Business.**

**VIII. New Business.**

a.) PRESENTATION BY ANDERSON TACKMAN AND FINANCE DIRECTOR ED BRADFORD ON THE JUNE 30, 2014 AUDIT.

b.) CONSIDERATION OF A PARCEL SPLIT, CITY OF MANISTEE.

On October 2, 2014 the Planning Commission reviewed and recommends Council approval of a request from the City of Manistee to split parcel #51-260-703-09 into four parcels. Parcel A & B meet the requirements of the R-1 Low Density Residential Zoning District. Parcel C & D are part of the Monroe Street right-of-way.

At this time Council could take action to approve a parcel split request from the City of Manistee that would split parcel #51-260-703-09 into four parcels as shown on a survey prepared by the Spicer Group.

c.) CONSIDERATION OF AUTHORIZING DEER HERD CULL BY MANISTEE POLICE DEPARTMENT.

The Manistee Police Department has applied for a Michigan Department of Natural Resources permit to reduce the number of nuisance deer in the City of Manistee by up to 50 deer. The deer cull would take place over the span of one month from January 5 through February 5, 2015.

At this time Council could take action to authorize the Manistee Police Department, under the direction of Chief David Bachman, to harvest as many as 50 deer within the City according to provisions of a Michigan Department of Natural Resources issued permit.

d.) CONSIDERATION OF A BROWNFIELD PLAN FOR THE SOUTH WASHINGTON STREET AREA REDEVELOPMENT PROJECT.

Earlier this evening a public hearing was held on the proposed Brownfield Plan for the South Washington Street Area Redevelopment Project. The City of Manistee Brownfield Redevelopment Authority has approved a Brownfield Plan for the South Washington Street Area. The Brownfield Redevelopment Financing Act PA 381 of 1996 requires that Brownfield Plans obtain approval from the municipality in which they are located.

At this time Council could take action to adopt a resolution approving the Brownfield Plan for the South Washington Street Area Redevelopment Project.

**IX. Notices, Communications, Announcements.**

a.) A REPORT FROM THE NON-MOTORIZED TRANSPORTATION COMMITTEE.

A regular part of each Council meeting is a report from a cooperating agency, organization or department.

At this time Ms. Christa Johnson will report on the activities of the Non-Motorized Transportation Committee and respond to any questions the Council may have regarding their activities.

No action is required on this item.

\*b.) NOTIFICATION REGARDING NEXT WORK SESSION.

There is no work session in November. A Council work session has been scheduled for Tuesday, December 9, 2014 at 7 p.m. A discussion will be conducted on the recycling contract and such business as may come before the Council.

No action is required on this item.

\*c.) CONSIDERATION OF ANNUAL BOOS, BREWS AND BRATS EVENT.

The Manistee Main Street Downtown Development Authority has requested authorization to conduct their annual Boos, Brews and Brats event on Saturday, October 25, 2014. This event has activities for the whole family; from kids' movies, pumpkin painting, pie eating contest, and a Zombie run. It is capped off with live music, cold beer, brats and an adult costume contest in the River Street Stockyard parking lot.

At this time Council could take action to authorize the annual MSDDA Boos, Brews and Brats event in downtown Manistee on Saturday, October 25, 2014 from 10:00 a.m. until 11:00 p.m.

**X. Concerns and Comments.**

- a.) CITIZEN COMMENT. This is an opportunity for citizens to comment on municipal services, activities or areas of City involvement. Citizens in attendance shall be recognized by the Mayor for comments (limited to five minutes). Letters submitted to Council will not be publicly read.
- b.) OFFICIALS AND STAFF.
- c.) COUNCILMEMBERS.

**XI. Adjourn.**

MDD:cl

**COUNCIL AGENDA ATTACHMENTS:**

Public Hearing Notice and Brownfield Plan  
Council Meeting Minutes – October 7, 2014  
Council Work Session Minutes – October 13, 2014  
2014-09-10 Monthly Bills  
2014-09-22 Monthly Bills  
June 30, 2014 Audit  
Parcel Split Request  
MDNR Deer Herd Cull Request  
Boos, Brews & Brats Event Request



## Finance\Treasurer's Office

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**Memo to:** Mitch Deisch, City Manager *M Deisch*  
**From:** Edward Bradford, CFO, Brownfield Administrator *EB*  
**Re:** South Washington Area Brownfield Plan  
**Date:** May 19, 2014

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Mitch,

The City of Manistee Brownfield Redevelopment Authority approved a Brownfield Plan for the South Washington Street Area Brownfield Redevelopment Project at their August 5, 2015 meeting. Subsequently, the Downtown Development Authority also approved the plan.

The plan provides for the rehabilitation of two buildings, the former River Parc building and the North Channel Outlet building. Both buildings are a high priority for the City and the DDA. The plan contemplates a complete renovation of the structures resulting in a mix of condominiums, market rate and moderate income rental units and commercial space. The plan also contains a significant amount of public infrastructure improvements.

Total project investment is approximately \$4,700,000. The anticipated increase in taxable value is about \$1,850,000. The total amount of taxes anticipated to be captured over the life of the 30 year plan is \$3,250,000, comprised of about \$2,600,000 for public infrastructure and administrative costs, and \$650,000 for environmental and site preparation.

Enclosed are two items regarding this request. The first is a public hearing that has been scheduled to afford opportunity for all citizens to provide comments on the request for approval of the South Washington Street Area Brownfield Plan. The second is the agenda item for City Council to consider approving the South Washington Street Area Brownfield Plan.

As was discussed at the August 12, 2014 City Council worksession, this project is quite complex and requires additional approvals including:

- Neighborhood Enterprise Zone designation for the River Parc building
- Obsolete Property Rehabilitation Act designation for the North Channel Outlet building
- MEDC Blight Elimination Grant(s)
- MSHDA Rental Rehabilitation Grant

**SOUTH WASHINGTON AREA REDEVELOPMENT PROJECT**  
**Brownfield Redevelopment Scope and Financing Summary**  
August 5, 2014

Parcel Location or Tax ID:	51-51-211-100-05 River Parc Place (Parcel 1) 51-51-211-100-02 North Channel Outlet (Parcel 2) 51-51-211-100-03 North Channel Outlet (Parcel 3) 51-51-211-100-01 North Channel Outlet (Parcel 4) 51-51-211-105-01 City Lot 6 <sup>th</sup> Avenue (Parcel 5) 51-51-101-350-01 Veterans Memorial (Parcel 6))
Former Use:	Furniture Manufacturing & Retail (1880s to 2010s)
Zoning:	Central Business District (C-3)
Special District:	DDA, Historic District, Main Street
Brownfield Status:	Parcels 1, 2, 3 and 4 are “Facilities”; Parcels 5 and 6 are “Contiguous” and “Contributing”
Proposed Uses:	<u>River Parc Place (Parcel 1)</u> : 16 to 18 Residential Condominium Units (four levels), and Two Commercial Spaces (1st level)  <u>North Channel Outlet (Parcels 2, 3, and 4)</u> : 2 to 3 Commercial Spaces (1st level), 8 Rental Apartments (2nd level), and 6 Residential Condominium or Rental Units (3rd level), Open and Enclosed Parking, and General Common Spaces
Total Redevelopment Area:	River Parc Place: 22,000 sf North Channel Outlet: 21,000 sf
Total Investment:	River Parc Place: \$2,300,000 (approx.) North Channel Outlet: \$2,400,000 (approx.) Public Infrastructure Improvements: \$ 2,584,000
Construction Start:	Fall 2014
Construction Completion:	Mid 2016
Base Taxable Value (2014):	\$343,400
Projected Taxable Value:	\$2,200,000
Brownfield 30 Year TIF Capture:	RPP (with 7 yrs. NEZ Abatement): \$2,012,600 NCO (with 10 yrs. OPRA Abatement): \$1,276,700

TIF Reimbursable Activities/Costs: Private Developer: \$563,500  
Interior/Exterior Building Structures Demolition;  
Building Stabilization (NCO)  
Removal of Interior Contaminated Soils/Material;  
Capping of Contaminated Soils;  
Abatement of Asbestos and LBP;

Public Developer: 2,584,000  
Sanitary Sewer Replacement;  
Wastewater Pump Station Upgrades;  
Water Main Extension;  
Short Stabilization Structures;  
Phase I River Walk;  
Memorial Drive Resurfacing;  
Washington-5<sup>th</sup> Avenue Area Streetscape  
Veterans Memorial Parking Improvements

#### SCHEDULE / ACTIONS

- CMBRA BRA Plan Approval: August 5, 2014
- MSDDA Action: TBD
- City Council BRA Plan Adoption: TBD
- Act 381 Work Plan Submittal (State): TBD
- Development & Reimbursement Agreement: TBD

#### CONCURRENT REDEVELOPMENT FINANCING ACTIVITIES:

- MEDC Blight Elimination Grant Application Process; RPP and NCO Buildings(Developer/City)
- MSHDA Rental Rehabilitation Grant Application Process; 2<sup>nd</sup> Floor of NCO Building (Developer/City)
- OPRA Property Tax Abatement Process; NCO Building (Developer/City/State)
- NEZ Property Tax Abatement Process; RPP Building (Developer/City/State)
- MEDC Job Creation Grant Application Process; Commercial Component of NCO Building (Developer/State)

#### CONCURRENT REDEVELOPMENT PERMITTING ACTIVITIES:

- Historic District Commission Approvals
- Planning Commission Approvals

**City of Manistee  
Brownfield Redevelopment Authority  
Brownfield Plan For  
South Washington Street Area Redevelopment Project  
City of Manistee, Manistee County**

**Prepared By:**

City of Manistee Brownfield Redevelopment Authority  
and  
Manistee Investment Partners, LLC

July 2014

Approved by the Brownfield Redevelopment Authority on \_\_\_\_\_

Approved by the City Council on \_\_\_\_\_

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## I. INTRODUCTION AND PURPOSE

On June 6, 2006 the City Council of the City of Manistee, Michigan adopted a resolution to create the City of Manistee Brownfield Redevelopment Authority (“Authority”).

The purpose of this document, to be implemented by the Authority, is to satisfy the requirements for a Brownfield Plan (“Plan”) for the properties shown on Figure 1 and listed below and located within the City of Manistee, Manistee County, Michigan (“Property”) as specified in Act 381 of the Public Acts of 1996 as amended, which is known as the “Brownfield Redevelopment Financing Act”. The City of Manistee is a “qualified local governmental unit”.

The Property is comprised of six real estate parcels shown on Figure 1, mostly within the City of Manistee Downtown Development District and within the City of Manistee Historic District. The Property consists of the following parcels:

1. The “River Parc Place” parcel (Parcel 1), including a vacant and blighted four story building, vacant land north of the building, and a strip of vacant land west of the building.
2. The former “North Channel Outlet” parcel (Parcel 2), including a historic vacant and blighted three story building and a contiguous two story building, and vacant land west of the buildings.
3. Two vacant parcels located north and west of the North Channel Outlet and River Parc Place buildings (Parcels 3 and 4).
4. A vacant parcel (Parcel 5) located west of Parcel 3.
5. The Veterans Memorial Park parcel (Parcel 6) located east of Parcels 1 and 2, including parking areas, a Veterans Memorial, an open air performing arts stage and vacant land.

Due to the fact that the buildings in Parcels 1 and 2 have been vacant and underutilized for several years they are currently blighted and in need of substantial repairs, improvements and structural reinforcements. The portions of the Property where Parcels 1, 2, 3 and 4 are located are part of the historic furniture manufacturing complex started in the 1890's. Portions of the original manufacturing complex were demolished over many years, while some were destroyed by fires. The building in Parcel 2 was used as retail store for furniture and furnishings till the early 2010s. The building on Parcel 1 was partially constructed in 2006 but was soon abandoned and left to deteriorate. These four parcels have been acquired by Manistee Investment Partners, LLC that plan to redevelop them through an integrated mixed-use plan.

Parcels 5 is owned by the City of Manistee, and its inclusion in this Plan is critical to the redevelopment of Parcels 1, 2, 3 and 4 due to the public infrastructure improvements that will be constructed on it to support the project. Similarly, Parcel 6, the Veterans Memorial Park, is included in the Plan due to public infrastructure improvements and public parking facilities that will be constructed and improved on it to support the project.

The proposed project will consist of the redevelopment of the buildings into residential and retail spaces. The redevelopment project will be undertaken by the Manistee Investment Partners, LLC for Parcels 1, 2, 3 and 4, and by the City of Manistee for Parcels 5 and 6 and common public infrastructure improvements (collectively referred to as the “Developers”) with assistance by the Authority.

The redevelopment of the Property, subject to the approval of this Plan by the Authority, the City Council and the State of Michigan will include the following elements:

- Remediation of contaminated soils and media.
- Abatement of hazardous materials.
- Demolition of obsolete and structurally unsafe building components.
- Correction of blighted conditions and building elements.
- Construction of improved public water and wastewater facilities, and streetscapes.
- Construction of market rate and “controlled rent” residential spaces at Parcels 1 and 2.
- Construction of commercial and retail spaces on Parcel 2.
- Site improvements and landscaping.

Site plans will be discussed with, planned under and acted upon by City of Manistee zoning ordinance and the guidelines of the Planning Commission, Historic District Commission and the Main Street - Downtown Development Authority within which the Property is located. The redevelopment will involve meeting certain building, historic and environmental requirements to ensure sustainable and safe operation of the proposed uses.

Parcels 1, 2, 3 and 4 are “facilities”, as defined by Part 201 of the Natural Resources and Environmental Protection Act, Act 451 of the Public Acts of 1994 as amended. Parcels 5 and 6 are contiguous to “facilities” and included in the Plan to support the project. Environmental assessments have been, or are being performed by the Authority on all parcels between January 2013 and the present. The environmental assessments have documented the presence of contaminants at concentrations exceeding State of Michigan Generic Residential Cleanup Criteria as described elsewhere in this Plan. The environmental assessments have also facilitated the preparation of Baseline Environmental Assessments for Parcels 1, 2, 3 and 4, and will be used to determine the scope of the Due Care and additional response activities required at the Property.

The redevelopment project will create ten to fifteen new jobs associated with the commercial and retail components of the redevelopment. This project is critical for the Main Street - Downtown Development Authority because it will eliminate the blighted conditions associated with the buildings in Parcels 1 and 2 for several years. The project is catalytic for

this area of the City's Downtown District due to the expected increased economic and building redevelopment activity. Furthermore, this project is compatible with the City's and the MSDDA's vision for the South Washington Street Area as expressed in the "Manistee North Corridor Placemaking Project" plan prepared by Beckett & Raeder for the MSDDA in September 2012.

The Developers require the assistance of the Authority, the City of Manistee Main Street - Downtown Development Authority ("MSDDA") and the City Council with securing Tax Increment Financing for the project. The Developers will also require the assistance of the City in applying for job creation, blight elimination, public infrastructure improvements and rental rehabilitation grant and loan funding from the Michigan Economic Development Corporation ("MEDC") and the Michigan State Housing Development Authority ("MSHDA") to allow this project to proceed.

Due to the substantial rehabilitation costs associated with the project and the continuing depressed real estate values, the Developers will also seek approval from the City and the State of Michigan for the project to qualify for short-term real property tax abatements under the Obsolete Property Rehabilitation Act ("OPRA") and the Neighborhood Enterprise Zone ("NEZ") programs.

## **II. ELIGIBLE PROPERTY**

The eligible Property is located within the boundaries of the City of Manistee. The numbers of the tax parcels comprising the eligible Property are:

- PARCEL 1 : 51-51-211-100-05
- PARCEL 2 : 51-51-211-100-02
- PARCEL 3 : 51-51-211-100-03
- PARCEL 4 : 51-51-211-100-01
- PARCEL 5 : 51-51-211-105-01
- PARCEL 6 : 51-51-101-350-01

Phase I Environmental Site Assessments ("ESA"), Phase II ESAs and Baseline Environmental Assessments ("BEA") were conducted on Parcels 1 in October 2010, and on Parcels 2, 3 and in April and May 2014. The ESAs and BEA were conducted under a USEPA Brownfield Assessment grant awarded to the Authority. Based on the findings of the soil sampling performed under the Phase II ESAs, it was determined that Parcels 1, 2, 3 and 4 of the Property are "facilities" as defined by Part 201 of the Natural Resources and Environmental Protection Act, Act 451 of the Public Acts of 1994 as amended. The "facility" determination was based on the presence of numerous hazardous substances in soils (Arsenic, Barium, Cadmium, Chromium, Copper, Lead, Mercury, Selenium, Silver, Zinc, Benzo(a)pyrene, Benzo(b)fluoranthene, Fluoranthene and Phenanthrene) at concentrations exceeding applicable State of Michigan generic residential cleanup criteria. Parcels 5 and 6 are contiguous to "facilities" and contributing to the redevelopment of Parcels 1 and 2.

## **1. Description of Costs to Be Paid for With Tax Increment Revenues, and Summary of Eligible Activities**

*A description of the costs of the plan intended to be paid for with the tax increment revenues, including a brief summary of the eligible activities that are proposed for each eligible property.*

An estimate of costs that may be eligible for reimbursement using Brownfield TIF, associated with the project approved by the Authority, is presented as Attachment A. The eligible activities currently required for the redevelopment of the Property, include:

- Preparation of Act 381 Work Plan for environmental (MDEQ) and non-environmental (MSF) eligible activities;
- Preparation of Due Care Plans for the portions of the Property that are “facilities”;
- Preparation of biddable plans and specifications for environmental and non-environmental eligible construction activities;
- Removal/disposal or capping of contaminated soils, fly ash, coal residue and other waste material at basement and crawl spaces of the River Parc Place (“RPP”) and North Channel Outlet (“NCO”) buildings, respectively;
- Removal/disposal or capping of contaminated soils and wastes north, west and between the two buildings;
- Removal/replacement of contaminated floors in the NCO building;
- Abatement of hazardous materials (Asbestos and Lead Based Paint) in the NCO building;
- Grading and balancing of uneven surfaces north and west of the buildings to facilitate construction of parking spaces and support structures;
- Demolition of structurally unsafe exterior portions of the NCO building;
- Demolition of obsolete interior walls and structures in the RPP and NCO buildings;
- Structural reinforcement of the NCO building to allow the safe interior demolition and reconstruction activities;
- Stabilization of the slope of Short Street west of the two buildings;
- Reconstruction of sidewalks and curb cuts along the Washington Street and 5<sup>th</sup> Avenue boundaries of the property;
- Replacement of the failing sanitary sewer serving the buildings along the Manistee River Channel;
- Enlargement of the sanitary pump station to provide required capacity for the increased flows generated by the project;
- Extension of the water main to the vicinity of the project to provide the increased capacity for the project;
- Construction of Phase I of a river walk along the south boundary of the Property to enhance walkability for the project;
- Resurfacing of Memorial Drive to accommodate the increased traffic associated with the project;
- Installation of streetscape along the section of Washington Street, from 5<sup>th</sup> Avenue to the

- Memorial Bridge, along the east boundary of the project;
- Contingency for the construction components of the project;
  - Carrying (financing) costs for the construction of eligible activities by the Developers;
  - Administrative costs of the Authority for the duration of the TIF capture and reimbursement period;

The estimated cost of the eligible activities that may be reimbursed through revenues generated from the capture of future incremental School and Local taxes on the Property, is approximately \$3,252,400. In the event that a CDBG Blight Elimination grant is awarded by the MSF to the Authority or the City for the project, the cost of some eligible activities may be reduced accordingly. However, the estimated cost to be reimbursed to the Developers through TIF is subject to the capture and reimbursement duration limitation discussed in Section II.5 of this Plan.

Following approval of this Plan by the Authority, the MSDDA and the City Council, review and approval of a Brownfield (Act 381) Work Plan by the MDEQ and MSF will be required prior to beginning work. Additionally, a Development & Reimbursement Agreement between the Authority and the Developers of the Property will be required to establish the schedule and components of the redevelopment project, as well as the terms and conditions of the financing of eligible activities and reimbursement of associated eligible costs.

## **2. Estimate of Captured Taxable Value and Tax Increment Revenues**

*Provide an estimate of the captured taxable value and tax increment revenues for each year of the plan from each parcel of eligible property and in aggregate. The plan may provide for the use of part or all of the captured taxable value, including deposits in the local site remediation revolving fund, but the portion intended to be used shall be clearly stated in the plan. The plan shall not provide either for an exclusion from captured taxable value of a portion of the captured taxable value or for an exclusion of the tax levy of one or more taxing jurisdictions unless the tax levy is excluded from tax increment revenues in Section 2(aa), or unless the tax levy is excluded from capture under Section 15. MCLA 125.2663(1)(c)*

The estimated captured taxable value and tax increment revenues associated with the project, subject to approval of the Authority, City Council and State of Michigan (MDEQ and MSF), are presented as Attachments B1 and B2.

The incremental taxable value of the parcels comprising the Property at the time of the approval of the Plan is \$1,845,700. This estimate is based on the current combined taxable value of the six parcels, of \$354,300 and an estimated future taxable value of Parcels 1, 2, 3 and 4 upon completion of the redevelopment project at the Property, of approximately \$2,200,000.

The incremental tax revenues that are currently expected to be generated from the parcels on the Property are approximately \$3,289,320. This estimate is based on capture of any and all incremental tax revenues during the duration of the Plan (Section II.5) with a seven-year

Neighborhood Enterprise Zone tax abatement for the RPP building and a ten-year Obsolete Property Rehabilitation Act tax abatement for the NCO building.

### **3. Method of Financing for the Brownfield Plan**

*The method, by which the costs of the plan will be financed, including a description of any advances made or anticipated to be made for the costs of the plan from the municipality.*

Costs of implementing the eligible activities of the Plan may be financed by use of funding obtained from any of the following sources, at the discretion of the Authority:

- Developers' equity and/or other financing sources.
- Authority financing sources.
- State Site Reclamation and/or Brownfield Redevelopment Grants.
- Tax Increment Revenues as defined in Section 2(aa) of 1996 Mich. Pub. Acts 381, including capture of incremental taxes levied for school operating and non-school operating expenses, as amended.
- Other revenues obtained by the Authority.
- The Authority's Local Site Remediation Revolving Fund (if/when one is established).

The Authority may use proceeds from any of the listed sources, at its discretion and in compliance with applicable laws, to pay for eligible activities on the eligible Property, to reimburse the Developers, to repay revolving or other loan(s) or bonds, or reimburse the local site remediation revolving fund.

No advance by the Authority is anticipated at this time.

### **4. Maximum Amount of Note or Bonded Indebtedness**

*The maximum amount, of note or bounded indebtedness to be incurred, if any. MCLA 125.2663(1)(e).*

At this time the Authority will not incur any bonded indebtedness for this Plan. The City of Manistee, at its discretion, may utilize public financing for the project or components of the project.

### **5. Duration of Brownfield Plan**

*The duration of the brownfield plan, which shall not exceed the lesser of the period authorized under Subsections (4) and (5) or 35 years. MCLA 125.2663(1)(f).*

The Plan will remain in effect for as many years as is required to fully reimburse the eligible costs or thirty (30) years, whichever is less. The Authority will not capture for the Local Site

Remediation Revolving Fund. The estimated tax capture period and schedule is shown on Attachment B.

## **6. Estimated Impact of Tax Increment Financing on Revenues of Taxing Jurisdictions**

*An estimate of the impact of tax increment financing on the revenues of all taxing jurisdictions in which the eligible property is located. MCLA 125.2663(1)(g).*

Estimates of tax increment revenues from the taxing jurisdictions captured for the eligible project planned by the Authority are presented in Attachments B1 and B2.

## **7. Legal Description of Property**

*A legal description of each parcel of eligible property to which the plan applies, a map showing the location and dimensions of each eligible property, and a statement of whether personal property is included as part of the eligible property. MCLA 125.2663(1)(h).*

Legal descriptions of the tax parcels comprising the eligible Property and a Property map (aerial photo) are included as Attachment C.

## **8. Estimates of Residents and Displacement of Families**

*Estimates of the number of persons residing on each eligible property to which the plan applies and the number of families and individuals to be displaced. If occupied residences are designated for acquisition and clearance by the authority, the plan shall include a demographic survey of the persons to be displaced; a statistical description of the housing supply in the community, including the number of private and public units in existence or under construction, the condition of those in existence, the number of owner-occupied and renter-occupied units, the annual rate of turnover of the various types of housing and the range of rents and sale prices, an estimate of the total demand for housing in the community, and the estimated capacity of private and public housing available to displaced families and individuals. MCLA 125.2663(1)(i).*

There are no persons currently residing at the Property that will be redeveloped under the Plan and there are no families or individuals displaced as a result of redevelopment under the Plan.

## **9. Plan for Relocation of Displaced Persons**

*A plan for establishing priority for the relocation of persons displaced by implementation of the plan. MCLA 125.2663(1)(j)*

No persons will be displaced as a result of implementation of the eligible activities of the

Plan. Therefore, a plan for relocation of displaced persons is not applicable and is not needed for the Plan.

#### **10. Provisions for Relocation Costs**

*Provision for the costs of relocating persons displaced by implementation of the plan, and financial assistance and reimbursement of expenses, including litigation expenses and expenses incident to the transfer of title, in accordance with the standards and provisions of the federal uniform relocation assistance and real property acquisition policies Act of 1970, Public Law 91-646, 84 Stat. 1894 MCLA 125.2663(1)(k)*

No persons will be displaced as a result of implementation of the eligible activities of the Plan and no relocation costs will be incurred. Therefore, provision for relocation costs is not applicable and is not needed for the Plan.

#### **11. Strategy for Compliance with Michigan's Relocation Assistance Law**

*A strategy for compliance with Act No. 227 of the Public Acts of 1972, being Sections 213.321 to 213.332 of the Michigan Compiled Laws.*

No persons will be displaced as a result of implementation of the eligible activities of the Plan. Therefore, no relocation assistance strategy is needed for the Plan.

#### **12. Description of Proposed Use of Local Site Remediation Revolving Fund**

*A description of proposed use of the local site remediation revolving fund. MCLA 125.2663(1)(m).*

The Authority will not capture for the Local Site Remediation Revolving Fund (LSRRF). If the Authority amends the plan at a future date to allow capture for the LSRRF, the proceeds of the Authority's , which may be established by a resolution of the Authority, including the maximum amount of tax increment revenues captured by the Authority and placed in the LSRRF under the Plan, will be used in accordance with the Act. The Authority will then use the fund to pay for the Authority's administrative costs, for repayment of any indebtedness incurred by the Authority for this project, for reimbursing the Developers qualifying for such reimbursement for eligible activities as defined in Section 2(k) of 1996 of 1996 Mich. Pub. Acts 381 as amended, and to pay for any eligible activity costs conducted by the Authority at approved properties within the City of Manistee and included in a Plan, but not limited to the property included in this Plan, as well as other eligible properties within the City of Manistee which may be included in the Plan as amended in the future by the Authority and the City Council. Eligible activities include but are not limited to:

Phase I and II Environmental Assessments

Baseline Environmental Assessments  
Soil and Groundwater Investigations  
Soil and/or Groundwater Remediation  
Contaminated Structure Demolitions  
Due Care Activities  
Associated Infrastructure improvements associated with response activities  
Administration Costs (Work Plans, MDEQ approvals, Authority administrative/operating expenses)

No estimates of tax increment revenues captured from the eligible Property for the LSRRF are presented in Attachment B.

**ATTACHMENT A – Eligible Activities and Eligible Costs**

**ATTACHMENT A - Eligible Activities and Eligible Costs  
South Washington Area Redevelopment**

ACTIVITY	COST	INCREMENTAL TAX CAPTURE			
		SCHOOL	SCHOOL	LOCAL	LOCAL
<b>ENVIRONMENTAL (MDEQ)</b>					
RPP/NCO - Due Care Plan	\$10,000	42.3%	\$4,230	57.7%	\$5,770
RPP - Cap Exposed Contaminated Soils (Basement)	\$15,000	42.3%	\$6,345	57.7%	\$8,655
RPP - Cap Contaminated Soils (Open Area between RPP and NCO)	\$20,000	42.3%	\$8,460	57.7%	\$11,540
NCO - Cap Contaminated Soil, Coal, Ash, Debris (1st Floor Crawl Space)	\$35,000	42.3%	\$14,805	57.7%	\$20,195
NCO - Remove/Cap Contaminated Soil, Coal, Ash, Debris (West Open Area)	\$25,000	42.3%	\$10,575	57.7%	\$14,425
NCO - Remove/Cap Contaminated Soil, Ash (North Open Area)	\$20,000	42.3%	\$8,460	57.7%	\$11,540
NCO - Remove/Replace Contaminated Wooden Floors (3rd Floor N Building)	\$10,000	42.3%	\$4,230	57.7%	\$5,770
BRA Plan and Act 381 Work Plan (MDEQ Portion)	\$10,000	42.3%	\$4,230	57.7%	\$5,770
Contingency on Environmental Activities (15%)	\$21,750	42.3%	\$9,200	57.7%	\$12,550
<b>Subtotal:</b>	<b>\$166,750</b>		<b>\$70,535</b>		<b>\$96,215</b>
<b>SITE PREPARATION (MSF)</b>					
NCO - ACM Abatement	\$40,000	42.3%	\$16,920	57.7%	\$23,080
NCO - LBP Abatement	\$35,000	42.3%	\$14,805	57.7%	\$20,195
NCO - North and West Areas Grading & Balancing	\$10,000	42.3%	\$4,230	57.7%	\$5,770
NCO - Interior Structures and Walls Demolition	\$10,000	42.3%	\$4,230	57.7%	\$5,770
NCO - Exterior Structures and Walls Demolition	\$20,000	42.3%	\$8,460	57.7%	\$11,540
NCO - Building Structural Stabilization	\$200,000	42.3%	\$84,600	57.7%	\$115,400
RPP - West Area Grading & Balancing	\$10,000	42.3%	\$4,230	57.7%	\$5,770
RPP - Interior Structures and Walls Demolition	\$20,000	42.3%	\$8,460	57.7%	\$11,540
Contingency (15%)	\$51,750	42.3%	\$21,890	57.7%	\$29,860
<b>Subtotal:</b>	<b>\$396,750</b>		<b>\$167,825</b>		<b>\$228,925</b>
<b>PUBLIC INFRASTRUCTURE IMPROVEMENTS (MSF)</b>					
NCO - Sidewalk and Curb Cuts	\$50,000	42.3%	\$21,150	57.7%	\$28,850
RPP - Sidewalk and Curb Cuts	\$50,000	42.3%	\$21,150	57.7%	\$28,850
SWA - Short Street Retaining Structures	\$150,000	42.3%	\$63,450	57.7%	\$86,550
SWA - Sanitary Sewer Replacement	\$810,000	42.3%	\$342,630	57.7%	\$467,370
SWA - Pump Station Enlargement	\$385,000	42.3%	\$162,855	57.7%	\$222,145
SWA - Water Main Extension	\$47,600	42.3%	\$20,135	57.7%	\$27,465
SWA - River Walk Phase I	\$114,300	42.3%	\$48,349	57.7%	\$65,951
SWA - Memorial Drive Resurfacing	\$480,000	42.3%	\$203,040	57.7%	\$276,960
VMP - Streetscape (Washington Street; Bridge to 5th Avenue)	\$150,000	42.3%	\$63,450	57.7%	\$86,550
BRA Plan and Act 381 Work Plan (MSF Portion)	\$10,000	42.3%	\$4,230	57.7%	\$5,770
Contingency (15%)	\$337,035	42.3%	\$142,566	57.7%	\$194,469
<b>Subtotal:</b>	<b>\$2,583,935</b>		<b>\$1,093,005</b>		<b>\$1,490,930</b>
<b>Reimbursable Eligible Costs Total:</b>	<b>\$3,147,435</b>		<b>\$1,331,365</b>		<b>\$1,816,070</b>
BRA Administrative Cost	\$105,000	0.0%	\$0	100.0%	\$105,000
<b>Total Incremental Tax Capture:</b>	<b>\$3,252,435</b>		<b>\$1,331,365</b>		<b>\$1,921,070</b>

ATTACHMENT A - SWA 381 WP Eligible Costs 07-10-14

**ATTACHMENT B – TIF Capture and Reimbursement Schedule**

**SOUTH WASHINGTON AREA BROWNFIELD REDEVELOPMENT PROJECT  
ATTACHMENT B-1a**

**RIVER PARC PLACE - PARCEL 1 - REAL ESTATE**

Projected Taxable Value (Real Estate) \$ 210,000  
 Current Taxable Value: (Real Estate) \$ 42,900 2014  
 Incremental Taxable Value: \$ 167,100 Increase 1.5% annually after 2016

Millage Categories	Millage Rate	Captured Millage															
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Capturable Taxable Value		\$ -	\$ 167,100	\$ 169,607	\$ 172,151	\$ 174,733	\$ 177,354	\$ 180,014	\$ 182,714	\$ 185,455	\$ 188,237	\$ 191,060	\$ 193,926	\$ 196,835	\$ 199,788	\$ 202,785	
School Operating	18.0000	\$ 108,277	\$ 3,008	\$ 3,053	\$ 3,099	\$ 3,145	\$ 3,192	\$ 3,240	\$ 3,289	\$ 3,338	\$ 3,388	\$ 3,439	\$ 3,491	\$ 3,543	\$ 3,596	\$ 3,650	
State Education Tax	6.0000	\$ 36,092	\$ 1,003	\$ 1,018	\$ 1,033	\$ 1,048	\$ 1,061	\$ 1,080	\$ 1,096	\$ 1,113	\$ 1,129	\$ 1,146	\$ 1,164	\$ 1,181	\$ 1,199	\$ 1,217	
School Debt Service	2.8800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
West Shore CC Voted	3.0907	\$ 18,592	\$ 516	\$ 524	\$ 532	\$ 540	\$ 548	\$ 556	\$ 565	\$ 573	\$ 582	\$ 591	\$ 599	\$ 608	\$ 617	\$ 627	
Manistee ISD	2.3000	\$ 13,835	\$ 384	\$ 390	\$ 396	\$ 402	\$ 408	\$ 414	\$ 420	\$ 427	\$ 433	\$ 439	\$ 446	\$ 453	\$ 460	\$ 466	
City Operating	17.7612	\$ 106,840	\$ 2,968	\$ 3,012	\$ 3,058	\$ 3,103	\$ 3,150	\$ 3,197	\$ 3,245	\$ 3,294	\$ 3,343	\$ 3,393	\$ 3,444	\$ 3,496	\$ 3,548	\$ 3,602	
County Operating	5.5000	\$ 33,085	\$ 919	\$ 933	\$ 947	\$ 961	\$ 975	\$ 990	\$ 1,005	\$ 1,020	\$ 1,035	\$ 1,051	\$ 1,067	\$ 1,083	\$ 1,099	\$ 1,115	
911 Voted	0.8000	\$ 4,812	\$ 134	\$ 136	\$ 138	\$ 140	\$ 142	\$ 144	\$ 146	\$ 148	\$ 151	\$ 153	\$ 155	\$ 157	\$ 160	\$ 162	
Council on Aging Voted	0.3000	\$ 1,805	\$ 50	\$ 51	\$ 52	\$ 52	\$ 53	\$ 54	\$ 55	\$ 56	\$ 56	\$ 57	\$ 58	\$ 59	\$ 60	\$ 61	
County Library Voted	1.0000	\$ 6,015	\$ 167	\$ 170	\$ 172	\$ 175	\$ 177	\$ 180	\$ 183	\$ 185	\$ 188	\$ 191	\$ 194	\$ 197	\$ 200	\$ 203	
Dial A Ride Voted	0.3276	\$ 1,971	\$ 55	\$ 56	\$ 56	\$ 57	\$ 58	\$ 59	\$ 60	\$ 61	\$ 62	\$ 63	\$ 64	\$ 64	\$ 65	\$ 66	
Medical Care Voted	0.5000	\$ 3,008	\$ 84	\$ 85	\$ 86	\$ 87	\$ 89	\$ 90	\$ 91	\$ 93	\$ 94	\$ 96	\$ 97	\$ 98	\$ 100	\$ 101	
City Garbage	1.1500	\$ 6,918	\$ 192	\$ 195	\$ 198	\$ 201	\$ 204	\$ 207	\$ 210	\$ 213	\$ 216	\$ 220	\$ 223	\$ 226	\$ 230	\$ 233	
Fire Truck & Station Bond	0.0000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
County Jail Bond Voted	0.0000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Incremental Tax</b>	<b>59.1095</b>	<b>\$ 341,250</b>	<b>0</b>	<b>9,479</b>	<b>9,622</b>	<b>9,766</b>	<b>9,913</b>	<b>10,061</b>	<b>10,212</b>	<b>10,365</b>	<b>10,521</b>	<b>10,679</b>	<b>10,839</b>	<b>11,001</b>	<b>11,166</b>	<b>11,334</b>	<b>11,504</b>
			<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>
School Tax Captured		\$ 144,369	\$ -	\$ 4,010	\$ 4,071	\$ 4,132	\$ 4,194	\$ 4,256	\$ 4,320	\$ 4,385	\$ 4,451	\$ 4,518	\$ 4,585	\$ 4,654	\$ 4,724	\$ 4,795	\$ 4,867
Non-School Tax Captured		\$ 196,880	\$ -	\$ 5,469	\$ 5,551	\$ 5,634	\$ 5,719	\$ 5,805	\$ 5,892	\$ 5,980	\$ 6,070	\$ 6,161	\$ 6,253	\$ 6,347	\$ 6,442	\$ 6,539	\$ 6,637
<b>Total Tax Captured</b>		<b>\$341,250</b>	<b>\$0</b>	<b>\$9,479</b>	<b>\$9,622</b>	<b>\$9,766</b>	<b>\$9,913</b>	<b>\$10,061</b>	<b>\$10,212</b>	<b>\$10,365</b>	<b>\$10,521</b>	<b>\$10,679</b>	<b>\$10,839</b>	<b>\$11,001</b>	<b>\$11,166</b>	<b>\$11,334</b>	<b>\$11,504</b>

Aggregate	Application of Funds															
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Capture for Eligible Costs:	\$341,250	\$0	\$9,479	\$9,622	\$9,766	\$9,913	\$10,061	\$10,212	\$10,365	\$10,521	\$10,679	\$10,839	\$11,001	\$11,166	\$11,334	\$11,504
Capture for Revolving Fund:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Cumulative Total Capture</b>	<b>\$341,250</b>	<b>\$0</b>	<b>\$9,479</b>	<b>\$19,101</b>	<b>\$28,867</b>	<b>\$38,780</b>	<b>\$48,811</b>	<b>\$59,053</b>	<b>\$69,418</b>	<b>\$79,939</b>	<b>\$90,618</b>	<b>\$101,456</b>	<b>\$112,458</b>	<b>\$123,624</b>	<b>\$134,958</b>	<b>\$146,462</b>

SOUTH WASHINGTON AREA BROWNFIELD REDEVELOPMENT PROJECT  
ATTACHMENT B-1a

	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2042
\$	205,826	\$ 208,914	\$ 212,047	\$ 215,228	\$ 218,457	\$ 221,733	\$ 225,059	\$ 228,435	\$ 231,862	\$ 235,340	\$ 238,870	\$ 242,453	\$ 246,090	\$ 249,781	\$ 253,528
\$	3,705	\$ 3,760	\$ 3,817	\$ 3,874	\$ 3,932	\$ 3,991	\$ 4,051	\$ 4,112	\$ 4,174	\$ 4,236	\$ 4,300	\$ 4,364	\$ 4,430	\$ 4,496	\$ 4,564
\$	1,235	\$ 1,253	\$ 1,272	\$ 1,291	\$ 1,311	\$ 1,330	\$ 1,350	\$ 1,371	\$ 1,391	\$ 1,412	\$ 1,433	\$ 1,455	\$ 1,477	\$ 1,499	\$ 1,521
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	636	\$ 646	\$ 655	\$ 665	\$ 675	\$ 685	\$ 696	\$ 706	\$ 717	\$ 727	\$ 738	\$ 749	\$ 761	\$ 772	\$ 784
\$	473	\$ 481	\$ 488	\$ 495	\$ 502	\$ 510	\$ 518	\$ 525	\$ 533	\$ 541	\$ 549	\$ 558	\$ 566	\$ 574	\$ 583
\$	3,656	\$ 3,711	\$ 3,766	\$ 3,823	\$ 3,880	\$ 3,938	\$ 3,997	\$ 4,057	\$ 4,118	\$ 4,180	\$ 4,243	\$ 4,306	\$ 4,371	\$ 4,436	\$ 4,503
\$	1,132	\$ 1,149	\$ 1,166	\$ 1,184	\$ 1,202	\$ 1,220	\$ 1,238	\$ 1,256	\$ 1,275	\$ 1,294	\$ 1,314	\$ 1,333	\$ 1,353	\$ 1,374	\$ 1,394
\$	165	\$ 167	\$ 170	\$ 172	\$ 175	\$ 177	\$ 180	\$ 183	\$ 185	\$ 188	\$ 191	\$ 194	\$ 197	\$ 200	\$ 203
\$	62	\$ 63	\$ 64	\$ 65	\$ 66	\$ 67	\$ 68	\$ 69	\$ 70	\$ 71	\$ 72	\$ 73	\$ 74	\$ 75	\$ 76
\$	206	\$ 209	\$ 212	\$ 215	\$ 218	\$ 222	\$ 225	\$ 228	\$ 232	\$ 235	\$ 239	\$ 242	\$ 246	\$ 250	\$ 254
\$	67	\$ 68	\$ 69	\$ 71	\$ 72	\$ 73	\$ 74	\$ 75	\$ 76	\$ 77	\$ 78	\$ 79	\$ 81	\$ 82	\$ 83
\$	103	\$ 104	\$ 106	\$ 108	\$ 109	\$ 111	\$ 113	\$ 114	\$ 116	\$ 118	\$ 119	\$ 121	\$ 123	\$ 125	\$ 127
\$	237	\$ 240	\$ 244	\$ 248	\$ 251	\$ 255	\$ 259	\$ 263	\$ 267	\$ 271	\$ 275	\$ 279	\$ 283	\$ 287	\$ 292
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	11,676	11,852	12,029	12,210	12,393	12,579	12,768	12,959	13,153	13,351	13,551	13,754	13,961	14,170	14,383
	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
\$	4,940	\$ 5,014	\$ 5,089	\$ 5,165	\$ 5,243	\$ 5,322	\$ 5,401	\$ 5,482	\$ 5,565	\$ 5,648	\$ 5,733	\$ 5,819	\$ 5,906	\$ 5,995	\$ 6,085
\$	6,737	\$ 6,838	\$ 6,940	\$ 7,044	\$ 7,150	\$ 7,257	\$ 7,366	\$ 7,477	\$ 7,589	\$ 7,703	\$ 7,818	\$ 7,935	\$ 8,054	\$ 8,175	\$ 8,298
	11,676	11,852	12,029	12,210	12,393	12,579	12,768	12,959	13,153	13,351	13,551	13,754	13,961	14,170	14,383
	11,676	11,852	12,029	12,210	12,393	12,579	12,768	12,959	13,153	13,351	13,551	13,754	13,961	14,170	14,383
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$158,138	\$169,990	\$182,019	\$194,229	\$206,622	\$219,201	\$231,968	\$244,927	\$258,081	\$271,431	\$284,982	\$298,737	\$312,697	\$326,867	\$341,250

**SOUTH WASHINGTON AREA BROWNFIELD REDEVELOPMENT PROJECT  
ATTACHMENT B-1b**

**RIVER PARC PLACE - PARCEL 1 - REAL PROPERTY**

Projected Taxable Value (Real Property) \$ 1,190,000  
 Current Taxable Value: (Real Property) \$ 243,000 2014  
 Incremental Taxable Value: \$ 947,000 Increase 1.5% annually after 2016

Millage Category	Millage Rate	Captured Millage	Year														
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Capturable Taxable Value		\$ -	\$ 500,000	\$ 947,000	\$ 961,205	\$ 975,623	\$ 990,257	\$ 1,005,111	\$ 1,020,185	\$ 1,035,491	\$ 1,051,023	\$ 1,066,788	\$ 1,082,790	\$ 1,099,032	\$ 1,115,518	\$ 1,132,250	
School Operating	18.0000	\$ 596,771	\$ -	\$ 9,060	\$ 17,046	\$ 17,302	\$ 17,561	\$ 17,825	\$ 18,092	\$ 18,363	\$ 18,639	\$ 18,918	\$ 19,202	\$ 19,490	\$ 19,783	\$ 20,079	\$ 20,381
State Education Tax	6.0000	\$ 198,924	\$ -	\$ 3,060	\$ 5,682	\$ 5,767	\$ 5,854	\$ 5,942	\$ 6,031	\$ 6,121	\$ 6,213	\$ 6,306	\$ 6,401	\$ 6,497	\$ 6,594	\$ 6,693	\$ 6,794
School Debt Service	2.3800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
West Shore CC Voted	3.0907	\$ 82,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,200	\$ 3,248	\$ 3,297	\$ 3,347	\$ 3,397	\$ 3,448	\$ 3,499	
Manistee ISD	2.3000	\$ 61,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,382	\$ 2,417	\$ 2,454	\$ 2,490	\$ 2,528	\$ 2,566	\$ 2,604	
City Operating	17.7612	\$ 475,193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,392	\$ 18,667	\$ 18,947	\$ 19,232	\$ 19,520	\$ 19,813	\$ 20,110	
County Operating	5.5000	\$ 147,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,695	\$ 5,781	\$ 5,867	\$ 5,955	\$ 6,045	\$ 6,135	\$ 6,227	
911 Voted	0.8000	\$ 21,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 828	\$ 841	\$ 853	\$ 866	\$ 879	\$ 892	\$ 906	
Council on Aging Voted	0.3000	\$ 8,026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 311	\$ 315	\$ 320	\$ 325	\$ 330	\$ 335	\$ 340	
County Library Voted	1.0000	\$ 26,755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,035	\$ 1,051	\$ 1,067	\$ 1,083	\$ 1,099	\$ 1,116	\$ 1,132	
Dial A Ride Voted	0.3276	\$ 8,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 339	\$ 344	\$ 349	\$ 355	\$ 360	\$ 365	\$ 371	
Medical Care Voted	0.5000	\$ 13,377	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 518	\$ 526	\$ 533	\$ 541	\$ 550	\$ 558	\$ 566	
City Garbage	1.1500	\$ 30,768	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,191	\$ 1,209	\$ 1,227	\$ 1,245	\$ 1,264	\$ 1,283	\$ 1,302	
Fire Truck & Station Bond	0.0000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
County Jail Bond Voted	0.0000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Incremental Tax</b>	<b>59.1095</b>	<b>\$ 1,671,359</b>	<b>0</b>	<b>\$ 12,000</b>	<b>\$ 22,728</b>	<b>\$ 23,069</b>	<b>\$ 23,415</b>	<b>\$ 23,766</b>	<b>\$ 24,123</b>	<b>\$ 24,485</b>	<b>\$ 24,852</b>	<b>\$ 25,225</b>	<b>\$ 25,603</b>	<b>\$ 25,987</b>	<b>\$ 26,377</b>	<b>\$ 26,772</b>	<b>\$ 27,174</b>
School Tax Captured		\$ 795,695	\$ -	\$ 12,000	\$ 22,728	\$ 23,069	\$ 23,415	\$ 23,766	\$ 24,123	\$ 24,485	\$ 24,852	\$ 25,225	\$ 25,603	\$ 25,987	\$ 26,377	\$ 26,772	\$ 27,174
Non-School Tax Captured		\$ 875,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,891	\$ 34,399	\$ 34,915	\$ 35,439	\$ 35,971	\$ 36,510	\$ 37,058	
<b>Total Tax Captured</b>		<b>\$ 1,671,359</b>	<b>\$ 0</b>	<b>\$ 12,000</b>	<b>\$ 22,728</b>	<b>\$ 23,069</b>	<b>\$ 23,415</b>	<b>\$ 23,766</b>	<b>\$ 24,123</b>	<b>\$ 24,485</b>	<b>\$ 24,852</b>	<b>\$ 25,225</b>	<b>\$ 25,603</b>	<b>\$ 25,987</b>	<b>\$ 26,377</b>	<b>\$ 26,772</b>	<b>\$ 27,174</b>

	Aggregate	Application of Funds														
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Capture for Eligible Costs:	\$1,671,359	\$0	\$12,000	\$22,728	\$23,069	\$23,415	\$23,766	\$24,123	\$24,485	\$24,852	\$25,225	\$25,603	\$25,987	\$26,377	\$26,772	\$27,174
Capture for Revolving Fund:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Cumulative Total Capture</b>	<b>\$1,671,359</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$34,728</b>	<b>\$57,797</b>	<b>\$81,212</b>	<b>\$104,978</b>	<b>\$129,101</b>	<b>\$153,585</b>	<b>\$178,437</b>	<b>\$203,662</b>	<b>\$229,265</b>	<b>\$255,252</b>	<b>\$281,629</b>	<b>\$308,401</b>	<b>\$335,575</b>

SOUTH WASHINGTON AREA BROWNFIELD REDEVELOPMENT PROJECT  
ATTACHMENT B-1b

2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
\$ 1,149,234	\$ 1,166,473	\$ 1,183,970	\$ 1,201,729	\$ 1,219,755	\$ 1,238,052	\$ 1,256,622	\$ 1,275,472	\$ 1,294,604	\$ 1,314,023	\$ 1,333,733	\$ 1,353,739	\$ 1,374,045	\$ 1,394,656	\$ 1,415,576
\$ 20,686	\$ 20,997	\$ 21,311	\$ 21,631	\$ 21,956	\$ 22,285	\$ 22,619	\$ 22,958	\$ 23,303	\$ 23,652	\$ 24,007	\$ 24,367	\$ 24,733	\$ 25,104	\$ 25,480
\$ 6,895	\$ 6,999	\$ 7,104	\$ 7,210	\$ 7,319	\$ 7,428	\$ 7,540	\$ 7,653	\$ 7,768	\$ 7,884	\$ 8,002	\$ 8,122	\$ 8,244	\$ 8,368	\$ 8,493
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 3,552	\$ 3,605	\$ 3,659	\$ 3,714	\$ 3,770	\$ 3,826	\$ 3,884	\$ 3,942	\$ 4,001	\$ 4,061	\$ 4,122	\$ 4,184	\$ 4,247	\$ 4,310	\$ 4,375
\$ 2,643	\$ 2,683	\$ 2,723	\$ 2,764	\$ 2,805	\$ 2,848	\$ 2,890	\$ 2,934	\$ 2,978	\$ 3,022	\$ 3,068	\$ 3,114	\$ 3,160	\$ 3,208	\$ 3,256
\$ 20,412	\$ 20,718	\$ 21,029	\$ 21,344	\$ 21,664	\$ 21,989	\$ 22,319	\$ 22,654	\$ 22,994	\$ 23,339	\$ 23,689	\$ 24,044	\$ 24,405	\$ 24,771	\$ 25,142
\$ 6,321	\$ 6,416	\$ 6,512	\$ 6,610	\$ 6,709	\$ 6,809	\$ 6,911	\$ 7,015	\$ 7,120	\$ 7,227	\$ 7,336	\$ 7,446	\$ 7,557	\$ 7,671	\$ 7,786
\$ 919	\$ 933	\$ 947	\$ 961	\$ 976	\$ 990	\$ 1,005	\$ 1,020	\$ 1,036	\$ 1,051	\$ 1,067	\$ 1,083	\$ 1,099	\$ 1,116	\$ 1,132
\$ 345	\$ 350	\$ 355	\$ 361	\$ 366	\$ 371	\$ 377	\$ 383	\$ 388	\$ 394	\$ 400	\$ 406	\$ 412	\$ 418	\$ 425
\$ 1,149	\$ 1,166	\$ 1,184	\$ 1,202	\$ 1,220	\$ 1,238	\$ 1,257	\$ 1,275	\$ 1,295	\$ 1,314	\$ 1,334	\$ 1,354	\$ 1,374	\$ 1,395	\$ 1,416
\$ 376	\$ 382	\$ 388	\$ 394	\$ 400	\$ 406	\$ 412	\$ 418	\$ 424	\$ 430	\$ 437	\$ 443	\$ 450	\$ 457	\$ 464
\$ 575	\$ 583	\$ 592	\$ 601	\$ 610	\$ 619	\$ 628	\$ 638	\$ 647	\$ 657	\$ 667	\$ 677	\$ 687	\$ 697	\$ 708
\$ 1,322	\$ 1,341	\$ 1,362	\$ 1,382	\$ 1,403	\$ 1,424	\$ 1,445	\$ 1,467	\$ 1,489	\$ 1,511	\$ 1,534	\$ 1,557	\$ 1,580	\$ 1,604	\$ 1,628
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 65,195	\$ 66,173	\$ 67,166	\$ 68,174	\$ 69,196	\$ 70,234	\$ 71,288	\$ 72,357	\$ 73,442	\$ 74,544	\$ 75,662	\$ 76,797	\$ 77,949	\$ 79,118	\$ 80,305
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
\$ 27,582	\$ 27,995	\$ 28,415	\$ 28,842	\$ 29,274	\$ 29,713	\$ 30,159	\$ 30,611	\$ 31,070	\$ 31,537	\$ 32,010	\$ 32,490	\$ 32,977	\$ 33,472	\$ 33,974
\$ 37,614	\$ 38,178	\$ 38,751	\$ 39,332	\$ 39,922	\$ 40,521	\$ 41,129	\$ 41,746	\$ 42,372	\$ 43,007	\$ 43,652	\$ 44,307	\$ 44,972	\$ 45,646	\$ 46,331
\$ 65,195	\$ 66,173	\$ 67,166	\$ 68,174	\$ 69,196	\$ 70,234	\$ 71,288	\$ 72,357	\$ 73,442	\$ 74,544	\$ 75,662	\$ 76,797	\$ 77,949	\$ 79,118	\$ 80,305
\$ 65,195	\$ 66,173	\$ 67,166	\$ 68,174	\$ 69,196	\$ 70,234	\$ 71,288	\$ 72,357	\$ 73,442	\$ 74,544	\$ 75,662	\$ 76,797	\$ 77,949	\$ 79,118	\$ 80,305
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$ 648,954	\$ 715,128	\$ 782,294	\$ 850,467	\$ 919,663	\$ 989,898	\$ 1,061,185	\$ 1,133,542	\$ 1,206,984	\$ 1,281,528	\$ 1,357,190	\$ 1,433,987	\$ 1,511,936	\$ 1,591,054	\$ 1,671,359

**SOUTH WASHINGTON AREA BROWNFIELD REDEVELOPMENT PROJECT  
ATTACHMENT B-2a**

**NORTH CHANNEL OUTLET - PARCEL 2 - REAL ESTATE**

Projected Taxable Value (Real Estate)   \$ 120,000  
 Current Taxable Value: (Real Estate)   \$ 8,610   2014  
 Incremental Taxable Value:             \$ 111,390   Increase 1.5% annually after 2016

Millage Category	Millage Rate	Captured Millage	Year															
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Capturable Taxable Value		\$	-	\$ 111,390	\$ 113,061	\$ 114,737	\$ 116,478	\$ 118,225	\$ 119,999	\$ 121,799	\$ 123,626	\$ 125,480	\$ 127,362	\$ 129,273	\$ 131,212	\$ 133,180	\$ 135,178	
School Operating	18.0000	\$	72,178	\$ 2,005	\$ 2,035	\$ 2,066	\$ 2,097	\$ 2,128	\$ 2,160	\$ 2,192	\$ 2,225	\$ 2,259	\$ 2,293	\$ 2,327	\$ 2,362	\$ 2,397	\$ 2,433	
State Education Tax	6.0000	\$	24,059	\$ 668	\$ 678	\$ 689	\$ 699	\$ 709	\$ 720	\$ 731	\$ 742	\$ 753	\$ 764	\$ 776	\$ 787	\$ 799	\$ 811	
School Debt Service	2.3800	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
West Shore CC Voted	3.0907	\$	12,393	\$ 344	\$ 349	\$ 355	\$ 360	\$ 365	\$ 371	\$ 376	\$ 382	\$ 388	\$ 394	\$ 400	\$ 406	\$ 412	\$ 418	
Manistee ISD	2.3000	\$	9,223	\$ 256	\$ 260	\$ 264	\$ 268	\$ 272	\$ 276	\$ 280	\$ 284	\$ 289	\$ 293	\$ 297	\$ 302	\$ 306	\$ 311	
City Operating	17.7612	\$	71,221	\$ 1,978	\$ 2,008	\$ 2,038	\$ 2,069	\$ 2,100	\$ 2,131	\$ 2,163	\$ 2,196	\$ 2,229	\$ 2,262	\$ 2,296	\$ 2,330	\$ 2,365	\$ 2,401	
County Operating	5.5000	\$	22,054	\$ 613	\$ 622	\$ 631	\$ 641	\$ 650	\$ 660	\$ 670	\$ 680	\$ 690	\$ 700	\$ 711	\$ 722	\$ 732	\$ 743	
911 Voted	0.8000	\$	3,208	\$ 89	\$ 90	\$ 92	\$ 93	\$ 95	\$ 96	\$ 97	\$ 99	\$ 100	\$ 102	\$ 103	\$ 105	\$ 107	\$ 108	
Council on Aging Voted	0.3000	\$	1,203	\$ 33	\$ 34	\$ 34	\$ 35	\$ 35	\$ 36	\$ 37	\$ 37	\$ 38	\$ 38	\$ 39	\$ 39	\$ 40	\$ 41	
County Library Voted	1.0000	\$	4,010	\$ 111	\$ 113	\$ 115	\$ 116	\$ 118	\$ 120	\$ 122	\$ 124	\$ 125	\$ 127	\$ 129	\$ 131	\$ 133	\$ 135	
Dial A Ride Voted	0.3276	\$	1,314	\$ 36	\$ 37	\$ 38	\$ 38	\$ 39	\$ 39	\$ 40	\$ 40	\$ 41	\$ 42	\$ 42	\$ 43	\$ 44	\$ 44	
Medical Care Voted	0.5000	\$	2,005	\$ 56	\$ 57	\$ 57	\$ 58	\$ 59	\$ 60	\$ 61	\$ 62	\$ 63	\$ 64	\$ 65	\$ 66	\$ 67	\$ 68	
City Garbage	1.1500	\$	4,611	\$ 128	\$ 130	\$ 132	\$ 134	\$ 136	\$ 138	\$ 140	\$ 142	\$ 144	\$ 146	\$ 149	\$ 151	\$ 153	\$ 155	
Fire Truck & Station Bond	0.0000	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
County Jail Bond Voted	0.0000	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Incremental Tax</b>	<b>59.1095</b>	<b>\$</b>	<b>227,479</b>	<b>0</b>	<b>6,319</b>	<b>6,414</b>	<b>6,510</b>	<b>6,608</b>	<b>6,707</b>	<b>6,807</b>	<b>6,910</b>	<b>7,013</b>	<b>7,118</b>	<b>7,225</b>	<b>7,334</b>	<b>7,444</b>	<b>7,555</b>	<b>7,669</b>

	Aggregate	Application of Funds														
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
School Tax Captured	\$ 96,237	\$ -	\$ 2,673	\$ 2,713	\$ 2,754	\$ 2,795	\$ 2,837	\$ 2,880	\$ 2,923	\$ 2,967	\$ 3,012	\$ 3,057	\$ 3,103	\$ 3,149	\$ 3,196	\$ 3,244
Non-School Tax Captured	\$ 131,242	\$ -	\$ 3,646	\$ 3,700	\$ 3,756	\$ 3,812	\$ 3,869	\$ 3,927	\$ 3,986	\$ 4,046	\$ 4,107	\$ 4,169	\$ 4,231	\$ 4,294	\$ 4,359	\$ 4,424
<b>Total Tax Captured</b>	<b>\$227,479</b>	<b>\$0</b>	<b>\$6,319</b>	<b>\$6,414</b>	<b>\$6,510</b>	<b>\$6,608</b>	<b>\$6,707</b>	<b>\$6,807</b>	<b>\$6,910</b>	<b>\$7,013</b>	<b>\$7,118</b>	<b>\$7,225</b>	<b>\$7,334</b>	<b>\$7,444</b>	<b>\$7,555</b>	<b>\$7,669</b>
Capture for Eligible Costs:	\$227,479	\$0	\$6,319	\$6,414	\$6,510	\$6,608	\$6,707	\$6,807	\$6,910	\$7,013	\$7,118	\$7,225	\$7,334	\$7,444	\$7,555	\$7,669
Capture for Revolving Fund:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Cumulative Total Capture</b>	<b>\$227,479</b>	<b>\$0</b>	<b>\$6,319</b>	<b>\$12,733</b>	<b>\$19,243</b>	<b>\$25,851</b>	<b>\$32,558</b>	<b>\$39,365</b>	<b>\$46,275</b>	<b>\$53,288</b>	<b>\$60,406</b>	<b>\$67,632</b>	<b>\$74,965</b>	<b>\$82,409</b>	<b>\$89,964</b>	<b>\$97,632</b>

SOUTH WASHINGTON AREA BROWNFIELD REDEVELOPMENT PROJECT  
ATTACHMENT B-2a

2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2042
\$ 137,205	\$ 139,263	\$ 141,352	\$ 143,473	\$ 145,625	\$ 147,809	\$ 150,026	\$ 152,277	\$ 154,561	\$ 156,879	\$ 159,232	\$ 161,621	\$ 164,045	\$ 166,506	\$ 169,003
\$ 2,470	\$ 2,507	\$ 2,544	\$ 2,583	\$ 2,621	\$ 2,661	\$ 2,700	\$ 2,741	\$ 2,782	\$ 2,824	\$ 2,866	\$ 2,909	\$ 2,953	\$ 2,997	\$ 3,042
\$ 823	\$ 836	\$ 848	\$ 861	\$ 874	\$ 887	\$ 900	\$ 914	\$ 927	\$ 941	\$ 955	\$ 970	\$ 984	\$ 999	\$ 1,014
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 424	\$ 430	\$ 437	\$ 443	\$ 450	\$ 457	\$ 464	\$ 471	\$ 478	\$ 485	\$ 492	\$ 500	\$ 507	\$ 515	\$ 522
\$ 316	\$ 320	\$ 325	\$ 330	\$ 335	\$ 340	\$ 345	\$ 350	\$ 355	\$ 361	\$ 366	\$ 372	\$ 377	\$ 383	\$ 389
\$ 2,437	\$ 2,473	\$ 2,511	\$ 2,548	\$ 2,586	\$ 2,625	\$ 2,665	\$ 2,705	\$ 2,745	\$ 2,786	\$ 2,828	\$ 2,871	\$ 2,914	\$ 2,957	\$ 3,002
\$ 755	\$ 766	\$ 777	\$ 789	\$ 801	\$ 813	\$ 825	\$ 838	\$ 850	\$ 863	\$ 876	\$ 889	\$ 902	\$ 916	\$ 930
\$ 110	\$ 111	\$ 113	\$ 115	\$ 116	\$ 118	\$ 120	\$ 122	\$ 124	\$ 126	\$ 127	\$ 129	\$ 131	\$ 133	\$ 135
\$ 41	\$ 42	\$ 42	\$ 43	\$ 44	\$ 44	\$ 45	\$ 46	\$ 46	\$ 47	\$ 48	\$ 48	\$ 49	\$ 50	\$ 51
\$ 137	\$ 139	\$ 141	\$ 143	\$ 146	\$ 148	\$ 150	\$ 152	\$ 155	\$ 157	\$ 159	\$ 162	\$ 164	\$ 167	\$ 169
\$ 45	\$ 46	\$ 46	\$ 47	\$ 48	\$ 48	\$ 49	\$ 50	\$ 51	\$ 51	\$ 52	\$ 53	\$ 54	\$ 55	\$ 55
\$ 69	\$ 70	\$ 71	\$ 72	\$ 73	\$ 74	\$ 75	\$ 76	\$ 77	\$ 78	\$ 80	\$ 81	\$ 82	\$ 83	\$ 85
\$ 158	\$ 160	\$ 163	\$ 165	\$ 167	\$ 170	\$ 173	\$ 175	\$ 178	\$ 180	\$ 183	\$ 186	\$ 189	\$ 191	\$ 194
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7,784	7,900	8,019	8,139	8,261	8,385	8,511	8,639	8,768	8,900	9,033	9,169	9,306	9,446	9,587
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
\$ 3,293	\$ 3,342	\$ 3,392	\$ 3,443	\$ 3,495	\$ 3,547	\$ 3,601	\$ 3,655	\$ 3,709	\$ 3,765	\$ 3,822	\$ 3,879	\$ 3,937	\$ 3,996	\$ 4,056
\$ 4,491	\$ 4,558	\$ 4,626	\$ 4,696	\$ 4,766	\$ 4,838	\$ 4,910	\$ 4,984	\$ 5,059	\$ 5,135	\$ 5,212	\$ 5,290	\$ 5,369	\$ 5,450	\$ 5,531
\$7,784	\$7,900	\$8,019	\$8,139	\$8,261	\$8,385	\$8,511	\$8,639	\$8,768	\$8,900	\$9,033	\$9,169	\$9,306	\$9,446	\$9,587
57,784	57,900	58,019	58,139	58,261	58,385	58,511	58,639	58,768	58,900	59,033	59,169	59,306	59,446	59,587
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$105,416	\$113,316	\$121,335	\$129,474	\$137,736	\$146,121	\$154,632	\$163,270	\$172,038	\$180,938	\$189,971	\$199,140	\$208,446	\$217,892	\$227,479

**SOUTH WASHINGTON AREA BROWNFIELD PLAN  
ATTACHMENT B-2b**

**NORTH CHANNEL OUTLET - PARCEL 2 - REAL PROPERTY**

Projected Taxable Value (Real Property)	\$	689,060	
Current Taxable Value (Real Property)	\$	48,790	2014
Incremental Taxable Value:	\$	631,210	Increase 1.5% annually after 2016

Millage Category	Millage Rate	Captured Millage	Year															
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Capturable Taxable Value		\$	-	\$ 500,000	\$ 631,210	\$ 649,678	\$ 650,288	\$ 660,043	\$ 669,943	\$ 679,992	\$ 690,192	\$ 700,545	\$ 711,053	\$ 721,719	\$ 732,545	\$ 743,533	\$ 754,686	
School Operating	18.0000	\$	400,771	\$ 9,000	\$ 11,362	\$ 11,532	\$ 11,705	\$ 11,881	\$ 12,059	\$ 12,240	\$ 12,423	\$ 12,610	\$ 12,799	\$ 12,991	\$ 13,186	\$ 13,384	\$ 13,584	
State Education Tax	6.0000	\$	133,590	\$ 3,000	\$ 3,787	\$ 3,844	\$ 3,902	\$ 3,960	\$ 4,020	\$ 4,080	\$ 4,141	\$ 4,203	\$ 4,266	\$ 4,330	\$ 4,395	\$ 4,461	\$ 4,528	
School Debt Service	2.3800	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
West Shore CC Voted	3.0907	\$	48,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,231	\$ 2,264	\$ 2,298	\$ 2,333	
Manistee ISD	2.3000	\$	36,182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,660	\$ 1,685	\$ 1,710	\$ 1,736	
City Operating	17.7612	\$	279,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,819	\$ 13,011	\$ 13,206	\$ 13,404	
County Operating	5.5000	\$	86,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,969	\$ 4,029	\$ 4,089	\$ 4,151	
911 Voted	0.8000	\$	12,585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 577	\$ 586	\$ 595	\$ 604	
Council on Aging Voted	0.3000	\$	4,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 217	\$ 220	\$ 223	\$ 226	
County Library Voted	1.0000	\$	15,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 722	\$ 733	\$ 744	\$ 755	
Dial A Ride Voted	0.3276	\$	5,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236	\$ 240	\$ 244	\$ 247	
Medical Care Voted	0.5000	\$	7,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 361	\$ 366	\$ 372	\$ 377	
City Garbage	1.1500	\$	18,091	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 830	\$ 842	\$ 855	\$ 868	
Fire Truck & Station Bond	0.0000	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
County Jail Bond Voted	0.6000	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Incremental Tax</b>	<b>59.1095</b>	\$	<b>1,049,233</b>	<b>0</b>	<b>12,000</b>	<b>15,149</b>	<b>15,376</b>	<b>15,607</b>	<b>15,841</b>	<b>16,079</b>	<b>16,320</b>	<b>16,565</b>	<b>16,813</b>	<b>17,065</b>	<b>40,943</b>	<b>41,557</b>	<b>42,180</b>	<b>42,813</b>
			<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	
School Tax Captured	\$	534,361	\$ -	\$ 12,000	\$ 15,149	\$ 15,376	\$ 15,607	\$ 15,841	\$ 16,079	\$ 16,320	\$ 16,565	\$ 16,813	\$ 17,065	\$ 17,321	\$ 17,581	\$ 17,845	\$ 18,112	
Non-School Tax Captured	\$	514,871	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,622	\$ 23,976	\$ 24,335	\$ 24,701	
<b>Total Tax Captured</b>		<b>\$1,049,233</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$15,149</b>	<b>\$15,376</b>	<b>\$15,607</b>	<b>\$15,841</b>	<b>\$16,079</b>	<b>\$16,320</b>	<b>\$16,565</b>	<b>\$16,813</b>	<b>\$17,065</b>	<b>\$40,943</b>	<b>\$41,557</b>	<b>\$42,180</b>	<b>\$42,813</b>	

Aggregate	Application of Funds														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Capture for Eligible Costs:	\$0	\$12,000	\$15,149	\$15,376	\$15,607	\$15,841	\$16,079	\$16,320	\$16,565	\$16,813	\$17,065	\$40,943	\$41,557	\$42,180	\$42,813
Capture for Revolving Funds:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Cumulative Total Capture</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$27,149</b>	<b>\$42,525</b>	<b>\$58,132</b>	<b>\$73,973</b>	<b>\$90,052</b>	<b>\$106,372</b>	<b>\$122,936</b>	<b>\$139,749</b>	<b>\$156,815</b>	<b>\$197,757</b>	<b>\$239,314</b>	<b>\$281,495</b>	<b>\$324,308</b>

SOUTH WASHINGTON AREA BROWNFIELD PLAN  
ATTACHMENT B-2b

2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2042
\$ 766,006	\$ 777,497	\$ 789,159	\$ 800,996	\$ 813,011	\$ 825,206	\$ 837,585	\$ 850,148	\$ 862,901	\$ 875,844	\$ 888,982	\$ 902,316	\$ 915,851	\$ 929,589	\$ 943,533
\$ 13,788	\$ 13,995	\$ 14,205	\$ 14,418	\$ 14,634	\$ 14,854	\$ 15,077	\$ 15,303	\$ 15,532	\$ 15,765	\$ 16,002	\$ 16,242	\$ 16,485	\$ 16,733	\$ 16,984
\$ 4,596	\$ 4,665	\$ 4,735	\$ 4,806	\$ 4,878	\$ 4,951	\$ 5,026	\$ 5,101	\$ 5,177	\$ 5,255	\$ 5,334	\$ 5,414	\$ 5,495	\$ 5,578	\$ 5,661
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,367	\$ 2,403	\$ 2,439	\$ 2,476	\$ 2,513	\$ 2,550	\$ 2,589	\$ 2,628	\$ 2,667	\$ 2,707	\$ 2,748	\$ 2,789	\$ 2,831	\$ 2,873	\$ 2,916
\$ 1,762	\$ 1,788	\$ 1,815	\$ 1,842	\$ 1,870	\$ 1,898	\$ 1,926	\$ 1,955	\$ 1,985	\$ 2,014	\$ 2,045	\$ 2,075	\$ 2,106	\$ 2,138	\$ 2,170
\$ 13,605	\$ 13,809	\$ 14,016	\$ 14,227	\$ 14,440	\$ 14,657	\$ 14,877	\$ 15,100	\$ 15,326	\$ 15,556	\$ 15,789	\$ 16,026	\$ 16,267	\$ 16,511	\$ 16,758
\$ 4,213	\$ 4,276	\$ 4,340	\$ 4,405	\$ 4,472	\$ 4,539	\$ 4,607	\$ 4,676	\$ 4,746	\$ 4,817	\$ 4,889	\$ 4,963	\$ 5,037	\$ 5,113	\$ 5,189
\$ 613	\$ 622	\$ 631	\$ 641	\$ 650	\$ 660	\$ 670	\$ 680	\$ 690	\$ 701	\$ 711	\$ 722	\$ 733	\$ 744	\$ 755
\$ 230	\$ 233	\$ 237	\$ 240	\$ 244	\$ 248	\$ 251	\$ 255	\$ 259	\$ 263	\$ 267	\$ 271	\$ 275	\$ 279	\$ 283
\$ 766	\$ 777	\$ 789	\$ 801	\$ 813	\$ 825	\$ 838	\$ 850	\$ 863	\$ 876	\$ 889	\$ 902	\$ 916	\$ 930	\$ 944
\$ 251	\$ 255	\$ 259	\$ 262	\$ 266	\$ 270	\$ 274	\$ 279	\$ 283	\$ 287	\$ 291	\$ 296	\$ 300	\$ 305	\$ 309
\$ 383	\$ 389	\$ 395	\$ 400	\$ 407	\$ 413	\$ 419	\$ 425	\$ 431	\$ 438	\$ 444	\$ 451	\$ 458	\$ 465	\$ 472
\$ 881	\$ 894	\$ 908	\$ 921	\$ 935	\$ 949	\$ 963	\$ 978	\$ 992	\$ 1,007	\$ 1,022	\$ 1,038	\$ 1,053	\$ 1,069	\$ 1,085
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$43,455	\$44,107	\$44,769	\$45,440	\$46,122	\$46,814	\$47,516	\$48,228	\$48,952	\$49,686	\$50,431	\$51,188	\$51,956	\$52,735	\$53,526
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
\$ 18,384	\$ 18,660	\$ 18,940	\$ 19,224	\$ 19,512	\$ 19,805	\$ 20,102	\$ 20,404	\$ 20,710	\$ 21,020	\$ 21,336	\$ 21,656	\$ 21,980	\$ 22,310	\$ 22,645
\$ 25,071	\$ 25,447	\$ 25,829	\$ 26,216	\$ 26,609	\$ 27,009	\$ 27,414	\$ 27,825	\$ 28,242	\$ 28,666	\$ 29,096	\$ 29,532	\$ 29,975	\$ 30,425	\$ 30,881
\$43,455	\$44,107	\$44,769	\$45,440	\$46,122	\$46,814	\$47,516	\$48,228	\$48,952	\$49,686	\$50,431	\$51,188	\$51,956	\$52,735	\$53,526

\$43,455	\$44,107	\$44,769	\$45,440	\$46,122	\$46,814	\$47,516	\$48,228	\$48,952	\$49,686	\$50,431	\$51,188	\$51,956	\$52,735	\$53,526
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$367,763	\$411,870	\$456,638	\$502,078	\$548,200	\$595,014	\$642,530	\$690,758	\$739,710	\$789,396	\$839,828	\$891,016	\$942,971	\$995,706	\$1,049,233

**ATTACHMENT C – Legal Description of the Eligible Property**

## ATTACHMENT C

### LEGAL DESCRIPTION SOUTH WASHINGTON AREA MANISTEE, MICHIGAN

**PARCEL 1 (RPP): 51-51-211-100-05** PT OF GOVT LOT 1, COM AT NE COR OF SD SEC, TH S 89 DEG 54 MIN 09 SEC W 33 FT, TH S 212.62 FT TO POB, TH CONT S 132.61 FT TO AN INTERMEDIATE TRAVERSE LN, TH ALG TRAVERSE LN N 87 DEG 55 MIN 28 SEC W 137.09 FT, TH N 127.41 FT, TH N 89 DEG 54 MIN 09 SEC E 137 FT TO POB. SEC 11 T21N R17W. .41 A\*M/L. \_\_\_\_\_P.ADDR: S OF 86 WASHINGTON ST

**PARCEL 2 (NCO): 51-51-211-100-02** PT GOVT LOT 1, COM AT NE COR OF SD SEC, TH S 89 DEG 54 MIN 09 SEC W 33 FT, TH S 87 FT TO POB, TH S 125.62 FT, TH S 89 DEG 54 MIN 09 SEC W 137 FT, TH N 125.62 FT, TH N 89 DEG 54 MIN 09 SEC E 137 FT TO POB. SEC 11 T21N R17W. .40 A\*M/L. \_\_\_\_\_P.ADDR: 86 WASHINGTON ST.

**PARCEL 3 (G L): 51-51-211-100-03** PT GOVT LOT 1 COM 33 FT W + 55.79 FT S OF NE COR, W 75 FT, N 22.54 FT, W 82 FT, S 230 FT, W 60 FT, S TO N LI MANISTEE RIVER, E ALG N LI OF RIV TO A PT 20 FT E OF E LI OF SHORT ST EXT TO RIV, N TO PT 170 FT W + 87 FT S OF NE COR GOVT LOT 1 E 137 FT, N 31.21 FT TO POB SEC 11 T21N R17W SOUTH SIDE 5TH AVE TO RIVER-BET. WASHINGTON + SHORT STS.

**PARCEL 4 (G S): 51-51-211-100-01** PT GOVT LOT 1 COM 33 FT S + 33 FT W OF NE COR, W 75 FT, S 22.54 FT, E 75 FT, N 22.79 FT TO POB SEC 11 T21N R17W \_\_\_\_\_P.ADDR: 98 WASHINGTON ST.

**PARCEL 5 (C): 51-51-211-105-01** PT OF GOVT LOT 1, COM AT NE COR OF SD GOVT LOT, TH S 269.82 FT, TH S 89 DEG 34 MIN 06 SEC W 249.4 FT TO POB, TH S 111 FT, TO N'LY EDGE OF MANISTEE RIVER, TH S 83 DEG 18 MIN 30 SEC W 238.44 FT, TH N 137 FT, TH N 89 DEG 34 MIN 06 SEC E 57.67 FT, TH S 50 FT, TH N 89 DEG 34 MIN 06 SEC E 100 FT, TH N 50 FT, TH N 89 DEG 34 MIN 06 SEC E 79.33 FT TO POB. .56 A\*M/L. SEC 11 T21N R17W. \_\_\_\_\_P.ADDR: S SIDE OF 6TH AVE

**PARCEL 6 (VMP): 51-51-101-350-01** AMENDED MAP OF ENGELMANN'S ADDITION S 25 FT OF LOT 8 BLOCK 16 NORTH SIDE OF MEMORIAL DR.

KEY

- |                                |                       |
|--------------------------------|-----------------------|
| 1. River Parc Place II LLC     | Parcel #51-211-100-05 |
| 2. North Channel Investors LLC | Parcel #51-211-100-02 |
| 3. Former Groves Property      | Parcel #51-211-100-03 |
| 4. Former Groves Property      | Parcel #51-211-100-01 |
| 5. City of Manistee            | Parcel #51-211-105-01 |
| 6. City of Manistee            | Parcel #51-101-350-01 |

South Washington Area



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## PROCEEDINGS OF THE MANISTEE CITY COUNCIL – October 7, 2014

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A regular meeting of the Manistee City Council was called to order by her honor, Mayor Colleen Kenny on Tuesday, October 7, 2014 at 7:00 p.m. in the City Hall Council Chambers, 70 Maple Street, followed by the Pledge of Allegiance.

PRESENT: Colleen Kenny, Edward Cote, Robert Hornkohl, Robert Goodspeed, Catherine Zaring, and Mark Wittlieff.

ABSENT: Eric Gustad.

ALSO PRESENT: City Manager – Mitch Deisch, City Attorney – George Saylor, City Clerk – Michelle Wright, Planning & Zoning Administrator – Denise Blakeslee, Public Safety Director – Dave Bachman, and City Engineer – Shawn Middleton.

### CITIZEN COMMENTS ON AGENDA RELATED ITEMS.

Bonnie Barker – 711 Locust Street commented on the deer population and culling the herd, stated the request is for herd management, not eradication, meat should be donated to food banks.

### CONSENT AGENDA.

- Minutes - September 16, 2014 - Regular Meeting
- Payroll - September 15 - 28, 2014 - \$ 120,425.41
- Cash Balances Report - August 2014
- Notification Regarding Next Work Session - **Monday**, October 13, 2014  
A discussion will be conducted on the Recycling Contract, Sewer and Water Bond Projects, Off Premises Signs, Animal Ordinance; and such business as may come before the Council.

MOTION by Hornkohl, second by Zaring to approve the Consent Agenda as presented.

With a roll call vote this motion passed unanimously.

AYES: Kenny, Cote, Hornkohl, Goodspeed, Zaring, and Wittlieff

NAYS: None

### CONSIDERATION OF A RESOLUTION RECOGNIZING THE TIGHT LINES FOR TROOPS AS A NON-PROFIT ORGANIZATION.

As part of their annual fishing event the Tight Lines for Troops organization would like to conduct a fundraising raffle. Prior to the State of Michigan issuing a license for a raffle, the City of Manistee would need to recognize the Tight Lines for Troops as a local non-profit organization.

MOTION by Hornkohl, second by Goodspeed to recognize the Manistee Tight Lines for Troops as a local non-profit organization for the purpose of applying for a Charitable Gaming License through the State

of Michigan. Discussion followed.

With a roll call vote this motion passed unanimously.

AYES: Kenny, Cote, Hornkohl, Goodspeed, Zaring, and Wittlieff

NAYS: None

**CONSIDERATION OF MICHIGAN COUNCIL FOR THE ARTS AND CULTURAL AFFAIRS GRANT APPLICATIONS.**

The Ramsdell Theatre and Community Arts Center seeks two grants from the Michigan Council for the Arts and Cultural Affairs (MCACA); a project grant in the amount of \$13,560 for its in-house presenting program “At the Ramsdell” and a capital grant in the amount of \$6,000 to purchase an aerial lift for the theatre. The grants require a one to one match which has been included in the 2014-2015 Ramsdell budget.

MOTION by Hornkohl, second by Wittlieff to approve the submission of two grant applications to the Michigan Council for the Arts and Cultural Affairs; and authorize Finance Director Ed Bradford to execute the appropriate documents.

With a roll call vote this motion passed unanimously.

AYES: Kenny, Cote, Hornkohl, Goodspeed, Zaring, and Wittlieff

NAYS: None

**CONSIDERATION OF APPLICATIONS TO BOARDS AND COMMISSIONS.**

The City Clerk had previously advertised vacancies on various boards and commissions.

All appointments by the Mayor are subject to the Council’s approval, unless otherwise specified by statute or ordinance. Nominations for Council appointments do not require a second. After a member of Council nominates an individual for appointment, Council shall vote on the nomination. A majority vote in favor of placement of the nominee is required for appointment.

The following application has been received:

**PARKS & BEAUTIFICATION COMMISSION.** Two unexpired terms ending 06/30/17, *at least one applicant must be a City resident*, Mayoral appointment.

Jason Sullivan, 174 Lincoln Street

Mayor Kenny appointed Jason Sullivan – 174 Lincoln Street to the Parks & Beautification Commission to an unexpired term ending 06/30/17. MOTION by Goodspeed, second by Wittlieff to support the Mayor’s appointment of Jason Sullivan.

With a roll call vote this motion passed unanimously.

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## PROCEEDINGS OF THE MANISTEE CITY COUNCIL – October 7, 2014

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AYES: Kenny, Cote, Hornkohl, Goodspeed, Zaring, and Wittlieff

NAYS: None

### **A REPORT FROM THE PLANNING AND ZONING ADMINISTRATOR.**

Ms. Denise Blakeslee reported on the activities of the Planning & Zoning Administrator and responded to questions the Council had regarding their activities.

### **PRESENTATION AND CONTINUED DISCUSSION ON DEER HERD MANAGEMENT PLAN BY PUBLIC SAFETY DIRECTOR DAVID BACHMAN.**

Presentation was given by PSD Bachman and Sgt. Tom Bruce outlining the requirements of the state permit, timeframe, proposed locations, and meat distribution. Discussion followed. Council will take action on this item at the October 21<sup>st</sup> meeting.

### **CITIZEN COMMENT.**

Comments were received from:

Tom Quinn – 310 Oak Street / requested an explanation of recent increase in water shut off rates.

Bob Grabowski – 341 Fourth Street / asked if there has been a change in companies that provide the yard waste bags; commented on culling the deer – bow hunting vs. firearms.

Vicki Sheffield, MRA Executive Director / thanked Council for their continued support of the MRA and commented on upcoming transition of directors.

Sam Coram – 615 Broad Avenue / commented on cost of landscaping lost to deer, safety problem, hopes Council decides to limit the number of deer.

Lucy Gagstetter – 620 Eighth Street / recently bit by a deer – could happen in Manistee also, destructive, should prohibit people feeding the deer.

### **OFFICIALS AND STAFF.**

Deisch reminded Council that next week's work session will be held on Monday, October 13<sup>th</sup> not on Tuesday.

### **COUNCILMEMBERS.**

Wittlieff received a call regarding an un-plated truck, trash, and a mobile home in the yard at 1001 Kosciusko Street, asked about blight enforcement; also asked about several other unlicensed vehicles in yards; regarding the deer – the City is a city, deer belong in the woods.

Hornkohl stated a family member got hit by a deer coming out of his garage on Tamarack Street.

**ADJOURN.**

MOTION to adjourn was made by Goodspeed, second by Cote. Meeting adjourned at 8:06 p.m.

Michelle Wright MMC / CPFA, MiCPT  
City Clerk/Deputy Treasurer

DRAFT

**MANISTEE CITY COUNCIL  
WORK SESSION  
MINUTES OF OCTOBER 13, 2014**

The Manistee City Council met in a work session on Monday, October 13, 2014 at 7 p.m., Council Chambers, City Hall, 70 Maple Street, Manistee, Michigan 49660.

**MEMBERS PRESENT:** Colleen Kenny, Bob Hornkohl, Catherine Zaring, Ed Cote, Robert Goodspeed

**MEMBERS ABSENT:** Mark Wittlieff, Eric Gustad

**OTHERS PRESENT:** Department Directors, City Attorney, City Engineer, Media and Public

***Public Comments.***

No public comments.

***Discussion on Sewer and Water Bond Projects.*** DPW Director Jeff Mikula made a presentation on the upcoming utility bond projects. Current budget anticipates a 3.7 million dollar bond to complete a range of necessary / required projects. Utility Rate Study anticipated a \$4,170,008 bond. Discussed continuing work on SSES project which will impact future projects. Based upon all the research and the need to push some projects further out, the amount staff will recommend bonding for is \$3,100,000. Finance Director Ed Bradford went over the process including a proposed timeline; looking for bond sale in January 2015.

Additional discussion regarding each project associated with the \$3,100,000 bond. Utility Rate Study rate increase that took effect July 1, 2014 anticipated this bond issuance.

CONSENSUS: City Council gave direction to staff to prepare the Notice of Intent to start the process of the 45 day referendum period. The Notice of Intent should be in front of Council in November 2014.

***Discussion on Off Premises Signs.*** Planning & Zoning Administrator Denise Blakeslee made a presentation on off premises signs, governmental exemptions, and political signs. Significant discussion between staff and Council.

CONSENSUS: Use special event request form for those entities that want to have off premises signs. Educate on yard sale sign enforcement.

***Discussion on Animal Ordinance.*** City Attorney George Saylor explained to Council the new interpretation of the Department of Agriculture regarding the Right to Farm Act. As drafted, the current revised animal ordinance would prohibit non-domestic animals from being in the City.

CONSENSUS: Direction by Council to send the draft ordinance to the Planning Commission for their review as to whether or not non-domesticated animals should be permitted through zoning.

Adjourned at 8:45 p.m.

Mitchell D. Deisch, City Manager

MDD:cl

**INVOICE APPROVAL LIST BY FUND REPORT**

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Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Invoice Date	Amount
<b>Fund: 101 GENERAL FUND</b>							
<b>Dept: 100 GENERAL</b>							
101-100-801.000	Professional Ser						
	ABILITA	140819	Professional Services - Long	1040148	08/20/2014	08/20/2014	662.76
	EFTAXIADIS CONSULTING IN	CMBRA-1408	Consulting Services	40161	10/02/2014	09/02/2014	255.00
							<b>917.76</b>
101-100-859.000	Utilities - Data\In						
	CHARTER COMMUNICATIONS	209 0076258 - Sept 14	Monthly Service - City Hall	40154	08/22/2014	08/22/2014	18.79
	CHARTER COMMUNICATIONS	209 0088022 - Sept 14	Monthly Service - City Hall	40154	08/22/2014	08/22/2014	135.00
							<b>153.79</b>
101-100-925.001	Electric - Street L						
	CONSUMERS ENERGY		Electric Usage	40157	09/15/2014	08/21/2014	9,367.69
							<b>9,367.69</b>
<b>Total Dept. GENERAL:</b>							<b>10,439.24</b>
<b>Dept: 101 LEGISLATIVE</b>							
101-101-860.000	Travel & Training						
	MANISTEE COUNTY CONTRI		Regional Summit Registrations	40173	09/09/2014	09/09/2014	40.00
	MICHIGAN MUNICIPAL LEAG		Annual Convention Registration	40176	09/09/2014	09/09/2014	349.00
	MICHIGAN MUNICIPAL LEAG		Annual Convention Registration	40176	09/09/2014	09/09/2014	519.00
	MICHIGAN MUNICIPAL LEAG		Annual Convention Registration	40176	09/09/2014	09/09/2014	349.00
							<b>1,257.00</b>
<b>Total Dept. LEGISLATIVE:</b>							<b>1,257.00</b>
<b>Dept: 172 MANAGER</b>							
101-172-712.015	Costs - Vision / A						
	CIC BENEFIT CONSULTING C	Bundle-Sept 14	Bundle Fee	40155	10/03/2014	09/03/2014	29.50
							<b>29.50</b>
101-172-728.000	SUPPLIES - Ope						
	JACKPINE BUSINESS CENTE	377171-0	USB Cable, Fingertip Moistener	40167	10/04/2014	09/04/2014	31.48
	MANISTEE COUNTY CONTRI		Regional Summit Registrations	40173	09/09/2014	09/09/2014	20.00
							<b>51.48</b>
101-172-860.000	Travel & Training						
	IAAP - NORTHERN MICH CH/		PDS Registration - C. Lokovich	40164	10/09/2014	09/09/2014	65.00
	MICHIGAN MUNICIPAL LEAG		Annual Convention Registration	40176	09/09/2014	09/09/2014	349.00
							<b>414.00</b>
101-172-957.000	Motor Pool						
	CITY OF MANISTEE COMMOI		Equipment Rental - Motor Pool	1040150	09/01/2014	09/01/2014	750.00
							<b>750.00</b>
101-172-985.000	Lease Purchase						
	US BANK EQUIPMENT FINAN	260285242	Kyocera Copier Lease - Manager	40192	08/22/2014	08/22/2014	184.95
							<b>184.95</b>
<b>Total Dept. MANAGER:</b>							<b>1,429.93</b>
<b>Dept: 215 CLERK</b>							
101-215-712.015	Costs - Vision / A						
	CIC BENEFIT CONSULTING C	Bundle-Sept 14	Bundle Fee	40155	10/03/2014	09/03/2014	29.50
							<b>29.50</b>
101-215-740.000	Election Expense						
	PIONEER GROUP/THE//	#41100167 - 08/31/14	Advertisements	40184	09/20/2014	08/31/2014	86.65
							<b>86.65</b>
<b>Total Dept. CLERK:</b>							<b>116.15</b>

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<b>Dept: 253 FINANCE / TREASURE</b>							
101-253-712.015	Costs - Vision / A CIC BENEFIT CONSULTING C	Bundle-Sept 14	Bundle Fee	40155	10/03/2014	09/03/2014	29.50
							<b>29.50</b>
101-253-728.000	SUPPLIES - Ope JACKPINE BUSINESS CENTE	376880-0	Copy Paper	40167	09/26/2014	08/27/2014	369.00
	JACKPINE BUSINESS CENTE	377170-0	Thermal Add Roll 3", Therm	40167	10/03/2014	09/03/2014	190.77
							<b>559.77</b>
<b>Total Dept. FINANCE / TREASURER:</b>							<b>589.27</b>
<b>Dept: 257 ASSESSOR</b>							
101-257-712.015	Costs - Vision / A CIC BENEFIT CONSULTING C	Bundle-Sept 14	Bundle Fee	40155	10/03/2014	09/03/2014	29.50
							<b>29.50</b>
101-257-831.000	Contractual Repa BS&A SOFTWARE, INC.	097425	Assessing / Bldg Dept Annual	40152	08/31/2014	08/01/2014	1,153.00
							<b>1,153.00</b>
<b>Total Dept. ASSESSOR:</b>							<b>1,182.50</b>
<b>Dept: 265 MUNICIPAL BUILDING:</b>							
101-265-728.000	SUPPLIES - Ope FASTENAL COMPANY	MIMAN106472	Paper Hand Towel	40162	08/28/2014	07/29/2014	40.16
	FASTENAL COMPANY	MIMAN107175	Can Liner, Paper Hand Towel	40162	09/26/2014	08/27/2014	89.37
	PURE WATER WORKS INC	256973	Purified Water	40186	10/03/2014	09/03/2014	34.00
	TOP LINE ELECTRIC LLC	5510	Fluorescent Lamps	1040158	07/29/2014	07/29/2014	84.03
	TOP LINE ELECTRIC LLC	5547	Supply Lamps - City Hall Stock	1040158	08/07/2014	08/07/2014	37.76
	WAHR HARDWARE, INC.	C28087	Crnd Sml Intrlk Fas	1040159	09/14/2014	08/15/2014	6.56
	WAHR HARDWARE, INC.	C29298	65W Reflect Flood	1040159	09/26/2014	08/27/2014	77.65
							<b>369.53</b>
101-265-831.000	Contractual Repa SCHINDLER ELEVATOR COR	8103795183	Inspection Services -City Hall	40187	08/31/2014	08/01/2014	479.64
	TOP LINE ELECTRIC LLC	5585	Pwr Invertor Panel - City Hall	1040158	08/20/2014	08/20/2014	27.75
	TOP LINE ELECTRIC LLC	5592	Replace Ballast - Police Dept	1040158	08/20/2014	08/20/2014	163.59
							<b>670.98</b>
101-265-850.000	Phone CENTURYLINK BUSINESS SE	1312283965	Monthly Service	40153	09/22/2014	08/23/2014	40.89
							<b>40.89</b>
101-265-922.000	Water CITY OF MANISTEE WATER		Water Usage	1040152	08/29/2014	08/29/2014	203.30
							<b>203.30</b>
101-265-922.336	Water - Fire CITY OF MANISTEE WATER		Water Usage	1040152	08/29/2014	08/29/2014	81.76
							<b>81.76</b>
101-265-922.441	Water - DPW CITY OF MANISTEE WATER		Water Usage	1040152	08/29/2014	08/29/2014	104.53
							<b>104.53</b>
101-265-922.446	Water - Bridge CITY OF MANISTEE WATER		Water Usage	1040152	08/29/2014	08/29/2014	67.31
							<b>67.31</b>
101-265-925.000	Electric CONSUMERS ENERGY		Electric Usage	40157	09/15/2014	08/21/2014	2,062.34
							<b>2,062.34</b>

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101-265-925.336	Electric - Fire CONSUMERS ENERGY		Electric Usage	40157	09/15/2014	08/21/2014	348.02
							<b>348.02</b>
101-265-925.441	Electric - DPW CONSUMERS ENERGY		Electric Usage	40157	09/15/2014	08/21/2014	831.19
							<b>831.19</b>
101-265-925.446	Electric - Bridge CONSUMERS ENERGY		Electric Usage	40157	09/15/2014	08/21/2014	162.61
							<b>162.61</b>
101-265-930.000	Repairs & Mainte						
	ACE HARDWARE & HOME CI	127286	RSTP Oil Enam Pmred Gl	40148	08/29/2014	07/30/2014	28.99
	ACE HARDWARE & HOME CI	128435	C+K Int PP1 Flt Ultr Qt	40148	09/25/2014	08/26/2014	12.99
	WAHR HARDWARE, INC.	D15067	Lacquer Thinner	1040159	08/24/2014	07/25/2014	11.92
	WAHR HARDWARE, INC.	D16223	Kckdwn Stop	1040159	09/12/2014	08/13/2014	6.29
	WAHR HARDWARE, INC.	C27875	Kckdwn Stop	1040159	09/12/2014	08/13/2014	6.20
	WAHR HARDWARE, INC.	C28387	Drop Cloth	1040159	09/17/2014	08/18/2014	7.41
							<b>73.80</b>
							<b>Total Dept. MUNICIPAL BUILDINGS: 5,016.26</b>
<b>Dept: 266 ATTORNEY</b>							
101-266-802.000	Professional Ser MIKA MEYERS BECKETT & J	582588	Professional Service	1040154	08/13/2014	08/13/2014	4,050.00
							<b>4,050.00</b>
							<b>Total Dept. ATTORNEY: 4,050.00</b>
<b>Dept: 301 POLICE</b>							
101-301-712.015	Costs - Vision / A CIC BENEFIT CONSULTING C	Bundle-Sept 14	Bundle Fee	40155	10/03/2014	09/03/2014	265.50
							<b>265.50</b>
101-301-715.000	Uniform & Cleani						
	CMP DISTRIBUTORS, INC.	41724	Armor Express Concealable Vest	40156	09/12/2014	08/13/2014	743.00
	MANISTEE CLEANING SOLU'	Aug 2014	Uniform Cleaning	40172	08/31/2014	08/31/2014	155.00
	NYE UNIFORM COMPANY	471195	Badge, Collar Brass	40180	09/12/2014	08/13/2014	153.15
	NYE UNIFORM COMPANY	473505	CREDIT - Streamlight Strion	40180	09/12/2014	08/13/2014	-124.50
	NYE UNIFORM COMPANY	474850	Vest, Emblem, Name Embr	40180	10/02/2014	09/02/2014	62.53
	ON DUTY GEAR LLC	11812	Blauer Waterproof Boots	40182	09/14/2014	08/15/2014	142.64
	ON DUTY GEAR LLC	11811	Blauer Waterproof Boot	40182	09/14/2014	08/15/2014	142.64
	SNYDER SHOE CORP	16693	Shoes - Shands	40188	08/23/2014	07/24/2014	145.00
	SNYDER SHOE CORP	16709	Shoes - Pefley	40188	08/25/2014	07/26/2014	145.00
	SPORTS INK SCREEN PRINT	4232	Navy S/S Tees	40189	09/03/2014	09/03/2014	63.00
							<b>1,627.46</b>
101-301-728.000	SUPPLIES - Ope						
	INTERNATIONAL CODE COU	INV0474976	'15 IPMC Soft	40165	09/02/2014	09/02/2014	49.00
	JACKPINE BUSINESS CENTE	376739-0	Toner, Certificates, Stationer	40167	09/24/2014	08/25/2014	79.27
	JACKPINE BUSINESS CENTE	377154-0	32GB Flash Drive USB2	40167	10/03/2014	09/03/2014	18.99
	LUCKY LIZARD AWARDS & G	3118	Plaque	40170	08/29/2014	08/29/2014	67.00
	OLESON'S FOOD STORES	#9908 - 08/23/14	Paper Towel, Coffee	40181	09/22/2014	08/23/2014	25.97
	WAHR HARDWARE, INC.	C28491	Vac Floor No	1040159	09/18/2014	08/19/2014	11.07
	WAHR HARDWARE, INC.	D17186	1-1/2" Key Ring Nkl	1040159	10/02/2014	09/02/2014	0.51
							<b>251.81</b>
101-301-930.000	Repairs & Mainte						
	AUTO VALUE \ AUTO-WARES	256-858492	Long Life Halogen	40149	09/11/2014	08/12/2014	127.38
	AUTO VALUE \ AUTO-WARES	256-860662	Brake Rotor, Severe Duty Pad	40149	10/04/2014	09/04/2014	420.74
	L-3 COM MOBILE-VISION INC	0215983-IN	Transmitter, Labor	40168	09/17/2014	08/18/2014	193.95

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							<b>742.07</b>
101-301-957.000	Motor Pool CITY OF MANISTEE COMMOI		Equipment Rental - Motor Pool	1040150	09/01/2014	09/01/2014	2,583.33
							<b>2,583.33</b>
101-301-985.000	Lease Purchase TEAM FINANCIAL GROUP INC	112470	Kyocera Copier - Police	1040156	09/14/2014	08/25/2014	307.30
							<b>307.30</b>
<b>Total Dept. POLICE:</b>							<b>5,777.47</b>
<b>Dept: 336 FIRE</b>							
101-336-712.015	Costs - Vision / A CIC BENEFIT CONSULTING C	Bundle-Sept 14	Bundle Fee	40155	10/03/2014	09/03/2014	236.00
							<b>236.00</b>
101-336-715.000	Uniform & Cleani SNYDER SHOE CORP	16654	Shoes - Henderson	40188	08/19/2014	07/20/2014	113.05
	SNYDER SHOE CORP	16683	Shoes - Peddie	40188	08/22/2014	07/23/2014	154.00
	TELE-RAD INC.	857588	Taclite EMS Pants, Polos	1040157	08/22/2014	08/07/2014	855.79
							<b>1,122.84</b>
101-336-728.000	SUPPLIES - Ope CHARTER COMMUNICATIONS	209 0073420 - Sept 14	Monthly Service - Fire Dept	40154	08/08/2014	08/08/2014	84.36
	STATE OF MICHIGAN	306940	License Renewal	40190	07/01/2014	07/01/2014	175.00
							<b>259.36</b>
101-336-732.000	SUPPLIES - Mec J & B MEDICAL SUPPLY	1736962	ECG Electrodes, Abdominal	40166	09/04/2014	08/05/2014	427.10
							<b>427.10</b>
101-336-957.000	Motor Pool CITY OF MANISTEE COMMOI		Equipment Rental - Motor Pool	1040150	09/01/2014	09/01/2014	5,166.66
							<b>5,166.66</b>
<b>Total Dept. FIRE:</b>							<b>7,211.96</b>
<b>Dept: 441 PUBLIC WORKS</b>							
101-441-712.015	Costs - Vision / A CIC BENEFIT CONSULTING C	Bundle-Sept 14	Bundle Fee	40155	10/03/2014	09/03/2014	324.50
							<b>324.50</b>
101-441-831.000	Contractual Repa NORTHERN FIRE & SAFETY	264615	Annual Fire Ext Insp	1040155	07/23/2014	07/23/2014	346.95
							<b>346.95</b>
101-441-930.000	Repairs & Mainte AUTO VALUE \ AUTO-WARES	256-850728	CREDIT - Bat 12V 850 CCA	40149	06/29/2014	05/30/2014	-16.00
							<b>-16.00</b>
101-441-957.000	Motor Pool CITY OF MANISTEE COMMOI		Equipment Rental - Motor Pool	1040150	09/01/2014	09/01/2014	6,000.00
							<b>6,000.00</b>
<b>Total Dept. PUBLIC WORKS:</b>							<b>6,655.45</b>
<b>Dept: 748 COMMUNITY DEVELO</b>							
101-748-712.015	Costs - Vision / A CIC BENEFIT CONSULTING C	Bundle-Sept 14	Bundle Fee	40155	10/03/2014	09/03/2014	59.00
							<b>59.00</b>
<b>COMMUNITY DEVELOPMENT OFFICE:</b>							<b>59.00</b>

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<b>Dept: 751 PARKS &amp; RECREATIO</b>							
101-751-712.015	Costs - Vision / A CIC BENEFIT CONSULTING C	Bundle-Sept 14	Bundle Fee	40155	10/03/2014	09/03/2014	59.00
							<b>59.00</b>
101-751-920.000	Gas DTE ENERGY		Gas Usage - 580 Maple St	40160	10/03/2014	09/03/2014	30.58
							<b>30.58</b>
101-751-922.000	Water CITY OF MANISTEE WATER		Water Usage	1040152	08/29/2014	08/29/2014	2,590.89
							<b>2,590.89</b>
101-751-925.000	Electric CONSUMERS ENERGY		Electric Usage	40157	09/15/2014	08/21/2014	1,350.01
							<b>1,350.01</b>
101-751-957.000	Motor Pool CITY OF MANISTEE COMM		Equipment Rental - Motor Pool	1040150	09/01/2014	09/01/2014	3,000.00
							<b>3,000.00</b>
							<b>Total Dept. PARKS &amp; RECREATION: 7,030.48</b>
							<b>al Fund GENERAL FUND: 50,814.71</b>
<b>Fund: 202 MAJOR STREET FUND</b>							
<b>Dept: 000</b>							
202-000-936.000	Preservation Stre CITY OF MANISTEE GENERA		Major & Local Street Reimburse	1040151	09/01/2014	09/01/2014	9,083.34
							<b>9,083.34</b>
202-000-938.000	Winter Maintena CITY OF MANISTEE GENERA		Major & Local Street Reimburse	1040151	09/01/2014	09/01/2014	8,083.33
							<b>8,083.33</b>
							<b>Total Dept. 000: 17,166.67</b>
							<b>id MAJOR STREET FUND: 17,166.67</b>
<b>Fund: 203 LOCAL STREET FUND</b>							
<b>Dept: 000</b>							
203-000-936.000	Preservation Stre CITY OF MANISTEE GENERA		Major & Local Street Reimburse	1040151	09/01/2014	09/01/2014	3,916.67
							<b>3,916.67</b>
203-000-938.000	Winter Maintena CITY OF MANISTEE GENERA		Major & Local Street Reimburse	1040151	09/01/2014	09/01/2014	2,833.33
							<b>2,833.33</b>
							<b>Total Dept. 000: 6,750.00</b>
							<b>rd LOCAL STREET FUND: 6,750.00</b>
<b>Fund: 226 CITY REFUSE FUND</b>							
<b>Dept: 000</b>							
226-000-829.002	Yard Waste City CITY OF MANISTEE GENERA		Reimburse for Yard Waste	1040151	09/01/2014	09/01/2014	3,000.00
							<b>3,000.00</b>
							<b>Total Dept. 000: 3,000.00</b>

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<b>Fund CITY REFUSE FUND:</b>							<b>3,000.00</b>
<b>Fund: 243 BROWNFIELD REDEVELOPMENT AUTHORITY</b>							
<b>Dept: 000</b>							
243-000-801.000	Professional Services EFTAXIADIS CONSULTING INC MORIN/KATHY//	CMBRA-1408	Consulting Services River Parc Place & North	40161	10/02/2014	09/02/2014	403.75
				40177	08/07/2014	08/07/2014	756.25
							<b>1,160.00</b>
<b>Total Dept. 000:</b>							<b>1,160.00</b>
<b>EDEVELOPMENT AUTHORITY:</b>							<b>1,160.00</b>
<b>Fund: 249 BUILDING INSPECTOR</b>							
<b>Dept: 000</b>							
249-000-831.000	Contractual Repairs BS&A SOFTWARE, INC.	097425	Assessing / Bldg Dept Annual	40152	08/31/2014	08/01/2014	1,118.00
							<b>1,118.00</b>
<b>Total Dept. 000:</b>							<b>1,118.00</b>
<b>id BUILDING INSPECTOR:</b>							<b>1,118.00</b>
<b>Fund: 275 GRANT MANAGEMENT</b>							
<b>Dept: 901 LOCAL REVENUE SHARING GRANTS</b>							
275-901-965.063	2014 Cycle 1 Financial BAKER COLLEGE OF CANTON	097425	Tuition - J. Peddie	40150	08/19/2014	08/19/2014	30.00
							<b>30.00</b>
<b>LOCAL REVENUE SHARING GRANTS:</b>							<b>30.00</b>
<b>NT MANAGEMENT FUND:</b>							<b>30.00</b>
<b>Fund: 290 PEG COMMISSION</b>							
<b>Dept: 000</b>							
290-000-728.000	SUPPLIES - Operating BROWN/KEITH R//PHD		Reimburse - Microphones, Used	1040149	08/30/2014	08/30/2014	244.81
							<b>244.81</b>
290-000-801.000	Professional Services BROWN/KEITH R//PHD		MPA Operations - Sept 2014	1040149	09/01/2014	09/01/2014	3,416.67
							<b>3,416.67</b>
290-000-870.000	Memberships & [unclear] NBS AUDIO VISUAL SOLUTIONS	218266	Total Info Subscription	40178	08/25/2014	08/25/2014	949.00
							<b>949.00</b>
<b>Total Dept. 000:</b>							<b>4,610.48</b>
<b>Fund PEG COMMISSION:</b>							<b>4,610.48</b>
<b>Fund: 296 RAMSDELL THEATRE</b>							
<b>Dept: 000</b>							
296-000-712.015	Costs - Vision / [unclear] CIC BENEFIT CONSULTING C	Bundle-Sept 14	Bundle Fee	40155	10/03/2014	09/03/2014	29.50
							<b>29.50</b>
296-000-728.000	SUPPLIES - Operating PIONEER GROUP/THE// WAHR HARDWARE, INC.	#41100167 - 08/31/14 C29423	Advertisements Battery	40184	09/20/2014	08/31/2014	176.00
				1040159	09/27/2014	08/28/2014	8.99

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							<b>184.99</b>
296-000-753.000	Ramsdell - Perfo						
	PIONEER GROUP/THE//	#41100167 - 08/31/14	Advertisements	40184	09/20/2014	08/31/2014	212.00
	TRAVERSE MAGAZINE	2014-71853	Advertisements	40191	09/27/2014	08/28/2014	100.00
							<b>312.00</b>
296-000-922.000	Water						
	CITY OF MANISTEE WATER		Water Usage	1040152	08/29/2014	08/29/2014	53.47
							<b>53.47</b>
296-000-925.000	Electric						
	CONSUMERS ENERGY		Electric Usage	40157	09/15/2014	08/21/2014	1,787.63
							<b>1,787.63</b>
							<b>Total Dept. 000: 2,367.59</b>
							<b>nd RAMSDELL THEATRE: 2,367.59</b>
<b>Fund: 508 BOAT RAMP FUND</b>							
<b>Dept: 000</b>							
508-000-728.000	SUPPLIES - Ope						
	JACKPINE BUSINESS CENTE	377170-0	Thermal Add Roll 3", Therm	40167	10/03/2014	09/03/2014	7.97
							<b>7.97</b>
508-000-922.000	Water						
	CITY OF MANISTEE WATER		Water Usage	1040152	08/29/2014	08/29/2014	152.85
							<b>152.85</b>
508-000-925.000	Electric						
	CONSUMERS ENERGY		Electric Usage	40157	09/15/2014	08/21/2014	517.44
							<b>517.44</b>
							<b>Total Dept. 000: 678.26</b>
							<b>Fund BOAT RAMP FUND: 678.26</b>
<b>Fund: 573 WATER &amp; SEWER UTIL</b>							
<b>Dept: 541 ADMINISTRATION</b>							
573-541-712.015	Costs - Vision / A						
	CIC BENEFIT CONSULTING C	Bundle-Sept 14	Bundle Fee	40155	10/03/2014	09/03/2014	29.50
							<b>29.50</b>
573-541-801.000	Professional Ser						
	DICKINSON WRIGHT PLLC	945429	Professional Services	40158	08/20/2014	08/20/2014	494.00
							<b>494.00</b>
573-541-820.000	Administration						
	CITY OF MANISTEE GENERA		Administration - Water	1040151	09/01/2014	09/01/2014	25,107.67
							<b>25,107.67</b>
							<b>Total Dept. ADMINISTRATION: 25,631.17</b>
<b>Dept: 542 WATER OPERATION</b>							
573-542-712.015	Costs - Vision / A						
	CIC BENEFIT CONSULTING C	Bundle-Sept 14	Bundle Fee	40155	10/03/2014	09/03/2014	88.50
							<b>88.50</b>
573-542-925.000	Electric						
	CONSUMERS ENERGY		Electric Usage	40157	09/15/2014	08/21/2014	139.49
							<b>139.49</b>
573-542-957.000	Motor Pool						

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	CITY OF MANISTEE COMMOI		Equipment Rental - Motor Pool	1040150	09/01/2014	09/01/2014	2,916.67
							<b>2,916.67</b>
							<b>Total Dept. WATER OPERATION: 3,144.66</b>
<b>Dept: 543 SEWER - WWTP</b>							
573-543-712.015	Costs - Vision / A						
	CIC BENEFIT CONSULTING C	Bundle-Sept 14	Bundle Fee	40155	10/03/2014	09/03/2014	88.50
							<b>88.50</b>
573-543-925.000	Electric						
	CONSUMERS ENERGY		Electric Usage	40157	09/15/2014	08/21/2014	1,405.26
							<b>1,405.26</b>
573-543-957.000	Motor Pool						
	CITY OF MANISTEE COMMOI		Equipment Rental - Motor Pool	1040150	09/01/2014	09/01/2014	2,916.67
							<b>2,916.67</b>
							<b>Total Dept. SEWER - WWTP: 4,410.43</b>
<b>Dept: 544 SEWER COLLECTION</b>							
573-544-712.015	Costs - Vision / A						
	CIC BENEFIT CONSULTING C	Bundle-Sept 14	Bundle Fee	40155	10/03/2014	09/03/2014	29.50
							<b>29.50</b>
573-544-957.000	Motor Pool						
	CITY OF MANISTEE COMMOI		Equipment Rental - Motor Pool	1040150	09/01/2014	09/01/2014	2,916.67
							<b>2,916.67</b>
							<b>st. SEWER COLLECTION (STREETS): 2,946.17</b>
							<b>WATER &amp; SEWER UTILITY: 36,132.43</b>
<b>Fund: 594 MARINA FUND</b>							
<b>Dept: 000</b>							
594-000-728.000	SUPPLIES - Ope						
	ACE HARDWARE & HOME CI	827334	Roundup Pump & Refill	40148	08/20/2014	07/21/2014	15.99
	CHARTER COMMUNICATI	271012 209 0099730 - Sept 14	Monthly Service - Marina	40154	08/18/2014	08/18/2014	71.15
	FASTENAL COMPANY	MIMAN107163	Simple Green, Dehumidifier,	40162	09/25/2014	08/26/2014	449.09
	HOME CITY ICE COMPANY/T	3313140917	Bagged Ice, Blocks	40163	08/12/2014	08/12/2014	75.00
	HOME CITY ICE COMPANY/T	3636140600	Bagged Ice, Blocks	40163	08/13/2014	08/13/2014	75.00
	HOME CITY ICE COMPANY/T	3313141069	Bagged Ice	40163	09/02/2014	09/02/2014	75.00
	JACKPINE BUSINESS CENTE	376299-0	Staple Remover, Dustr, Cleaner	40167	09/14/2014	08/15/2014	17.45
	NORTH SHORE SUPPLY	0020342	Pump Out Nozzle	40179	08/04/2014	08/04/2014	31.89
	NORTH SHORE SUPPLY	0020381	1-1/2 Pump Out Nozzel	40179	08/27/2014	08/27/2014	63.78
	OLESON'S FOOD STORES	#8765 - 08/27/14	Sugar, Creamer, Coffee	40181	09/26/2014	08/27/2014	31.71
	WAHR HARDWARE, INC.	D15313	Roundup Refill	1040159	08/29/2014	07/30/2014	26.98
	WAHR HARDWARE, INC.	C28001	Mag Bit Holder w/Lock	1040159	09/13/2014	08/14/2014	2.48
	WAHR HARDWARE, INC.	C29311	Cmd Intrik Fastner	1040159	09/26/2014	08/27/2014	6.56
							<b>942.08</b>
594-000-730.000	SUPPLIES - Fue						
	BLARNEY CASTLE OIL CO.	0589137-IN	Diesel #2 - Dyed	40151	09/14/2014	08/15/2014	1,388.38
	BLARNEY CASTLE OIL CO.	0589136-IN	Gasoline - NL Prem	40151	09/14/2014	08/15/2014	5,579.22
	BLARNEY CASTLE OIL CO.	0590982-IN	Gasoline - NL Prem	40151	09/21/2014	08/22/2014	6,545.35
	BLARNEY CASTLE OIL CO.	0592003-IN	Gasoline - NL Prem	40151	09/25/2014	08/26/2014	5,526.41
	BLARNEY CASTLE OIL CO.	0592737-IN	Gasoline - NL Prem	40151	09/27/2014	08/28/2014	3,590.19
	BLARNEY CASTLE OIL CO.	0592004-IN	Diesel #2 - Dyed	40151	09/27/2014	08/28/2014	3,896.89
	BLARNEY CASTLE OIL CO.	0592974-IN	Gasoline - NL Prem	40151	09/28/2014	08/29/2014	2,574.76
							<b>29,101.20</b>
594-000-831.000	Contractual Repa						
	PERSONAL PLUMBING INC	140813-1	Marina - Cartridge for Shower	40183	08/13/2014	08/13/2014	358.38

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	TOP LINE ELECTRIC LLC	5586	Check Power in Pedestal -	1040158	08/20/2014	08/20/2014	55.50
							<b>413.88</b>
594-000-922.000	Water CITY OF MANISTEE WATER		Water Usage	1040152	08/29/2014	08/29/2014	626.41
							<b>626.41</b>
594-000-925.000	Electric CONSUMERS ENERGY		Electric Usage	40157	09/15/2014	08/21/2014	1,353.75
							<b>1,353.75</b>
594-000-930.000	Repairs & Mainte ACE HARDWARE & HOME CI	127655	Treated	40148	09/07/2014	08/08/2014	18.99
	FASTENAL COMPANY	MIMAN107124	Galv Hex Lag Screw, Flat Washr	40162	09/24/2014	08/25/2014	7.24
	LINKE LUMBER COMPANY	10186215	Treated	40169	09/18/2014	08/28/2014	10.65
	PRECISION APPLIANCE SER		Remove Coins from Mech &	40185	08/18/2014	08/18/2014	115.00
	WAHR HARDWARE, INC.	D15851	18x24 Plex	1040159	09/06/2014	08/07/2014	22.98
	WAHR HARDWARE, INC.	C27895	Super Sh	1040159	09/12/2014	08/13/2014	20.04
							<b>194.90</b>
							<b>Total Dept. 000: 32,632.22</b>
							<b>Total Fund MARINA FUND: 32,632.22</b>
<b>Fund: 703</b>	<b>CURRENT TAX COLLE</b>						
<b>Dept: 000</b>							
703-000-215.000	Due DDA DOWNTOWN DEVELOPMEN		Summer Tax Distribution	40159	10/08/2014	09/08/2014	86,546.31
							<b>86,546.31</b>
703-000-221.000	Due City CITY OF MANISTEE GENERA		Summer Tax Distribution - Ops	1040151	09/08/2014	09/08/2014	915,353.18
							<b>915,353.18</b>
703-000-221.001	Due Refuse CITY OF MANISTEE COMMOI		Summer Tax Distribution - Ref	1040150	09/08/2014	09/08/2014	59,264.09
							<b>59,264.09</b>
703-000-221.002	Due City Admin CITY OF MANISTEE GENERA		Summer Tax Distribution - Adm	1040151	09/08/2014	09/08/2014	19,606.16
							<b>19,606.16</b>
703-000-221.003	Due City Pen\Int CITY OF MANISTEE GENERA		Summer Tax Distribution - Pen	1040151	09/08/2014	09/08/2014	3,277.14
							<b>3,277.14</b>
703-000-221.004	Due Water Delin CITY OF MANISTEE WATER		Summer Tax Distribution - DlqW	1040153	09/08/2014	09/08/2014	1,925.26
							<b>1,925.26</b>
703-000-221.005	Due Refuse Delir CITY OF MANISTEE COMMOI		Summer Tax Distribution - DlqR	1040150	09/08/2014	09/08/2014	225.99
							<b>225.99</b>
703-000-222.000	Due County MANISTEE COUNTY TREASU		Summer Tax Distribution - Ops	40174	09/08/2014	09/08/2014	283,451.49
							<b>283,451.49</b>
703-000-228.000	Due State of Micl MANISTEE COUNTY TREASU		Summer Tax Distribution - SET	40174	09/08/2014	09/08/2014	323,504.02
							<b>323,504.02</b>
703-000-234.000	Due to Intermedi:						

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	MANISTEE INTERMEDIATE S		Summer Tax Distribution	40175	10/08/2014	09/08/2014	125,770.89
							<b>125,770.89</b>
703-000-235.000	Due Community WEST SHORE COMMUNITY C		Summer Tax Distribution	40193	10/08/2014	09/08/2014	159,280.75
							<b>159,280.75</b>
						<b>Total Dept. 000:</b>	<b>1,978,205.28</b>
						<b>RENT TAX COLLECTION:</b>	<b>1,978,205.28</b>
<b>Fund: 705 DELINQUENT TAX COL</b>							
<b>Dept: 000</b>							
705-000-215.000	Due DDA DOWNTOWN DEVELOPMEN		Delq Pers Prop Tax	40159	10/08/2014	09/08/2014	400.87
							<b>400.87</b>
705-000-221.000	Due City CITY OF MANISTEE GENERA		Delq Pers Prop Tax - Ops	1040151	09/08/2014	09/08/2014	6,978.77
							<b>6,978.77</b>
705-000-221.001	Due Refuse CITY OF MANISTEE COMMOI		Delq Pers Prop Tax - Refuse	1040150	09/08/2014	09/08/2014	533.23
							<b>533.23</b>
705-000-221.002	Due City Admin CITY OF MANISTEE GENERA		Delq Pers Prop Tax - Adm	1040151	09/08/2014	09/08/2014	174.44
							<b>174.44</b>
705-000-221.003	Due City Pen\Int CITY OF MANISTEE GENERA		Delq Pers Prop Tax - Int/Pen	1040151	09/08/2014	09/08/2014	1,374.30
							<b>1,374.30</b>
705-000-222.000	Due County MANISTEE COUNTY TREASL		Delq Pers Prop Tax - Ops	40174	09/08/2014	09/08/2014	3,742.45
							<b>3,742.45</b>
705-000-225.002	Due MAPS Ops MANISTEE AREA PUBLIC SCI		Delq Pers Prop Tax - Ops	40171	10/08/2014	09/08/2014	5,582.03
							<b>5,582.03</b>
705-000-225.003	Due MAPS Bond MANISTEE AREA PUBLIC SCI		Delq Pers Prop Tax - Debt	40171	10/08/2014	09/08/2014	1,559.42
							<b>1,559.42</b>
705-000-228.000	Due State of Mich MANISTEE COUNTY TREASL		Delq Pers Prop Tax - SET	40174	09/08/2014	09/08/2014	2,609.59
							<b>2,609.59</b>
705-000-234.000	Due to Intermedi MANISTEE INTERMEDIATE S		Delq Pers Prop Tax	40175	10/08/2014	09/08/2014	952.48
							<b>952.48</b>
705-000-235.000	Due Community WEST SHORE COMMUNITY C		Delq Pers Prop Tax -	40193	10/08/2014	09/08/2014	1,290.52
							<b>1,290.52</b>
						<b>Total Dept. 000:</b>	<b>25,198.10</b>
						<b>DELINQUENT TAX COLLECTION:</b>	<b>25,198.10</b>
						<b>Grand Total:</b>	<b>2,159,863.74</b>

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**Recap by Fund**

<b>Fund #</b>	<b>Fund Name</b>	<b>Amount To Pay</b>	<b>Amount To Relieve</b>
101	GENERAL FUND	50,814.71	0.00
202	MAJOR STREET FUND	17,166.67	0.00
203	LOCAL STREET FUND	6,750.00	0.00
226	CITY REFUSE FUND	3,000.00	0.00
243	BROWNFIELD REDEVELOPMENT AUTH	1,160.00	0.00
249	BUILDING INSPECTOR	1,118.00	0.00
275	GRANT MANAGEMENT FUND	30.00	0.00
290	PEG COMMISSION	4,610.48	0.00
296	RAMSDELL THEATRE	2,367.59	0.00
508	BOAT RAMP FUND	678.26	0.00
573	WATER & SEWER UTILITY	36,132.43	0.00
594	MARINA FUND	32,632.22	0.00
703	CURRENT TAX COLLECTION	1,978,205.28	0.00
705	DELINQUENT TAX COLLECTION	25,198.10	0.00
<b>Grand Total:</b>		<b>2,159,863.74</b>	<b>0.00</b>

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<b>Fund: 101 GENERAL FUND</b>							
<b>Dept: 100 GENERAL</b>							
101-100-801.000	Professional Ser I.T. RIGHT INC	20142761	Max Desktop, Max Server	1040207	09/02/2014	09/02/2014	3,180.00
							<b>3,180.00</b>
101-100-855.000	Utilities - Cell Ph AT&T MOBILITY	837869502X08282014	Monthly Service	40202	09/27/2014	09/01/2014	1,236.73
							<b>1,236.73</b>
101-100-901.000	Postage EASYPERMIT POSTAGE	35891183 - 09/08/14	Postage	1040202	09/16/2014	09/16/2014	1,222.41
							<b>1,222.41</b>
101-100-960.000	Bank Charges BANK OF NEW YORK MELLO	252-1812386	Paying Agent Fee	40205	09/05/2014	09/05/2014	300.00
	BANK OF NEW YORK MELLO	252-1812388	Paying Agent Fee	40205	09/05/2014	09/05/2014	750.00
							<b>1,050.00</b>
<b>Total Dept. GENERAL:</b>							<b>6,689.14</b>
<b>Dept: 172 MANAGER</b>							
101-172-831.000	Contractual Repa KOPY SALES INC.	93139	Cost Per Copy - Manager	1040210	09/13/2014	09/03/2014	43.28
							<b>43.28</b>
<b>Total Dept. MANAGER:</b>							<b>43.28</b>
<b>Dept: 215 CLERK</b>							
101-215-728.000	SUPPLIES - Ope PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	5.29
	POSTER COMPLIANCE CEN	2459078-MI	MI & Fed Posters	40255	07/31/2014	09/01/2014	55.75
							<b>61.04</b>
101-215-831.000	Contractual Repa KOPY SALES INC.	93138	Cost Per Copy - Clerk	1040210	09/13/2014	09/03/2014	102.76
							<b>102.76</b>
101-215-985.000	Lease Purchase PITNEY BOWES GLOBAL FIN	7222557-SP14	Mailing System Lease	1040216	10/13/2014	09/13/2014	745.56
							<b>745.56</b>
<b>Total Dept. CLERK:</b>							<b>909.36</b>
<b>Dept: 253 FINANCE / TREASURE</b>							
101-253-728.000	SUPPLIES - Ope JACKPINE BUSINESS CENTE	C 377170-0	CREDIT - Thermal Add R	40233	10/10/2014	09/10/2014	-22.80
	JACKPINE BUSINESS CENTE	377534-0	Paper	40233	10/12/2014	09/12/2014	21.98
	JACKPINE BUSINESS CENTE	377329-0	3-1/4" x 90' 2 Ply W/C	40233	10/16/2014	09/16/2014	39.95
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	49.99
							<b>89.12</b>
101-253-801.000	Professional Ser ANDERSON TACKMAN & COI	111835	2014 Audit	40200	08/31/2014	09/01/2014	5,000.00
	GABRIDGE & COMPANY PLC	7320171	Professional Services	1040203	09/19/2014	09/04/2014	250.00
							<b>5,250.00</b>
101-253-985.000	Lease Purchase TEAM FINANCIAL GROUP INC	112633	Kyocera 3051ci - Finance	1040222	09/19/2014	09/01/2014	143.88
							<b>143.88</b>
<b>Total Dept. FINANCE / TREASURER:</b>							<b>5,483.00</b>

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<b>Dept: 257 ASSESSOR</b>							
101-257-728.000	SUPPLIES - Ope						
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	19.86
	STATE OF MICHIGAN		Filing Fee - Proof of Service	40194	09/16/2014	09/16/2014	25.00
							<b>44.86</b>
101-257-860.000	Travel & Training						
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	41.48
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	438.90
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	35.13
							<b>515.51</b>
<b>Total Dept. ASSESSOR:</b>							<b>560.37</b>
<b>Dept: 265 MUNICIPAL BUILDINGS</b>							
101-265-728.000	SUPPLIES - Ope						
	ALLSHRED SERVICES	B0080652	Off-Site Destruction	40199	09/20/2014	09/10/2014	56.85
							<b>56.85</b>
101-265-920.000	Gas						
	DTE ENERGY		Gas Usage - 70 Maple St	40216	10/05/2014	09/05/2014	37.63
							<b>37.63</b>
101-265-920.441	Gas - DPW						
	DTE ENERGY		Gas Usage - 280 Washington St	40216	10/08/2014	09/08/2014	73.13
							<b>73.13</b>
101-265-920.446	Gas - Bridge						
	DTE ENERGY		Gas Usage - 51 Maple St	40216	10/10/2014	09/10/2014	34.72
							<b>34.72</b>
<b>Total Dept. MUNICIPAL BUILDINGS:</b>							<b>202.33</b>
<b>Dept: 285 CITY ENGINEER</b>							
101-285-801.000	Professional Ser						
	SPICER GROUP INC	173460	General Engineering	40261	08/19/2014	09/01/2014	1,000.00
	SPICER GROUP INC	173080	General Engineering	40261	06/30/2014	09/01/2014	1,000.00
							<b>2,000.00</b>
<b>Total Dept. CITY ENGINEER:</b>							<b>2,000.00</b>
<b>Dept: 290 BOARDS &amp; COMMISSIONS</b>							
101-290-887.000	Planning Commi						
	MICHIGAN STATE UNIVERSITY		Registration - Accumulated	40244	09/17/2014	09/17/2014	150.00
	NORTHWEST MICHIGAN CO		Registration (10) - Streaming	40249	09/18/2014	09/18/2014	330.00
	PLANNING & ZONING CENTE	2015	Subscription Renewal	40253	09/26/2014	09/01/2014	224.00
							<b>704.00</b>
101-290-889.000	Zoning Board of						
	MICHIGAN STATE UNIVERSITY		Registration - Accumulated	40244	09/17/2014	09/17/2014	155.00
	NORTHWEST MICHIGAN CO		Registration (10) - Streaming	40249	09/18/2014	09/18/2014	165.00
	PLANNING & ZONING CENTE	2015	Subscription Renewal	40253	09/26/2014	09/01/2014	94.00
							<b>414.00</b>
<b>Total Dept. BOARDS &amp; COMMISSIONS:</b>							<b>1,118.00</b>
<b>Dept: 301 POLICE</b>							
101-301-728.000	SUPPLIES - Ope						
	JACKPINE BUSINESS CENTE	377432-0	Note, Correct Tape, Clsp Env,	40233	10/09/2014	09/09/2014	113.22
							<b>113.22</b>
101-301-770.000	Vehicle Gas						
	BLARNEY CASTLE FLEET PR	BC177 - 09/06/14	Fuel Usage	1040197	09/20/2014	09/06/2014	1,604.87

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							<b>1,604.87</b>
101-301-831.000	Contractual Repa TELE-RAD INC.	858313	Undercover Siren	1040223	09/20/2014	09/05/2014	525.90
							<b>525.90</b>
101-301-860.000	Travel & Training						
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	125.00
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	140.00
							<b>265.00</b>
							<b>Total Dept. POLICE: 2,508.99</b>
<b>Dept: 336 FIRE</b>							
101-336-728.000	SUPPLIES - Ope						
	AT&T MOBILITY	837869502X08282014	Monthly Service	40202	09/27/2014	09/01/2014	199.99
	FASTENAL COMPANY	MIMAN106430	Disinfectant Cleaner, Glass	40221	08/24/2014	09/01/2014	408.72
	JACKPINE BUSINESS CENTE	377679-0	Rubberbands	40233	10/15/2014	09/15/2014	4.58
	OLESON'S FOOD STORES	#4554 - 09/11/14	Kitty Litter, Water	40250	10/11/2014	09/11/2014	23.35
	WAHR HARDWARE, INC.	D17739	Minitwist Bulbs	1040228	10/12/2014	09/12/2014	21.94
							<b>658.58</b>
101-336-732.000	SUPPLIES - Mec						
	DASH MEDICAL GLOVES INC	INV0880313	Exam Gloves	1040201	10/03/2014	09/03/2014	64.90
	J & B MEDICAL SUPPLY	1786638	Bandages	40231	10/04/2014	09/04/2014	9.72
	J & B MEDICAL SUPPLY	1786745	CREDIT	40231	10/04/2014	09/04/2014	-17.00
	J & B MEDICAL SUPPLY	1793617	Alaris Administration Set	40231	10/09/2014	09/09/2014	245.00
	MED ALLIANCE GROUP INC	54755	Flowsafe II CPAP Masks	1040212	10/04/2014	09/04/2014	505.84
							<b>808.46</b>
101-336-770.000	Vehicle Gas						
	BLARNEY CASTLE FLEET PR	BC177 - 09/06/14	Fuel Usage	1040197	09/20/2014	09/06/2014	730.30
							<b>730.30</b>
101-336-801.000	Professional Ser						
	ACCUMED BILLING INC	9077	AccuMed Fees - August 2014	40196	09/01/2014	09/01/2014	1,800.91
	ANN ARBOR CREDIT BUR	#102411 - 08/31/14 stmt	Collection Commission	40201	08/31/2014	09/01/2014	65.00
							<b>1,865.91</b>
101-336-860.000	Travel & Training						
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	49.79
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	159.85
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	320.00
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	39.30
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	10.75
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	30.00
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	46.43
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	12.50
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	105.44
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	200.00
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	39.47
	RUDZKI/ROBERT//		ACLS class	40258	09/17/2014	09/17/2014	619.08
							<b>1,632.61</b>
101-336-873.000	Education						
	HENDERSON/JAMES//	FALL 2014	Reimburse - College Tuition	40229	09/12/2014	09/12/2014	1,380.00
							<b>1,380.00</b>
101-336-874.000	Retire. Costs - Bl						
	JANOWIAK/DANIEL J//		In Lieu of Blue Cross Insuranc	40234	09/25/2014	09/25/2014	250.00
	MODJESKI/MARK A//		In Lieu of Blue Cross Insuranc	40245	09/25/2014	09/25/2014	250.00
	SCRIMGER/SID//		In Lieu of Blue Cross Insuranc	1040220	09/25/2014	09/25/2014	250.00
	SMITH/TIMM H//		In Lieu of Blue Cross Insuranc	1040221	09/25/2014	09/25/2014	250.00

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	TABACZKA/JERRY J//		In Lieu of Blue Cross Insuranc	40267	09/25/2014	09/25/2014	250.00
							<b>1,250.00</b>
101-336-930.000	Repairs & Mainte						
	AUTO VALUE \ AUTO-WARES	256-861643	Low Odor Bk Cln	40204	10/14/2014	09/14/2014	8.98
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	24.95
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	82.00
							<b>115.93</b>
						<b>Total Dept. FIRE:</b>	<b>8,441.79</b>
<b>Dept: 441 PUBLIC WORKS</b>							
101-441-715.000	Uniform & Cleani						
	MODEL COVERALL SERVICE	0459304	Uniform Cleaning - DPW	1040214	10/01/2014	09/01/2014	29.26
	MODEL COVERALL SERVICE	0457706	Uniform Cleaning - DPW	1040214	09/24/2014	09/01/2014	29.26
	MODEL COVERALL SERVICE	0454500	Uniform Cleaning - DPW	1040214	09/10/2014	09/01/2014	29.26
	MODEL COVERALL SERVICE	0452903	Uniform Cleaning - DPW	1040214	09/03/2014	09/01/2014	29.26
	MODEL COVERALL SERVICE	0456119	Uniform Cleaning - DPW	1040214	09/17/2014	09/01/2014	29.26
	MODEL COVERALL SERVICE	0460908	Uniform Cleaning - DPW	1040214	10/08/2014	09/08/2014	29.26
	SAFETY SERVICES, INC.	079081	Rx Safety Glasses - Polisky	1040218	08/30/2014	09/01/2014	316.00
	SNYDER SHOE CORP	16690	Safety Boots - Polisky	40260	08/23/2014	09/01/2014	160.00
							<b>651.56</b>
101-441-728.000	SUPPLIES - Ope						
	ABSOLUTE SAFETY, INC.	DPW280714	Safety Meeting - DPW	40195	08/27/2014	09/01/2014	222.00
	ABSOLUTE SAFETY, INC.	DPW280714A	Safety Meeting - DPW	40195	08/27/2014	09/01/2014	155.90
	ABSOLUTE SAFETY, INC.	DPW140814	Safety Meeting - DPW	40195	09/13/2014	09/01/2014	160.30
	ACE HARDWARE & HOME CI	128306	Batteries	40197	09/21/2014	09/01/2014	105.92
	AUTO VALUE \ AUTO-WARES	256-854836	Multi-Purp Clnr	40204	08/08/2014	09/01/2014	3.69
	JACKPINE BUSINESS CENTE	376823-0	Battery, Notebook, Toner	40233	09/25/2014	09/01/2014	83.27
	MODEL COVERALL SERVICE	0456118	Centerpull Towel, Hand Cleaner	1040214	09/17/2014	09/01/2014	54.60
	OLESON'S FOOD STORES	#8403 - 08/26/14	Coffee	40250	09/25/2014	09/01/2014	17.98
	WAHR HARDWARE, INC.	D16751	Batteries	1040228	09/21/2014	09/01/2014	96.50
	WAHR HARDWARE, INC.	D17224	Battery	1040228	10/02/2014	09/02/2014	9.49
							<b>909.65</b>
101-441-770.000	Vehicle Gas						
	BLARNEY CASTLE FLEET PR	BC177 - 09/06/14	Fuel Usage	1040197	09/20/2014	09/06/2014	144.82
	BLARNEY CASTLE FLEET PR	BC177 - 09/06/14	Fuel Usage	1040197	09/20/2014	09/06/2014	4,994.97
							<b>5,139.79</b>
101-441-831.000	Contractual Repa						
	SCHNEIDER ELECTRIC	4380305	WxSentry PvFst Online-Platinum	1040219	08/08/2014	09/01/2014	387.00
	TELE-RAD INC.	857208	Install Mobile Radios	1040223	08/09/2014	09/01/2014	280.64
	TOP LINE ELECTRIC LLC	5597	Repair Street Lights	1040225	08/20/2014	09/01/2014	85.82
	TOP LINE ELECTRIC LLC	5494	Monroe St Streetlight Repair	1040225	07/23/2014	09/01/2014	297.32
	TOP LINE ELECTRIC LLC	5489	Install Data Drops in DPW Offc	1040225	07/23/2014	09/01/2014	184.28
							<b>1,235.06</b>
101-441-930.000	Repairs & Mainte						
	ACE HARDWARE & HOME CI	127793	Treated	40197	09/10/2014	09/01/2014	236.64
	ACE HARDWARE & HOME CI	127794	CREDIT - Treated	40197	09/10/2014	09/01/2014	-27.84
	ACE HARDWARE & HOME CI	128235	Treated Post	40197	09/20/2014	09/01/2014	101.27

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AUTO VALUE \ AUTO-WARES		256-860132	Rivets, Hand Riveter, Smart	40204	09/27/2014	09/01/2014	53.47
AUTO VALUE \ AUTO-WARES		256-857133	Hyd Fitting, Reel, Loom & Ties	40204	08/29/2014	09/01/2014	73.31
AUTO VALUE \ AUTO-WARES		256-858446	LED Trailer Kit, 12V 550 CCA	40204	09/11/2014	09/01/2014	194.78
AUTO VALUE \ AUTO-WARES		256-857243	Oil Dri	40204	08/30/2014	09/01/2014	42.45
AUTO VALUE \ AUTO-WARES		256-857122	15W40 Oil	40204	08/29/2014	09/01/2014	106.14
AUTO VALUE \ AUTO-WARES		256-857649	Battery Brush	40204	09/03/2014	09/01/2014	7.39
AUTO VALUE \ AUTO-WARES		256-857761	Coupler	40204	09/04/2014	09/01/2014	30.09
AUTO VALUE \ AUTO-WARES		256-857893	FI Male Terminal	40204	09/05/2014	09/01/2014	3.99
AUTO VALUE \ AUTO-WARES		256-857961	Air Filter	40204	09/06/2014	09/01/2014	21.40
AUTO VALUE \ AUTO-WARES		256-858681	12V 850 CCA, Core	40204	09/13/2014	09/01/2014	122.99
AUTO VALUE \ AUTO-WARES		256-858660	PM Prem Tractor	40204	09/13/2014	09/01/2014	16.69
AUTO VALUE \ AUTO-WARES		259-859130	Interior rush, Powered Belt,	40204	09/18/2014	09/01/2014	29.07
AUTO VALUE \ AUTO-WARES		256-859196	CREDIT - Belts	40204	09/18/2014	09/01/2014	-23.08
AUTO VALUE \ AUTO-WARES		256-859195	powered Belt	40204	09/18/2014	09/01/2014	14.59
AUTO VALUE \ AUTO-WARES		256-855389	CREDIT - 12V 1000 CCA	40204	08/13/2014	09/01/2014	-421.98
AUTO VALUE \ AUTO-WARES		256-860451	Oil Filter, Hose Assy	40204	10/02/2014	09/02/2014	106.85
AUTO VALUE \ AUTO-WARES		256-860569	Brake Rotor, Fuel Filters, Oil	40204	10/03/2014	09/03/2014	587.05
AUTO VALUE \ AUTO-WARES		256-860678	6V 210AH Golfcar	40204	10/04/2014	09/04/2014	731.94
AUTO VALUE \ AUTO-WARES		256-860694	CREDIT - 6V 210AH Golfcar	40204	10/04/2014	09/04/2014	-96.00
AUTO VALUE \ AUTO-WARES		256-861218	Wiper Blade	40204	10/10/2014	09/10/2014	10.98
AUTO VALUE \ AUTO-WARES		256-861235	Square Head Plug	40204	10/10/2014	09/10/2014	3.99
AUTO VALUE \ AUTO-WARES		256-861234	Disc Br Adjuster, Valve	40204	10/10/2014	09/10/2014	43.78
AUTO VALUE \ AUTO-WARES		256-861267	DOT AB Male Conn	40204	10/10/2014	09/10/2014	7.89
AUTO VALUE \ AUTO-WARES		256-861270	Male Connector	40204	10/10/2014	09/10/2014	7.09
BELL EQUIPMENT COMPANY		0104495	Poly/Wire Refill Kit	1040196	09/28/2014	09/01/2014	559.43
BRIAN'S AUTO PARTS, INC.		047925	Fuse	40208	08/07/2014	09/01/2014	4.40
CADILLAC PLUMBING-HEATI		673013	3/4" x 50' Gal Hanger Iron	40210	09/19/2014	09/01/2014	6.52
FAMILY FARM & HOME - MAN		2117	Fuel Tank Steel, Fuel Hose,	40219	10/09/2014	09/09/2014	966.94
FASTENAL COMPANY		MIMAN107028	20V Lithium-Ion Combo Kit	40221	09/19/2014	09/01/2014	270.99
FASTENAL COMPANY		MIMAN107173	20V Lithium-Ion Combo Kit	40221	09/27/2014	09/01/2014	270.99
FASTENAL COMPANY		MIMAN106841	Sorbent Pads	40221	09/12/2014	09/01/2014	185.30
FASTENAL COMPANY		MIMAN106851	Threaded Rod, Fender Washer,	40221	09/12/2014	09/01/2014	10.35
GRAND RENTAL STATION		1-533523	Disc Diamond 14" Segment	40224	10/03/2014	09/03/2014	99.95
GREAT LAKES BATTERIES LI		650	18 Volt Battery Pack - Dewalt	40226	09/03/2014	09/03/2014	45.00
INTERSTATE BILLING SERVI		T50517	HOLDERS, S/H	40230	09/04/2014	09/01/2014	74.88
LAKE WELDING SUPPLY CO.		00961787	AR, ED, FG, O2	1040211	06/30/2014	09/01/2014	48.52
MANISTEE COUNTY ROAD		1919	Guardrail Posts	40238	10/04/2014	09/04/2014	49.50
MANISTEE TIRE SERVICE		27067	Tires - Change/Balance/Bead	40242	09/19/2014	09/01/2014	175.78
MANISTEE TIRE SERVICE		27030	O Ring Install	40242	09/18/2014	09/01/2014	50.00
MANISTEE TIRE SERVICE		26616	Inside Patch	40242	09/04/2014	09/01/2014	15.00
MANISTEE TIRE SERVICE		27423	Valve & Bead Seal, 25" O-Ring	40242	10/04/2014	09/04/2014	80.00
NAPA AUTO PARTS		185236	FHP Belt	40246	08/19/2014	09/01/2014	18.01
NAPA AUTO PARTS		184355	Air Filters	40246	07/31/2014	09/01/2014	97.02
NAPA AUTO PARTS		185887	Drn Pan	40246	09/02/2014	09/02/2014	29.67
OLSON LUMBER COMPANY		104557	Const	40251	08/16/2014	09/01/2014	38.83
OLSON LUMBER COMPANY		104933	Treated	40251	10/05/2014	09/05/2014	181.30
OLSON LUMBER COMPANY		104962	Treated	40251	10/09/2014	09/09/2014	62.75
PNC BANK		Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	130.62
PRAXAIR DISTRIBUTION INC		50281604	Acetylene, Oxygen, Argon	40256	08/20/2014	09/01/2014	48.61
PRAXAIR DISTRIBUTION INC		50139631	Oxygen	40256	08/11/2014	09/01/2014	35.79
PRAXAIR DISTRIBUTION INC		50147309	Oxygen, Gloves	40256	08/12/2014	09/01/2014	29.57
WAHR HARDWARE, INC.		C26513	Paint Pail, Lid, Push Broom	1040228	08/30/2014	09/01/2014	48.55
WAHR HARDWARE, INC.		C27745	Bowl Brushes	1040228	09/11/2014	09/01/2014	19.86
WAHR HARDWARE, INC.		D16625	13W Cmpt Biax Fluor Bulb	1040228	09/19/2014	09/01/2014	4.49
WAHR HARDWARE, INC.		C29277	Rake	1040228	09/26/2014	09/01/2014	17.98
WAHR HARDWARE, INC.		C29921	8" Blade	1040228	10/03/2014	09/03/2014	14.58
WAHR HARDWARE, INC.		D17358	Methyl Ethyl Ketone	1040228	10/05/2014	09/05/2014	26.09
WAHR HARDWARE, INC.		C30589	Bright White	1040228	10/09/2014	09/09/2014	28.99

**5,731.20**

**Total Dept. PUBLIC WORKS: 13,667.26**

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<b>Dept: 748 COMMUNITY DEVELOPMENT</b>							
101-748-735.000	Periodicals & Publications PLANNING & ZONING CENTER	2015	Subscription Renewal	40253	09/26/2014	09/01/2014	32.00
							<b>32.00</b>
101-748-831.000	Contractual Repairs KOPY SALES INC.	93135	Cost Per Copy - Comm Dev	1040210	09/13/2014	09/03/2014	38.92
							<b>38.92</b>
101-748-860.000	Travel & Training MICHIGAN STATE UNIVERSITY NORTHWEST MICHIGAN COLLEGE		Registration - Accumulated	40244	09/17/2014	09/17/2014	50.00
			Registration (10) - Streaming	40249	09/18/2014	09/18/2014	55.00
							<b>105.00</b>
<b>COMMUNITY DEVELOPMENT OFFICE:</b>							<b>175.92</b>
<b>Dept: 751 PARKS &amp; RECREATION</b>							
101-751-728.000	SUPPLIES - Open						
	AERO RUBBER COMPANY INC	191945	Rubber Bands - Green	40198	09/04/2014	09/01/2014	243.58
	FASTENAL COMPANY	MIMAN107071	Nitrile Gloves	40221	09/20/2014	09/01/2014	30.89
	FASTENAL COMPANY	MIMAN107053	Foam Hand Wash	40221	09/20/2014	09/01/2014	91.92
	FASTENAL COMPANY	MIMAN107218	Nitrile Gloves, Hand Wash, Can	40221	09/27/2014	09/01/2014	533.89
	FASTENAL COMPANY	MIMAN107270	Sprayers	40221	09/28/2014	09/01/2014	1.47
	FASTENAL COMPANY	MIMAN107219	Can Liner	40221	09/27/2014	09/01/2014	169.32
	FASTENAL COMPANY	MIMAN106800	Bathroom Tissue, Paper Towel	40221	09/11/2014	09/01/2014	512.68
	FASTENAL COMPANY	MIMAN106558	Hand Cleaner	40221	08/30/2014	09/01/2014	16.60
	FASTENAL COMPANY	MIMAN106616	All-Purpose Cleaner	40221	09/03/2014	09/01/2014	44.91
	FASTENAL COMPANY	MIMAN106607	Paper Towel, Gojo	40221	08/31/2014	09/01/2014	257.92
	FASTENAL COMPANY	MIMAN106649	Hand Soap	40221	09/05/2014	09/01/2014	148.00
	FASTENAL COMPANY	MIMAN106642	Lysol	40221	09/04/2014	09/01/2014	14.71
	FASTENAL COMPANY	MIMAN106686	Bathroom Tissue, Center-Pull	40221	09/06/2014	09/01/2014	106.49
	FASTENAL COMPANY	MIMAN106804	Can Liner	40221	09/11/2014	09/01/2014	169.32
	FASTENAL COMPANY	MIMAN107326	Noise Blocking Ear Muff, Hi-	40221	10/03/2014	09/03/2014	41.12
	FASTENAL COMPANY	MIMAN107421	Nitrile Gloves	40221	10/08/2014	09/08/2014	15.92
	GRAINGER	9529711575	Urinal Cartridge Kit	40222	09/27/2014	09/01/2014	121.40
	GRAMZA/LEROY F//	2796	Duplicate Keys, Fitting 1st Ke	40223	10/06/2014	09/06/2014	23.50
	WAHR HARDWARE, INC.	C29579	Wastebaskets	1040228	09/28/2014	09/01/2014	14.28
	WAHR HARDWARE, INC.	C27159	Dish & Sink Brush	1040228	09/05/2014	09/01/2014	3.79
	WAHR HARDWARE, INC.	C27091	Fluor Tube	1040228	09/05/2014	09/01/2014	6.82
	WAHR HARDWARE, INC.	D15566	Key	1040228	09/03/2014	09/01/2014	6.57
	WAHR HARDWARE, INC.	D15568	Cotton Mop	1040228	09/03/2014	09/01/2014	24.87
	WAHR HARDWARE, INC.	D15567	60W Bulb	1040228	09/03/2014	09/01/2014	3.14
	WAHR HARDWARE, INC.	C28583	Pine Sol, Dish Soap, Flapper,	1040228	09/19/2014	09/01/2014	144.82
	WAHR HARDWARE, INC.	C28848	Trash Bag	1040228	09/21/2014	09/01/2014	9.49
	WAHR HARDWARE, INC.	C29514	Rags	1040228	09/28/2014	09/01/2014	28.52
	WAHR HARDWARE, INC.	C29510	Bucket, Clorox, Utility Brsh	1040228	09/28/2014	09/01/2014	21.37
	WAHR HARDWARE, INC.	C29422	CLR Cleaner	1040228	09/27/2014	09/01/2014	6.99
	WAHR HARDWARE, INC.	C28515	Brooms	1040228	09/18/2014	09/01/2014	22.68
	WAHR HARDWARE, INC.	C30044	PVC Glove	1040228	10/04/2014	09/04/2014	5.99
	WAHR HARDWARE, INC.	C30763	Cotton Mop	1040228	10/11/2014	09/11/2014	24.96
	WAHR HARDWARE, INC.	D17660	Insul, Gorilla Tape	1040228	10/11/2014	09/11/2014	16.38
							<b>2,884.31</b>
101-751-770.000	Vehicle Gas BLARNEY CASTLE FLEET PR	BC177 - 09/06/14	Fuel Usage	1040197	09/20/2014	09/06/2014	602.07
							<b>602.07</b>
101-751-831.000	Contractual Repairs C&D TURF CARE LLC THOMPSON LANDSCAPE/JA	113160 22706	Earth Smart Summer Application Lawn Maintenance - Aug 2014	40209 1040224	08/18/2014 09/03/2014	09/01/2014 09/03/2014	2,197.90 1,147.00

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	TOP LINE ELECTRIC LLC	5519	Lions Club Pavilion Pole Light	1040225	07/29/2014	09/01/2014	166.50
	TOP LINE ELECTRIC LLC	5584	Repair Lights - River St restr	1040225	08/20/2014	09/01/2014	67.49
	TOP LINE ELECTRIC LLC	5602	Replace Ballast - Reitz Park	1040225	08/20/2014	09/01/2014	76.76
	TOP LINE ELECTRIC LLC	5598	Install Receptacle Circuit	1040225	08/20/2014	09/01/2014	184.69
	TOP LINE ELECTRIC LLC	5495	Removed Wiring to Old Fish	1040225	07/23/2014	09/01/2014	83.25
	TOP LINE ELECTRIC LLC	5491	Check Panels & Receptacles at	1040225	07/23/2014	09/01/2014	207.26
							<b>4,130.85</b>
101-751-930.000	Repairs & Mainte						
	ACE HARDWARE & HOME CI	128021	Strap Hangr Glv	40197	09/14/2014	09/01/2014	6.87
	AUTO VALUE \ AUTO-WARES	256-857749	Male Plug, Inflator Gauge	40204	09/04/2014	09/01/2014	52.58
	AUTO VALUE \ AUTO-WARES	256-858326	12 4-Wire End	40204	09/10/2014	09/01/2014	3.59
	AUTO VALUE \ AUTO-WARES	256-858589	Oil Dri, 48 4-Wire End	40204	09/12/2014	09/01/2014	283.79
	AUTO VALUE \ AUTO-WARES	256-858572	Yellow Marker	40204	09/12/2014	09/01/2014	19.98
	AUTO VALUE \ AUTO-WARES	256-861032	Clamps	40204	10/08/2014	09/08/2014	14.94
	AUTO VALUE \ AUTO-WARES	256-861300	Fuse Holder	40204	10/10/2014	09/10/2014	3.49
	AUTO VALUE \ AUTO-WARES	256-861366	Diesel Fuel Sign, Crimping	40204	10/11/2014	09/11/2014	21.33
	BOB'S ROOFING COMPANY I	59544	5th Ave Beachhouse - Sealed	40207	08/25/2014	09/01/2014	197.90
	CADILLAC PLUMBING-HEATI	670969	Lav Faucet, Conn	40210	08/08/2014	09/01/2014	50.25
	ELMER'S CRANE & DOZER, I	395132	Concrete, Stealth Fiber	40218	08/14/2014	09/01/2014	347.00
	FAMILY FARM & HOME - MAN	2126	Fuel Hose, Fuel Nozzle	40219	10/11/2014	09/11/2014	74.98
	FAMILY FARM & HOME - MAN	2127	CREDIT - Fuel Hose	40219	10/11/2014	09/11/2014	-49.99
	FAMILY FARM & HOME - MAN	2128	Fuel Hose	40219	10/11/2014	09/11/2014	32.99
	FASTENAL COMPANY	MIMAN107250	Drill Bit, Nutsetter, Sheet	40221	09/28/2014	09/01/2014	9.88
	FASTENAL COMPANY	MIMAN106955	Cutting Wheel	40221	09/17/2014	09/01/2014	20.21
	FASTENAL COMPANY	MIMAN106668	Hex Cap Screws, Flat Washer,	40221	09/05/2014	09/01/2014	28.49
	FASTENAL COMPANY	MIMAN106697	Eye Bolt, S-Hook, Hex Nut,	40221	09/06/2014	09/01/2014	41.96
	FASTENAL COMPANY	MIMAN106694	Cutoff Wheel, Recip Saw Blade	40221	09/06/2014	09/01/2014	57.50
	FASTENAL COMPANY	MIMAN106807	Carriage Bolt, Hex Nut	40221	09/11/2014	09/01/2014	8.69
	FASTENAL COMPANY	MIMAN106906	Hex Cap Screw, Flat Washer,	40221	09/14/2014	09/01/2014	29.63
	FASTENAL COMPANY	MIMAN106851	Threaded Rod, Fender Washer,	40221	09/12/2014	09/01/2014	55.02
	FASTENAL COMPANY	MIMAN106930	Spanner Wrench, Outer Flange,	40221	09/14/2014	09/01/2014	10.11
	FASTENAL COMPANY	MIMAN107453	Clevis Grab Hook	40221	10/09/2014	09/09/2014	6.48
	FASTENAL COMPANY	MIMAN107464	Cutting Wheel	40221	10/09/2014	09/09/2014	31.95
	FASTENAL COMPANY	MIMAN107490	SS Storage Unit, Ratchet U-Hoo	40221	10/10/2014	09/10/2014	135.79
	FASTENAL COMPANY	MIMAN107533	Tiedown Ratchet Assy	40221	10/11/2014	09/11/2014	15.92
	FASTENAL COMPANY	MIMAN107513	31/64" Drill Bit	40221	10/11/2014	09/11/2014	13.34
	GRAINGER	9492500906	Waterfree Cleaner Cartridge	40222	08/15/2014	09/01/2014	88.00
	GRAND RENTAL STATION	1-533263	Snapper Blade	40224	09/25/2014	09/01/2014	57.27
	GRAND RENTAL STATION	1-532252	Fan Guard, Weld Nut, UPS	40224	08/08/2014	09/01/2014	44.92
	GRAND RENTAL STATION	1-533522	JD Blade	40224	10/03/2014	09/03/2014	87.81
	GREAT LAKES MATERIALS	8053738	Limestone	1040204	08/06/2014	09/01/2014	67.14
	HARBOR STEEL & SUPPLY C	04192848	Flat Hr, Struct Pipe	1040205	09/14/2014	09/01/2014	66.50
	HARBOR STEEL & SUPPLY C	04192749	Angle	1040205	09/11/2014	09/01/2014	40.00
	MANISTEE CRANE SERVICE	MCS-K 1144	Set Boat Dock - 9th Str Boat	40240	08/05/2014	09/01/2014	680.00
	NAPA AUTO PARTS	183217	Guide Pin Kit	40246	07/08/2014	09/01/2014	8.12
	OLSON LUMBER COMPANY	104556 #2	Treated	40251	08/16/2014	09/01/2014	53.85
	OLSON LUMBER COMPANY	104726	Treated	40251	09/04/2014	09/01/2014	17.90
	OLSON LUMBER COMPANY	104725	Treated	40251	09/04/2014	09/01/2014	27.80
	OLSON LUMBER COMPANY	104763	Treated	40251	09/11/2014	09/01/2014	24.95
	OLSON LUMBER COMPANY	103987	Const, OSB	40251	05/09/2014	09/01/2014	70.11
	OLSON LUMBER COMPANY	103994	Const	40251	05/10/2014	09/01/2014	19.80
	OLSON LUMBER COMPANY	103969	Treated, OSB	40251	05/04/2014	09/01/2014	58.20
	OLSON LUMBER COMPANY	104680	Com Pine	40251	08/30/2014	09/01/2014	13.50
	OLSON LUMBER COMPANY	104659	Treated	40251	08/28/2014	09/01/2014	10.89
	OLSON LUMBER COMPANY	104781	Treated	40251	09/13/2014	09/01/2014	32.89
	OLSON LUMBER COMPANY	104796	Treated	40251	09/14/2014	09/01/2014	20.84
	OLSON LUMBER COMPANY	104494	Treated	40251	08/08/2014	09/01/2014	16.95
	PARKDALE BLOCK & BUILDIN	22159	Kraft	40252	08/20/2014	09/01/2014	100.00
	PARKDALE BLOCK & BUILDIN	22160	Marshall Town, Kraft, Cem Edge	40252	08/20/2014	09/01/2014	66.50
	PARKDALE BLOCK & BUILDIN	22162	Kur-N-Seal, Fiber Board	40252	08/20/2014	09/01/2014	128.50

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	STRAIGHT FENCE		Rence Repair - Sands Park &	40265	08/04/2014	09/01/2014	500.00
	WAHR HARDWARE, INC.	D15840	1/4 Proof Coil	1040228	09/06/2014	09/01/2014	44.82
	WAHR HARDWARE, INC.	C27076	Extra Deep Base	1040228	09/05/2014	09/01/2014	73.94
	WAHR HARDWARE, INC.	C27092	Titt/Nitr 3/32 Drill Bit	1040228	09/05/2014	09/01/2014	0.66
	WAHR HARDWARE, INC.	C26862	Hitch Pin	1040228	09/03/2014	09/01/2014	5.30
	WAHR HARDWARE, INC.	C26279	18" Monster Paw Bar	1040228	08/28/2014	09/01/2014	8.78
	WAHR HARDWARE, INC.	C26466	Wax Gasket	1040228	08/30/2014	09/01/2014	21.45
	WAHR HARDWARE, INC.	C26473	Toilet Bolt	1040228	08/30/2014	09/01/2014	7.96
	WAHR HARDWARE, INC.	C26872	Fnsh Nail	1040228	09/03/2014	09/01/2014	3.32
	WAHR HARDWARE, INC.	C28144	Flat White Spray Paint	1040228	09/14/2014	09/01/2014	2.90
	WAHR HARDWARE, INC.	D16099	Dish Soap	1040228	09/10/2014	09/01/2014	3.99
	WAHR HARDWARE, INC.	C27766	Fluor Tube	1040228	09/11/2014	09/01/2014	22.63
	WAHR HARDWARE, INC.	D16179	Vegetable Brush	1040228	09/11/2014	09/01/2014	3.59
	WAHR HARDWARE, INC.	D16325	Padlock	1040228	09/13/2014	09/01/2014	17.99
	WAHR HARDWARE, INC.	D16303	Manure Forks	1040228	09/13/2014	09/01/2014	90.87
	WAHR HARDWARE, INC.	C28106	Screw Ext 10x4	1040228	09/14/2014	09/01/2014	8.36
	WAHR HARDWARE, INC.	C27936	Irwin Pro 8" Diagonal Pli	1040228	09/12/2014	09/01/2014	17.18
	WAHR HARDWARE, INC.	D16317	Mag Bit Holder, Bolts	1040228	09/13/2014	09/01/2014	5.64
	WAHR HARDWARE, INC.	C29181	Bow Saw	1040228	09/25/2014	09/01/2014	4.00
	WAHR HARDWARE, INC.	C29168	Key	1040228	09/25/2014	09/01/2014	2.19
	WAHR HARDWARE, INC.	D16630	Chip Brush	1040228	09/19/2014	09/01/2014	1.25
	WAHR HARDWARE, INC.	C28644	Grain Scoop	1040228	09/19/2014	09/01/2014	26.99
	WAHR HARDWARE, INC.	C28746	Shovel	1040228	09/20/2014	09/01/2014	11.69
	WAHR HARDWARE, INC.	C29404	Utility Knife	1040228	09/27/2014	09/01/2014	8.75
	WAHR HARDWARE, INC.	C27206	Paint, Brushs, Roller Kit, Msk	1040228	09/06/2014	09/01/2014	53.42
	WAHR HARDWARE, INC.	C27015	Phil Bit, Sq Rec Bit, Screw Ex	1040228	09/04/2014	09/01/2014	18.06
	WAHR HARDWARE, INC.	C26915	Bolt, Floor Stop, Manry Bits	1040228	09/03/2014	09/01/2014	17.53
	WAHR HARDWARE, INC.	C29798	10" Hedge Shears	1040228	10/02/2014	09/02/2014	23.39
	WAHR HARDWARE, INC.	C29988	Rub Hose, Threaded Nozzle	1040228	10/03/2014	09/03/2014	43.63
	WAHR HARDWARE, INC.	C30537	Fabric Roller, Smoke Gray	1040228	10/09/2014	09/09/2014	42.90
	WAHR HARDWARE, INC.	C30704	Teflon, Galv Bush, El, Paste,	1040228	10/10/2014	09/10/2014	17.54
	WAHR HARDWARE, INC.	C30777	Masnry Bits	1040228	10/11/2014	09/11/2014	3.10

**4,440.93**

**Total Dept. PARKS & RECREATION: 12,058.16**

**tal Fund GENERAL FUND: 53,857.60**

**Fund: 202 MAJOR STREET FUND**

**Dept: 000**

202-000-728.000	SUPPLIES - Ope						
	SPICER GROUP INC	173085	Act 51 Map Legal Description	40261	06/30/2014	09/01/2014	222.04

**222.04**

202-000-936.000	Preservation Stre						
	ELMER'S CRANE & DOZER, I	395132	Concrete, Stealth Fiber	40218	08/14/2014	09/01/2014	347.00

**347.00**

202-000-938.000	Winter Maintena						
	GREAT LAKES MATERIALS	8053766	21AA Port Inland	1040204	08/20/2014	09/01/2014	198.69
	GREAT LAKES MATERIALS	8053694	21AA - Port Inland	1040204	07/21/2014	09/01/2014	99.00
	RIETH-RILEY CONSTRUCTIC	7228987	Cold Patch	1040217	09/05/2014	09/01/2014	2,600.52

**2,898.21**

**Total Dept. 000: 3,467.25**

**id MAJOR STREET FUND: 3,467.25**

**Fund: 203 LOCAL STREET FUND**

**Dept: 000**

203-000-938.000	Winter Maintena						
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	GRAND RENTAL STATION	1-533377	Power Auger	40224	09/26/2014	09/01/2014	69.96
	GREAT LAKES MATERIALS	8053766	21AA Port Inland	1040204	08/20/2014	09/01/2014	198.69
	GREAT LAKES MATERIALS	8053694	21AA - Port Inland	1040204	07/21/2014	09/01/2014	99.00
	RIETH-RILEY CONSTRUCTIC	7228987	Cold Patch	1040217	09/05/2014	09/01/2014	2,600.52
							<b>2,968.17</b>

**Total Dept. 000: 2,968.17**

**nd LOCAL STREET FUND: 2,968.17**

**Fund: 226 CITY REFUSE FUND**

**Dept: 000**

226-000-755.000	Yard Bags						
	MARSHALL PLASTIC FILM, IN	65281	Biodegradable Bags	40243	08/20/2014	09/01/2014	5,644.80
							<b>5,644.80</b>

226-000-826.000	Refuse Contract						
	REPUBLIC SERVICES #239	0239-001203318	Residential, Recycling	40257	07/31/2014	09/01/2014	28,944.49
							<b>28,944.49</b>

226-000-827.000	Municipal Refuse						
	REPUBLIC SERVICES #239	0239-001198733	Parks, Marina, DPW, Fire	40257	07/31/2014	09/01/2014	1,726.38
							<b>1,726.38</b>

226-000-828.000	Trash Haul Contr						
	MANISTEE COUNTY LANDFIL	0000010580	Admin Fee on Ticket 222336	40237	07/31/2014	09/01/2014	3.25
							<b>3.25</b>

**Total Dept. 000: 36,318.92**

**Fund CITY REFUSE FUND: 36,318.92**

**Fund: 275 GRANT MANAGEMEN**

**Dept: 901 LOCAL REVENUE SHA**

275-901-965.049	2011 Cycle 2 Saf						
	SPICER GROUP INC	173457	Cypress Street Sidewalk	40261	08/19/2014	09/01/2014	1,003.74
	SPICER GROUP INC	173086	Cypress Steret Sidewalk	40261	06/30/2014	09/01/2014	700.71
							<b>1,704.45</b>

**LOCAL REVENUE SHARING GRANTS: 1,704.45**

**Dept: 902 OTHER GRANTS**

275-902-979.011	Fish Cleaning Sta						
	ABONMARCHE CONSULTAN	108187 - #2	First St Fish Cleaning Station	1040195	01/29/2014	09/01/2014	101.09
							<b>101.09</b>

**Total Dept. OTHER GRANTS: 101.09**

**NT MANAGEMENT FUND: 1,805.54**

**Fund: 296 RAMSDELL THEATRE**

**Dept: 000**

296-000-728.000	SUPPLIES - Ope						
	ACE HARDWARE & HOME CI	129107	Toilet Seat	40197	10/12/2014	09/12/2014	26.99
	FASTENAL COMPANY	MIMAN106897	Paper Towel	40221	09/19/2014	09/01/2014	46.59
	FASTENAL COMPANY	MIMAN107663	Toss-In Block, Antibac Soap	40221	10/17/2014	09/17/2014	84.91
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	52.99
	WAHR HARDWARE, INC.	C29454	Polishing Creme	1040228	09/27/2014	09/01/2014	31.74
	WAHR HARDWARE, INC.	C30838	Deep Socket 14mm	1040228	10/11/2014	09/11/2014	2.59
							<b>245.81</b>

296-000-753.000 Ramsdell - Perfo



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573-541-831.000	Contractual Repa KOPY SALES INC.	92793	Cost Per Copy - Garage	1040210	08/11/2014	09/01/2014	207.62
							<b>207.62</b>
573-541-900.000	Printing & Publis JACKPINE BUSINESS CENTE	35107	Letterhead, DPW Envelopes	40233	10/10/2014	09/10/2014	136.68
							<b>136.68</b>
							<b>Total Dept. ADMINISTRATION: 704.30</b>
<b>Dept: 542 WATER OPERATION</b>							
573-542-715.000	Uniform & Cleani MODEL COVERALL SERVICE	0459272	Uniform Cleaning - Water	1040214	10/01/2014	09/01/2014	28.77
	MODEL COVERALL SERVICE	0457674	Uniform Cleaning - Water	1040214	09/24/2014	09/01/2014	28.77
	MODEL COVERALL SERVICE	0454467	Uniform Cleaning - Water	1040214	09/10/2014	09/01/2014	28.77
	MODEL COVERALL SERVICE	0456087	Uniform Cleaning - Water	1040214	09/17/2014	09/01/2014	28.77
	MODEL COVERALL SERVICE	0460874	Uniform Cleaning - Water	1040214	10/08/2014	09/08/2014	28.77
	SNYDER SHOE CORP	16553	Safety Boots - Hiller	40260	07/31/2014	09/01/2014	135.50
							<b>279.35</b>
573-542-728.000	SUPPLIES - Ope NCL OF WISCONSIN, INC.	342583	Hydrochloric Acid, Memb. Caps,	40247	09/05/2014	09/01/2014	348.22
	WAHR HARDWARE, INC.	D15627	Battery, Freight	1040228	09/03/2014	09/01/2014	8.99
	WAHR HARDWARE, INC.	C26373	Jersey Gloves, LED Keychain	1040228	08/29/2014	09/01/2014	9.35
	WAHR HARDWARE, INC.	C28731	20W Hybrid Halogen	1040228	09/20/2014	09/01/2014	16.18
	WAHR HARDWARE, INC.	D16968	Jersey Glove	1040228	09/26/2014	09/01/2014	5.00
	WAHR HARDWARE, INC.	C29587	Twist Bulb 14W	1040228	09/28/2014	09/01/2014	8.45
	WAHR HARDWARE, INC.	D17022	Jersey Gloves, Freight	1040228	09/27/2014	09/01/2014	5.00
							<b>401.19</b>
573-542-745.000	Chemicals HAVILAND PRODUCTS COMI	126030	Hydrofluosilicic Acid, Bleach	1040206	09/07/2014	09/01/2014	945.50
	HAVILAND PRODUCTS COMI	126875	Hydrofluosilicic Acid, Bleach	1040206	09/14/2014	09/01/2014	1,855.20
							<b>2,800.70</b>
573-542-750.000	Meters MICHIGAN METER TECHNOL	92440	5/8" Ecoder Pit Register	1040213	09/25/2014	09/01/2014	344.82
							<b>344.82</b>
573-542-770.000	Vehicle Gas BLARNEY CASTLE FLEET PR	BC177 - 09/06/14	Fuel Usage	1040197	09/20/2014	09/06/2014	908.38
							<b>908.38</b>
573-542-824.000	Lab Testing KENT COUNTY HEALTH DEP.	EH073114-3921	Water Samples	40235	09/03/2014	09/01/2014	268.00
	KENT COUNTY HEALTH DEP	EH083114-3921	Water Samples	40235	10/02/2014	09/02/2014	336.00
	STATE OF MICHIGAN - ESSD	873034	Water Samples	40263	08/22/2014	09/01/2014	625.00
	USA BLUE BOOK	411887	Hach DPD, Hach Fluoride Rgt	40268	08/30/2014	09/01/2014	1,573.35
	WAHR HARDWARE, INC.	C27153	Freight	1040228	09/05/2014	09/01/2014	10.25
	WAHR HARDWARE, INC.	C27375	Freight	1040228	09/07/2014	09/01/2014	18.85
	WAHR HARDWARE, INC.	D15627	Battery, Freight	1040228	09/03/2014	09/01/2014	10.70
	WAHR HARDWARE, INC.	D16128	Freight	1040228	09/10/2014	09/01/2014	10.25
	WAHR HARDWARE, INC.	C27897	Freight	1040228	09/12/2014	09/01/2014	10.25
	WAHR HARDWARE, INC.	D17022	Jersey Gloves, Freight	1040228	09/27/2014	09/01/2014	33.57
	WAHR HARDWARE, INC.	C29815	Freight	1040228	10/02/2014	09/02/2014	10.42
	WAHR HARDWARE, INC.	C29974	Freight	1040228	10/03/2014	09/03/2014	10.25
	WAHR HARDWARE, INC.	D17610	Freight	1040228	10/10/2014	09/10/2014	10.25
							<b>2,927.14</b>
573-542-831.000	Contractual Repa						

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	WINDEMULLER ELECTRIC, II	156413	SCADA Data Loss	40270	08/30/2014	09/01/2014	129.00
	WINDEMULLER ELECTRIC, II	156387	Replace Pressure Transducer	40270	08/30/2014	09/01/2014	947.94
	WINDEMULLER ELECTRIC, II	156075	Troubleshoot SCADA Failure -	40270	08/30/2014	09/01/2014	86.00
	WINDEMULLER ELECTRIC, II	156080	Troubleshoot Radio Communi-	40270	08/30/2014	09/01/2014	161.25
							<b>1,324.19</b>
573-542-870.000	Memberships & I						
	STATE OF MICHIGAN - MDEC		Renewal Operator Certification	40264	09/18/2014	09/18/2014	95.00
							<b>95.00</b>
573-542-925.000	Electric						
	CONSUMERS ENERGY		Electric Usage	40212	10/05/2014	09/10/2014	4,037.00
							<b>4,037.00</b>
573-542-930.000	Repairs & Mainte						
	AUTO VALUE \ AUTO-WARES	256-861010	6M2TXREEL, 6-G - 6FBSPORX	40204	10/08/2014	09/08/2014	30.76
	J.O. GALLOUP COMPANY	S102846749.001	Milw Brs 150 lb Thd Fp Bv	40232	08/21/2014	09/01/2014	42.40
	USA BLUE BOOK	406908	Drum Pump Tube, Teletube,	40268	08/24/2014	09/01/2014	494.27
							<b>567.43</b>
573-542-970.000	Capital Outlay						
	DIXON ENGINEERING INC	14-7984	Preparation of Specifications	40214	07/31/2014	09/01/2014	3,200.00
							<b>3,200.00</b>
							<b>Total Dept. WATER OPERATION: 16,885.20</b>
<b>Dept: 543 SEWER - WWTP</b>							
573-543-715.000	Uniform & Cleani						
	MODEL COVERALL SERVICE	0459301	Uniform Cleaning - WWTP	1040214	10/01/2014	09/01/2014	38.36
	MODEL COVERALL SERVICE	0457703	Uniform Cleaning - WWTP	1040214	09/24/2014	09/01/2014	38.36
	MODEL COVERALL SERVICE	0456116	Uniform Cleaning - WWTP	1040214	09/17/2014	09/01/2014	38.36
	MODEL COVERALL SERVICE	0452900	Uniform Cleaning - WWTP	1040214	09/03/2014	09/01/2014	38.36
	MODEL COVERALL SERVICE	0454496	Uniform Cleaning - WWTP	1040214	09/10/2014	09/01/2014	38.36
	MODEL COVERALL SERVICE	0460904	Uniform Cleaning - WWTP	1040214	10/08/2014	09/08/2014	38.36
							<b>230.16</b>
573-543-728.000	SUPPLIES - Ope						
	ABSOLUTE SAFETY, INC.	WWTP180714	Private Property Sign	40195	08/17/2014	09/01/2014	25.90
	ABSOLUTE SAFETY, INC.	WWTP140814	Safety Meeting - WWTP	40195	09/13/2014	09/01/2014	171.45
	ABSOLUTE SAFETY, INC.	WWTP140814A	Safety Meeting - WWTP	40195	09/13/2014	09/01/2014	154.20
	ACE HARDWARE & HOME CI	127967	Glad, Sponge	40197	09/13/2014	09/01/2014	20.98
	COMMUNICRAFT LTD	28326	Shipping - WWTP	40211	09/08/2014	09/01/2014	47.52
	COMMUNICRAFT LTD	28325	Packing Materials & Shipping	40211	09/01/2014	09/01/2014	43.90
	COMMUNICRAFT LTD	28322	Shipping - WWTP	40211	08/25/2014	09/01/2014	41.30
	CSX TRANSPORTATION INC.	8275510	Annual Fee - Pipeline Sewer	40213	08/14/2014	09/01/2014	169.17
	FASTENAL COMPANY	MIMAN106569	Battery	40221	08/30/2014	09/01/2014	13.12
	FASTENAL COMPANY	MIMAN106880	Gloves	40221	09/13/2014	09/01/2014	10.84
	JACKPINE BUSINESS CENTE	375662-0	16GB Micro SDHC Class 4	40233	08/30/2014	09/01/2014	14.00
	JACKPINE BUSINESS CENTE	376336-0	Hy Blk Rtn Prgrm, Hy Cyn Rtn	40233	09/15/2014	09/01/2014	146.88
	KOPY SALES INC.	92837	Canon Black Toner - WWTP	1040210	08/14/2014	09/01/2014	186.00
	MODEL COVERALL SERVICE	0457703	Uniform Cleaning - WWTP	1040214	09/24/2014	09/01/2014	31.37
	NCL OF WISCONSIN, INC.	342842	QA, QA/QC Standard	40247	09/12/2014	09/01/2014	24.41
	PNC BANK	Aug 2014	Credit Card Charges	40254	09/23/2014	09/01/2014	127.19
	REPUBLIC SERVICES #239	0239-001198709	2 Yd Front Load - 15 9th St	40257	07/31/2014	09/01/2014	153.31
	WAHR HARDWARE, INC.	D15590	Sodium Bulb	1040228	09/03/2014	09/01/2014	22.49
							<b>1,404.03</b>
573-543-770.000	Vehicle Gas						
	BLARNEY CASTLE FLEET PR	BC177 - 09/06/14	Fuel Usage	1040197	09/20/2014	09/06/2014	249.27
							<b>249.27</b>
573-543-801.000	Professional Ser						
	SPICER GROUP INC	173087	Assist with NPDES Compliance &	40261	06/30/2014	09/01/2014	187.01

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							<b>187.01</b>
573-543-824.000	Lab Testing						
	KAR LABORATORIES, INC.	405978	Mercury Analysis	1040208	09/27/2014	09/01/2014	225.00
	KAR LABORATORIES, INC.	406445	Mercury Analysis	1040208	10/10/2014	09/10/2014	75.00
							<b>300.00</b>
573-543-831.000	Contractual Repa						
	NORTHERN FIRE & SAFETY	265946	Annual Fire Ext Insp - WWTP	1040215	09/04/2014	09/04/2014	96.00
	TOP LINE ELECTRIC LLC	5490	Meg Motors, Wiring - Oaks Lift	1040225	07/23/2014	09/01/2014	138.75
	TOP LINE ELECTRIC LLC	5493	Replace Start/Stop for Grit	1040225	07/23/2014	09/01/2014	335.52
	WINDEMULLER ELECTRIC, II	156377	Maywood Tower Radio	40270	08/30/2014	09/01/2014	86.00
	WINDEMULLER ELECTRIC, II	156412	Program PLC & SCADA for WAS	40270	08/30/2014	09/01/2014	341.00
	WINDEMULLER ELECTRIC, II	156074	Jerumbo St Lift Station Troubl	40270	08/30/2014	09/01/2014	172.00
	WINDEMULLER ELECTRIC, II	156072	Adjust New I/P Valves on Blowe	40270	08/30/2014	09/01/2014	86.00
	WINDEMULLER ELECTRIC, II	156080	Troubleshoot Radio Communi-	40270	08/30/2014	09/01/2014	161.25
							<b>1,416.52</b>
573-543-920.000	Gas						
	DTE ENERGY		Gas Usage - 15 9th St	40216	10/12/2014	09/12/2014	950.37
							<b>950.37</b>
573-543-925.000	Electric						
	CONSUMERS ENERGY		Electric Usage	40212	10/05/2014	09/10/2014	10,761.81
							<b>10,761.81</b>
573-543-930.000	Repairs & Mainte						
	ACE HARDWARE & HOME CI	128141	Couple 3/8 to 1/4" Black	40197	09/18/2014	09/01/2014	10.17
	ACE HARDWARE & HOME CI	128042	Cap 1.5" Slip, Cap End Econo	40197	09/15/2014	09/01/2014	7.28
	ACE HARDWARE & HOME CI	128008	Fasteners	40197	09/14/2014	09/01/2014	14.34
	AUTO VALUE \ AUTO-WARES	256-857253	Non-Chl Brake Cl	40204	08/30/2014	09/01/2014	7.17
	CADILLAC PLUMBING-HEATI	670970	Copper L Tube Coil, Mip Ell,	40210	08/08/2014	09/01/2014	7.55
	FASTENAL COMPANY	MIMAN106992	Battery, Recip Saw Blades	40221	09/18/2014	09/01/2014	69.00
	FASTENAL COMPANY	MIMAN106843	Flange Nut, Flat Washer	40221	09/12/2014	09/01/2014	4.96
	FASTENAL COMPANY	MIMAN106572	Pliers Set, Sharpie Marker,	40221	08/30/2014	09/01/2014	211.01
	GRAINGER	9510192413	Ball Bearing, Viration Isolato	40222	09/05/2014	09/01/2014	265.65
	J.O. GALLOUP COMPANY	S102883793.001	PVC Sch 80 Soc Cap, Ring Gskt	40232	09/03/2014	09/01/2014	7.39
	J.O. GALLOUP COMPANY	S102851236.001	Swivel Adapter Brass	40232	08/27/2014	09/01/2014	117.89
	J.O. GALLOUP COMPANY	S102880286.001	PVC Elbows	40232	08/31/2014	09/01/2014	29.91
	KENNEDY INDUSTRIES INC	555551	4" Dezurik Plug Valve	1040209	08/24/2014	09/01/2014	739.00
	LINKE LUMBER COMPANY	10186200	O.C. Duration Driftwood, O.C.	40236	09/18/2014	09/01/2014	174.00
	NORLAB INC	73564	Liquid Powder Tracing Dye	40248	08/29/2014	09/01/2014	222.00
	OLSON LUMBER COMPANY	104808	Treated, 4" Lap w/Washers	40251	09/17/2014	09/01/2014	13.18
	OLSON LUMBER COMPANY	104807	Treated, Lags w/Washers,	40251	09/17/2014	09/01/2014	54.89
	OLSON LUMBER COMPANY	104862	Ice & Water Shield, Treated,	40251	09/26/2014	09/01/2014	426.13
	OLSON LUMBER COMPANY	104872	Const, Drip Edge, Fascia, Nail	40251	09/26/2014	09/01/2014	92.90
	OLSON LUMBER COMPANY	104868	Credit - Const	40251	09/26/2014	09/01/2014	-18.65
	OLSON LUMBER COMPANY	104880	Kraft Roll, OSB, Torx Screws	40251	09/26/2014	09/01/2014	56.34
	STATE INDUSTRIAL PRODUC	96772145	Block Worx Bct 5lb	40262	06/05/2014	09/01/2014	945.62
	USA BLUE BOOK	435054	Lansas Domehead Plug	40268	09/26/2014	09/01/2014	2,998.33
	USA BLUE BOOK	426794	Replacement Cap	40268	09/17/2014	09/01/2014	125.42
	USA BLUE BOOK	430683	Bleed Valve, Discharge Valve,	40268	09/20/2014	09/01/2014	242.66
	WAHR HARDWARE, INC.	C26640	Drill Bit	1040228	08/31/2014	09/01/2014	1.79
	WAHR HARDWARE, INC.	C26635	Drill Bit, Bolt	1040228	08/31/2014	09/01/2014	3.81
	WAHR HARDWARE, INC.	C27652	Gray Spray Paint, Royal Blue,	1040228	09/10/2014	09/01/2014	19.17
	WAHR HARDWARE, INC.	C28865	Drill Bit, Spade Bit, Bolts	1040228	09/21/2014	09/01/2014	13.96
	WAHR HARDWARE, INC.	C29632	Stain Kover, Pastel Ext, Chip	1040228	09/29/2014	09/01/2014	62.43
	WAHR HARDWARE, INC.	C29541	Roller	1040228	09/28/2014	09/01/2014	2.77
	WAHR HARDWARE, INC.	D15253	Swivel Conct	1040228	08/28/2014	09/01/2014	3.59
	WAHR HARDWARE, INC.	C28519	Nipples	1040228	09/18/2014	09/01/2014	4.27
	WAHR HARDWARE, INC.	D17598	Rubyfluid Paste, Teflon, Gas	1040228	10/10/2014	09/10/2014	18.75
							<b>6,954.68</b>

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<b>Total Dept. SEWER - WWTP:</b>							<b>22,453.85</b>
<b>Dept: 544 SEWER COLLECTION</b>							
573-544-715.000	Uniform & Cleani						
	MODEL COVERALL SERVICE	0459302	Uniform Cleaning - Str Sewers	1040214	10/01/2014	09/01/2014	9.20
	MODEL COVERALL SERVICE	0457704	Uniform Cleaning - Str Sewers	1040214	09/24/2014	09/01/2014	9.20
	MODEL COVERALL SERVICE	0454498	Uniform Cleaning - Str Sewers	1040214	09/10/2014	09/01/2014	9.20
	MODEL COVERALL SERVICE	0452901	Uniform Cleaning - Str Sewers	1040214	09/03/2014	09/01/2014	9.20
	MODEL COVERALL SERVICE	0456117	Uniform Cleaning - Str Sewers	1040214	09/17/2014	09/01/2014	9.20
	MODEL COVERALL SERVICE	0460906	Uniform Cleaning - Str Sewers	1040214	10/08/2014	09/08/2014	9.20
							<b>55.20</b>
573-544-728.000	SUPPLIES - Ope						
	ABSOLUTE SAFETY, INC.	DPW010814	Glasses	40195	08/31/2014	09/01/2014	9.95
							<b>9.95</b>
573-544-801.000	Professional Ser						
	SPICER GROUP INC	173455	Design Upgrade to Century Terr	40261	08/19/2014	09/01/2014	1,647.79
	SPICER GROUP INC	173084	Design Upgrade to Century Terr	40261	06/30/2014	09/01/2014	3,000.74
							<b>4,648.53</b>
573-544-930.000	Repairs & Mainte						
	CADILLAC PLUMBING-HEATI	672332	Purple Primer, PVC Cement,	40210	09/05/2014	09/01/2014	11.81
	J.O. GALLOUP COMPANY	S102849840.001	PVC Pipe	40232	08/22/2014	09/01/2014	44.72
	LINKE LUMBER COMPANY	10185748	Water Stop - Quickrete Hydraul	40236	08/25/2014	09/01/2014	41.70
	OLSON LUMBER COMPANY	104709	Gravel Mix, Mortar, Pallets	40251	09/03/2014	09/01/2014	268.38
	PARKDALE BLOCK & BUILDIN	38565	Bull Float, Bracket Wormgear	40252	10/05/2014	09/05/2014	212.00
	PARKDALE BLOCK & BUILDIN	38564	Kumalong, Handle, Button Hndl	40252	10/05/2014	09/05/2014	80.50
	WAHR HARDWARE, INC.	D16222	Battery	1040228	09/12/2014	09/01/2014	15.99
							<b>675.10</b>
<b>Dept. SEWER COLLECTION (STREETS):</b>							<b>5,388.78</b>
<b>Dept: 574 Water &amp; Sewer Bond &amp;</b>							
573-574-960.000	Bank Charges						
	BANK OF NEW YORK MELLO	252-1810930	Paying Agent Fee, Misc Expense	40205	09/02/2014	09/02/2014	802.50
							<b>802.50</b>
<b>Dept. Water &amp; Sewer Bond &amp; Interest:</b>							<b>802.50</b>
<b>WATER &amp; SEWER UTILITY:</b>							<b>46,234.63</b>
<b>Fund: 594 MARINA FUND</b>							
<b>Dept: 000</b>							
594-000-728.000	SUPPLIES - Ope						
	FASTENAL COMPANY	MIMAN106474	Bowl Cleaner	40221	08/28/2014	09/01/2014	36.88
	FASTENAL COMPANY	MIMAN106296	Bowl Cleaner, Glass Cleaner,	40221	08/20/2014	09/01/2014	112.28
	FASTENAL COMPANY	MIMAN107364	Can Liner	40221	10/05/2014	09/05/2014	37.63
							<b>186.79</b>
594-000-730.000	SUPPLIES - Fue						
	BLARNEY CASTLE OIL CO.	0594177-IN	Gasoline - NL Prem	40206	10/04/2014	09/04/2014	2,913.85
							<b>2,913.85</b>
594-000-920.000	Gas						
	DTE ENERGY		Gas Usage - 480 River St	40216	10/05/2014	09/05/2014	75.36
							<b>75.36</b>
<b>Total Dept. 000:</b>							<b>3,176.00</b>
<b>Total Fund MARINA FUND:</b>							<b>3,176.00</b>

**INVOICE APPROVAL LIST BY FUND REPORT**

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Date: 09/22/2014

Time: 11:48 am

Page: 15

City of Manistee

qqqq

<b>Fund/Dept/Acct</b>	<b>Vendor Name</b>	<b>Invoice #</b>	<b>Invoice Desc.</b>	<b>Check #</b>	<b>Due Date</b>	<b>Posting Date</b>	<b>Amount</b>
<b>Fund: 703 CURRENT TAX COLLE</b>							
<b>Dept: 000</b>							
703-000-215.000	Due DDA DOWNTOWN DEVELOPMEN		Summer Tax Distribution	40215	10/19/2014	09/19/2014	11,369.61
							<b>11,369.61</b>
703-000-221.000	Due City CITY OF MANISTEE GENERA		Summer Tax Distribution - Ops	1040199	09/19/2014	09/19/2014	48,629.22
							<b>48,629.22</b>
703-000-221.001	Due Refuse CITY OF MANISTEE COMMOI		Summer Tax Distribution - Refu	1040198	09/19/2014	09/19/2014	3,148.55
							<b>3,148.55</b>
703-000-221.002	Due City Admin CITY OF MANISTEE GENERA		Summer Tax Distribution - Adm	1040199	09/19/2014	09/19/2014	1,038.79
							<b>1,038.79</b>
703-000-221.003	Due City Pen\Int CITY OF MANISTEE GENERA		Summer Tax Distribution - Pena	1040199	09/19/2014	09/19/2014	4,130.83
							<b>4,130.83</b>
703-000-221.004	Due Water Delin CITY OF MANISTEE WATER		Summer Tax Distribution - Dlq	1040200	09/19/2014	09/19/2014	158.62
							<b>158.62</b>
703-000-221.005	Due Refuse Delir CITY OF MANISTEE COMMOI		Summer Tax Distribution - DlqR	1040198	09/19/2014	09/19/2014	21.59
							<b>21.59</b>
703-000-222.000	Due County MANISTEE COUNTY TREASL		Summer Tax Distribution - Ops	40239	09/19/2014	09/19/2014	15,058.64
							<b>15,058.64</b>
703-000-228.000	Due State of Micl MANISTEE COUNTY TREASL		Summer Tax Distribution - SET	40239	09/19/2014	09/19/2014	18,908.21
							<b>18,908.21</b>
703-000-234.000	Due to Intermedi MANISTEE INTERMEDIATE S		Summer Tax Distribution	40241	10/19/2014	09/19/2014	7,248.05
							<b>7,248.05</b>
703-000-235.000	Due Community WEST SHORE COMMUNITY		Summer Tax Distribution	40269	10/19/2014	09/19/2014	8,462.03
							<b>8,462.03</b>
						<b>Total Dept. 000:</b>	<b>118,174.14</b>
						<b>CURRENT TAX COLLECTION:</b>	<b>118,174.14</b>
						<b>Grand Total:</b>	<b>281,431.55</b>

**INVOICE APPROVAL LIST BY FUND REPORT**

09/22/14

Date: 09/22/2014

Time: 11:48 am

Page: 16

City of Manistee

qqqq

<b>Fund/Dept/Acct</b>	<b>Vendor Name</b>	<b>Invoice #</b>	<b>Invoice Desc.</b>	<b>Check #</b>	<b>Due Date</b>	<b>Posting Date</b>	<b>Amount</b>
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**Recap by Fund**

<b>Fund #</b>	<b>Fund Name</b>	<b>Amount To Pay</b>	<b>Amount To Relieve</b>
101	GENERAL FUND	53,857.60	0.00
202	MAJOR STREET FUND	3,467.25	0.00
203	LOCAL STREET FUND	2,968.17	0.00
226	CITY REFUSE FUND	36,318.92	0.00
275	GRANT MANAGEMENT FUND	1,805.54	0.00
296	RAMSDELL THEATRE	11,291.31	0.00
297	FRIENDS OF THE RAMSDELL	3,500.00	0.00
508	BOAT RAMP FUND	637.99	0.00
573	WATER & SEWER UTILITY	46,234.63	0.00
594	MARINA FUND	3,176.00	0.00
703	CURRENT TAX COLLECTION	118,174.14	0.00
	<b>Grand Total:</b>	<b>281,431.55</b>	<b>0.00</b>



**ANDERSON, TACKMAN & COMPANY, PLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

**KINROSS OFFICE**

PHILLIP J. WOLF, CPA, PRINCIPAL  
SUE A. BOWLBY, CPA, PRINCIPAL  
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**MEMBER AICPA**  
**DIVISION FOR CPA FIRMS**

**MEMBER MACPA**

**OFFICES IN**  
**MICHIGAN & WISCONSIN**

**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE**

To the City Council  
City of Manistee  
Manistee, MI 49660

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Manistee, Michigan for the year ended June 30, 2014, and have issued our report thereon dated September 12, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, if applicable, Government Auditing Standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information about our audit.

**Our Responsibility under U.S. Generally Accepted Auditing Standards and Government Auditing Standards**

As stated in our engagement letter dated August 19, 2014, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

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

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the City of Manistee, Michigan's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the management's discussion and analysis and budgetary comparison schedules, which supplement(s) the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on combining fund financial statements, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

We performed the audit according to the planned scope and timing previously communicated to you in our letter about planning matters on August 19, 2014.

### **Significant Accounting Policies**

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

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City of Manistee, Michigan are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

- Management's estimate of the depreciation expense is based on estimated lives. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks.

- Management's estimate of the allowance for uncollectible accounts receivable is based on past experience and future expectations for collection of various account balances and has been determined to be \$0.
- Management's estimate of the Annual Required Contribution for OPEB Obligations and pension benefits were based on various assumptions regarding life expectancies, inflation, premium increases, and investment rates.

The financial statement disclosures are neutral, consistent and clear.

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

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

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

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

#### ***Disagreement with Management***

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

#### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated September 12, 2014.

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

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

### ***Other Audit Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### ***Comments and Recommendations***

The following is a summary of our observations with suggestions for improvements we believe should be brought to your attention. We noted no material matters involving the internal control over financial reporting and compliance, as reported in a separate letter in accordance with Government Auditing Standards of the basic financial statement audit report.

### **Policies**

During testing it was noted that the City did not have the following policies adopted: capitalization of assets, fraud and conflict of interest. We recommend that the City adopt these policies to help ensure sound accounting practices.

### **Pension Reporting**

In June 2012, the Governmental Accounting Standards Board (GASB) approved a pair of related Statements that implement substantial changes to the accounting and financial reporting of pensions by state and local governments and pension plans. Statement No. 67, *Financial Reporting for Pension Plans* and Statement No. 68, *Accounting and Financial Reporting for Pensions*, establishes new accounting and financial reporting requirements. These requirements include a provision for reporting net pension liabilities on the accrual based statement of net position and measuring investments at fair value as well as additional footnote and required supplementary information disclosures.

The Board and Management should review the procedures for implementation of these new standards effective in fiscal 2014 and assess the impact on the local unit of government's financial reporting.

### **Other Matters**

We applied certain limited procedures to the management's discussion and analysis and budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and our knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

**Conclusion**

This information is intended solely for the use of the Mayor, City Council and management of the City of Manistee, Michigan and is not intended to be and should not be used by anyone other than these specified parties.

We would like to express our appreciation, as well as that of our staff for the excellent cooperation we received while performing the audit. If we can be of any further assistance, please contact us.

*Anderson Tackman & Co PLC*

**Anderson, Tackman & Company, PLC**  
**Certified Public Accountants**  
**Kincheloe, Michigan**

September 12, 2014

**City of Manistee, Michigan**

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**BASIC FINANCIAL STATEMENTS**

**June 30, 2014**

CITY OF MANISTEE, MICHIGAN

ORGANIZATION

MEMBERS OF THE CITY COMMISSION

MAYOR	COLLEEN KENNY
MAYOR PRO-TEM	CATHERINE ZARING
COUNCIL MEMBER	MARK WITTLIEFF
COUNCIL MEMBER	ERIC GUSTAD
COUNCIL MEMBER	CHIP GOODSPEED
COUNCIL MEMBER	ROBERT HORNKOHL
COUNCIL MEMBER	ED COTE

APPOINTED OFFICERS

CITY MANAGER	MITCHELL D. DEISCH
CHIEF FINANCIAL OFFICER	EDWARD BRADFORD
CLERK/DEPUTY TREASURER	MICHELLE WRIGHT

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**ANDERSON, TACKMAN & COMPANY, PLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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**MEMBER AICPA**  
**DIVISION FOR CPA FIRMS**

**MEMBER MACPA**

**OFFICES IN**  
**MICHIGAN & WISCONSIN**

**INDEPENDENT AUDITOR'S REPORT**

To the City Council  
City of Manistee  
Manistee, MI 49660

***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, of the City of Manistee, Michigan, as of and for the year ending June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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

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

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Manistee Housing Commission, which represents 92 percent, 87 percent, and 74 percent, respectively, of the assets, net position, and revenues of the discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Manistee Housing Commission, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

To the City Council  
City of Manistee

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

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

### ***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Manistee, Michigan, as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of funding progress and budgetary comparison information on pages 4 through 13, page 46, and pages 47 through 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

To the City Council  
City of Manistee

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Manistee, Michigan's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2014 on our consideration of the City of Manistee, Michigan's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Manistee, Michigan's internal control over financial reporting and compliance.

*Anderson Tackman & Co P.C.*

**Anderson, Tackman & Company, PLC**  
**Certified Public Accountants**  
**Kincheloe, Michigan**

September 12, 2014

## **Management's Discussion and Analysis**

---

As management of the City of Manistee, Michigan (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2014. We encourage readers to consider the information presented here in conjunction with additional information that is furnished in the financial statements and notes to the financial statements.

**Financial Highlights**

- The assets of the City exceeded its liabilities at the close of the fiscal year 2014 by \$36,882,027 (*net position*). Of this, \$4,655,761 (*unrestricted net position*) may be used to meet the City's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$994,657 or 2.8%.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$12,130,684, an increase of \$1,000,818 or 9.0% from the prior year.
- At the end of the current fiscal year, the total General Fund fund balance was \$1,087,038, a decrease of \$34,866. Unassigned fund balance was \$678,378 or 11.8% of total General Fund expenditures and transfers out.
- The City's total long-term debt (including compensated absences and excluding leases) decreased by \$1,436,862.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise five components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, 4) required supplementary information, and 5) other information.

**Government-wide Financial Statements**

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

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

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

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include the legislative, general government, public safety, public works, community and economic development, recreation and culture, and other. The business-type activities of the City include water and sewer operations, Ramsdell Theatre, marina, and boat launch.

The government-wide financial statements include not only the City (known as the *primary government*), but also three legally separate authorities – the Downtown Development Authority, the Friends of the Ramsdell and the Manistee Housing Commission – for which the City is financially accountable. Financial information for these *component units* is reported in the other information to these financial statements.

The government-wide financial statements can be found on pages 14-15 of this report.

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds and governmental activities*.

The City maintains 15 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Major and Local Streets, and Oil and Gas Funds, each of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

By May 15th of each year the City adopts an annual appropriated budget for general and special revenue funds for the coming fiscal year, which begins July 1st. Budgetary comparison statements have been provided herein to demonstrate compliance with those budgets for the major funds.

The basic governmental fund financial statements can be found on pages 16-18 of this report.

**Proprietary funds.** The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its Ramsdell Theatre, water and sewer, marina and boat ramp operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses an internal service fund to account for its motor pool. Because the service benefits the General, Major and Local Streets, and Water and Sewer Fund functions, the services have been allocated between the governmental and business-type activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide information for the Water and Sewer Fund and the Ramsdell Theatre Fund, which are considered to be major funds of the City. Data from the other proprietary funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor proprietary funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 19-21 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statement can be found on page 22 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 23-45 of this report.

**Required supplementary information.** Required supplementary information related to the City's pension plan can be found on page 46 and budgetary comparison information related to the City's major governmental funds can be found on pages 47-50 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information including the combining statements referred to earlier in connection with nonmajor governmental and proprietary funds which are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 51-57 of this report.

Government-wide Financial Statements

A condensed version of the Statement of Net Position at June 30, 2014 follows:

City of Manistee  
Condensed Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
<b>Assets</b>						
Current Assets	\$ 12,815,503	\$ 12,094,317	\$ 1,421,710	\$ 1,855,691	\$ 14,237,213	\$ 13,950,008
Capital Assets	21,867,488	21,978,052	22,349,061	23,581,516	44,216,549	45,559,568
<b>Total Assets</b>	<b>\$ 34,682,991</b>	<b>\$ 34,072,369</b>	<b>\$ 23,770,771</b>	<b>\$ 25,437,207</b>	<b>\$ 58,453,762</b>	<b>\$ 59,509,576</b>
<b>Liabilities</b>						
Current Liabilities	\$ 1,040,201	\$ 1,053,396	\$ 1,376,189	\$ 1,875,573	\$ 2,416,390	\$ 2,928,969
Noncurrent Liabilities	8,384,792	8,719,382	10,770,553	11,973,855	19,155,345	20,693,237
<b>Total Liabilities</b>	<b>9,424,993</b>	<b>9,772,778</b>	<b>12,146,742</b>	<b>13,849,428</b>	<b>21,571,735</b>	<b>23,622,206</b>
<b>Net Position</b>						
Net Investment in Capital Assets	13,473,620	12,946,683	10,437,440	10,504,446	23,911,060	23,451,129
Restricted	7,895,206	7,724,370	420,000	464,294	8,315,206	8,188,664
Unrestricted	3,889,172	3,628,538	766,589	619,039	4,655,761	4,247,577
<b>Total Net Position</b>	<b>\$ 25,257,998</b>	<b>\$ 24,299,591</b>	<b>\$ 11,624,029</b>	<b>\$ 11,587,779</b>	<b>\$ 36,882,027</b>	<b>\$ 35,887,370</b>

The largest portion of the City's net position \$23,911,060 (65%) reflects its net investment in capital assets (for example land, buildings, vehicles, equipment, and infrastructure); less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City's net investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets cannot themselves be used to liquidate these liabilities.

A portion of the City's net position of \$8,315,206 (22%) represents resources that are subject to external restrictions on how they may be used both for the City as a whole, as well as for its separate governmental and business-type activities. The balance in restricted net position reflects the charter-protected Oil and Gas fund, the City's Bond Debt reserve, as well as other external restrictions. The remaining balance of unrestricted net position of \$4,655,761 (13%) may be used to meet the City's ongoing obligations to citizens and creditors.

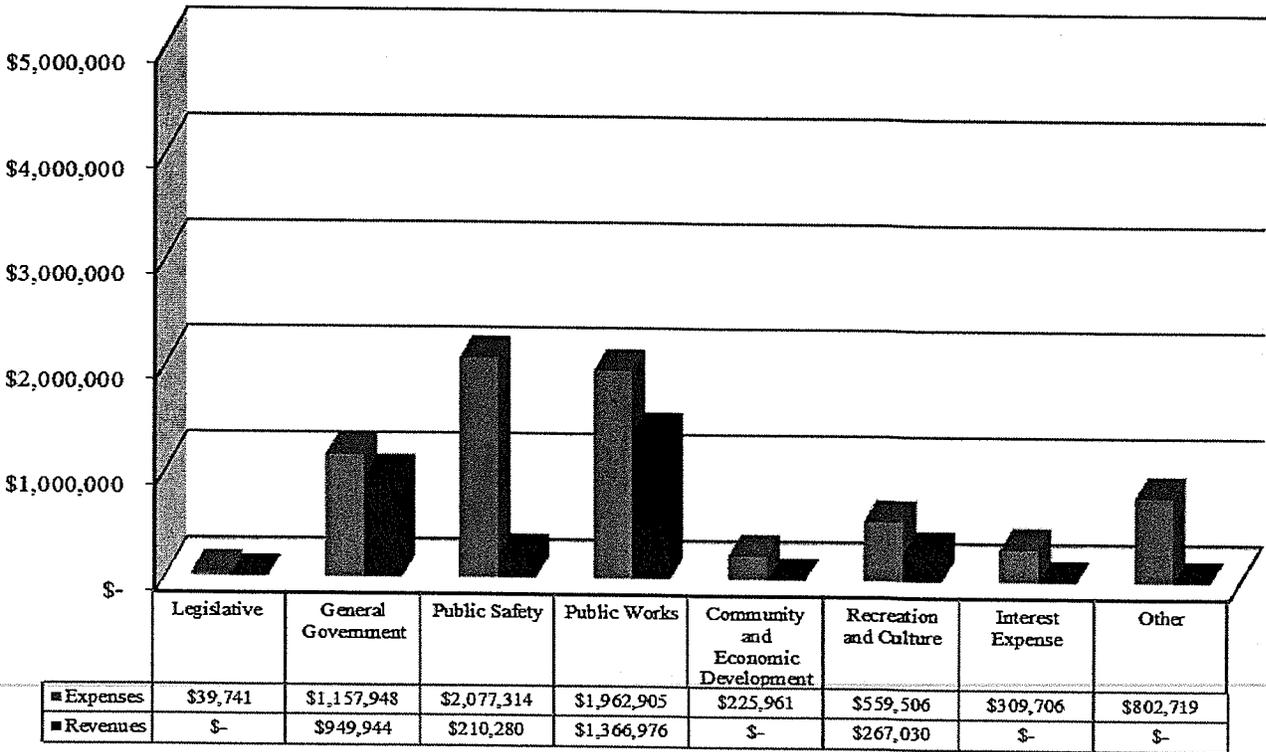
A condensed version of the Statement of Activities follows:

**City of Manistee**  
**Condensed Statement of Changes in Net Position**

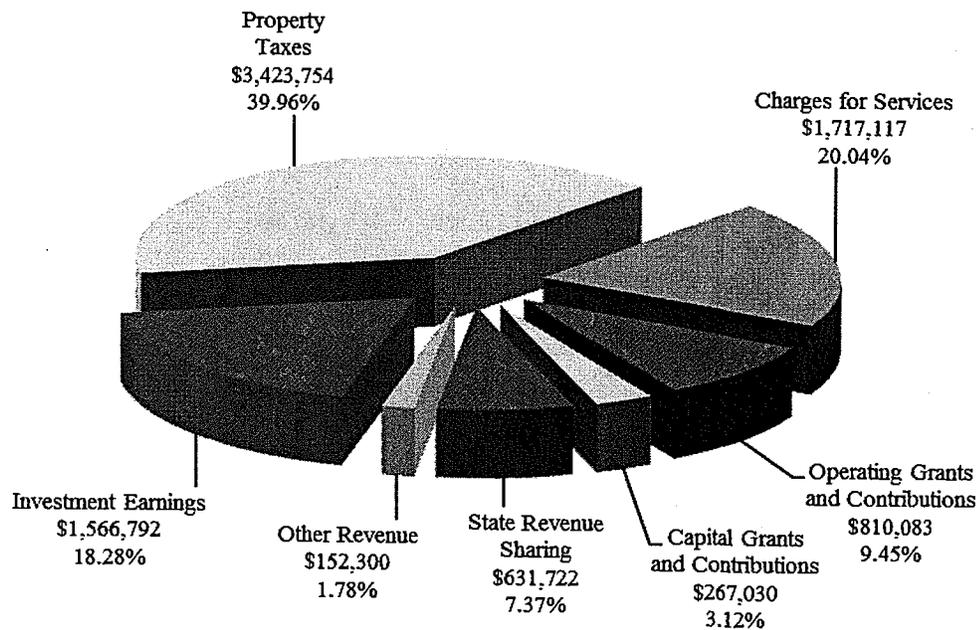
	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
<b>Revenues</b>						
<b>Program Revenues</b>						
Charges for Services	\$ 1,717,117	\$ 2,221,286	\$ 3,832,189	\$ 3,519,769	\$ 5,549,306	\$ 5,741,055
Operating Grants and Contributions	810,083	1,078,794	107,846	374	917,929	1,079,168
Capital Grants and Contributions	267,030	532,459	-	158,229	267,030	690,688
<b>General Revenues</b>						
Property Taxes	3,423,754	3,475,614	-	-	3,423,754	3,475,614
State Revenue Sharing	631,722	607,620	-	-	631,722	607,620
Other Revenue	152,300	260,724	-	-	152,300	260,724
Interest Earnings	1,566,792	957,146	521	8,557	1,567,313	965,703
<b>Total Revenues</b>	<b>8,568,798</b>	<b>9,133,643</b>	<b>3,940,556</b>	<b>3,686,929</b>	<b>12,509,354</b>	<b>12,820,572</b>
<b>Expenses</b>						
Legislative	39,741	-	-	-	39,741	-
General Government	1,157,948	1,505,445	-	-	1,157,948	1,505,445
Public Safety	2,077,314	1,794,609	-	-	2,077,314	1,794,609
Public Works	1,962,905	2,987,961	-	-	1,962,905	2,987,961
Community and Economic Development	225,961	613,454	-	-	225,961	613,454
Recreation and Culture	559,506	551,531	-	-	559,506	551,531
Interest Expense	309,706	338,613	-	-	309,706	338,613
Other	802,719	175,142	-	-	802,719	175,142
Boat Ramp	-	-	44,262	43,777	44,262	43,777
Marina	-	-	346,360	296,605	346,360	296,605
Ramsdell Theatre	-	-	352,479	237,376	352,479	237,376
Water and Sewer	-	-	3,364,523	3,509,442	3,364,523	3,509,442
<b>Total Expenses</b>	<b>7,135,800</b>	<b>7,966,755</b>	<b>4,107,624</b>	<b>4,087,200</b>	<b>11,243,424</b>	<b>12,053,955</b>
Changes in Net Position before Transfers	1,432,998	1,166,888	(167,068)	(400,271)	1,265,930	766,617
Transfers	(203,318)	(125,165)	203,318	125,165	-	-
<b>Changes in Net Position</b>	<b>1,229,680</b>	<b>1,041,723</b>	<b>36,250</b>	<b>(275,106)</b>	<b>1,265,930</b>	<b>766,617</b>
Net Position - Beginning	24,299,591	23,432,601	11,587,779	12,212,725	35,887,370	35,645,326
Prior Period Adjustment	(271,273)	(174,733)	-	(349,840)	(271,273)	(524,573)
Restated Net Position - Beginning	24,028,318	23,257,868	11,587,779	11,862,885	35,616,097	35,120,753
<b>Net Position - Ending</b>	<b>\$ 25,257,998</b>	<b>\$ 24,299,591</b>	<b>\$ 11,624,029</b>	<b>\$ 11,587,779</b>	<b>\$ 36,882,027</b>	<b>\$ 35,887,370</b>

**Governmental activities.** Governmental activities increased the City's ending net position by \$958,407.

**Expenses and Program Revenues – Governmental Activities**

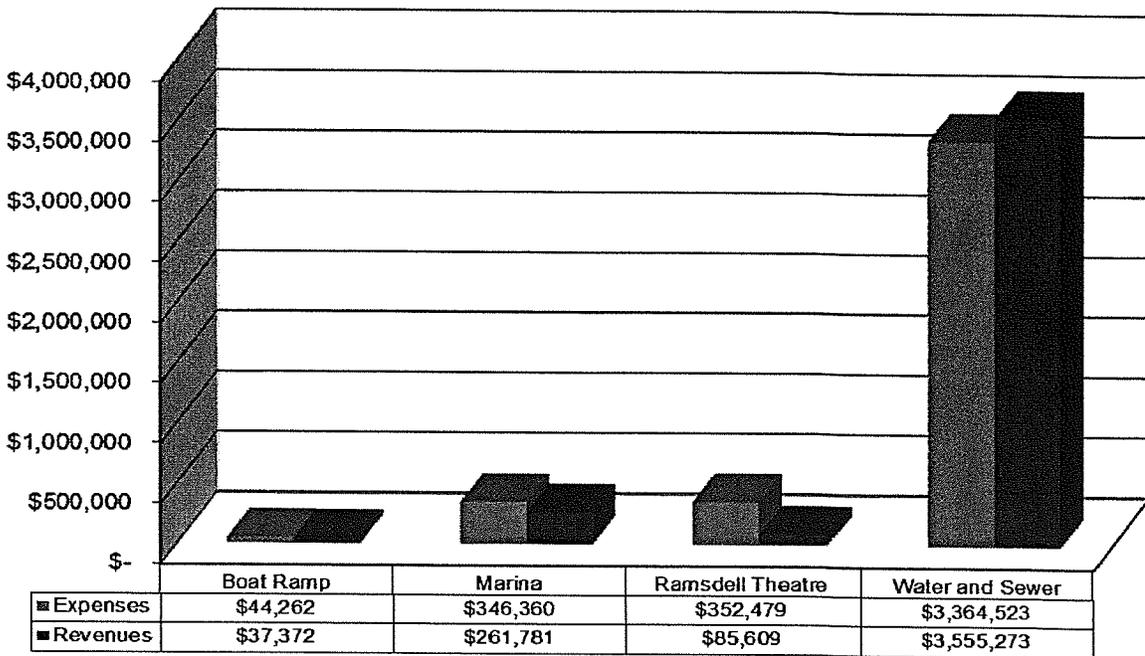


**Revenues by Source – Governmental Activities**



**Business-type activities.** Business-type activities increased the ending City’s net position by \$36,250.

**Expenses and Program Revenues – Business-type Activities**



**Financial Analysis of the Government’s Funds**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the City’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City’s financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

The General Fund is the main operating fund of the City. At the end of the current fiscal year, the total fund balance of the General Fund was \$1,087,038, of which \$678,378 was unassigned. As a measure of the General Fund’s liquidity, it may be useful to compare unassigned fund balance to total fund expenditures, including transfers out.

The Oil and Gas Fund has a total fund balance of \$10,409,785, which increased by \$1,024,387 during the year. This increase is due to an increase in earnings on investments. The City Charter prevents the principal of this fund to be spent without a vote of the people.

**Proprietary funds.** The City’s proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the Ramsdell Theatre, Water and Sewer, Boat Ramp and Marina Funds at the end of the year amounted to \$766,589, restricted net position amounted to \$420,000 and net investment in capital assets, net of related debt amounted to \$10,437,440. The Ramsdell Theatre and Water and Sewer Funds have an increase in net position for the year of \$119,726, while the Boat Ramp and Marina have a decrease of \$51,449.

**General Fund Budgetary Highlights**

During the year, General Fund budget variance of expenditures was underspent by \$136,635 when comparing final budget to actual. This was primarily due to less actual expenditures than anticipated for public works and community development. General Fund revenues were more than anticipated by \$10,713. Further detail on budgetary highlights is found in the required supplementary information section of the audit report.

**Capital Asset and Debt Administration**

**Capital Assets**

The City's net investment in capital assets as of June 30, 2014, amounted to \$44,216,549. This investment in capital assets includes land, land improvements, infrastructure, buildings and improvements, furniture and equipment, vehicles, and construction in progress. The total net increase in the City's investment in capital assets after depreciation for the current fiscal year was \$141,596. The following table summarizes the capital assets of the City as of year end:

**City of Manistee  
Capital Assets  
(net of depreciation, where applicable)  
June 30, 2014**

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$ 4,715,697	\$ 4,715,697	\$ 60,207	\$ 60,207	\$ 4,775,904	\$ 4,775,904
Construction in Progress	-	444,107	123,516	97,936	123,516	542,043
Land Improvements	3,320,754	3,453,495	323,642	338,026	3,644,396	3,791,521
Infrastructure	8,101,357	8,220,317	18,211,979	19,270,438	26,313,336	27,490,755
Buildings and Improvements	3,594,062	3,315,039	3,123,010	3,316,227	6,717,072	6,631,266
Vehicles	900,468	-	-	-	900,468	-
Furniture and Equipment	1,235,150	344,782	506,707	498,682	1,741,857	843,469
<b>Total Capital Assets, Net</b>	<b>\$ 21,867,488</b>	<b>\$ 20,493,437</b>	<b>\$ 22,349,061</b>	<b>\$ 23,581,516</b>	<b>\$ 44,216,549</b>	<b>\$ 44,074,953</b>

Additional information on the City's capital assets can be found in Note 4 to the Financial Statements section of this report.

**Long-Term Debt**

At the end of the current fiscal year, the City had total long-term debt of \$20,407,427. Of this amount, \$9,840,000 comprises debt backed by the full faith and credit of the government. The remainder of the City's debt represents loans and bonds secured solely by specified revenue sources (i.e., revenue bonds). The City also has capital leases that amounted to \$232,032 at the end of the fiscal year. The City's total long-term debt (excluding compensated absences) decreased by \$1,724,130.

The following table summarizes the City's outstanding debt as of the end of the year:

**City of Manistee  
Outstanding Long-Term Debt  
June 30, 2014**

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
General Obligation Bonds	\$ 8,125,000	\$ 8,735,000	\$ 1,810,000	\$ 1,980,000	\$ 9,935,000	\$ 10,715,000
Notes Payable	325,878	268,942	1,569,947	1,720,396	1,895,825	1,989,338
MEDC Loan	44,928	50,544	-	-	44,928	50,544
Revenue Bonds	-	-	8,531,674	9,376,674	8,531,674	9,376,674
<b>Total Long-Term Debt</b>	<b>\$ 8,495,806</b>	<b>\$ 9,054,486</b>	<b>\$ 11,911,621</b>	<b>\$ 13,077,070</b>	<b>\$ 20,407,427</b>	<b>\$ 22,131,556</b>

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

The City of Manistee continues to weather the ongoing sluggish national and state economic recovery through sound budgeting, strategic planning and increased operational efficiencies. Although state-shared revenue has decreased by nearly 50% from its peak, it appears to have now stabilized and is increasing slightly. Property values continue to decline (albeit less sharply than in other areas of the state) and are expected to flatten and probably increase over the next few years.

In spite of these challenges, Manistee continues to be able to provide a wide range of services. Reduced revenues and rising costs have been addressed primarily by reducing headcount and aggressively pursuing healthcare reforms. Although this has adversely impacted employees, it has allowed the City to maintain adequate financial reserves. In addition, the pension and retiree healthcare issues that plague many communities across the nation do not exist in Manistee. City pension funds are well-funded and our OPEB is sharply limited because of a hard cap placed on this benefit many years ago. However, challenges still exist, primarily in the expected loss of revenue from personal property tax reforms implemented by the State.

The City recently undertook a comprehensive utility rate study. As a result, a new rate structure was implemented for water and sewer effective July 1, 2015. This structure is expected to raise additional revenue to address system maintenance needs.

**Request for Information**

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

City of Manistee  
Attn: Finance Director  
70 Maple Street  
Manistee, Michigan 49660 or;

via email at [ebradford@manisteemi.gov](mailto:ebradford@manisteemi.gov) or;

by visiting our website [www.manisteemi.gov](http://www.manisteemi.gov)

## **Basic Financial Statements**

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	Primary Government		Totals	Component Units
	Governmental Activities	Business-type Activities		
<b>ASSETS:</b>				
Cash and Equivalents - Unrestricted	\$ 1,455,086	\$ 295,895	\$ 1,750,981	\$ 676,576
Cash and Equivalents - Restricted	-	420,000	420,000	58,065
Investments - Restricted	9,944,488	-	9,944,488	33,177
Investments - Unrestricted	-	488,874	488,874	-
Accounts Receivable	203,050	672,780	875,830	9,398
Notes Receivable	-	-	-	202,500
Due From Governmental Units	445,946	-	445,946	-
Due From Others	196,972	3,624	200,596	-
Internal Loans	491,828	(491,828)	-	-
Other Assets	-	-	-	31,249
Prepaid Items and Inventory	78,133	32,365	110,498	-
Capital Assets (Not Depreciated)	4,715,697	183,723	4,899,420	360,272
Capital Assets (Net of Accumulated Depreciation)	17,151,791	22,165,338	39,317,129	3,241,391
<b>TOTAL ASSETS</b>	<b>\$ 34,682,991</b>	<b>\$ 23,770,771</b>	<b>\$ 58,453,762</b>	<b>\$ 4,612,628</b>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 71,695	\$ 47,188	\$ 118,883	\$ 91,847
Accrued Liabilities	56,803	13,872	70,675	15,856
Due to Other Governmental Units	-	-	-	39,251
Due to Others	218	43	261	-
Accrued Interest	76,464	67,730	144,194	-
Security Deposits	115,145	36,200	151,345	58,065
Unearned Revenue	6,018	-	6,018	3,391
Installment Loans Payable - Due within one year	5,616	156,156	161,772	-
Installment Loans Payable - Due in more than one year	39,312	1,413,791	1,453,103	-
Bonds Payable - Due within one year	630,000	1,055,000	1,685,000	-
Bonds Payable - Due in more than one year	7,495,000	9,286,674	16,781,674	-
Note Payable - Due within one year	52,146	-	52,146	-
Note Payable - Due in more than one year	273,732	-	273,732	500,000
Capital Leases - Due within one year	26,096	-	26,096	16,500
Capital Leases - Due in more than one year	205,936	-	205,936	1,179,253
OPEB Liability - Due in more than one year	101,145	-	101,145	-
Compensated Absences - Due within one year	-	-	-	12,114
Compensated Absences - Due in more than one year	269,667	70,088	339,755	12,915
<b>TOTAL LIABILITIES</b>	<b>9,424,993</b>	<b>12,146,742</b>	<b>21,571,735</b>	<b>1,929,192</b>
<b>NET POSITION:</b>				
Net Investment in Capital Assets	13,473,620	10,437,440	23,911,060	1,905,910
Restricted	7,895,206	420,000	8,315,206	-
Unrestricted	3,889,172	766,589	4,655,761	777,526
<b>TOTAL NET POSITION</b>	<b>\$ 25,257,998</b>	<b>\$ 11,624,029</b>	<b>\$ 36,882,027</b>	<b>\$ 2,683,436</b>

# City of Manistee, Michigan

## Statement of Activities For the Year Ended June 30, 2014

Functions/Programs	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in Net Position			Component Units
			Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
<b>Primary Government:</b>								
<b>Governmental Activities:</b>								
Legislative	\$ 39,741	\$ -	\$ -	\$ -	(39,741)	\$ -	(39,741)	\$ -
General Government	1,157,948	873,431	76,513	-	(208,004)	-	(208,004)	-
Public Safety	2,077,314	28,155	182,125	-	(1,867,034)	-	(1,867,034)	-
Public Works	1,962,905	815,531	551,445	-	(595,929)	-	(595,929)	-
Community and Economic Development	225,961	-	-	-	(225,961)	-	(225,961)	-
Recreation and Culture	559,506	-	-	267,030	(292,476)	-	(292,476)	-
Interest Expense	309,706	-	-	-	(309,706)	-	(309,706)	-
Other	802,719	-	-	-	(802,719)	-	(802,719)	-
<b>Total Governmental Activities</b>	<b>7,135,800</b>	<b>1,717,117</b>	<b>810,083</b>	<b>267,030</b>	<b>(4,341,570)</b>	<b>-</b>	<b>(4,341,570)</b>	<b>-</b>
<b>Business-type Activities:</b>								
Boat Ramp	44,262	37,372	-	-	-	(6,890)	(6,890)	-
Marina	346,360	197,031	64,750	-	-	(84,579)	(84,579)	-
Ramsdell Theatre	352,479	85,609	-	-	-	(266,870)	(266,870)	-
Water and Sewer	3,364,523	3,512,177	43,096	-	-	190,750	190,750	-
<b>Total Business-type Activities</b>	<b>4,107,624</b>	<b>3,832,189</b>	<b>107,846</b>	<b>-</b>	<b>-</b>	<b>(167,589)</b>	<b>(167,589)</b>	<b>-</b>
<b>Total Primary Government</b>	<b>\$ 11,243,424</b>	<b>\$ 5,549,306</b>	<b>\$ 917,929</b>	<b>\$ 267,030</b>	<b>(4,341,570)</b>	<b>(167,589)</b>	<b>(4,509,159)</b>	<b>-</b>
<b>Component Units:</b>								
<b>Public Works:</b>								
Manistee Housing Commission	\$ 1,392,844	\$ 625,468	\$ 451,899	\$ 75,970	-	-	-	(239,507)
<b>Recreation and Culture:</b>								
Friends of the Ramsdell	1,192	-	3,748	-	-	-	-	2,556
<b>Economic Development:</b>								
Downtown Development Authority	552,373	42,839	-	-	-	-	-	(509,534)
<b>Total Component Units</b>	<b>\$ 1,946,409</b>	<b>\$ 668,307</b>	<b>\$ 455,647</b>	<b>\$ 75,970</b>				<b>(746,485)</b>
<b>Total</b>								
<b>General Revenues and Transfers:</b>								
Property Taxes					3,423,754	-	3,423,754	305,180
State Revenue Sharing					631,722	-	631,722	-
Investment Earnings/(Expense)					1,566,792	521	1,567,313	(74,465)
Other Revenue					152,300	-	-	168,944
Transfers					(203,318)	203,318	-	-
<b>Total General Revenues and Transfers</b>					<b>5,571,250</b>	<b>203,839</b>	<b>5,622,789</b>	<b>399,659</b>
Changes in Net Position					1,229,680	36,250	1,265,930	(346,826)
<b>Net Position - Beginning</b>					<b>24,299,591</b>	<b>11,587,779</b>	<b>35,887,370</b>	<b>3,028,480</b>
Prior Period Adjustment					(271,273)	-	(271,273)	1,782
Restated Net Position - Beginning					24,028,318	11,587,779	35,616,097	3,030,262
<b>Net Position - Ending</b>					<b>\$ 25,257,998</b>	<b>\$ 11,624,029</b>	<b>\$ 36,882,027</b>	<b>\$ 2,683,436</b>

**Balance Sheet**  
**Governmental Funds**  
**June 30, 2014**

	General	Major Street	Local Street	Oil and Gas	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS:</b>						
Cash and Equivalents - Unrestricted	\$ 389,886	\$ 156,105	\$ 31,287	\$ 113,721	\$ 338,192	\$ 1,029,191
Investments - Restricted	57,175	-	-	9,887,313	-	9,944,488
Accounts Receivable	133,034	-	-	27,874	42,142	203,050
Due from Other Funds	358,676	-	-	380,877	7,500	747,053
Due from Governmental Units	107,473	105,791	22,353	-	210,329	445,946
Due from Others	185,075	-	-	-	11,897	196,972
Prepaid Items	68,905	-	-	-	183	69,088
<b>TOTAL ASSETS</b>	<b>\$ 1,300,224</b>	<b>\$ 261,896</b>	<b>\$ 53,640</b>	<b>\$ 10,409,785</b>	<b>\$ 610,243</b>	<b>\$ 12,635,788</b>
<b>LIABILITIES:</b>						
Accounts Payable	\$ 31,887	\$ 500	\$ -	\$ -	\$ 39,308	\$ 71,695
Unearned Revenue	-	-	-	-	6,018	6,018
Security Deposits	115,145	-	-	-	-	115,145
Accrued Payroll and Related Liabilities	56,803	-	-	-	-	56,803
Due to Others	218	-	-	-	-	218
Due to Other Funds	9,133	-	-	-	246,092	255,225
<b>TOTAL LIABILITIES</b>	<b>213,186</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>291,418</b>	<b>505,104</b>
<b>FUND BALANCES:</b>						
Nonspendable	68,905	-	-	7,388,977	183	7,458,065
Restricted	-	261,396	53,640	-	191,193	506,229
Committed	339,755	-	-	-	71,503	411,258
Assigned	-	-	-	3,020,808	55,946	3,076,754
Unassigned	678,378	-	-	-	-	678,378
<b>TOTAL FUND BALANCES</b>	<b>1,087,038</b>	<b>261,396</b>	<b>53,640</b>	<b>10,409,785</b>	<b>318,825</b>	<b>12,130,684</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,300,224</b>	<b>\$ 261,896</b>	<b>\$ 53,640</b>	<b>\$ 10,409,785</b>	<b>\$ 610,243</b>	
<b>Reconciliation to amounts reported for governmental activities in the statement of net position:</b>						
Capital assets used by governmental activities						20,120,081
Compensated absences liability						(269,667)
OPEB Liability						(101,145)
Long-term notes and bonds payable for governmental activities						(8,178,020)
Accrued interest expense						(68,594)
Internal service funds included in governmental activities						1,624,659
<b>Net position of governmental activities</b>						<b>\$ 25,257,998</b>

**Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Governmental Funds  
For the Year Ended June 30, 2014**

	General	Major Street	Local Street	Oil and Gas	Nonmajor Governmental Funds	Totals Governmental Funds
<b>REVENUES:</b>						
Taxes	\$ 3,214,630	\$ -	\$ -	\$ -	\$ 209,124	\$ 3,423,754
Licenses and Permits	111,146	-	-	-	-	111,146
Federal Sources	-	-	-	-	116,275	116,275
State Revenues	652,717	395,205	156,240	-	267,128	1,471,290
Local Revenues	-	-	-	-	112,130	112,130
Charges for Services	1,072,084	186,932	-	-	227,451	1,486,467
Interest and Rents	23,496	116	58	1,542,540	- 582	1,566,792
Other Revenue	214,309	57,485	-	-	9,150	280,944
<b>TOTAL REVENUES</b>	<b>5,288,382</b>	<b>639,738</b>	<b>156,298</b>	<b>1,542,540</b>	<b>941,840</b>	<b>8,568,798</b>
<b>EXPENDITURES:</b>						
Legislative	39,741	-	-	-	-	39,741
General Government	950,574	-	-	50,845	41,249	1,042,668
Public Safety	1,881,206	-	-	-	166,322	2,047,528
Public Works	959,810	370,955	155,117	-	440,227	1,926,109
Community and Economic Development	226,878	-	-	-	-	226,878
Recreation and Cultural	399,787	-	-	-	5,616	405,403
Other Expenditures	419,142	-	-	-	-	419,142
Capital Outlay	-	-	-	-	352,320	352,320
Debt Service	764,245	140,628	-	-	-	904,873
<b>TOTAL EXPENDITURES</b>	<b>5,641,383</b>	<b>511,583</b>	<b>155,117</b>	<b>50,845</b>	<b>1,005,734</b>	<b>7,364,662</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(353,001)</b>	<b>128,155</b>	<b>1,181</b>	<b>1,491,695</b>	<b>(63,894)</b>	<b>1,204,136</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating Transfers In	425,135	-	80,648	-	342,553	848,336
Operating Transfers Out	(107,000)	(80,648)	(80,648)	(467,308)	(316,050)	(1,051,654)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>318,135</b>	<b>(80,648)</b>	<b>-</b>	<b>(467,308)</b>	<b>26,503</b>	<b>(203,318)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(34,866)</b>	<b>47,507</b>	<b>1,181</b>	<b>1,024,387</b>	<b>(37,391)</b>	<b>1,000,818</b>
<b>FUND BALANCES, JULY 1</b>	<b>1,121,904</b>	<b>213,889</b>	<b>52,459</b>	<b>9,385,398</b>	<b>356,216</b>	<b>11,129,866</b>
<b>FUND BALANCES, JUNE 30</b>	<b>\$ 1,087,038</b>	<b>\$ 261,396</b>	<b>\$ 53,640</b>	<b>\$ 10,409,785</b>	<b>\$ 318,825</b>	<b>\$ 12,130,684</b>

**Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended June 30, 2014**

Net changes in fund balances - total governmental funds \$ 1,000,818

The change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds reported capital outlays as expenditures. However, in the statement of activities the cost of those assets is capitalized and the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$854,833) exceeded capital outlay \$481,478 in the current period. (373,355)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Principal payments 592,994

An internal service fund is used by management to charge the costs of certain activities, such as equipment costs, to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities. 57,973

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds:

Compensated absences (22,752)  
 OPEB liability (28,171)  
 Accrued interest 2,173

Changes in net position of governmental activities \$ 1,229,680

Statement of Net Position  
 Proprietary Funds  
 June 30, 2014

	Business - type Activities Enterprise Funds			Total	Governmental
	Ramsdell Theatre	Water and Sewer	Nonmajor Enterprise Funds		Internal Service Fund
<b>ASSETS:</b>					
Cash and Equivalents - Unrestricted	\$ 85,870	\$ 134,500	\$ 75,525	\$ 295,895	\$ 425,895
Cash and Equivalents - Restricted	-	420,000	-	420,000	-
Investments - Unrestricted	-	488,874	-	488,874	-
Accounts Receivable	3,294	605,330	64,156	672,780	-
Due from Other Funds	77	-	-	77	-
Due from Others	-	3,624	-	3,624	-
Prepaid Items	1,286	13,178	951	15,415	9,045
Inventory	-	-	16,950	16,950	-
Capital Assets (Not Depreciated)	8,233	128,516	46,974	183,723	-
Capital Assets (Net of Accumulated Depreciation)	1,978,076	18,701,886	1,485,376	22,165,338	1,747,407
<b>TOTAL ASSETS</b>	<b>\$ 2,076,836</b>	<b>\$ 20,495,908</b>	<b>\$ 1,689,932</b>	<b>\$ 24,262,676</b>	<b>\$ 2,182,347</b>
<b>LIABILITIES:</b>					
Accounts Payable	\$ 6,091	\$ 34,605	\$ 6,492	\$ 47,188	\$ -
Security Deposits	-	36,200	-	36,200	-
Accrued Payroll and Related Liabilities	1,500	9,798	2,574	13,872	-
Accrued Interest Payable	18,170	46,128	3,432	67,730	7,870
Due to Other Funds	-	7,528	484,377	491,905	-
Due to Others	7	36	-	43	-
Compensated Absences - Due in more than one year	5,060	65,028	-	70,088	-
Capital Lease - Due within one year	-	-	-	-	21,106
Capital Lease - Due in more than one year	-	-	-	-	202,834
Installment Loans Payable - Due within one year	134,066	-	22,090	156,156	52,146
Installment-Loans Payable - Due in more than one year	1,118,076	-	295,715	1,413,791	273,732
Bonds Payable - Due within one year	-	1,055,000	-	1,055,000	-
Bonds Payable - Due in more than one year	-	9,286,674	-	9,286,674	-
<b>TOTAL LIABILITIES</b>	<b>1,282,970</b>	<b>10,540,997</b>	<b>814,680</b>	<b>12,638,647</b>	<b>557,688</b>
<b>NET POSITION:</b>					
Net Investment in Capital Assets Restricted for Debt Service	734,167	8,488,728	1,214,545	10,437,440	1,523,467
Unrestricted	59,699	1,046,183	(339,293)	766,589	101,192
<b>TOTAL NET POSITION</b>	<b>\$ 793,866</b>	<b>\$ 9,954,911</b>	<b>\$ 875,252</b>	<b>\$ 11,624,029</b>	<b>\$ 1,624,659</b>

**Statement of Revenues, Expenses, and  
Changes in Net Position - Proprietary Funds  
For the Year Ended June 30, 2014**

	Business - type Activities Enterprise Funds			Total	Governmental Activities
	Ramsdell Theatre	Water and Sewer	Nonmajor Enterprise Funds		Internal Service Fund
<b>OPERATING REVENUES:</b>					
Charges for Services	\$ 32,065	\$ 3,323,418	\$ 215,434	\$ 3,570,917	\$ 315,000
Refunds and Reimbursements	-	83,420	-	83,420	-
Other Revenue	53,544	105,339	18,969	177,852	5,500
<b>Total Operating Revenues</b>	<b>85,609</b>	<b>3,512,177</b>	<b>234,403</b>	<b>3,832,189</b>	<b>320,500</b>
<b>OPERATING EXPENSES:</b>					
Personal Services	69,549	757,137	27,776	854,462	-
Contracted Services	2,654	131,827	10,062	144,543	-
Insurance	3,549	22,923	734	27,206	33,457
Administration	-	236,900	24,300	261,200	-
Equipment Rental	-	105,000	-	105,000	-
Supplies	10,116	136,792	102,781	249,689	-
Utilities	31,393	214,063	23,347	268,803	-
Events	24,253	-	-	24,253	-
Repair and Maintenance	54,032	281,561	79,148	414,741	-
Depreciation	104,635	1,151,654	92,171	1,348,460	217,841
Miscellaneous	4,420	16,065	11,636	32,121	-
<b>Total Operating Expenses</b>	<b>304,601</b>	<b>3,053,922</b>	<b>371,955</b>	<b>3,730,478</b>	<b>251,298</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(218,992)</b>	<b>458,255</b>	<b>(137,552)</b>	<b>101,711</b>	<b>69,202</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>					
Interest and Rents	28	473	20	521	195
State Grants	-	43,096	64,750	107,846	-
Interest Expense	(47,878)	(310,601)	(18,667)	(377,146)	(11,424)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(47,850)</b>	<b>(267,032)</b>	<b>46,103</b>	<b>(268,779)</b>	<b>(11,229)</b>
<b>Income (Loss) Before Transfers</b>	<b>(266,842)</b>	<b>191,223</b>	<b>(91,449)</b>	<b>(167,068)</b>	<b>57,973</b>
Operating Transfers In	310,830	467,308	40,000	818,138	-
Operating Transfers Out	-	(614,820)	-	(614,820)	-
<b>CHANGES IN NET POSITION</b>	<b>43,988</b>	<b>43,711</b>	<b>(51,449)</b>	<b>36,250</b>	<b>57,973</b>
<b>NET POSITION, JULY 1</b>	<b>749,878</b>	<b>9,911,200</b>	<b>926,701</b>	<b>11,587,779</b>	<b>1,837,959</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(271,273)</b>
<b>NET POSITION, JUNE 30</b>	<b>\$ 793,866</b>	<b>\$ 9,954,911</b>	<b>\$ 875,252</b>	<b>\$ 11,624,029</b>	<b>\$ 1,624,659</b>

**Statement of Cash Flows  
Proprietary Fund Types  
For the Year Ended June 30, 2014**

	Business - type Activities Enterprise Funds			Governmental Activities	
	Ramsdell Theatre	Water and Sewer	Nonmajor Enterprise Funds	Total	Internal Service Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Receipts from Customers	\$ 81,614	\$ 3,458,064	\$ 194,325	\$ 3,734,003	\$ 320,500
Payments to Suppliers	(128,619)	(1,268,146)	(254,320)	(1,651,085)	(187,311)
Payments to Employees	(64,880)	(753,560)	(26,821)	(845,261)	-
Internal Activity - Payments/Receipts with Other Funds	(77)	(2,943)	91,357	88,337	-
Net Cash Provided (Used) by Operating Activities	<u>(111,962)</u>	<u>1,433,415</u>	<u>4,541</u>	<u>1,325,994</u>	<u>133,189</u>
<b>CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
State Grants	-	43,096	64,750	107,846	-
Operating Transfers In	310,830	467,308	40,000	818,138	-
Operating Transfers Out	-	(614,820)	-	(614,820)	-
Net Cash Provided (Used) by Noncapital and Related Financing Activities	<u>310,830</u>	<u>(104,416)</u>	<u>104,750</u>	<u>311,164</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Purchase of Capital Assets	(20,505)	(95,500)	-	(116,005)	(480,633)
Prior Period Adjustment for Cash in Escrow	-	-	-	-	(271,273)
Installment Note Proceeds	-	-	-	-	377,904
Interest Payments	(49,776)	(319,979)	(18,923)	(388,678)	(6,289)
Principal Payments	(129,053)	(1,015,000)	(21,396)	(1,165,449)	(88,441)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(199,334)</u>	<u>(1,430,479)</u>	<u>(40,319)</u>	<u>(1,670,132)</u>	<u>(468,732)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Net increase/(decrease) in investments	-	(488,874)	-	(488,874)	-
Interest Income	28	473	20	521	195
Net Cash Provided (Used) by Investing Activities	<u>28</u>	<u>(488,401)</u>	<u>20</u>	<u>(488,353)</u>	<u>195</u>
Net Increase (Decrease) in Cash and Equivalents	(438)	(589,881)	68,992	(521,327)	(335,348)
Balances - Beginning of the Year	86,308	1,144,381	6,533	1,237,222	761,243
Balances - End of the Year	<u>\$ 85,870</u>	<u>\$ 554,500</u>	<u>\$ 75,525</u>	<u>\$ 715,895</u>	<u>\$ 425,895</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>					
Operating Income (Loss)	\$ (218,992)	\$ 458,255	\$ (137,552)	\$ 101,711	\$ 69,202
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation Expense	104,635	1,151,654	92,171	1,348,460	217,841
Change in Assets and Liabilities:					
(Increase) Decrease in Assets:					
Accounts Receivable	685	(59,913)	(40,078)	(99,306)	-
Prepaid Items and Inventory	(1,128)	(2,231)	897	(2,462)	(6,317)
Due from Other Funds	(77)	11,468	-	11,391	-
Increase (Decrease) in Liabilities:					
Accounts Payable	2,926	(120,784)	(3,209)	(121,067)	(147,537)
Accrued Liabilities	1,290	(918)	955	1,327	-
Due to Other Funds	-	(14,411)	91,357	76,946	-
Customer Deposits	(4,680)	5,800	-	1,120	-
Compensated Absences	3,379	4,495	-	7,874	-
Net Cash Provided (Used) by Operating Activities	<u>\$ (111,962)</u>	<u>\$ 1,433,415</u>	<u>\$ 4,541</u>	<u>\$ 1,325,994</u>	<u>\$ 133,189</u>

**Statement of Fiduciary Net Position  
Fiduciary Funds  
For the Year Ended June 30, 2014**

	<u>Delinquent Tax</u>	<u>Payroll Clearing</u>	<u>Current Tax Collection</u>	<u>Totals</u>
<b>ASSETS:</b>				
Cash and Equivalents - Unrestricted	\$ 1	\$ 48,572	\$ 220,060	\$ 268,633
Due from Others	-	261	-	261
<b>TOTAL ASSETS</b>	<u>\$ 1</u>	<u>\$ 48,833</u>	<u>\$ 220,060</u>	<u>\$ 268,894</u>
<b>LIABILITIES:</b>				
Due to Other Agencies	\$ -	\$ 6,967	\$ 220,060	\$ 227,027
Accrued Liabilities	1	41,866	-	41,867
<b>TOTAL LIABILITIES</b>	<u>1</u>	<u>48,833</u>	<u>220,060</u>	<u>268,894</u>
<b>NET POSITION:</b>				
Held in Trust for Fund Purposes	-	-	-	-
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 1</u>	<u>\$ 48,833</u>	<u>\$ 220,060</u>	<u>\$ 268,894</u>

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## **Notes to Financial Statements**

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

The accounting policies of the City of Manistee conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by the City of Manistee.

**A. Reporting Entity**

The City of Manistee (the "City") is governed by a City Council elected by the community at large. The legislative body appoints a City Manager to administer the affairs of the City. The City provides the following services as authorized by its charter: public safety (police and fire), highways and streets, parks and recreation, public improvements, planning and zoning and general administrative services. The City has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14 and Statement No. 61, regarding the definition of the reporting entity.

***Discretely Presented Component Units***

Friend of the Ramsdell

In accordance with GASB Statement No. 61, the financial statements of the Friends of the Ramsdell are included as a discretely presented component unit in the financial statements of the City. A complete financial statement of the Friends of the Ramsdell is included within these financial Statements.

The Friends of the Ramsdell financial statements are prepared in accordance with the accounting standards established by the Financial Accounting Standards Board and accordingly, a reporting model different from that of the City is used. The Friends of Ramsdell financial statements included within reflect both models.

Manistee City Housing Commission

The Mayor, with approval of the City Council, appoints the members of the governing board of the Commission. The Commission's fiscal year end is December 31, 2013. A complete financial statement of the Housing Commission can be obtained from the Executive Director, City of Manistee Housing Commission, Century Terrace, Manistee, Michigan 49660.

Downtown Development Authority ("DDA")

The Mayor, with approval of the City Council, appoints the members of the governing board of the DDA. The City also has the ability to significantly influence the operations of the DDA. A complete financial statement of the DDA can be obtained from the City Finance Director, City of Manistee, 70 Maple Street, PO Box 358, Manistee, Michigan 49660-0358.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*****Blended Component Units*****Brownfield Redevelopment Authority**

The Mayor, with approval of the City Council, appoints the members of the governing board of the Brownfield Redevelopment Authority. The Brownfield Redevelopment Authority is reported as a blended component unit as a part of the City of Manistee's financial statements.

**B. Government-Wide Fund Financial Statements**

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

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as needed.

***Fund Financial Statements.*** The fund financial statements provide information about the City's funds, including its fiduciary funds. Separate statements for each fund category – *governmental*, *proprietary*, and *fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and proprietary funds, each displayed in a separate column. All remaining governmental and proprietary funds are aggregated and reported as nonmajor funds.

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

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

The *Major Street Fund* accounts for the use of motor fuel taxes which are restricted by State statutes for major street and highway purposes.

The *Local Street Fund* accounts for the use of motor fuel taxes which are restricted by State statute for local street purposes.

The *Oil and Gas Fund* accounts for the use of money derived from oil and gas royalties which have been endowed in a permanent fund by action of the electors of the City of Manistee. The income from the endowment was previously pledged in prior bond financing arrangements as part of the revenue stream to the Water and Sewer Utility. This pledge is still in effect; however, the City has adjusted water and sewer rates to allow the water and sewer utility to be self-sufficient without this revenue stream and funds calculated pursuant to an endowment spending rule are being used for capital improvements, including streets.

The City reports the following major proprietary funds:

The *Water and Sewer Fund* is the City's major proprietary fund. It accounts for the activities of the City's water distribution, sewage disposal and treatment system.

The *Ramsdell Theatre Fund* accounts for the activities of the Ramsdell Theatre.

Additionally, the City reports the following fund types:

*Special Revenue Funds.* These funds account for revenue sources that are legally restricted to expenditures for specific purposes not including major capital projects.

*Capital Project Funds.* These funds account for the acquisition of capital assets or construction of major capital projects not being financed by proprietary funds.

*Enterprise Funds.* These funds account for the operations of the Boat Ramp and Marina funds.

*Internal Service Fund.* This fund accounts for operations that provide machinery and equipment to other departments of the City on a cost-reimbursement basis.

*Agency Funds.* These funds account for assets held for others in an agency capacity.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

***Government-wide, Proprietary and Fiduciary Fund Financial Statements.*** The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, except for agency funds which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash is disbursed.

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

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

**Governmental Fund Financial Statements.** Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if they are collected within 60 days after year-end. Property taxes, state revenue, and interest are considered to be susceptible to accrual.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, compensated absences, and claims and judgments, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and acquisitions under capital leases, if any, are reported as other financing sources.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the City's water and sewer function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided and 2) operating grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise and internal service funds are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance**

***Cash and Equivalents***

The City's cash and equivalents include cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Pooled investment income for all funds is allocated to each fund based on average cash balance. Deposits are recorded at cost.

***Interfund Receivables and Payables***

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reports as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

***Property Taxes***

The City's property taxes are levied each July 1 on the taxable valuation of property located in the City as of the preceding December 31, the lien date. Property taxes are payable without penalty and interest through August 20th; as of March 1 of the succeeding year, unpaid real property taxes are sold to and collected by Manistee County.

Assess values are established annually by the City, and subject to acceptance by the County, are equalized by the state at an estimated 50% of current market value. Real and personal property in the City for the 2013 levy were assessed and equalized at \$194,796,427 (not including properties subject to Industrial Facilities Tax Exemption), representing 50% of estimated current market value.

The government's general operating tax rate for fiscal year 2014 was 17.7612 mills, with an additional 1.1500 mills levied for the City Refuse Fund.

Property taxes for the DDA are derived from a tax increment financing agreement between the DDA and other related taxing districts. Under this agreement, the DDA receives those property taxes levied on the increment of current taxable valuations (determined as of the preceding December 31, the lien date) over base year assessed valuations on certain property located in the City, which are within the DDA district. Property taxes are recognized in the fiscal year in which they are levied.

***Inventories and Prepaids Items***

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

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

***Capital Assets***

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, sidewalks, and similar items), reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities, if any, is included as part of the capitalized value of the assets constructed. No such interest expense was incurred during the current fiscal year.

Capital assets of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Buildings	40 to 60 years
Building Improvements	15 to 30 years
Water and Sewer Lines	50 to 75 years
Roads	10 to 30 years
Other Infrastructure	10 to 30 years
Vehicles	3 to 5 years
Office Equipment	5 to 7 years
Computer Equipment	3 to 7 years

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

Vacation and sick days for the City's salaried and some hourly employees are determined by the City's personnel policies, and the remaining City's hourly employees are determined by the union agreement between the City and the employees' union. The liability for these amounts will be included in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

The Housing Commission allows permanent employees to accumulate the following compensated absences:

- Vacation leave with pay granted annually shall be used within eighteen months after qualifying for the same. Vacation leave not used shall be forfeited.

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

- Each employee shall be granted one day for each month of employment for sick leave, not to exceed twelve days per year. Employees may accumulate up to 180 days of sick leave.
- Each employee who has two or more years of service shall be granted three days per year for personal business not to be deducted from sick leave. Employees with less than two years of service shall be granted one day off per year for personal business not to be deducted from sick leave.

***Deferred Outflows of Resources***

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has no items that qualify for reporting in this category.

***Deferred Inflows of Resources***

In addition to liabilities, the statement of net position and governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has no items that qualify for reporting in this category.

***Long-Term Obligations***

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are recorded as deferred inflows and outflows and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as period expenses.

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*****Fund Balance Classification***

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The City has classified Prepaid Items and Oil and Gas Principal plus royalties as being Nonspendable as these items are not expected to be converted to cash within the next year. The City has \$7,458,065 in Nonspendable fund balance.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The City has \$506,229 in restricted fund balance for Major and Local Streets, City Refuse, Brownfield Redevelopment Authority, and Grant Management funds.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City. These amounts cannot be used for any other purpose unless the City removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The City has committed \$411,258 for compensated absences and capital project funds.
- Assigned: This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The City has assigned funds in the amount of \$3,076,754.
- Unassigned: This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The City would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

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

*Use of Estimates*

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

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

*Budgetary Information*

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general and special revenue funds. All annual appropriations lapse at fiscal year end.

Not later than May 15<sup>th</sup> of each year, the Council shall by resolution adopt a budget for the next fiscal year, shall appropriate the money needed for municipal purposes during the next fiscal year of the City and shall provide for a levy of the amount necessary to be raised by taxes upon real and personal property for municipal purposes subject to limitations.

The budget document presents information by fund, department, and line items. The legal level of budgetary control adopted by the City Council is the department level, which is the level at which expenditures may not legally exceed appropriations. A City Council resolution may approve transfers of appropriations between departments.

**NOTE 3 - CASH AND INVESTMENTS**

At year end, the City's cash and investments were reported in the basic financial statements in the following categories:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total Primary Government</u>	<u>Fiduciary Funds</u>	<u>Component Units</u>
Cash and Equivalents - Unrestricted	\$ 1,455,086	\$ 295,895	\$ 1,750,981	\$ 268,633	\$ 676,576
Cash and Equivalents - Restricted	-	420,000	420,000	-	58,065
Investments - Unrestricted	-	488,874	488,874	-	-
Investments - Restricted	<u>9,944,488</u>	<u>-</u>	<u>9,944,488</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<u>\$ 11,399,574</u>	<u>\$ 1,204,769</u>	<u>\$ 12,604,343</u>	<u>\$ 268,633</u>	<u>\$ 734,641</u>

Cash and investments of the Water and Sewer Fund are restricted by bond debt requirements in the amount of \$420,000.

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

The breakdown between cash and investments is as follows:

	<u>Primary Government</u>	<u>Fiduciary Funds</u>	<u>Component Units</u>
Bank Deposits (checking and savings accounts, certificates of deposit and money market accounts)	\$ 2,168,080	\$ 268,633	\$ 734,341
Petty Cash and Cash on Hand	2,901	-	300
Investments	<u>10,433,362</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 12,604,343</u></b>	<b><u>\$ 268,633</u></b>	<b><u>\$ 734,641</u></b>

Investments

	<u>Fair Value</u>	<u>Less Than 1</u>	<u>1 - 5</u>	<u>6 - 10</u>	<u>More Than 10</u>	<u>Ratings</u>
Investments:						
US Treasury Bills	\$ 290,906	\$ -	\$ 146,578	\$ 144,328	\$ -	AAA
Equity Securities	6,388,919	-	-	-	6,388,919	N/A
Asset Backed Securities	314,701	-	-	-	314,701	AAA
Bond Funds	2,314,032	163,087	671,469	1,397,239	82,237	AA+
Money Market Certificates of Deposits	820,472	820,472	-	-	-	N/A
	<u>304,332</u>	<u>304,332</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
<b>Total Investments</b>	<b><u>\$ 10,433,362</u></b>	<b><u>\$ 1,287,891</u></b>	<b><u>\$ 818,047</u></b>	<b><u>\$ 1,541,567</u></b>	<b><u>\$ 6,785,857</u></b>	

*Interest rate risk.* State law limits the allowable investments and maturities of some of the allowable investments as identified above. The City's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure of fair value losses arising from decreasing interest rates.

*Credit risk.* State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools. The City's investment policy does not have specific limits in excess of state law or investment credit risk.

*Custodial deposit credit risk.* Custodial deposit credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned. State law does not require and the City does not have a policy for deposit custodial credit risk. As of year end, \$2,279,718 of the City's bank balance of \$2,771,489 was exposed to credit risk because it was uninsured and uncollateralized.

*Concentration of credit risk.* State law limits allowable investments but does not limit concentration of credit risk as identified above. The city's investment policy also does not have specific limits in concentration of credit risk. None of the investments held by the City exceeds five percent of the City's total investments.

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

Statutory Authority:

Public Act 152, entitled "An act relative to the investment of funds of public corporations of the state; and to validate certain investments," by amending section 1 (MCL 129.91), as amended by 2009 PA 21.

Except as provided in section 5, the governing body by resolution may authorize its investment officer to invest the funds of that public corporation in one or more of the following:

- a. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, or depository receipts of a financial institution, but only if the financial institution complies with subsection (2); certificates of deposit obtained through a financial institution as provided in subsection (5); or deposit accounts of a financial institution as provided in subsection (6).
- c. Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and matures not more than 270 days after the date of purchase.
- d. Repurchase agreements consisting of instruments listed in subdivision (a).
- e. Bankers' acceptances of United States banks.
- f. Obligations of this state or any of its political subdivisions that at the time of purchase are rated as investment grade by not less than one standard rating service.
- g. Mutual funds registered under the investment company act of 1940, 15 USC 80a-1 to 80a-64, with authority to purchase only investment vehicles that are legal for direct investment by a public corporation. However, a mutual fund is not disqualified as a permissible investment solely by reason of any of the following:
  - (i) The purchase of securities on a when-issued or delayed delivery basis.
  - (ii) The ability to lend portfolio securities as long as the mutual fund receives collateral at all times equal to at least 100% of the value of the securities loaned.
  - (iii) The limited ability to borrow and pledge a like portion of the portfolio's assets for temporary or emergency purposes.
- h. Obligations described in subdivisions (a) through (g) if purchased through an interlocal agreement under the urban cooperation act of 1967, 1967 (Ex Sess) PA 7, MCL 124.501 to 124.512.
- i. Investment pools organized under the surplus funds investment pool act, 1982 PA 367, MCL 129.111 to 129.118.
- j. The investment pools organized under the local government investment pool act, 1985 PA 121, MCL 129.141 to 129.150.

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

The City's deposits and investment policy are in accordance with statutory authority.

These deposits are in various financial institutions in varying amounts. All accounts are in the name of the City and specific funds. They are recorded in City records at cost. Interest is recorded when the deposits mature or is credited to the applicable account.

**NOTE 4 - CAPITAL ASSETS**

Capital asset activity for the primary government for the current year was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Adjustments/ Transfers</u>	<u>Ending Balances</u>
<b>Governmental Activities:</b>					
<i>Capital assets not being depreciated:</i>					
Land	\$ 4,715,697	\$ -	\$ -	\$ -	\$ 4,715,697
Construction in Progress	444,107	-	444,107	-	-
Subtotal	<u>5,159,804</u>	<u>-</u>	<u>444,107</u>	<u>-</u>	<u>4,715,697</u>
<i>Capital assets being depreciated:</i>					
Land Improvements	5,289,361	-	-	(12,769)	5,276,592
Infrastructure	10,314,536	345,812	-	-	10,660,348
Buildings and Improvements	6,035,999	467,615	-	-	6,503,614
Vehicles	2,369,306	480,633	(65,876)	(173,861)	2,610,202
Furniture and Equipment	2,448,177	112,157	-	186,630	2,746,964
Subtotal	<u>26,457,379</u>	<u>1,406,217</u>	<u>(65,876)</u>	<u>-</u>	<u>27,797,720</u>
<i>Less accumulated depreciation for:</i>					
Land Improvements	(1,835,866)	(119,972)	-	-	(1,955,838)
Infrastructure	(2,094,219)	(464,772)	-	-	(2,558,991)
Buildings and Improvements	(2,720,960)	(188,592)	-	-	(2,909,552)
Vehicles	(1,670,402)	(105,208)	65,876	-	(1,709,734)
Furniture and Equipment	(1,317,684)	(194,130)	-	-	(1,511,814)
Subtotal	<u>(9,639,131)</u>	<u>(1,072,674)</u>	<u>65,876</u>	<u>-</u>	<u>(10,645,929)</u>
Net Capital Assets Being Depreciated	<u>16,818,248</u>	<u>333,543</u>	<u>-</u>	<u>-</u>	<u>17,151,791</u>
Governmental Activities Capital Assets, Net of Depreciation	<u>\$ 21,978,052</u>	<u>\$ 333,543</u>	<u>\$ (444,107)</u>	<u>\$ -</u>	<u>\$ 21,867,488</u>

**NOTE 4 - CAPITAL ASSETS (Continued)**

Depreciation expense was charged to functions/programs of the governmental activities as follows:

**Governmental Activities**

General Government	\$ 230,800
Public Safety	42,425
Public Works	429,453
Recreation and Culture	152,155
Internal Service	<u>217,841</u>

**Total Depreciation Expense -  
Governmental Activities**

**\$ 1,072,674**

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Adjustments/ Transfers</u>	<u>Ending Balances</u>
<b>Business-type Activities:</b>					
<i>Capital assets not being depreciated:</i>					
Land	\$ 60,207	\$ -	\$ -	\$ -	\$ 60,207
Construction in Progress	<u>97,936</u>	<u>25,580</u>	<u>-</u>	<u>-</u>	<u>123,516</u>
Subtotal	<u>158,143</u>	<u>25,580</u>	<u>-</u>	<u>-</u>	<u>183,723</u>
<i>Capital assets being depreciated:</i>					
Land Improvements	417,502	7,458	-	-	424,960
Building and Improvements	3,903,373	20,505	(5,473)	(75,311)	3,843,094
Infrastructure	35,083,574	43,677	-	(13,921)	35,113,330
Equipment	<u>1,011,442</u>	<u>18,785</u>	<u>-</u>	<u>89,232</u>	<u>1,119,459</u>
Subtotal	<u>40,415,891</u>	<u>90,425</u>	<u>(5,473)</u>	<u>-</u>	<u>40,500,843</u>
<i>Less accumulated depreciation for:</i>					
Land Improvements	(79,476)	(21,842)	-	-	(101,318)
Building and Improvements	(587,146)	(138,411)	5,473	-	(720,084)
Infrastructure	(15,813,136)	(1,088,215)	-	-	(16,901,351)
Equipment	<u>(512,760)</u>	<u>(99,992)</u>	<u>-</u>	<u>-</u>	<u>(612,752)</u>
Subtotal	<u>(16,992,518)</u>	<u>(1,348,460)</u>	<u>5,473</u>	<u>-</u>	<u>(18,335,505)</u>
Net Capital Assets Being Depreciated	<u>23,423,373</u>	<u>(1,258,035)</u>	<u>-</u>	<u>-</u>	<u>22,165,338</u>
Governmental Activities Capital Assets, Net of Depreciation	<u>\$ 23,581,516</u>	<u>\$ (1,232,455)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,349,061</u>

**NOTE 4 - CAPITAL ASSETS (Continued)**

Depreciation expense was charged to functions/programs of the business-type activities as follows:

<b>Business-type Activities</b>	
Water and Sewer	\$ 1,151,654
Boat Ramp	24,475
Marina	67,696
Ramsdell Theatre	<u>104,635</u>
<b>Total Depreciation Expense - Business-type Activities</b>	<b><u>\$ 1,348,460</u></b>

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Adjustments/ Decreases</u>	<u>Ending Balances</u>
<b>Manistee Housing Commission:</b>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 360,272	\$ -	\$ -	\$ 360,272
<i>Capital assets being depreciated:</i>				
Buildings	9,846,116	58,535	-	9,904,651
Furniture and Equipment	<u>702,623</u>	<u>38,450</u>	<u>-</u>	<u>741,073</u>
Subtotal	<u>10,548,739</u>	<u>96,985</u>	<u>-</u>	<u>10,645,724</u>
<i>Less accumulated depreciation</i>	<u>(7,070,462)</u>	<u>(333,874)</u>	<u>3</u>	<u>(7,404,333)</u>
Net Capital Assets Being Depreciated	<u>3,478,277</u>	<u>(236,889)</u>	<u>3</u>	<u>3,241,388</u>
Governmental Activities Capital Assets, Net of Depreciation	<u>\$ 3,838,549</u>	<u>\$ (236,889)</u>	<u>\$ 3</u>	<u>\$ 3,601,663</u>

**NOTE 5 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

The City reports interfund balances between many of its funds. Some of the balances are considered immaterial and are aggregated into a single column or row. The total of all balances agrees with the sum of interfund balances presented in the statements of net position/balance sheet for governmental funds, proprietary funds, and fiduciary funds. Interfund transactions resulting in interfund receivables and payables are as follows:

		DUE FROM OTHER FUNDS				
		General	Oil and Gas	Nonmajor Governmental	Ramsdell Theatre	Total
DUE TO OTHER FUNDS	General	\$ 9,056	\$ -	\$ -	\$ 77	\$ 9,133
	Nonmajor					
	Governmental	246,092	-	-	-	246,092
	Water and Sewer	28	-	7,500	-	7,528
	Nonmajor					
	Enterprise	<u>103,500</u>	<u>380,877</u>	<u>-</u>	<u>-</u>	<u>484,377</u>
Total	<u>\$ 358,676</u>	<u>\$ 380,877</u>	<u>\$ 7,500</u>	<u>\$ 77</u>	<u>\$ 747,130</u>	

All balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

		TRANSFERS (OUT)						
		General	Local Street	Nonmajor Governmental	Ramsdell Theatre	Water and Sewer	Nonmajor Enterprise	Total
TRANSFERS IN	General	\$ -	\$ -	\$ -	\$ 107,000	\$ -	\$ -	\$ 107,000
	Major Street	-	80,648	-	-	-	-	80,648
	Local Street	80,648	-	-	-	-	-	80,648
	Oil and Gas	-	-	-	-	467,308	-	467,308
	Nonmajor Governmental	71,975	-	245	203,830	-	40,000	316,050
	Water and Sewer	<u>272,512</u>	<u>-</u>	<u>342,308</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>614,820</u>
	Total	<u>\$ 425,135</u>	<u>\$ 80,648</u>	<u>\$ 342,553</u>	<u>\$ 310,830</u>	<u>\$ 467,308</u>	<u>\$ 40,000</u>	<u>\$ 1,666,474</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) moves receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**NOTE 6 - LONG-TERM DEBT**

**Primary Government**

The City issues bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the government. City contractual agreements and installment purchase agreements are also general obligations of the City. Revenue bonds involve a pledge of specified income derived from the acquired or constructed assets to pay debt service.

Bond and contractual obligation activity can be summarized as follows:

	Interest Rate	Principal Matures	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b><u>Governmental Activities</u></b>							
<b>Bonds:</b>							
2003 General Obligation Bond	3.50%	2024	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ -
2010 DDA Limited Tax General Obligation Bond	2.00 to 4.00%	2020	860,000	-	115,000	745,000	115,000
1999 Michigan Transportation Fund Limited Tax General Obligation Bond	4.40 to 5.20%	2015	270,000	-	130,000	140,000	140,000
2010 Tax General Obligation	2.00 to 4.65%	2031	5,380,000	-	215,000	5,165,000	220,000
2013 General Obligation Refunding Bond	2.00 to 2.50%	2024	2,100,000	-	25,000	2,075,000	155,000
<b>Installment Loan:</b>							
Michigan Economic Development Corporation Loan	0.0%	2022	50,544	-	5,616	44,928	5,616
<b>Notes Payable:</b>							
Braun Ambulance	2.70%	2022	-	257,904	52,026	205,878	22,741
Plow Truck	1.33%	2018	-	120,000	-	120,000	29,405
<b>Internal Service Funds:</b>							
Note Payable – Bucket Truck	3.50%	2014	13,962	-	13,962	-	-
Subtotal			8,799,506	377,904	681,604	8,495,806	687,762
Governmental Compensated Absences			246,915	22,752	-	269,667	-
<b>Total Governmental Activities – Long-Term Debt</b>			<b>9,046,421</b>	<b>400,656</b>	<b>681,604</b>	<b>8,765,473</b>	<b>687,762</b>
<b><u>Business-type Activities</u></b>							
<b>Bonds:</b>							
1997 General Obligation Revenue Bonds	2.25%	2017	125,000	-	30,000	95,000	30,000
1998 General Obligation Bonds	2.25%	2019	925,000	-	145,000	780,000	150,000
1999 General Obligation Bonds	2.50%	2021	1,055,000	-	120,000	935,000	125,000
2005 Water & Sewer Refunding Bonds	3.25 to 4.25%	2028	4,575,000	-	470,000	4,105,000	490,000
2006 SRF Water & Sewer Bonds	1.63%	2027	2,012,270	-	130,000	1,882,270	135,000
2010 SRF Water & Sewer Bonds	2.50%	2031	606,075	-	25,000	581,075	30,000
2010 DWRF Water & Sewer Bonds	2.50%	2031	425,000	-	20,000	405,000	20,000
2011 DWRF Water & Sewer Bonds	2.50%	2031	412,555	-	20,000	392,555	20,000
2011 SRF Water & Sewer Bonds	2.50%	2031	1,220,774	-	55,000	1,165,774	55,000

**NOTE 6 - LONG-TERM DEBT (Continued)**

	Interest Rate	Principal Matures	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Business-type Activities (Continued)</b>							
<b>Installment Loans:</b>							
Marina Debt	3.24%	2026	339,201	-	21,396	317,805	22,090
Ramsdell Theatre – Roof	3.99%	2017	227,943	-	61,576	166,367	64,105
Ramsdell Theatre -- HVAC	3.64%	2027	<u>1,153,252</u>	-	<u>67,477</u>	<u>1,085,775</u>	<u>69,961</u>
Subtotal			13,077,070	-	1,165,449	11,911,621	1,211,156
Business-type Compensated Absences			<u>60,553</u>	<u>9,535</u>	-	<u>70,088</u>	-
<b>Total Business-type Activities – Long-Term Debt</b>			<u>13,137,623</u>	<u>9,535</u>	<u>1,165,449</u>	<u>11,981,709</u>	<u>1,211,156</u>
<b>Total Long-Term Debt – Primary Government</b>			<u>\$22,184,044</u>	<u>\$ 410,191</u>	<u>\$ 1,847,053</u>	<u>\$20,742,122</u>	<u>\$ 1,898,918</u>

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

Fiscal:	Governmental Activities		Business-type Activities	
	Bonds/Installment Principal	Notes Payable Interest	Bonds/Installment Principal	Notes Payable Interest
2015	687,762	283,478	1,211,156	341,830
2016	573,778	266,183	1,247,075	303,315
2017	589,803	250,890	1,254,283	264,199
2018	615,876	235,047	1,252,285	225,471
2019	610,951	217,275	1,295,945	185,855
2020-2024	2,847,636	805,526	3,451,925	504,942
2025-2029	1,750,000	389,277	1,842,877	156,342
2030-2031	<u>820,000</u>	<u>38,395</u>	<u>356,075</u>	<u>11,665</u>
TOTALS	<u>\$ 8,495,806</u>	<u>\$ 2,486,071</u>	<u>\$ 11,911,621</u>	<u>\$ 1,993,619</u>

**Component Unit – Housing Commission**

MSHDA Mortgages – In 2007, the Commission, through MSHDA, a government agency, borrowed \$326,000 maturing December 2047 and in 2008 borrowed \$174,000 maturing December 2048. These are three forgivable mortgages that are non-interest bearing and secured by property and buildings. If the properties mortgaged are continuously used in the Domestic Violence program, the mortgages are forgivable over the 40 year term; 25% for each 10 years that the houses stay in the program. The Commission is required by the loan agreement to deposit money each year in a reserve account to cover maintenance and repairs for the homes over the term of the loans. The amount deposited in the reserve account as of December 31, 2013 was \$56,322.

**NOTE 6 - LONG-TERM DEBT (Continued)**

Note obligation activity can be summarized as follows:

	Beginning Balance	Additions	Reductions	Beginning Balance	Due Within One Year
<b>Housing Commission</b>					
Mortgage 1 MSHDA	\$ 166,000	\$ -	\$ -	\$ 166,000	\$ -
Mortgage 2 MSHDA	160,000	-	-	160,000	-
Mortgage 3 MSHDA	<u>174,000</u>	<u>-</u>	<u>-</u>	<u>174,000</u>	<u>-</u>
 Total Notes Payable	 500,000	 -	 -	 500,000	 -
 Compensated Absences	 <u>21,620</u>	 <u>-</u>	 <u>10,552</u>	 <u>11,068</u>	 <u>-</u>
<b>Total Component Unit Long-Term Debt</b>	<b><u>\$ 521,620</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 10,552</u></b>	<b><u>\$ 511,068</u></b>	<b><u>\$ -</u></b>

Since the MSHDA mortgage payables are forgivable over 40 years there are no future debt service requirements as of December 31, 2013.

**NOTE 7 - LEASES**

Capital Leases – The City has entered into a two lease agreements with US Bancorp and one with Team Financial for the purchase of three Kyocera TASK Alpha copiers. The City entered into another lease agreement with PNC for a Vactor Truck. The lease agreements qualify as capital leases for accounting purposes and, therefore have been recorded at the present value of the future minimum lease payments as of the inception date. The future minimum lease obligations and the net present value is as follows:

<u>Year Ended June 30</u>	
2015	\$ 32,221
2016	29,254
2017	28,364
2018	<u>163,001</u>
Total Minimum Lease Payments	252,840
Less: Amount Representing Interest	<u>(20,808)</u>
Present Value	<u>\$ 232,032</u>

Capital Lease – Housing Commission – In November 2010, the Commission entered into an equipment lease-purchase agreement to acquire equipment under an energy performance contract to update the heating and efficiency of several properties. The total amount of the contract is \$1,287,635, which began in January 2013 and was all committed as of December 31, 2013. Principal payments commenced March 2013. Interest from inception to March 2013 in the amount of \$19,981 was added to principal. The agreement ends in July 2030.

**NOTE 7 - LEASES (Continued)**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Beginning Balance</u>	<u>Due Within One Year</u>
EDC Capital Lease	<u>\$ 1,208,152</u>	<u>\$ -</u>	<u>\$ 12,399</u>	<u>\$ 1,195,753</u>	<u>\$ 16,500</u>

Payments under the agreement are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 12,399	\$ 76,958	\$ 89,357
2014	16,500	76,047	92,547
2015	20,988	74,862	95,850
2016	25,892	73,378	99,270
2017	31,244	71,568	102,812
2018-2030	<u>1,101,129</u>	<u>638,121</u>	<u>1,739,250</u>
Total	<u>\$ 1,208,152</u>	<u>\$ 1,010,934</u>	<u>\$ 2,219,086</u>

**NOTE 8 - RISK MANAGEMENT**

The City is exposed to various risks of losses related to property loss, torts theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it obtains coverage from commercial insurance companies. The City has had no settled claims resulting from these risks that exceeded their commercial coverage in any of the past three fiscal years.

**NOTE 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS**

**Plan Description**

The City of Manistee participates in the Municipal Employees Retirement System of Michigan (MERS), an agent multiple-employer defined benefit pension plan that covers some employees of the City of Manistee. Act No. 427 of the Public Acts of 1984, as amended, establishes and amends the benefit provisions of the participants in MERS. The system provides retirement, disability and death benefits to plan members and their beneficiaries. The Municipal Employees Retirement System of Michigan issues a publicly available financial report that includes financial statements and required supplementary information for MERS. That report may be obtained by writing to the Municipal Employees Retirement System of Michigan, 1134 Municipal Way, Lansing, Michigan 48917-9755.

**NOTE 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)**

**Funding Policy**

The City is required to contribute at actuarially determined rates; the current rates are as follows:

<u>Division</u>	<u>Percentage of Payroll</u>	
	<u>2013</u> <u>Valuation</u>	<u>2012</u> <u>Valuation</u>
Non-Union	9.12%	7.79%
POAM	13.13%	10.82%
IAFF	21.94%	20.30%
USWA	0.00%	0.00%
USWA – New hires (after 7/1)	4.46%	4.54%
COAM	5.82%	3.96%

General, Supervisory, USWA, POAM, IAFF and COAM employees are required to contribute 4%. The contribution requirements of the City are established and may be amended by the MERS Retirement Board. The contribution requirements of plan members are established and may be amended by the City depending on the MERS contribution program adopted by the City.

**Annual Pension Cost**

For the year ended June 30, 2014, the City’s annual pension cost of \$176,458 for the plan exceeded the required contribution. The annual required contribution was determined as part of an actuarial valuation at December 31, 2013, using the entry age actuarial cost method. Significant actuarial assumptions used included (a) an 8% investment rate of return; (b) projected salary increases of 4.50% per year; and (c) 0.00 to 8.40% per year merit and longevity increases. Both determined using techniques that smooth the effect of short-term volatility over a four-year period. The City’s unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The amortization period at initial valuation was 30 years.

<u>Three-year Trend Information</u>			
<u>Year</u> <u>Ended</u> <u>Dec 31</u>	<u>Annual</u> <u>Pension</u> <u>Cost (APC)</u>	<u>Percentage</u> <u>of APC</u> <u>Contributed</u>	<u>Net</u> <u>Pension</u> <u>Obligation</u>
2012	\$ 193,182	100%	0
2013	132,091	100%	0
2014	176,458	100%	0

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**NOTE 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)**

Housing Commission

The Housing Commission participates in a defined benefit pension plan that provides retirement, and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The Housing Commission participated in the Municipal Employees Retirement System of Michigan (MERS), an agent multiple-employer plan administered by the MERS Retirement Board, Act No. 427 of the Public Acts of 1984, as amended, establishes and amends the benefit provisions of the participants in MERS. The Housing Commission's eligible employees are required to contribute 6% of annual covered payroll to participate in the plan. The contribution requirements of the Housing Commission are established and may be amended by the MERS Retirement Board. The contribution requirements of plan members are established and amended by the Housing Commission's Board depending on the MERS contribution program adopted by the Housing Commission. The Municipal Employees Retirement System of Michigan issues a publicly available financial report that includes financial statements and required supplementary information for MERS. That report may be obtained by writing to the Municipal Employees Retirement System of Michigan, 1134 Municipal Way, Lansing, Michigan 48917-9755.

**NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS**

**Plan Description**

In the fiscal year ending June 30, 2010, the City adopted the provision of Governmental Accounting Standards Board Statement No. 45, Accounting and Financial Reporting for Postretirement Benefits Other Than Pension Plans on a prospective basis. The new rules will cause the government-wide financial statements to recognize the cost of providing retiree health care coverage over the working life of the employee, rather than at the time the health care premiums are paid. In addition to the pension benefits described in Note 9, the City provides a post retirement health insurance premium contribution of up to 50% of the premium, or a maximum of \$250 per month, from normal retirement until age 65 or eligibility for Medicare.

**Funding Policy**

There are no required contributions by plan participants. The required contribution is based on pay-as-you-go financing requirements. The City paid \$18,000 in health insurance premiums for participants for the year ended June 30, 2014. The benefit is funded by assets of the City's General Fund and Water and Sewer Fund depending on what department the employee was employed.

**NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (Continued)**

**Annual OPEB Cost**

The City's annual other post employment benefit (OPEB) cost (expense) is calculated based on the actual required contribution of the employer. The City is not pre-funding their obligation, choosing to meet the requirements on a pay-as-you-go basis.

Annual required contribution	\$ 40,333
Interest on net OPEB obligation	5,838
Annual OPEB cost (expense)	<u>46,171</u>
Contributions made	(18,000)
increase in net OPEB obligation	<u>28,171</u>
Net OPEB obligation – beginning of year	<u>72,974</u>
Net OPEB obligation – end of year	<u>\$ 101,145</u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal years 2012, 2013 and 2014 are as follows:

<u>Fiscal Year End</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2012	\$ 38,311	42%	\$ 49,878
2013	40,596	43%	72,974
2014	46,171	40%	101,145

**Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the personnel policy currently in place. In the June 30, 2014, actuarial valuation, the alternative valuation method was used. The actuarial assumptions include: (a) a rate of return on investments of 4.50%; (b) projected healthcare benefit increases of 0.0%. The City's unfunded actuarial accrued liability will be amortized over 30 years in level dollar amounts. There are no assets as the City is funding OPEB on a "pay-as-you-go" basis.

**NOTE 11 - LOCAL COMMUNITY STABILIZATION AUTHORITY ACT**

PA 86 of 2014, was enacted as an Act for municipalities to create a metropolitan authority; to prescribe the powers, duties, and jurisdictions of the metropolitan authority; to prescribe the powers and duties of certain state officials; to levy, collect, and distribute a tax; and to repeal acts and parts of acts.

The Act requires each municipality's comprehensive annual financial report for the municipality's fiscal year ending in 2014 to include a calculation of the municipality's percentage of general operating revenues used to fund essential services in the municipality's fiscal year ending in 2012. The calculation of this is as follows:

Fire	\$	736,526
Police		<u>950,072</u>
Total Essential Services	\$	1,686,598
Total General Operating Revenues	\$	5,455,307
Percentage		31%

**NOTE 12 - PRIOR PERIOD ADJUSTMENT**

The Net Position of governmental activities was decreased by \$271,273 for cash held in escrow in the Motor Pool Fund.

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**Required Supplementary Information**

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**Pension:**

Three year trend information as of December 31<sup>st</sup> follows:

	<u>2011</u>	<u>2012</u>	<u>2013</u>
Actuarial Value of Assets	\$ 14,810,043	\$ 14,861,958	\$ 15,196,344
Actuarial Accrued Liability	14,760,715	15,112,485	16,122,026
Unfunded AAL	(49,328)	250,527	926,682
Funded Ratio	100%	98%	94%
Covered Payroll	2,247,138	2,377,589	2,669,756
UAAL as a Percentage of Covered Payroll	0%	11%	35%

**Health Plan:**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) - Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b - a)</u>	<u>Funded Ratio (a / b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percent of Covered Payroll (b - a) / c)</u>
<i>Primary Government</i>						
2014	\$ -	\$ 466,025	\$ 466,025	0.0%	Not Available	-

Required Supplementary Information  
 Budgetary Comparison Schedule  
 General Fund  
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Taxes	\$ 3,224,499	\$ 3,224,499	\$ 3,214,630	\$ (9,869)
Licenses and Permits	106,500	106,500	111,146	4,646
State Sources	641,614	641,614	652,717	11,103
Charges for Services	1,105,263	1,105,263	1,072,084	(33,179)
Interest and Rents	29,030	29,030	23,496	(5,534)
Other Revenue	170,763	170,763	214,309	43,546
<b>TOTAL REVENUES</b>	<b>5,277,669</b>	<b>5,277,669</b>	<b>5,288,382</b>	<b>10,713</b>
<b>EXPENDITURES:</b>				
Legislative:				
City Council	46,970	46,970	39,741	7,229
General Government:				
Manager	211,175	211,175	210,948	227
Clerk	180,595	180,595	173,314	7,281
Attorney	80,000	91,000	86,291	4,709
Engineer	12,000	18,000	17,500	500
Finance/Treasurer	208,099	208,099	205,417	2,682
Building and Grounds	118,850	134,850	132,820	2,030
Assessor	117,284	117,284	117,757	(473)
Boards and Commissions	12,630	12,630	6,527	6,103
Total General Government	940,633	973,633	950,574	23,059
Public Safety:				
Police Department	963,568	963,568	959,368	4,200
Fire Department	856,853	911,853	921,838	(9,985)
Total Public Safety	1,820,421	1,875,421	1,881,206	(5,785)
Public Works:				
Public Works	1,004,522	1,004,522	959,810	44,712
Total Public Works	1,004,522	1,004,522	959,810	44,712
Community and Economic Development:				
Community Development	299,857	299,857	226,878	72,979
Total Community and Economic Development	299,857	299,857	226,878	72,979
Recreation and Culture:				
Parks and Recreation	371,003	387,003	399,787	(12,784)
Total Recreation and Culture	371,003	387,003	399,787	(12,784)
Debt Service				
Debt Service	764,244	764,244	764,245	(1)
Other Expenditures:				
Street Lighting	128,000	128,000	102,917	25,083
Other	77,637	77,637	104,262	(26,625)
Insurance	78,000	78,000	79,945	(1,945)
Appropriations	131,018	132,018	132,018	-
Total Other Expenditures	414,655	415,655	419,142	(3,487)
<b>TOTAL EXPENDITURES</b>	<b>5,662,305</b>	<b>5,767,305</b>	<b>5,641,383</b>	<b>125,922</b>

Required Supplementary Information  
 Budgetary Comparison Schedule  
 General Fund  
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(384,636)	(489,636)	(353,001)	136,635
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	425,135	425,135	425,135	-
Operating Transfers Out	(107,000)	(107,000)	(107,000)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>\$ (66,501)</u>	<u>\$ (171,501)</u>	(34,866)	<u>\$ 136,635</u>
FUND BALANCE, JULY 1			<u>1,121,904</u>	
FUND BALANCE, JUNE 30			<u>\$ 1,087,038</u>	

**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Major Street Fund**  
**For the Year Ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
State Sources	\$ 365,000	\$ 365,000	\$ 395,205	\$ 30,205
Charges for Services	182,000	182,000	186,932	4,932
Interest	100	100	116	16
Other Revenue	-	-	57,485	57,485
<b>TOTAL REVENUES</b>	<b>547,100</b>	<b>547,100</b>	<b>639,738</b>	<b>92,638</b>
EXPENDITURES:				
Debt Service	142,163	142,163	140,628	1,535
Public Works	289,000	374,000	370,955	3,045
<b>TOTAL EXPENDITURES</b>	<b>431,163</b>	<b>516,163</b>	<b>511,583</b>	<b>4,580</b>
EXCESS (DEFICINECY) OF REVENUES OVER EXPENDITURES	115,937	30,937	128,155	97,218
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	5,000	5,000	-	(5,000)
Operating Transfers Out	(80,629)	(80,629)	(80,648)	(19)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<b>\$ 40,308</b>	<b>\$ (44,692)</b>	<b>47,507</b>	<b>\$ 92,199</b>
FUND BALANCE, JULY 1			213,889	
FUND BALANCE, JUNE 30			\$ 261,396	

**Required Supplementary Information  
Budgetary Comparison Schedule  
Local Street Fund  
For the Year Ended June 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
State Sources	\$ 130,000	\$ 130,000	\$ 156,240	\$ 26,240
Interest	50	50	58	8
<b>TOTAL REVENUES</b>	<u>130,050</u>	<u>130,050</u>	<u>156,298</u>	<u>26,248</u>
<b>EXPENDITURES:</b>				
Public Works	<u>137,750</u>	<u>155,750</u>	<u>155,117</u>	<u>633</u>
<b>EXCESS (DEFICINECY) OF REVENUES OVER EXPENDITURES</b>	(7,700)	(25,700)	1,181	26,881
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	85,629	85,629	80,648	(4,981)
Operating Transfers out	<u>(80,629)</u>	<u>(80,629)</u>	<u>(80,648)</u>	<u>(19)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$ (2,700)</u>	<u>\$ (20,700)</u>	1,181	<u>\$ 26,887</u>
<b>FUND BALANCE, JULY 1</b>			<u>52,459</u>	
<b>FUND BALANCE, JUNE 30</b>			<u>\$ 53,640</u>	

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**Other Information**

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**City of Manistee, Michigan**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2014**

	Special Revenue Funds						
	City Refuse	EPA Grant - Petroleum	EPA Grant - Hazardous	Peg Commission	Brownfield Redevelopment Authority	Building Inspector	Street Improvement
<b>ASSETS:</b>							
Cash and Equivalents - Unrestricted	\$ 130,547	\$ -	\$ -	\$ 4,680	\$ 26,623	\$ 5,739	\$ 47,406
Receivables	25,573	-	-	1,411	9,140	-	6,018
Prepaid Items	-	-	-	-	-	183	-
Due from Other Governmental Units	-	-	-	-	-	-	-
Due from Others	11,688	-	-	-	-	-	209
Due from Other Funds	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 167,808</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,091</b>	<b>\$ 35,763</b>	<b>\$ 5,922</b>	<b>\$ 53,633</b>
<b>LIABILITIES:</b>							
Accounts Payable	\$ 29,210	\$ -	\$ -	\$ 334	\$ -	\$ 168	\$ 2,997
Unearned Revenue	-	-	-	-	-	-	6,018
Due to Other Funds	150	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>29,360</b>	<b>-</b>	<b>-</b>	<b>334</b>	<b>-</b>	<b>168</b>	<b>9,015</b>
<b>FUND BALANCES:</b>							
Nonspendable	-	-	-	-	-	183	-
Restricted	138,448	-	-	-	35,763	-	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	5,757	-	5,571	44,618
<b>TOTAL FUND BALANCES</b>	<b>138,448</b>	<b>-</b>	<b>-</b>	<b>5,757</b>	<b>35,763</b>	<b>5,754</b>	<b>44,618</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 167,808</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,091</b>	<b>\$ 35,763</b>	<b>\$ 5,922</b>	<b>\$ 53,633</b>

	Special Revenue Fund	Capital Project Funds		
	Grant Management Fund	Capital Improvement	Renaissance Park	Totals
<b>ASSETS:</b>				
Cash and Equivalents - Unrestricted	\$ 53,594	\$ 68,504	\$ 1,099	\$ 338,192
Receivables	-	-	-	42,142
Prepaid Items	-	-	-	183
Due from Other Governmental Units	210,329	-	-	210,329
Due from Others	-	-	-	11,897
Due from Other Funds	-	7,500	-	7,500
<b>TOTAL ASSETS</b>	<b>\$ 263,923</b>	<b>\$ 76,004</b>	<b>\$ 1,099</b>	<b>\$ 610,243</b>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 999	\$ 5,600	\$ -	\$ 39,308
Unearned Revenue	-	-	-	6,018
Due to Other Funds	245,942	-	-	246,092
<b>TOTAL LIABILITIES</b>	<b>246,941</b>	<b>5,600</b>	<b>-</b>	<b>291,418</b>
<b>FUND BALANCES:</b>				
Nonspendable	-	-	-	183
Restricted	16,982	-	-	191,193
Committed	-	70,404	1,099	71,503
Assigned	-	-	-	55,946
<b>TOTAL FUND BALANCES</b>	<b>16,982</b>	<b>70,404</b>	<b>1,099</b>	<b>318,825</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 263,923</b>	<b>\$ 76,004</b>	<b>\$ 1,099</b>	<b>\$ 610,243</b>

**City of Manistee, Michigan**

**Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance - Nonmajor Governmental Funds  
For the Year Ended June 30, 2014**

	Special Revenue Funds						
	City Refuse	EPA Grant - Petroleum	EPA Grant - Hazardous	Peg Commission	Brownfield Redevelopment Authority	Building Inspector	Street Improvement
<b>REVENUES:</b>							
Taxes	\$ 206,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,735
Federal Sources	-	13,597	51,888	-	-	-	-
State Sources	-	-	-	-	44,128	-	-
Charges for Services	198,223	-	-	-	-	6,315	22,913
Local Sources	-	-	-	45,100	-	-	-
Other Revenues	10	-	-	-	9,140	-	-
Interest and Rents	131	-	-	5	-	4	354
<b>TOTAL REVENUES</b>	<b>404,753</b>	<b>13,597</b>	<b>51,888</b>	<b>45,105</b>	<b>53,268</b>	<b>6,319</b>	<b>26,002</b>
<b>EXPENDITURES:</b>							
General Government	-	-	-	41,249	-	-	-
Public Safety	-	13,352	51,888	-	25,965	17,301	-
Public Works	435,768	-	-	-	-	-	4,459
Recreation and Culture	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>435,768</b>	<b>13,352</b>	<b>51,888</b>	<b>41,249</b>	<b>25,965</b>	<b>17,301</b>	<b>4,459</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(31,015)</b>	<b>245</b>	<b>-</b>	<b>3,856</b>	<b>27,303</b>	<b>(10,982)</b>	<b>21,543</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating Transfers In	-	-	-	-	245	-	-
Operating Transfers Out	-	(245)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(245)</b>	<b>-</b>	<b>-</b>	<b>245</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(31,015)</b>	<b>-</b>	<b>-</b>	<b>3,856</b>	<b>27,548</b>	<b>(10,982)</b>	<b>21,543</b>
<b>FUND BALANCES, JULY 1</b>	<b>169,463</b>	<b>-</b>	<b>-</b>	<b>1,901</b>	<b>8,215</b>	<b>16,736</b>	<b>23,075</b>
<b>FUND BALANCES, JUNE 30</b>	<b>\$ 138,448</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,757</b>	<b>\$ 35,763</b>	<b>\$ 5,754</b>	<b>\$ 44,618</b>

**City of Manistee, Michigan**

**Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance - Nonmajor Governmental Funds  
For the Year Ended June 30, 2014**

	Special Revenue Fund	Capital Project Funds		
	Grant Management Fund	Capital Improvement	Renaissance Park	Totals
<b>REVENUES:</b>				
Taxes	\$ -	\$ -	\$ -	\$ 209,124
Federal Sources	50,790	-	-	116,275
State Sources	223,000	-	-	267,128
Charges for Services	-	-	-	227,451
Local Sources	44,030	23,000	-	112,130
Other Revenues	-	-	-	9,150
Interest and Rents	-	86	2	582
<b>TOTAL REVENUES</b>	<b>317,820</b>	<b>23,086</b>	<b>2</b>	<b>941,840</b>
<b>EXPENDITURES:</b>				
General Government	-	-	-	41,249
Public Safety	57,816	-	-	166,322
Public Works	-	-	-	440,227
Recreation and Culture	-	-	5,616	5,616
Capital Outlay	289,765	62,555	-	352,320
<b>TOTAL EXPENDITURES</b>	<b>347,581</b>	<b>62,555</b>	<b>5,616</b>	<b>1,005,734</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(29,761)	(39,469)	(5,614)	(63,894)
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	-	342,308	-	342,553
Operating Transfers Out	-	(315,805)	-	(316,050)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>26,503</b>	<b>-</b>	<b>26,503</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(29,761)	(12,966)	(5,614)	(37,391)
FUND BALANCES, JULY 1	46,743	83,370	6,713	356,216
FUND BALANCES, JUNE 30	\$ 16,982	\$ 70,404	\$ 1,099	\$ 318,825

**Combining Statement of Net Position**  
**Nonmajor Enterprise Funds**  
**June 30, 2014**

	Boat Ramp	Marina	Totals
<b>ASSETS:</b>			
Cash and Investments - Unrestricted	\$ 11,289	\$ 64,236	\$ 75,525
Receivables	-	64,156	64,156
Prepaid Items	-	951	951
Inventory	-	16,950	16,950
Capital Assets Not Depreciated	-	46,974	46,974
Capital Assets Net of Accumulated Depreciation	334,383	1,150,993	1,485,376
<b>TOTAL ASSETS</b>	<b>\$ 345,672</b>	<b>\$ 1,344,260</b>	<b>\$ 1,689,932</b>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 112	\$ 6,380	\$ 6,492
Accrued Payroll and Related Liabilities	-	2,574	2,574
Accrued Interest Payable	-	3,432	3,432
Due to Other Funds	106,395	377,982	484,377
Installment Loans Payable - Due within one year	-	22,090	22,090
Installment Loans Payable - Due in more than one year	-	295,715	295,715
<b>TOTAL LIABILITIES</b>	<b>106,507</b>	<b>708,173</b>	<b>814,680</b>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	334,383	880,162	1,214,545
Unrestricted	(95,218)	(244,075)	(339,293)
<b>TOTAL NET POSITION</b>	<b>239,165</b>	<b>636,087</b>	<b>875,252</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 345,672</b>	<b>\$ 1,344,260</b>	<b>\$ 1,689,932</b>

**Combining Statement of Revenues, Expenses, and  
Changes in Net Position - Nonmajor Enterprise Funds  
For the Year Ended June 30, 2014**

	<u>Boat Ramp</u>	<u>Marina</u>	<u>Totals</u>
<b>OPERATING REVENUES:</b>			
Charges for Services	\$ 37,372	\$ 178,062	\$ 215,434
Other Revenue	-	18,969	18,969
	<hr/>	<hr/>	<hr/>
TOTAL OPERATING REVENUES	37,372	197,031	234,403
<b>OPERATING EXPENSES:</b>			
Personal Services	-	27,776	27,776
Contracted Services	-	10,062	10,062
Administration	9,500	14,800	24,300
Insurance	-	734	734
Supplies	475	102,306	102,781
Utilities	4,401	18,946	23,347
Repair and Maintenance	2,510	76,638	79,148
Depreciation	24,475	67,696	92,171
Miscellaneous	508	11,128	11,636
	<hr/>	<hr/>	<hr/>
Total Operating Expenses	41,869	330,086	371,955
<b>OPERATING INCOME (LOSS)</b>	<hr/>	<hr/>	<hr/>
	(4,497)	(133,055)	(137,552)
<b>NON-OPERATING REVENUES (EXPENSES):</b>			
Interest on Investments	3	17	20
State Grants	-	64,750	64,750
Interest Expense	(2,393)	(16,274)	(18,667)
	<hr/>	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	(2,390)	48,493	46,103
Income (Loss) Before Transfers	(6,887)	(84,562)	(91,449)
Operating Transfers In	-	40,000	40,000
	<hr/>	<hr/>	<hr/>
<b>CHANGES IN NET POSITION</b>	(6,887)	(44,562)	(51,449)
NET POSITION, JULY 1	<hr/>	<hr/>	<hr/>
	246,052	680,649	926,701
NET POSITION, JUNE 30	<hr/>	<hr/>	<hr/>
	\$ 239,165	\$ 636,087	\$ 875,252

**Combining Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
**For the Year Ended June 30, 2014**

	Boat Ramp	Marina	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from Customers	\$ 37,372	\$ 156,953	\$ 194,325
Payments to Suppliers	(17,506)	(236,814)	(254,320)
Payments to Employees	-	(26,821)	(26,821)
Internal Activity - Payments/Receipts with Other Funds	(12,143)	103,500	91,357
Net Cash Provided (Used) by Operating Activities	7,723	(3,182)	4,541
<b>CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
State Grants	-	64,750	64,750
Operating Transfers In	-	40,000	40,000
Net Cash Provided (Used) by Noncapital and Related Financing Activities	-	104,750	104,750
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Principal Paid on Capital Debt	-	(21,396)	(21,396)
Interest Paid on Capital Debt	(2,393)	(16,530)	(18,923)
Net Cash Provided (Used) by Capital and Related Financing Activities	(2,393)	(37,926)	(40,319)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Interest Income	3	17	20
Net Cash Provided (Used) by Investing Activities	3	17	20
Net Increase (Decrease) in Cash and Cash Equivalents	5,333	63,659	68,992
Balances - Beginning of the Year	5,956	577	6,533
Balances - End of the Year	\$ 11,289	\$ 64,236	\$ 75,525
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	\$ (4,497)	\$ (133,055)	\$ (137,552)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	24,475	67,696	92,171
Change in Assets and Liabilities:			
(Increase) Decrease in Assets:			
Receivables	-	(40,078)	(40,078)
Inventory	-	786	786
Prepaid Items	-	111	111
Increase (Decrease) in Liabilities:			
Accounts Payable	(112)	(3,097)	(3,209)
Accrued Payroll and Related Liabilities	-	955	955
Due to Other Funds	(12,143)	103,500	91,357
Net Cash Provided (Used) by Operating Activities	\$ 7,723	\$ (3,182)	\$ 4,541

**Combining Balance Sheet  
Component Units  
June 30, 2014**

	Downtown Development Authority	Friends of the Ramdell	Manistee Housing Commission	Totals
<b>ASSETS:</b>				
Cash and Equivalents - Unrestricted	\$ 153,481	\$ 4,073	\$ 519,022	\$ 676,576
Cash and Equivalents - Restricted	-	-	58,065	58,065
Accounts Receivable	28,303	-	4,874	33,177
Notes Receivable	202,500	-	-	202,500
Due from Other Governmental Units	-	-	9,398	9,398
Other Assets	-	-	31,249	31,249
Capital Assets Not Depreciated	-	-	360,272	360,272
Capital Assets Net of Accumulated Depreciation	-	-	3,241,391	3,241,391
<b>TOTAL ASSETS</b>	<b>\$ 384,284</b>	<b>\$ 4,073</b>	<b>\$ 4,224,271</b>	<b>\$ 4,612,628</b>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 30,548	\$ -	\$ 61,299	91,847
Accrued Liabilities	1,434	-	14,422	15,856
Due to Other Governmental Units	-	-	39,251	39,251
Security Deposits	-	-	58,065	58,065
Unearned Revenue	-	-	3,391	3,391
Capital Leases - Due within one year	-	-	16,500	16,500
Capital Leases - Due in more than one year	-	-	1,179,253	1,179,253
Note Payable - Due in more than one year	-	-	500,000	500,000
Compensated Absences - Due within one year	-	-	12,114	12,114
Compensated Absences - Due in more than one year	-	-	12,915	12,915
<b>TOTAL LIABILITIES</b>	<b>31,982</b>	<b>-</b>	<b>1,897,210</b>	<b>1,929,192</b>
<b>NET POSITION:</b>				
Net Investment in Capital Assets	-	-	1,905,910	1,905,910
Unrestricted	352,302	4,073	421,151	777,526
<b>TOTAL NET POSITION</b>	<b>352,302</b>	<b>4,073</b>	<b>2,327,061</b>	<b>2,683,436</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 384,284</b>	<b>\$ 4,073</b>	<b>\$ 4,224,271</b>	<b>\$ 4,612,628</b>

**Combining Statement of Revenues, Expenditures  
and Changes in Net Position  
Component Units  
For the Year Ended June 30, 2014**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Downtown Development Authority	Friends of the Ramsdell	Manistee Housing Commission	Total
<b>Public Works:</b>								
Manistee Housing Commission	\$ 1,392,844	\$ 625,468	\$ 451,899	\$ 75,970	\$ -	\$ -	\$ (239,507)	\$ (239,507)
<b>Recreation and Culture:</b>								
Friends of the Ramsdell	1,192	-	3,748	-	-	2,556	-	2,556
<b>Economic Development:</b>								
Downtown Development Authority	552,373	42,839	-	-	(509,534)	-	-	(509,534)
<b>Total Component Units</b>	<u>\$ 1,946,409</u>	<u>\$ 668,307</u>	<u>\$ 455,647</u>	<u>\$ 75,970</u>	<u>(509,534)</u>	<u>2,556</u>	<u>(239,507)</u>	<u>(746,485)</u>
<b>General Revenues:</b>								
Property Taxes					305,180	-	-	305,180
Interest Expense					-	-	(76,958)	(76,958)
Interest Income					945	1	1,547	2,493
Other Revenue					71,782	-	97,162	168,944
<b>Total General Revenues</b>					<u>377,907</u>	<u>1</u>	<u>21,751</u>	<u>399,659</u>
Changes in Net Position					(131,627)	2,557	(217,756)	(346,826)
Net Position - Beginning					483,929	1,516	2,543,035	3,028,480
Prior Period Adjustment					-	-	1,782	1,782
Restated Net Position - Beginning					483,929	1,516	2,544,817	3,030,262
<b>Net Position - Ending</b>					<u>\$ 352,302</u>	<u>\$ 4,073</u>	<u>\$ 2,327,061</u>	<u>\$ 2,683,436</u>

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## **Report on Compliance**

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**ANDERSON, TACKMAN & COMPANY, PLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

**KINROSS OFFICE**

PHILLIP J. WOLF, CPA, PRINCIPAL  
SUE A. BOWLBY, CPA, PRINCIPAL  
KENNETH A. TALSMA, CPA, PRINCIPAL

ROBERT L. HASKE, CPA  
AMBER N. MACK, CPA, EA

**MEMBER AICPA**  
**DIVISION FOR CPA FIRMS**

**MEMBER MACPA**

**OFFICES IN**  
**MICHIGAN & WISCONSIN**

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

To the City Council  
City of Manistee  
Manistee, MI 49660

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Manistee, Michigan as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City of Manistee, Michigan's basic financial statements and have issued our report thereon dated September 12, 2014. Our report includes a reference to other auditors who audited the financial statements of the Manistee Housing Commission, as described in or report on the City of Manistee, Michigan's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

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

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

To the City Council  
City of Manistee

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Manistee, Michigan's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

*Anderson Tackman & Co PLLC*

**Anderson, Tackman & Company, PLC**  
**Certified Public Accountants**  
**Kincheloe, Michigan**

September 12, 2014



City of Manistee Planning & Zoning Administrator



# MEMORANDUM

231.398.2805

Fax 231.723-1546

[dblakeslee@manisteemi.gov](mailto:dblakeslee@manisteemi.gov)

[www.manisteemi.gov](http://www.manisteemi.gov)

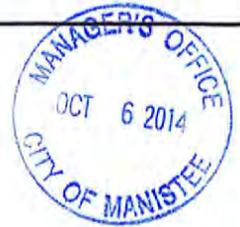
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TO: Mitch Deisch, City Manager *m Deisch*

FROM: Denise Blakeslee, Planning & Zoning Administrator *DB*

DATE: October 3, 2014

RE: City of Manistee – Parcel Split Request



Mitch, enclosed is a copy of a request from the City of Manistee for a Parcel Split. The City owns a vacant parcel on Monroe Street where the northern portion of the parcel is within the Monroe Street Right of Way. Staff reviewed the parcel and determined that after removing the portion of the property within the right of way, the remaining portion of the property could create two buildable lots that meet the requirements of the R-1 Low Density Residential Zoning District.

The Planning reviewed the request at their meeting on October 2, 2014 and made a recommendation for Council approval. A copy of the request, staff report and meeting minutes are enclosed for Council's consideration.

# Memorandum



Denise Blakeslee  
Planning & Zoning  
Administrator

70 Maple Street  
Manistee, MI 49660  
231.398.2805

dblakeslee@manisteemi.gov  
www.manisteemi.gov

TO: Planning Commissioners

FROM: Denise Blakeslee, Planning & Zoning Administrator 

DATE: September 24, 2014

RE: Parcel Split Request – City of Manistee

Commissioners, we have received a request from the City of Manistee for a Parcel Split. The City owns parcel #51-260-703-09 on Monroe Street. The request is to split the parcel into four parcels as follows:

- Parcel A & B would be buildable lots that meet the requirements of the R-1 Low Density Zoning District.
- Parcels C & D are part of the Monroe Street Right of Way.



Staff review of the request shows that the requirements of the Ordinance have been met.

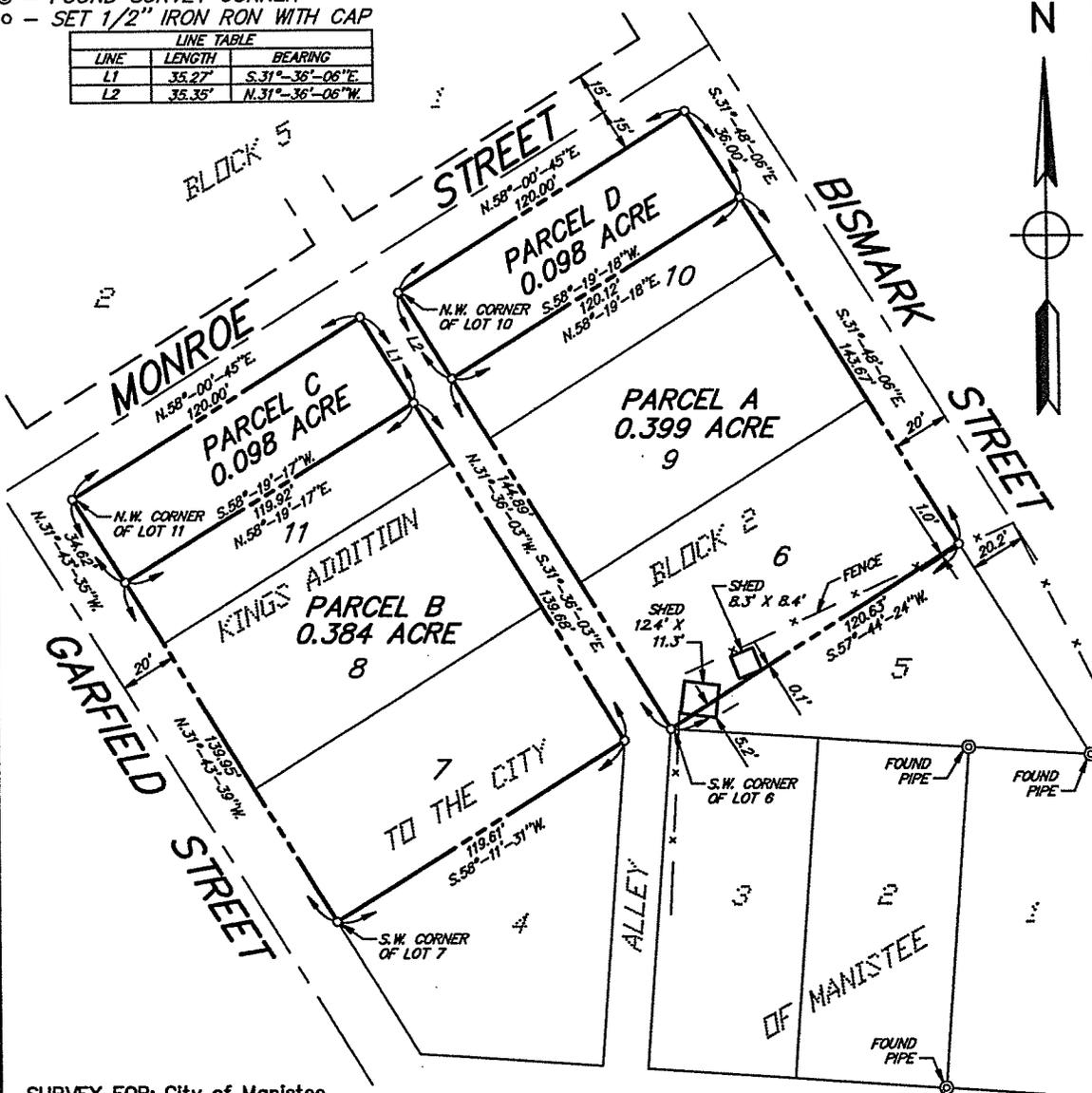


SCALE: 1" = 50'

DWG. NO.: A-27228-1

- ⊙ - FOUND SURVEY CORNER
- - SET 1/2" IRON RON WITH CAP

LINE TABLE		
LINE	LENGTH	BEARING
L1	35.27'	S.31°-36'-06"E
L2	35.35'	N.31°-36'-06"W



SURVEY FOR: City of Manistee  
70 Maple Street  
Manistee, MI 49660

DATE: September 18, 2014

SURVEY OF:

SEE SHEET A-27228-2 FOR DESCRIPTIONS



I hereby certify that I have surveyed the parcel of land hereon shown and described.

By: Patrick G. Bentley  
Patrick G. Bentley  
Professional Surveyor No. 47944

Date: 9-18-14



Spicer Group  
 230 S. Washington Avenue  
 Saginaw, MI 48607-1286  
 TEL (989) 754-4717  
 FAX (989) 754-4440  
 www.SpicerGroup.com

DWG. NO.: A-27228-2

SURVEY FOR: City of Manistee  
 70 Maple Street  
 Manistee, MI 49660

DATE: September 18, 2014

SURVEY OF:

Parcel A:

A parcel of land in part of Lots 6, 9 and 10, Block 2, Kings Addition to the City of Manistee, City of Manistee, Manistee County, Michigan, according to the recorded plat thereof in Liber 2 of Plats, on Page 89, Manistee County Records, described as follows: Begin at a the Southwest corner of said Lot 6, thence N.31°-36'-03"W., on the Northwesterly line of said Lots 6, 9 and 10, 144.89 feet; thence N.58°-19'-18"E., 120.12 feet to the Easterly line of said Lot 10; thence S.31°-48'-06"E., on the Southeasterly line of said Lots 6, 9 and 10, 143.67 feet to the Southeast corner of said Lot 6; thence S.57°-44'-24"W., on the Southerly line of said Lot 6, 120.63 feet to the point of beginning, containing 0.399 acre of land and subject to any easements of record.

Parcel B:

A parcel of land in part of Lots 7, 8 and 11, Block 2, Kings Addition to the City of Manistee, City of Manistee, Manistee County, Michigan, according to the recorded plat thereof in Liber 2 of Plats, on Page 89, Manistee County Records, described as follows: Begin at a the Southwest corner of said Lot 7, thence N.31°-43'-39"W., on the Northwesterly line of said Lots 7, 8 and 11, 139.95 feet; thence N.58°-19'-17"E., 119.92 feet to the Easterly line of said Lot 11; thence S.31°-36'-03"E., on the Southeasterly line of said Lots 7, 8 and 11, 139.68 feet to the Southeast corner of said Lot 7; thence S.58°-11'-31"W., on the Southerly line of said Lot 7, 119.61 feet to the point of beginning, containing 0.384 acre of land and subject to any easements of record.

Parcel C:

A parcel of land in Lot 11, Block 2, Kings Addition to the City of Manistee, City of Manistee, Manistee County, Michigan, according to the recorded plat thereof in Liber 2 of Plats, on Page 89, Manistee County Records, described as follows: Begin at a the Northwest corner of said Lot 11, thence N.58°-00'-45"E., on the Northerly line of said Lot 11, 120.00 feet; thence S.31°-36'-06"E., on the Easterly line of said Lot 11, 35.27 feet; thence S.58°-19'-17"W., 119.92 feet to the Westerly line of said Lot 11; thence N.31°-43'-35"W., on the Westerly line of said Lot 11, 34.62 feet to the point of beginning, containing 0.098 acre of land and subject to any easements of record.

Parcel D:

A parcel of land in Lot 10, Block 2, Kings Addition to the City of Manistee, City of Manistee, Manistee County, Michigan, according to the recorded plat thereof in Liber 2 of Plats, on Page 89, Manistee County Records, described as follows: Begin at a the Northwest corner of said Lot 10, thence N.58°-00'-45"E., on the Northerly line of said Lot 10, 120.00 feet; thence S.31°-48'-06"E., on the Easterly line of said Lot 11, 36.00 feet; thence S.58°-19'-18"W., 120.12 feet to the Westerly line of said Lot 10; thence N.31°-36'-06"W., on the Westerly line of said Lot 10, 35.35 feet to the point of beginning, containing 0.098 acre of land and subject to any easements of record.



I hereby certify that I have surveyed the parcel of land hereon shown and described.

By: Patrick G. Bentley

Patrick G. Bentley  
 Professional Surveyor No. 47944

Date: 9-18-14

DRAWN BY: MJE  
 CHECKED BY: PGB

P DATE: 9/16/14 10:53  
 SHEET 2 OF 2

JOB#: 120924SG2013  
 DWG#: A-27228-2

# CITY OF MANISTEE PLANNING COMMISSION

70 Maple Street  
Manistee, MI 49660

## MEETING MINUTES

October 2, 2014

A meeting of the Manistee City Planning Commission was held on Thursday, October 2, 2014 at 7pm in the Council Chambers, City Hall, 70 Maple Street, Manistee, Michigan.

Meeting was called to order at 7:00 pm by Chair Yoder

Roll Call:

Members Present: Maureen Barry, Judd Brown, Bill Dean, Ray Fortier, Marlene McBride, Mark Wittlieff, Roger Yoder

Members Absent: None

Others: Ralph Wyngarden (Faulk & Foster), Ed Seng (200 River Street), Denise Blakeslee (Planning & Zoning Administrator) and others

### APPROVAL OF AGENDA

Motion by Ray Fortier, seconded by Mark Wittlieff that the agenda be approved as prepared.

With a Roll Call vote this motion passed 7 to 0.

Yes: Barry, Brown, Dean, Fortier, McBride, Wittlieff, Yoder  
No: None

### APPROVAL OF MINUTES

Motion by Mark Wittlieff, seconded by Ray Fortier that the minutes of the September 4, 2014 Planning Commission Meeting be approved as prepared.

With a Roll Call vote this motion passed 7 to 0.

Yes: Dean, Fortier, Barry, Brown, McBride, Wittlieff, Yoder  
No: None

### PUBLIC HEARING

Chair Yoder opened the Public Hearing at 7:02 pm

**PC-2014-08 – Roy Henderson/Faulk & Foster, parcel code #51-174-708-10 – Special Use Permit Amendment**

A request has been received from Faulk & Foster, Agent for Roy Henderson, parcel code #51-174-708-10 to amend Special Use Permit for Communication Tower to add 12 antennas, 3 tower mounted amplifiers and coax to the tower along with a prefabricated equipment shelter.

**Ralph Wyngarden, Faulk & Foster** – Faulk & Foster is the site acquisition vendor for Verizon. They plan to use the existing tower and meet the requirements of the ordinance. The tower is 181 feet tall, they propose to locate their antennas at 140 feet, they will install an equipment shelter with a six foot fence with three strands of barbed wire to match existing fence. They have read the staff review and has no objections to the conditions recommended by staff.

**Denise Blakeslee, Planning & Zoning Administrator** – reviewed Staff report that was prepared in response to the request. The correct parcel code number for the property is #51-174-708-10. The City Assessor assigned an address of 78 Arthur Street for the building. The applicant used the address for the former State Police Building on the application.

This is an existing tower and the ordinance encourages the joint use of existing tower sites as a primary option rather than the construction of additional single-use towers. The installation of the accessory building requires the request for a Special Use Permit Amendment. Staff is requesting the following Conditions be placed on the Permit:

1. The applicant provides a Registered Engineer's certification of the design and safety of the proposed tower to withstand winds of 85 miles per hour. Such certification shall set forth the fall zone area for the proposed tower. If such fall zone area is less than that of a circle whose radius is equivalent to the height of the proposed tower, such certification shall provide structural calculations and detail sufficient to demonstrate the accuracy of such lesser fall zone area determination. Such certification shall be provided by an engineer licensed to practice in Michigan.
2. A copy of the lease between the property owner and operator is provided for the file.
3. An updated site plan is required in the event that any changes are made to the easement that provides access across the adjoining property along with a copy of the easement for file.
4. A bond is provided as required under Section 1819, Item J. of the City of Manistee Zoning Ordinance prior to the issuance of the Special Use Permit.

Chair Yoder asked for public comments - None

Chair Yoder asked if any correspondence had been received in response to the request.

Letter received from City Assessor, Julie Beardslee (attached)

There were no more additional comments; the Public Hearing was closed at 7:08 pm.

## PUBLIC COMMENT ON AGENDA RELATED ITEMS

Ed Seng, 200 River Street – wanted to verify the date of the November Member.

## NEW BUSINESS

### PC-2014-08 – Roy Henderson/Faulk & Foster, parcel code #51-174-708-10 – Special Use Permit Amendment

A Public Hearing was held earlier in response to request the from Faulk & Foster, Agent for Roy Henderson, parcel code #51-174-708-10 to amend Special Use Permit for Communication Tower to add 12 antennas, 3 tower mounted amplifiers and coax to the tower along with a prefabricated equipment shelter. Discussion by the Commission included:

- FCC/FAA approval has been received for the tower
- No light is required on the tower if under 200 feet. Applicant does not intent to add a light.
- Letter from City Assessor

MOTION by Ray Fortier, seconded by Judd Brown that the Planning Commission adopts a resolution to approve the request from Faulk & Foster, Agent for Roy Henderson, parcel code #51-101-275-03 to amend Special Use Permit for Communication Tower to add 12 antennas, 3 tower mounted amplifiers and coax to the tower along with a prefabricated equipment shelter. With the following conditions:

1. The applicant provides a Registered Engineer's certification of the design and safety of the proposed tower to withstand winds of 85 miles per hour. Such certification shall set forth the fall zone area for the proposed tower. If such fall zone area is less than that of a circle whose radius is equivalent to the height of the proposed tower, such certification shall provide structural calculations and detail sufficient to demonstrate the accuracy of such lesser fall zone area determination. Such certification shall be provided by an engineer licensed to practice in Michigan.
2. A bond is provided as required under Section 1819, Item J. of the City of Manistee Zoning Ordinance prior to the issuance of the Special Use Permit.
3. A copy of the lease between the property owner and operator is provided for the file.
4. An updated site plan is required in the event that any changes are made to the easement that provides access across the adjoining property to the site along with a copy of the easement for file.

With a Roll Call vote this motion passed 7 to 0.

Yes: McBride, Wittlieff, Dean, Fortier, Barry, Brown, Yoder  
No: None

**PC-2014-09 – City of Manistee Parcel Split Request**

The City of Manistee is requesting to split Parcel #51-260-703-09 into four parcels. Parcel A & B meet the requirements of the R-1 Low Density Residential Zoning District. Parcel C & D are part of the Monroe Street Right of Way. Staff reviewed the request with the Commission.

MOITON by Ray Fortier, seconded by Marlene McBride that the Planning Commission recommend the City Council to approve the Parcel Split Request from the City of Manistee that would split parcel #51-260-703-09 into four parcels as shown on Survey prepared by the Spicer Group, Job 120924SG2013 prepared on September 16, 2014.

With a Roll Call vote this motion passed 7 to 0.

- Yes: Dean, Fortier, Barry, Brown, McBride, Wittlieff, Yoder
- No: None

**Reschedule November Planning Commission Meeting**

Staff will be attending the Redevelopment Ready Communities Best Practice Training Series on Thursday, November 6, 2014 this conflicts with the November Planning Commission Meeting. Staff is recommending that the meeting be changed to the following Thursday, November 13, 2014.

MOTION by Mark Wittlieff, seconded by Judd Brown that the November Planning Commission Meeting be rescheduled to Thursday, November 13, 2014.

With a Roll Call vote this motion passed 7 to 0.

- Yes: Wittlieff, Dean, Fortier, Barry, Brown, McBride, Yoder
- No: None

**Schedule Meeting/Worksession Dates 2015**

The Manistee City Planning Commission generally holds their regular business meetings on the first Thursday of each month and worksessions on the third Thursday of the month. These meetings are held in Council Chambers, City Hall, 70 Maple Street, Manistee Michigan at 7:00 pm. Staff has prepared a list of meeting/worksession dates for 2015 for the Commissions consideration.

The Commission discussed the April and July Meeting dates that are followed by City Holidays.

MOTION by Ray Fortier, seconded by Maureen Barry that the Planning Commission schedules their meeting/worksession dates for 2015 as follows:

MEETINGS 7:00 P.M.	WORKSESSIONS 7:00 P.M.
January 8, 2015*	January 22, 2015
February 5, 2015	February 19, 2015
March 5, 2015	March 19, 2015
April 9, 2015*	April 16, 2015
May 7, 2015	May 21, 2015
June 4, 2015	No Worksession
July 9, 2015*	No Worksession
August 6, 2015	No Worksession
September 3, 2015	September 17, 2015
October 1, 2015	October 15, 2015
November 5, 2015	November 19, 2015
December 3, 2015	No Worksession

\*Changed due to holiday

With a Roll Call vote this motion passed 7 to 0.

Yes: Wittlieff, Dean, Fortier, Barry, Brown, McBride, Yoder  
 No: None

**OLD BUSINESS**

**Zoning Review P-D Peninsula District**

City Council has requested the Planning Commission review the current Zoning of the Peninsula District and review the zoning ordinance for specific uses that need to be addressed. The Commission began their review at the August 7, 2014 Planning Commission Meeting, Public Input was received from property owners and occupants that live in the Peninsula District at the September 4, 2014 meeting. The Commission continued their discussion at their worksession on September 18, 2014.

Staff prepared a review of the Parcels in the PD Peninsula and the adjoining R-3 High Density Residential District. This was done to determine how many parcels met the dimensional standards of the Zoning District and how many non-conforming parcels there were. The uses of the parcels were compared to determine how many conformed to the district standards and how many were non-conforming.

The Commission will review the table of uses, parking requirements, special uses vs permitted uses at their Worksession on October 16, 2014.

**PUBLIC COMMENTS AND COMMUNICATIONS**

Ed Seng, 200 River Street – Met with the City and Reith Riley today and they made headway, things are progressing, where they land with the city we will see. This is about jobs; look at the poverty level in the community. Mr. Seng has property that could be used for parking for the amendment and he would be willing to talk to the city about it.

**CORRESPONDENCE**

None

**STAFF/SUB-COMMITTEE REPORTS**

**Denise Blakeslee, Planning & Zoning Administrator** – Thanked the Commissioners who attended the Streamlining the Zoning Ordinance Workshop. Another workshop Accumulated Junk Community Cleanup Workshop will be held on Wednesday, October 15<sup>th</sup>.

**MEMBERS DISCUSSION**

Commissioner McBride asked why the Planning Commission is the last to know about staff changes at the City (Building Inspector Retirement).

Commissioner Barry thanked staff for providing training opportunities for the Commission and said that the issues with the Peninsula is up to City Council.

The Planning Commission will hold a Worksession on October 16, 2014

The next regular meeting of the Planning Commission will be held on Thursday, November 13, 2014

**ADJOURNMENT**

Motion by Ray Fortier, seconded by Bill Dean that the meeting be adjourned. MOTION PASSED UNANIMOUSLY.

Meeting adjourned at 7:50 pm

MANISTEE PLANNING COMMISSION

\_\_\_\_\_  
Denise J. Blakeslee, Recording Secretary



P. O. Box 358 • Manistee, Michigan 49660-0358 • [www.ci.manistee.mi.us](http://www.ci.manistee.mi.us)

CITY HALL  
70 Maple Street

CITY MANAGER  
231.398.2801

CITY ASSESSOR  
231.398.2802

BUILDING INSPECTOR  
231.398.2806

PLANNING, ZONING &  
COMMUNITY DEV.  
231.398.2805

CITY CLERK  
231.398.2803

CITY TREASURER  
231.398.2804

WATER BILLING  
231.723.2559

ADMINISTRATION  
FAX 231.723.1546

CLERK/TREASURER  
FAX 231.723.5410

POLICE DEPARTMENT  
70 Maple Street  
231.723.2533  
FAX 231.398.2812

FIRE DEPARTMENT  
281 First Street  
231.723.1549  
FAX 231.723.3519

PUBLIC WORKS  
280 Washington St.  
231.723.7132  
FAX 231.723.1803

PARKS DEPARTMENT  
231.723.4051

WATER MAINTENANCE  
231.723.3641

WASTEWATER PLANT  
50 Ninth St.  
231.723.1553



October 1, 2014

City of Manistee Planning Commission  
City Hall  
70 Maple St.  
Manistee, MI 49660

Dear Honorable Commission Members,

In the interest of full disclosure I would like to provide a brief history of parcel No. 51-51-174-708-10, owned by Roy Henderson.

Mr. Henderson purchased said property from the State of Michigan on 1-17-2012 for \$30,000. The sale was a non-conforming split in violation of the City of Manistee Land Division ordinance. As a result of ongoing pressure from the Community Development office and City Attorney Saylor, Mr. Henderson applied for and received approval of the split.

The City Assessor assessed the property for 2014, in keeping with the changed, non-exempt status. I have included a copy of the property record card, the market/true cash value being \$91,900. I have used 40% of the current land value for acreage in this neighborhood as an adjustment for topography and access. I have similarly depreciated the radio tower at 40% good, at the time, not knowing the physical condition of the tower or its marketability. It is not allowable under law or rule to assess individual property at 50% of the purchase price. Mr. Henderson believes that the property should be valued at \$30,000, as stated in his petition before the Tribunal.

Mr. Henderson has appealed the value of the property to the Michigan Tax Tribunal; it is a full Tribunal appeal. Mr. Henderson's representative before the Tribunal is Frederick Mawson. Mr. Mawson is reimbursed for his effort by a percentage of the potential reduction in the value. This method is often used in cases of frivolous appeals. The representative does not present valid appraisals, but simply negotiates the largest reduction available. Tax appeals naturally place the City in an adversarial relationship with taxpayers; unfortunately. This occurs more dramatically, when attorneys are involved.

The City expends between \$10,000 and \$25,000 per year for legal representation for tax appeals. This expenditure increased when staffing was reduced by one full time staff member in 2010, a result of the decline in tax revenue. The increase in spending was due to the excessive workload in the City Assessor's Office.

The operation of taxing jurisdictions, including the City of Manistee, depends upon the values determined by the City Assessor. I am directly responsible for the levy of over \$10,000,000 to operate the County, Schools and the City. Reductions in taxable value through appeals before the Michigan Tax Tribunal affect the entire community. If you agree that Government costs "\$X" to operate, value reductions place the burden for government on the remainder of the taxpayers. The Michigan Municipal League has taken issue with reductions granted taxpayers through the Michigan Tax Tribunal. The revenue loss to municipalities is noticeable and dramatic, throughout the State.

Excerpt from the Special Use Review Standards:

3. The Special Use shall not be hazardous or disturbing to existing or future uses in the same general vicinity and in the community as a whole.
4. The Special Use shall be served adequately by essential public facilities and services, such as highways, streets, police and fire protection, storm water drainage, refuse disposal, water and sewage facilities, and schools; or persons or agencies responsible for the establishment of the proposed use shall provide adequately for such services.
5. The Special Use shall not create excessive additional requirements at public cost for facilities and services and will not be detrimental to the economic welfare of the community.

My belief is that Special Use Permits are allowed through special dispensation. Special Use Permits are a privilege. Privileges come with responsibilities. It will be increasingly difficult to provide public services with the continual and ongoing tax reductions provided through tax appeals, especially frivolous tax appeals.

I am sorry I am unable to attend the October 2, 2014 meeting; I will be out of town. Thank you for the opportunity to respond.

Sincerely,

CITY OF MANISTEE



Julie Beardslee  
City Assessor

## CITY HALL

ADMINISTRATION  
FAX 231.723.1546

CITY MANAGER  
231.398.2801

CITY ASSESSOR  
231.398.2802

BUILDING INSPECTOR  
231.398.2806

PLANNING & ZONING  
231.398.2805

CLERK/TREASURER  
FAX 231.723.5410

CITY CLERK  
231.398.2803

CITY TREASURER/  
FINANCE DIRECTOR  
231.398.2804

WATER BILLING  
231.723.2559

POLICE DEPARTMENT  
231.723.2533  
FAX 231.398.2012

FIRE DEPARTMENT  
281 First Street  
231.723.1549  
FAX 231.723.3519

DEPT. OF  
PUBLIC WORKS  
280 Washington St.  
• Street Dept.  
• Parks Dept.  
• Water Maintenance  
280 Washington St.  
231.723.7132  
FAX 231.723.1803

WASTEWATER PLANT  
15 Ninth St.  
231.723.1553

October 13, 2014

Memo to: Mitch Deisch  
From: Chief Bachman  
Re: Agenda Item  
Deer Harvest



Mitch;

Under the direction of the majority of the City Council, this department has applied for and has every reason to expect that we will be issued a permit to harvest as many as 50 deer from the city herd. A draft of the proposed permit is included with this packet.

There has been much discussion pro and con on the topic. Should the council vote to approve this item, the police department will carry out the task in a professional and as discreet manner as possible. We will follow all the conditions of the permit.

There is a large number of deer on the South West side of town and many residents complain about them. I agree they are a nuisance and the DNR agrees that is a sufficient reason to allow us to harvest them. Once down, our officers will field dress them and make them available to citizens who would be responsible for processing the meat.

The harvest would begin January 5<sup>th</sup> and end February 5<sup>th</sup>. Shooters will use a combination of archery and rifle equipment. Shooters will come from the ranks of my department.

db



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF NATURAL RESOURCES  
LANSING



KEITH CREAGH  
DIRECTOR

October 3, 2014

Attachment 1

**Addendum to City of Manistee  
Damage and Nuisance Control Permit**

- 1) This permit is issued to the City of Manistee, represented by Mr. David M. Bachman, Chief of Police.
- 2) Authorized shooters will consist of Manistee City Police Officers as designated by Manistee Police Chief David Bachman (Manistee Police Department, 70 Maple St., Manistee, MI 49660, 231-723-2533).
- 3) This permit authorizes the City of Manistee to shoot and remove up to fifty (50) white-tailed deer of either sex and any age from public lands and private lands (with the expressed permission of the owners) within the City of Manistee and adjacent properties in Filer Township. A map of the area identifying locations where deer will be culled under this permit is Attachment 2.
- 4) Shooters may use centerfire rifles and or crossbows.
- 5) Shooting is allowed during daylight or at night with the use of artificial light and/or night vision optics.
- 6) Shooting is allowed from a platform or from the Police Department's standing (parked) Polaris ATV.
- 7) Temporary use of bait at designated shooting locations is permitted. Bait may be any grain, fruit, or forage, cannot exceed two (2) gallons at any location, placed directly on the ground, and removed from the site within five (5) days of completion of control activities at the site, or within five (5) days of the expiration of this permit; whichever occurs first.
- 8) Should a deer showing symptoms of Chronic Wasting Disease (emaciation, drooling, listless behavior, and death), or Bovine Tuberculosis (multiple pea-sized tan or yellow lumps on the lungs or inside the ribcage) be culled, the entire carcass will be submitted to the Michigan Department of Natural Resources (DNR) for disease testing. The Traverse City Field Office of the DNR will be notified if the following morning is a weekday or the Report All Poaching ("RAP Line", 800-292-7800) notified if the following morning is a weekend or holiday, and arrangements made to transport the suspicious carcass to Traverse City.
- 9) The City of Manistee is responsible for providing the venison to an appropriate charity, food bank, or needy families in the Manistee area. A record of the disposition of culled deer carcasses (using Deer Damage Permit Tag numbers to identify individual deer) will be maintained and submitted to the DNR with the Final Report.

- 10) The carcass of each deer culled must be individually tagged through one leg with a Deer Damage Permit Tag supplied by the DNR (# to be determined) until processed.
- 11) The City of Manistee will provide to the DNR Traverse City Field Office (Attn. Steve Griffith, Wildlife Biologist) a Final Report summarizing the number of deer culled by sex and age class and a copy of the record of disposition of the culled deer carcasses within seven (7) working days of completion of shooting activities or expiration of this permit; whichever occurs first. Any unused Deer Damage Permit Tags will be returned at this time.
- 12) The City of Manistee will provide information on this culling of nuisance deer to the public and media in the Manistee area, and function as the primary contact for inquiries.
- 13) It is the responsibility of the City of Manistee and its employee's to conduct the culling of nuisance deer in a safe and professional manner, minimizing waste of the wildlife resource, and assuring all provisions of this Damage and Nuisance Animal Permit are followed. Any questions that arise can be directed to Steve Griffith, Wildlife Biologist, DNR-Traverse City Field Office, 970 Emerson Rd., Traverse City, MI 49686, (231) 922-5280 x 6830, griffiths1@michigan.gov.

---

David M. Bachman, Chief of Police  
City of Manistee



**CITY HALL**

ADMINISTRATION  
FAX 231.723.1546

CITY MANAGER  
231.398.2801

CITY ASSESSOR  
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280 Washington St.  
231.723.7132  
FAX 231.723.1803

WASTEWATER PLANT  
15 Ninth St.  
231.723.1553

Monday, October 06, 2014

Memo to: Mitch Deisch   
From: Chief Bachman   
Re: Agenda Request  
Boos, Brews and Brats

Mitch;

Attached is a request from the DDA to hold the annual Boos, Brews and Brats event in downtown Manistee. The event includes activities for the whole family including kids' movies, a pie eating contest Halloween costume contest and a zombie run.

It ends with live entertainment, an adult costume contest, cold beer Brats and music in the [parking lot next to the stockyards. This has become a popular annual event and I know of no reason not to grant the request. They have applied for the liquor license and have supplied the certificate of insurance as required.

I have assigned Sgt. Schmeling has been assigned to work with the DPW and our staff to manage the event.

DB 

**Name of Special Event: 5<sup>th</sup> Annual Boos, Brews & Brats**

**Date of Special Event: Saturday, October 25, 2013**

**Time of Special Event: 10am-11pm, 5k run begins at 11am**

**Number of Units Participating**

**Marching/Walking: 50 runners approx Driven: N/A Other: event tent**

**Assembly/Starting Location: River Street, in front of River Street Stockyard**

**Destination/Finishing Point: same**

- The main event tent will be located the parking lot beside River Street Stockyard
- MSDDA is responsible for all setup and tear-down of fencing, tents and staging.
  - Upper Tent Rental to set up tent 10/24 approx. 5pm and take it down 10/26 approx. 10am
  - MSDDA staff & volunteers to set up fencing 10/24 approx. 7pm and take it down 10/25 after event is over (11pm). We return the morning of 10/26 for additional clean-up, stage removal, etc. MSDDA rolls up fencing and power cords and puts them behind the ½ wall on the North side of that block on the parking lot. We stack the blocks and posts in the same area.
- City Staff assistance required:
  - DPW drop-off of concrete blocks and wood posts and orange fencing for beer garden perimeter (16 posts and blocks; 200 feet of fencing)
  - DPW drop-off of 4x garbage cans and some spare liners
  - Borrow 4x long extension power cords from DPW, as in the past
  - DPW pick up said materials Monday morning
  - Periodic monitoring by Police Dept a few times during the event, especially evening of 10/25 if possible.
- Street closures requested:
  - Various streets (see attached 5K run route) beginning at 4pm until 5pm.

**Person(s) / Organization(s) making request: Patrick Kay, Executive Director, Manistee Main Street DDA**

**Contact Person: Name: Patrick Kay**

**Address: 11 Cypress St. Manistee, MI 49660 Telephone Work: 231-398-3262**

**Cell: 864-934-9342 Signature of Contact Person:**

***The City of Manistee has been advised by our insurance carrier that when an event is held on City Properties we need to require an insurance certificate naming the City of Manistee as co-insured. An insurance certificate must be on file prior to your event. The minimum amount that our insurance company will accept is \$1 million dollars of Liability Insurance.***

***The Insurance Certificate should be sent to the attention of Mary Nemecek, Deputy Clerk. Ms. Nemecek can be reached at 231.398.2803 her fax# is 231.723.5410.***

**Return this request to the Manistee City Police Department after it has been filled out and only after the first requirement has been complied and approved.**

**Traffic Control Order #01-67  
Special Event Permit**

**Uniform Traffic Code adopted by the City of Manistee, Michigan November 5, 1963.**

Section 5.47 When permits are required for parades, processions and other special events.

No procession, Parade or Special Event, excepting the forces of the United States Armed Services, the Military forces of this State and the forces of the Police and Fire Departments, shall occupy, march or proceed along the roadway, except in accordance with a permit issued by the Chief of Police and such other regulations as are set forth herein which may apply.

**The following requirements must be complied with in order to obtain a permit.**

1. Any person, persons, or organization, must receive permission of the City Council. The request must be in writing and passed by the City Council at a regular or special meeting. The City Council meets regularly the 1<sup>st</sup> and 3<sup>rd</sup> Tuesdays of the month.
2. Applications must be completely filled out and submitted thirty (30) days prior to the Special Event date to the City Council through the Chief of Police.
3. Special Event Forms for the permits will be provided by the Chief of Police and can be obtained at the Manistee Police Department, 70 Maple Street, Manistee, MI 49660.

**This Traffic Control Order was passed by the City Council on October 3, 1967 at a regular meeting.**

This order was filed with the City Clerk on September 28<sup>th</sup>, 1967.

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

\_\_\_\_\_  
David M. Bachman, Chief of Police





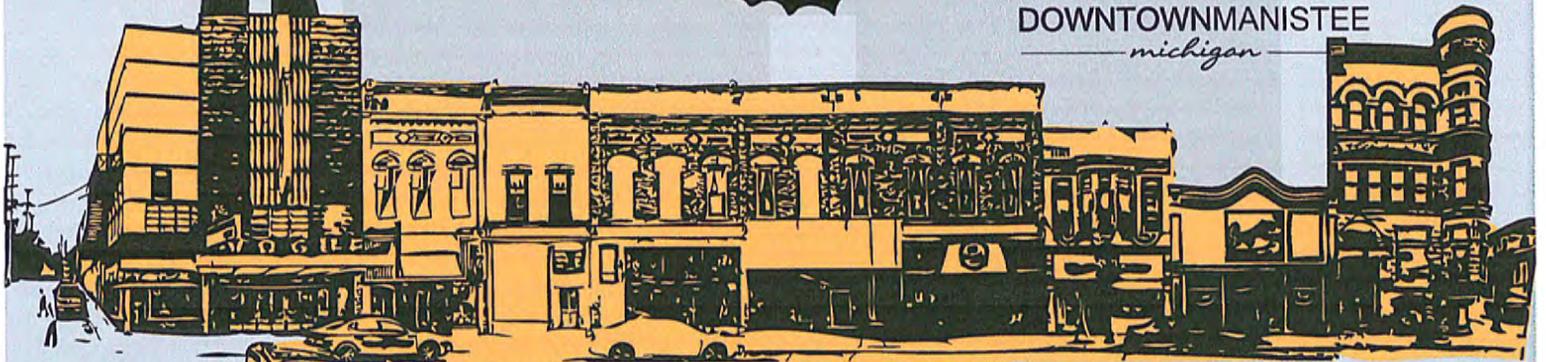
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# BOOS BREWS & BRATS

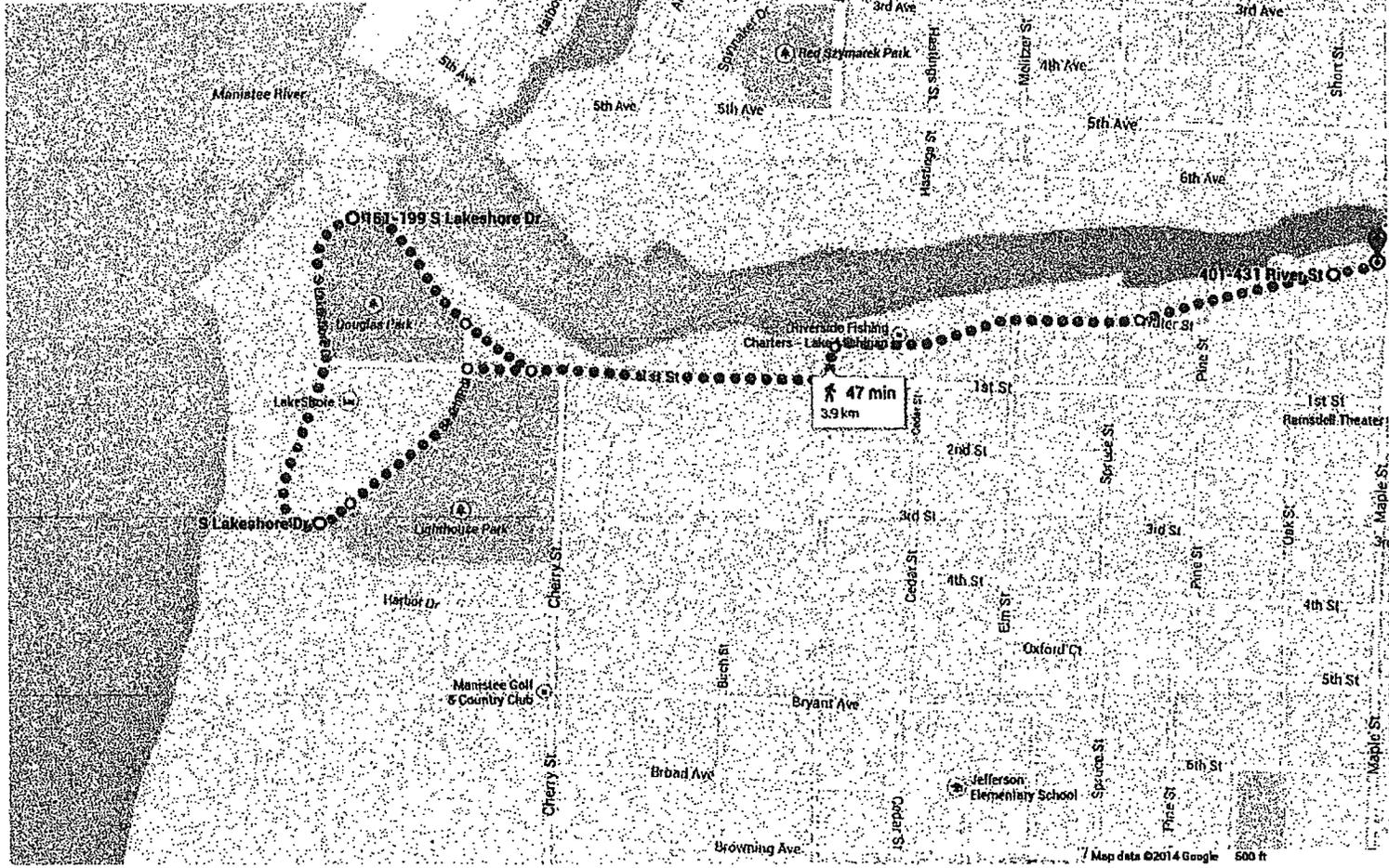
DOWNTOWNMANISTEE  
*michigan*

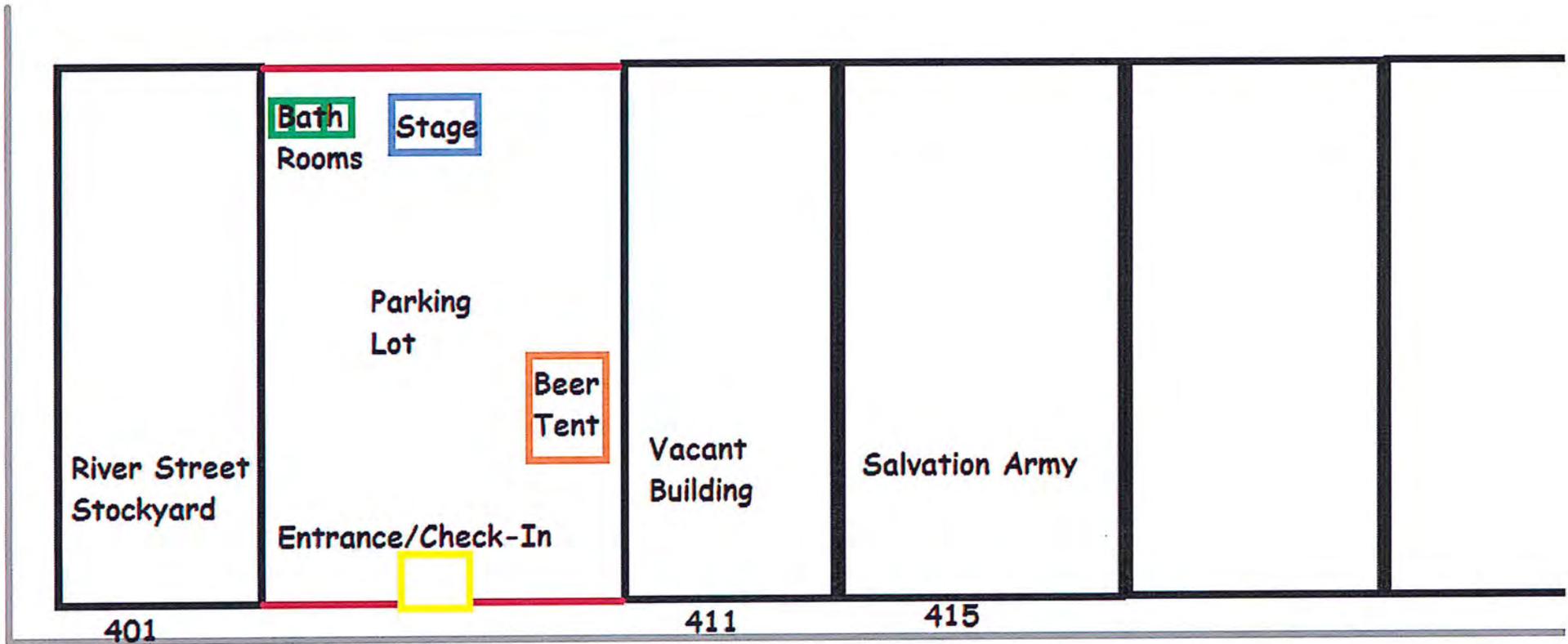


**SCHEDULE OF EVENTS**

- 10AM
- 11 AM - 12 PM
- 12PM
- 12PM-3PM
- 12:30PM
- 1PM
- 2:30PM
- 3:30PM - 5 PM
- 4 PM - 6 PM
- 6 PM - 7:30 PM
- 7 PM - 11 PM

- Halloween Kids Movie @ The Vogue Theatre
- 5K Zombie Run- Adults: \$20 - 20 & Under: Free with canned good donation to local food pantry : Register @ VisitManistee.com
- Hot Cider at the Happy Owl Bookstore : Sponsored by Homeward Bound
- Community Kitchen is serving Hot Healthy Soup @ the Manistee Inn & Marina
- Pie eating contest in front of the Vogue Theatre
- Pumpkin Painting contest @ Happy Owl Bookstore
- Kids Halloween Costume Contest @ The Vogue Theatre : Sponsored by the Vogue Theatre
- Trick or Treating on River Street for kids
- Kids Games in parking lot beside River St. Stockyard
- .5K Zombie Pub Crawl
- Monster Bash with Live Music By "Tim Krause & Friends", Cold Beer, Brats, Hot Cider in parking lot beside River St. Stockyard: Adult Costume Contest @ 10pm : Costume Contest Sponsored by the Port City Organics





River Street