



**CITY OF JONESVILLE
COUNCIL AGENDA
NOVEMBER 16, 2022 - 6:30 P.M.
JONESVILLE CITY HALL, 265 E. CHICAGO STREET**

1. CALL TO ORDER / PLEDGE OF ALLEGIANCE / A MOMENT OF SILENCE

2. OATH OF OFFICE

- A. Mayor
- B. Council

3. APPROVAL OF AGENDA

4. PUBLIC COMMENTS

Citizens wanting to address the Council can do so at this time. Persons addressing the Council are requested to give their name and address for the record when called on by the Mayor.

5. PRESENTATIONS AND RECOGNITIONS

- A. None

6. PUBLIC HEARING AND SUBSEQUENT COUNCIL ACTION

- A. Ordinance No. 221 – Council Compensation [ROLL CALL][Action Item]
 - 1. Public Hearing
 - 2. Action on the Ordinance Amendment

7. REPORTS AND RECOMMENDATIONS

- A. Selection of Mayor Pro Tem [Action Item]
- B. Receive June 30, 2022 Audit Report – Bailey, Hodshire & Co. P.C. [ROLL CALL][Action Item]
- C. Board and Commission Appointments [Action Item]
- D. Council Committee Appointments [Action Item]
- E. Clerk and Treasurer Reappointments [Action Item]
- F. Fire Pumper/Tanker Repair [Action Item]
- G. Sunset View Cemetery Tree Removal [Action Item]
- H. City, Village, and Township Revenue Sharing (CVTRS) Certification of Accountability and Transparency [Action Item]
- I. Fiscal Year 2022-23 1st Quarter Budget Comparison [Information Item]

Agenda continued on page 2

RULES FOR SPEAKING BEFORE THE JONESVILLE CITY COUNCIL (Adopted 09/05/01)

1. Speakers will have one opportunity to address the Council unless the Mayor allows additional opportunities.
2. Remarks shall be limited to 5 minutes per person and will also be limited to matters before the Council, to Council business or policy, or to issues of community concern or interest that the Council has authority to recommend or act upon. Comments about actions, inactions or performance of the Council are appropriate. Profane, vulgar or abusive language will not be tolerated.
3. The Mayor may grant a speaker additional time under unusual circumstances.
4. Council members and staff will not respond to general audience participation. Matters will be referred to the City Manager who will provide reports at a subsequent meeting/date.
5. The Mayor may call out of order any person who is being disorderly by speaking or otherwise disrupting the proceedings. Such person shall not be permitted to speak and if he/she continues in a disorderly manner, the Mayor may declare a recess and/or ask that the person leave or be removed from the meeting.

8. COUNCIL MINUTES

- A. October 19, 2022 Regular Meeting

[Action Item]

9. ACCOUNTS PAYABLE

- A. Accounts Payable for November 2022 totalling \$56,339.08

[Action Item]

10. BOARD AND COMMISSION MINUTES


- A. None

11. DEPARTMENT REPORTS

- A. Public Safety – Director Etter
- B. Water/Wastewater Treatment Plant – Superintendent Boyle
- C. Department of Public Works – Superintendent Kyser
- D. Cash Report – Finance Director Spahr

12. ADJOURN



To: Jonesville City Council
From: Jeffrey M. Gray, City Manager 
Date: November 10, 2022
Re: Manager Report and Recommendations – November 16, 2022 Council Meeting

2. Oath of Office – Mayor and Council

Clerk Means will administer the Oath of Office to Mayor Gerry Arno and Council Members Chris Grider, Brenda Guyse, and George Humphries, Jr.

6. A. Ordinance No. 221 – Council Compensation

Public Hearing

This is the time reserved on the agenda to hear public comments on the proposed ordinance to increase Council compensation. Pursuant to Section 3.5 of the City Charter, changes to Council compensation require adoption of an ordinance. The Council Personnel Committee is recommending an increase in Council compensation. The basis for the recommendation is explained in the attached memorandum.

Council Action

[ROLL CALL][Action Item]

This is the accompanying action item for the proposed Ordinance Amendment. Following receipt of public comments, the Council may consider a motion to act on the proposed amendment. A roll call vote is required. *Please refer to Ordinance 221, Personnel Committee memo, and the public hearing notice.*

7. A. Selection of Mayor Pro Tem

[Action Item]

Section 3.6 of the City Charter provides that Council shall hold its organizational meeting at the first regular meeting following the November city election. At that time, Council shall select a Mayor Pro Tem from its members. The Mayor Pro Tem acts in the place of the Mayor in the event of absence or disability to the Mayor, and serves as interim Mayor in the event of a vacancy until the Mayor returns or the vacancy is filled. Current Mayor Pro Tem Bowman is eligible to continue to serve. A motion is necessary to select the Mayor Pro Tem.

7. B. Receive June 30, 2022 Audit Report – Bailey, Hodshire & Co. P.C.

[Action Item]

Greg Bailey will present the June 30, 2021 Audit Report. The Audit Report is included electronically in this packet. Please contact staff if you prefer a paper copy.

Per the opinion noted by Bailey, Hodshire & Co. P.C. in the auditor's report on page 1, *"In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Jonesville, as of June 30, 2022, 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."* Following the presentation, I would recommend a motion to receive the June 30, 2022 Audit Report, as presented. *Please refer to the enclosed Audit Report.*

7. C. Board and Commission Appointments

[Action Item]

Various Board and Commission appointments are necessary due to the expiration of terms in 2022.

Board of Review: Larry Mix – Reappoint to a three-term through December of 2025.

Cemetery Committee: Les Hutchinson, Mike Kyser, Brenda Rathbun, and John Center – Reappoint to a three-year term through November of 2025.

Citizenship Committee: Kathi Boyle – Reappoint to a three-year term through September of 2025.

Downtown Development Authority: Penny Sarles – Reappoint to a four-year term through November of 2026.

Local Development Finance Authority: Steve Harding – Reappoint to a four-year term through November of 2026.

Planning Commission: Jim Ackerson – Reappoint to a three-year term through November of 2025.

In addition, there is a board vacancy on Planning Commission and one on the Local Development Finance Authority. Staff will advertise these openings and bring recommendations at a future date.

A motion is necessary to make the reappointments to the respective boards.

7. D. Council Committee Appointments **[Action Item]**

There are various appointments of City Council members to committees and boards. These include Council subcommittees, Council representation on City Boards and Committees, and City representation on outside boards. As indicated on the attachment, there are various vacancies and term expirations to be addressed. A motion is necessary to appoint Council members to various committees and boards. *Please refer to the Council committee appointment roster.*

7. E. Clerk and Treasurer Reappointments **[Action Item]**

Section 7.1 of the City Charter provides for the appointment of certain appointed officials by majority vote of Council following receipt of a written recommendation from the City Manager. The appointed terms of Clerk/Deputy Treasurer Cindy Means and Treasurer/Deputy Clerk Lenore Spahr both expire this month. Both Mrs. Means and Mrs. Spahr have met expectations in their most recent performance evaluations. In addition, both provide outstanding service to the residents of the City of Jonesville. I recommend reappointment of Clerk/Deputy Treasurer Cindy Means and Treasurer/Deputy Clerk Lenore Spahr for four (4) year terms, expiring November 2026.

7. F. Fire Pumper/Tanker Repair **[Action Item]**

The assembly representative that managed the manufacture of the pumper/tanker has taken responsibility for transport and diagnosis costs of the leaking polypropylene water tank that is onboard the vehicle. The fabricating company has confirmed that the tank has experienced a total failure. Replacement of the tank will cost \$41,225, as indicated in the attached proposal, including a lifetime warranty. The tank can be rebuilt for approximately \$32,000, but will not be warranted. Director Etter is recommending replacement of the tank. Staff would recommend funds be transferred from the Fire Truck reserve for this unanticipated expense. The current balance of the reserve is \$48,503.79, not including the \$27,000 deposit that will be made later in the fiscal year.

7. G. Sunset View Cemetery Tree Removal **[Action Item]**

Staff requested Craig Wickham review the condition of the trees in the Cemetery, which took place this month. It has been determined that four trees should be removed and two trimmed at total cost of \$7,200. Mr. Wickham's quote is attached. Trees #1 through 6 on the quote are those in the Cemetery. The

remainder will be addressed in the street budgets. The Cemetery work is an unbudgeted expense, but necessary due to damage caused in recent storms. There are sufficient Cemetery reserve funds to address the work. If the work is postponed to the next fiscal year, there is a risk that monuments and/or the City's pole building could be damaged. *Please refer to the attached quote.*

7. H. City, Village, and Township Revenue Sharing (CVTRS)

Certification of Accountability and Transparency

[Action Item]

In 2015, the Michigan Legislature established the City, Village, and Township Revenue Sharing (CVTRS) program (a simplified version of the Economic Vitality Incentive Program (EVIP)). These programs replace the statutory revenue sharing program for eligible cities, villages and townships. To qualify for the CVTRS payments, eligible local units must certify and submit to the Department of Treasury by December 1, 2022 that the following have been made available to the public: 1) a citizen's guide to our most recent local finances; 2) a performance dashboard; 3) a debt service report; and 4) a projected budget report of revenues and expenditures comparing the current fiscal year with next fiscal year. Staff can provide an interactive demonstration of these documents and recommends a motion to authorize filing the Certification of Accountability and Transparency with the Department of Treasury. *Please refer to the attached CVTRS Certification form.*

7. I. Fiscal Year 2022-23 1st Quarter Budget Comparison

[Information Item]

The Fiscal Year 2022-23 three-month budget comparison (July 1, 2022-September 30, 2022) is attached. Where revenues or expenditures exceed the 25% level for the quarter, notes are provided. Overall, revenues and expenditures are tracking as expected. Notable expenditures include one-time planned capital expenses and storm cleanup. Finance Director Spahr can address any questions or comments at the meeting. *Please refer to the attached Budget Comparison.*

Correspondence:

- Hutchinson Family re: chickens on residential property
- Jackie Mosely re: property proposal
- Finance Director Spahr Recertification
- Comcast re: programming change

**CITY OF JONESVILLE
ORDINANCE NO. 221**

AN ORDINANCE TO AMEND ARTICLE II, SECTION 2-26 OF THE CODE OF
ORDINANCES, CITY COUNCIL COMPENSATION.

THE CITY OF JONESVILLE ORDAINS:

Section 1. **Section 2-26 of the Code of Ordinances, Compensation, shall be amended to read as follows:**

Sec. 2-26. Compensation.

(a) The city mayor shall be compensated \$75.00 for each meeting attended.

(b) Each council member shall be compensated \$50.00 for each meeting attended, except that the mayor pro tem shall be compensated \$75.00 for each meeting at which he or she presides over the meeting.

(c) Meetings shall include regular and special meeting of the city council, regular and special committee meetings of the city council and meetings of city boards and commissions when the council member is a member of the board, committee or commission.

(d) When two or more meetings are scheduled for the same day or evening, the compensation will be for one meeting only.

(e) Council members may choose to opt out of being compensated for any or all meetings by filing a statement with the city clerk.

Section 2. **Publication and Effective Date**

This ordinance shall be in force and effect seven (7) days after its publication in a newspaper of general circulation within the City. It shall apply to compensation for meetings taking place on or after December 1, 2022.

YEAS:

NAYS:

ABSENT:

ORDINANCE DECLARED ADOPTED ON _____

Gerald E. Arno, Mayor

Cynthia D. Means, Clerk

CERTIFICATION

I, Cynthia D. Means, being the Clerk of the City of Jonesville, do hereby certify that the foregoing is a true and correct copy of the City of Jonesville Ordinance No. 221, passed on the ____ day of _____, 2022. Further, I certify I caused the same to be published in a newspaper of general circulation within fifteen (15) days after adoption by the City Council of the City of Jonesville, County of Hillsdale and State of Michigan.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this ____ day of _____, 2022.

Cynthia D. Means, Clerk



City of
Jonesville

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CITY OF JONESVILLE

NOTICE OF PUBLIC HEARING

The Jonesville City Council will hold a public hearing on Wednesday, November 16, 2022 at 6:30 p.m. at the Jonesville City Hall, 265 E. Chicago Street, Jonesville, Michigan, for the purpose of hearing comments on Ordinance #221, an amendment to **Section 2-26 of the Code of Ordinances, Compensation**. Copies of the proposed ordinance are available at City Hall or online at www.jonesville.org. Please submit written comments to City Hall, 265 E. Chicago Street, Jonesville, MI 49250 or via email to clerk@jonesville.org no later than November 15, 2022.

Individuals with disabilities requiring auxiliary aids or services should contact the City of Jonesville in writing at the above addresses or by calling (517) 849-2104.

Cindy Means, Clerk
City of Jonesville



MEMORANDUM

TO: City Council

FROM: Council Personnel Committee

DATE: October 13, 2022

SUBJECT: Council Compensation

We recently asked staff to complete a survey of compensation of elected boards (city and village councils, and township boards of trustees) in the south-central Michigan area. The results of that survey are attached. You will see that the City's compensation of \$25 per meeting for the Mayor and \$20 per meeting for the Council is well below that of our peers.

Based on the responses to the survey, the average compensation is \$150 per meeting for the mayors and \$75 for councils. The Personnel Committee is recommending a more modest increase for the Jonesville City Council compensation of \$75 per meeting for the Mayor and \$50 per meeting for the Council.

A compensation increase was included in the current fiscal year budget, as Council compensation has not been reviewed since it was decreased about a decade ago in the aftermath of the Great Recession.

If the City Council is inclined to proceed with the recommended increase, Section 3.5 of the City Charter requires adoption of an ordinance. A draft ordinance for that purpose is attached. We recommend a motion to schedule a public hearing on the proposed ordinance at the November 16, 2022 regular meeting.

Municipality	2020 Census Population	Per Meeting		Per Year		Meeting Frequency	Notes/Additional
		Mayor/President	Council/Trustees	Mayor/President	Council/Trustees		
Albion	7,700			\$ 3,300	\$ 2,400	Monthly	Salary paid monthly. No additional compensation for meetings.
Bronson	2,307	\$ 50	\$ 50			Monthly	Mayor gets an additional \$200/year
Coldwater	13,822			\$ 2,600	\$ 1,850	2x/mo.	
Concord	1,085	\$ 100	\$ 75			Monthly	Additional pay for Mayor \$125/quarter; Council \$45/per commissions they serve
Hillsdale	8,036			\$ 3,700	\$ 1,430	2x/mo.	Plus \$30 for each special meeting.
Homer	1,575			\$ 1,200	\$ 600	Monthly	Salary. Can suspend/waive pay.
Jonesville	2,176	\$ 25	\$ 20			Monthly	
Litchfield	1,399	\$ 80	\$ 70			Monthly	
Marshall	6,822			\$ 500	\$ 300	2x/mo.	
Quincy	1,554			\$ 1,440	\$ 1,200	2x/mo.	Paid quarterly. One work session/one regular session per month. Plus \$10 per special meeting.
Reading	1,094			\$ 2,700	\$ 1,600	Monthly	Annual salary paid in monthly increments
Springfield	5,292	\$ 50	\$ 40			2x/mo.	
Union City	1,714	\$ 50	\$ 50	\$ 1,200	\$ 600	Monthly	Plus \$20 for special meeting.

Scipio Township	2020 Census Population	Title	Yearly Salary	Notes: Salary; meets monthly; no additional compensation for special meetings.
	1,845	Supervisor	\$ 6,000	
		Trustees	\$ 3,500	
		Clerk	\$ 12,000	
		Treasurer	\$ 12,000	

Fayette Township	2020 Census Population	Title	Yearly Salary	Notes:
	1,113	Supervisor		
		Trustees		
		Clerk		
		Treasurer		



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INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Jonesville
Jonesville, Michigan

Opinions

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 Jonesville, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Jonesville, as of June 30, 2022, 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.

Basis for Opinions

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

Change in Accounting Principle

As discussed in Note 18 to the financial statements, in 2022 the City adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Jonesville's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than

or one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information pages 3 - 9 and page 36 - 39 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 9, 2022, on our consideration of the City of Jonesville's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Jonesville's internal control over financial reporting and compliance.

Bailey, Hodshire & Company, P.C.

Jonesville, Michigan
November 9, 2022

City of Jonesville, Michigan
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2022

Introduction

This section of the annual financial report presents management's discussion and analysis of the City's financial performance during the year ended June 30, 2022. Please read it in conjunction with the City's financial statements, which immediately follow this section.

Financial Highlights

- The City's assets exceeded its liabilities by \$14,711,398 (net position) at the close of this fiscal year. Net position at the beginning of the fiscal year totaled \$14,051,974, showing an increase of \$659,424 during the current year.
- The City's governmental funds reported total ending fund balance of \$3,129,894 of which \$1,820,226 is unassigned and unrestricted, and available for spending at the City's discretion. This compares to the prior year ending fund balance of \$2,904,500 showing an increase of \$225,394 during the current year.
- At the end of the current year, fund balance for the General Fund was \$1,833,550 or 106% of General Fund expenditures. This is an increase of \$18,720 from last year's ending fund balance of \$1,814,830.

Overview of the Financial Statements

This MD&A is intended to serve as an introduction to the City's basic financial statements. The basic financial statements include: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The City also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

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

Statement of Net Position - This statement presents information of all of the City's assets and liabilities, with the difference being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator as to whether the City's financial condition as a whole is improving or deteriorating.

Statement of Activities - This report shows how the City's net position changed during the fiscal year. All current year revenues and expenses are included regardless of when the cash is received or paid. An important purpose of this statement is to show the financial reliance of the City's distinct activities or functions on revenues provided by the taxpayers.

Both of the above statements distinguish governmental activities from business-type activities. Governmental activities include general government, public safety, public services, zoning, and recreation, and are principally supported by property taxes and revenues from other governments. Business-type activities include water and sewer, and are intended to recover all or a significant portion of their costs through user fees and charges.

City of Jonesville, Michigan
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2022

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. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the City's funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds are used to account for essentially the same functions as governmental activities in the government-wide financial statements. However, these statements report short-term fiscal accountability focusing on the use of expendable resources during the year and balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's short-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 short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue, expenditures and changes in fund balances provide reconciliations to the government-wide statements to assist in understanding the differences between these two perspectives.

Budgetary comparison statements are included as required supplementary information for the general fund and major special revenue funds. These statements and schedules demonstrate compliance with the City's adopted and final revised budget.

Proprietary Funds generally report services for which the City charges customers a fee. There are two types of proprietary funds: Enterprise Funds and Internal Service Funds. Enterprise Funds are used to report functions presented as business-type activities, while Internal Service Funds primarily service the governmental unit and are included with governmental activities. The Water and Sewer Funds are Enterprise Funds, and the Motor Vehicle Pool is an Internal Service Fund.

The *Fiduciary Fund* (Current Tax Collection Fund) is reported in the fiduciary fund financial statements, but is excluded from the government-wide reporting. Fiduciary fund financial statements report resources that are not available to fund City Programs.

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

Required Supplementary Information can be found immediately following the notes to the financial statements. This information includes budgetary comparison statements for all major funds.

Other Supplementary Information includes statements for non-major governmental funds.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. The City's assets exceeded its liabilities by \$14,711,398 (net position) at the close of this fiscal year. Net position at the beginning of the fiscal year totaled \$14,051,974, showing an increase of \$659,424 over the prior year.

City of Jonesville, Michigan
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2022

The following table provides a summary of the City's net position:

NET POSITION

	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2022	2021	2022	2021	2022
Current Assets	\$ 3,512,384	\$ 3,869,033	\$ 2,637,779	\$ 2,571,518	\$ 6,150,163	\$ 6,440,551
Non-current Assets	5,353,084	5,851,147	8,415,287	8,278,128	13,768,371	14,129,275
Total Assets	\$ 8,865,468	\$ 9,720,180	\$ 11,053,066	\$ 10,849,646	\$ 19,918,534	\$ 20,569,826
Current Liabilities	\$ 314,515	\$ 582,257	\$ 196,259	\$ 196,622	\$ 510,774	\$ 778,879
Non-current Liabilities	237,040	117,797	5,118,746	4,961,752	5,355,786	5,079,549
Total Liabilities	\$ 551,555	\$ 700,054	\$ 5,315,005	\$ 5,158,374	\$ 5,866,560	\$ 5,858,428
Net Position:						
Net Investment in						
Capital Assets	\$ 5,181,060	\$ 5,679,933	\$ 3,147,721	\$ 3,095,712	\$ 8,328,781	\$ 8,775,645
Restricted	1,089,670	1,296,344	44,969	67,548	1,134,639	1,363,892
Unrestricted	2,043,183	2,043,849	2,545,371	2,528,012	4,588,554	4,571,861
Total Net Position	\$ 8,313,913	\$ 9,020,126	\$ 5,738,061	\$ 5,691,272	\$ 14,051,974	\$ 14,711,398

The City reported positive net position for governmental and business-type activities. Net position increased \$706,213 for governmental activities and decreased \$46,789 for business-type activities; therefore, the City's overall financial position improved during fiscal year 2022.

City of Jonesville, Michigan
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2022

The following table reflects the change in net position of the City's governmental and business-type activities:

CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Primary Government	
	2021	2022	2021	2022	2021	2022
Program Revenue						
Charges for Services	\$ 179,136	\$ 151,059	\$ 1,100,899	\$ 1,114,086	\$ 1,280,035	\$ 1,265,145
Operating Grants and Contributions	594,852	578,724	25,000	25,000	619,852	603,724
Capital Grants and Contributions	0	126,000	0	0	0	126,000
General Revenue						
Property Taxes	740,753	774,929	0	0	740,753	774,929
State Shared Revenue	260,476	284,483	0	0	260,476	284,483
Investment Income	3,148	8,257	2,422	6,139	5,570	14,396
Other	28,158	385,081	66,724	59,234	94,882	444,315
Total Revenue	<u>\$ 1,806,523</u>	<u>\$ 2,308,533</u>	<u>\$ 1,195,045</u>	<u>\$ 1,204,459</u>	<u>\$ 3,001,568</u>	<u>\$ 3,512,992</u>
Expenses						
General Government	\$ 559,789	\$ 611,341	\$ 0	\$ 0	\$ 559,789	\$ 611,341
Public Safety	427,241	484,406	0	0	427,241	484,406
Economic & Community						
Development	6,223	4,131	0	0	6,223	4,131
Public Works	85,640	97,622	0	0	85,640	97,622
Streets, Highways, Drains	402,781	349,921	0	0	402,781	349,921
Sanitation	12,520	620	0	0	12,520	620
Culture & Recreation	47,303	78,452	0	0	47,303	78,452
Interest on Long-Term Debt	16,488	11,332	0	0	16,488	11,332
Depreciation - Unallocated	30,030	30,305	0	0	30,030	30,305
Water Utility	0	0	421,841	452,328	421,841	452,328
Sewer Utility	0	0	723,066	733,110	723,066	733,110
Total Expenses	<u>\$ 1,588,015</u>	<u>\$ 1,668,130</u>	<u>\$ 1,144,907</u>	<u>\$ 1,185,438</u>	<u>\$ 2,732,922</u>	<u>\$ 2,853,568</u>
Excess (deficiency)	\$ 218,508	\$ 640,403	\$ 50,138	\$ 19,021	\$ 268,646	\$ 659,424
Transfers	63,284	65,810	(63,284)	(65,810)	0	0
CHANGE IN NET POSITION	<u>\$ 281,792</u>	<u>\$ 706,213</u>	<u>\$ (13,146)</u>	<u>\$ (46,789)</u>	<u>\$ 268,646</u>	<u>\$ 659,424</u>

Governmental Activities increased the City's net position by \$706,213. This represents an increase from last year's change in net position.

Revenues from governmental activities totaled \$2,308,533. Property tax revenue represented the largest portion of those revenues (33.6%), operating grants and contributions was 25.1%, and state shared revenue was 12.3%.

The largest components of governmental activities' expenses were general government (36.6%), public safety (29.0%), and streets, highways, and drains (21.0%). General government consists of City Council, Administration, Motor Vehicle Pool, etc. Public safety includes police and fire.

Business-type Activities decreased the City's net position by \$46,789. Net position will be used to repay debt on the sewer and water improvements, as well as to plan for future improvements in the water and sewer systems.

City of Jonesville, Michigan
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2022

Governmental Funds - The focus of the City's governmental funds is to provide information on short-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the City's financing requirements. In particular, unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of June 30, 2022, the City's governmental funds reported combined ending fund balances of \$3,129,894. Of this total, approximately 58.2% was unrestricted and unassigned, indicating availability for continuing City service requirements. Although a substantial amount is unrestricted, future plans include street repairs, park and cemetery improvements, and other projects.

The General Fund is the primary operating fund of the City. At the end of the current fiscal year, the General Fund showed a healthy fund balance of \$1,833,550, representing an increase of \$18,720. Other Major Governmental Funds include Major and Local Streets. Non-major governmental funds include the State Highway and Debt Service funds. The Major Street Fund experienced an increase of \$105,559 in fund balance. The Local Street Fund experienced an increase of \$100,989 in fund balance.

Proprietary Funds - The proprietary fund statements share the same focus as the government-wide statements, reporting both short-term and long-term information about financial status. The City's proprietary funds consist of the Water Fund, Sewer Fund, and the Motor Vehicle Pool. Total net position of the Water and Sewer Funds was \$5,691,272 at June 30, 2022, a decrease of \$46,789 from the previous fiscal year. The Motor Vehicle Pool's net position at the end of this fiscal year was \$875,852, an increase of \$32,424 from the previous fiscal year.

Major Governmental Funds Budgeting and Operating Highlights

General Fund – The difference between the original and final amended budget for General Fund revenues was \$538,179 (\$1,947,406 vs. \$1,409,227). The increase between the appropriations originally budgeted and the final appropriations budget was \$494,811 (\$1,824,477 vs. \$1,329,666). There were minor increases in City Manager, Elections, General Office, Data Processing, City Hall, Cemetery, Fringe Benefits, Public Safety, Public Works, Parks, and Rail/Trail. Capital Outlay was \$624,457, which included the following: City Hall roof and renovations due to the August 2021 storm (\$369,246), Council laptops and gear (\$6,847), BS&A Miscellaneous Receivables and Cemetery Software (\$8,400), DPW Salt Pad top coat (\$3,364), DPW building garage door openers (\$1,850), Cemetery building improvements (\$22,754), Cemetery foundation repairs (\$5,000), New Police Department furnace and A/C (\$9,800), Police Department front door repairs (\$1,202), Fire Department overhead door openers (\$4,000), Fire Department turnout gear washer (\$4,766), Fire Department Emergency Siren replacement (\$30,780), Fire Department gutter repair (\$1,800), Fire Department Truck 535 and 539 equipment (\$2,908), Fire Department SCBAs (\$147,000), Fire Department pagers (\$2,489), and traffic signal service panel replacement (\$2,251).

City of Jonesville, Michigan
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2022

Capital Asset and Debt Administration

Capital assets at year-end were as follows:

	Governmental Activities		Business-type Activities		Primary Government	
	2021	2022	2021	2022	2021	2022
Land	\$ 204,995	\$ 204,995	\$ 2,061	\$ 2,061	\$ 207,056	\$ 207,056
Construction in Progress	\$ 0	\$ 0	\$ 0	\$ 0	0	0
Land Improvements	186,599	194,962	0	0	186,599	194,962
Buildings and Improvements	967,012	1,413,210	0	0	967,012	1,413,210
Facilities and Mains	0	0	16,821,267	17,023,645	16,821,267	17,023,645
Furniture and Equipment	996,169	1,167,221	1,050,525	1,059,966	2,046,694	2,227,187
Vehicles	1,436,022	1,483,194	0	0	1,436,022	1,483,194
Infrastructure	7,068,223	7,146,512	0	0	7,068,223	7,146,512
Less: Acc. Depreciation	(5,505,936)	(5,758,947)	(9,458,567)	(9,875,094)	(14,964,503)	(15,634,041)
Total Capital Assets, Net Of Depreciation	<u>\$ 5,353,084</u>	<u>\$ 5,851,147</u>	<u>\$ 8,415,286</u>	<u>\$ 8,210,578</u>	<u>\$ 13,768,370</u>	<u>\$ 14,061,725</u>

Bonds and contracts outstanding at year-end were as follows:

	Governmental Activities		Business-type Activities		Primary Government	
	2021	2022	2021	2022	2021	2022
General Government	\$ 282,000	\$ 170,000	\$ 0	\$ 0	\$ 282,000	\$ 170,000
Revenue Bonds	0	0	2,551,528	2,513,528	\$ 2,551,528	2,513,528
General Obligation Bonds	0	0	2,710,000	2,595,000	2,710,000	2,595,000
Total Long-Term Debt	<u>\$ 282,000</u>	<u>\$ 170,000</u>	<u>\$ 5,261,528</u>	<u>\$ 5,108,528</u>	<u>\$ 5,543,528</u>	<u>\$ 5,278,528</u>

Factors Bearing on the City's Future

One of the City's greatest assets is the staff. Retention and recruitment of talented and dedicated employees assures that the City can provide efficient and effective services to the citizens. In recent years, the City has completed wage studies for full-time, part-time and paid-on-call employees to assure that wages remain competitive, with wage adjustments completed, as necessary. Recruitment of law enforcement officers has presented challenges. National trends in the profession have resulted in a higher number of retirements than new entries into the profession. The City is pursuing creative ways to recruit new officers, including innovative scheduling and education reimbursements.

Infrastructure investments will continue, including milling, paving, safety and efficiency improvements to Maumee Street. This project is partially funded with Federal grant dollars. The Downtown Development Authority is working to coordinate streetscape updates in the Downtown with planned paving by the Michigan Department of Transportation. Pedestrian and bicycle safety improvements are being explored, along with changes to lane markings to improve the function of on-street parking for our Downtown businesses.

The City Council and Downtown Development Authority have worked cooperatively to recruit a potential developer to the former Klein Tool Building. It is hoped that this project will add additional retail and housing space to the Downtown, activate the riverfront, and provide important tax base.

The City continues to monitor inflation trends. Staff has noted impacts on availability, lead time, and cost of parts and equipment in all Departments. These trends will warrant careful monitoring for their potential impacts on future year budgeting and projects.

City of Jonesville, Michigan
Management's Discussion and Analysis (MD&A)
For the year ended June 30, 2022

Contacting the City's Financial Management

This report is designed to provide a general overview of the City of Jonesville's finances. Questions or comments concerning any of the information provided in this report should be addressed to Jeff Gray, City Manager, or Lenore Spahr, Finance Director/Treasurer, City of Jonesville, 265 East Chicago St, Jonesville, MI 49250.

CITY OF JONESVILLE
STATEMENT OF NET POSITION
JUNE 30, 2022

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current Assets				
Cash and Cash Equivalents	\$ 104,538	\$ 74,812	\$ 179,350	\$ 8,767
Investments	3,587,371	2,453,276	6,040,647	2,766,691
Accounts Receivable	63,091	29,618	92,709	0
Internal Balances	543	(543)	0	0
Due from Other Governmental Units	99,192	0	99,192	0
Inventory	4,193	5,677	9,870	0
Prepaid Expense	10,105	8,678	18,783	126
Total Current Assets	\$ 3,869,033	\$ 2,571,518	\$ 6,440,551	\$ 2,775,584
Noncurrent Assets				
Capital Assets - Not Depreciated	\$ 204,995	\$ 2,061	\$ 207,056	\$ 97,544
Other Capital Assets - Net of Depreciation	5,646,152	8,208,519	13,854,671	0
Restricted Cash	0	67,548	67,548	0
Total Noncurrent Assets	\$ 5,851,147	\$ 8,278,128	\$ 14,129,275	\$ 97,544
Total Assets	\$ 9,720,180	\$ 10,849,646	\$ 20,569,826	\$ 2,873,128
LIABILITIES				
Current Liabilities				
Accounts Payable	\$ 227,192	\$ 21,347	\$ 248,539	\$ 3,869
Internal Balances	303	(303)	0	0
Accrued Payroll	6,777	2,555	9,332	135
Customer Deposits	0	200	200	0
Interest Payable	1,214	13,823	15,037	0
Unearned Revenue	232,771	0	232,771	1,284
Current Portion of Long-Term Debt	114,000	159,000	273,000	0
Total Current Liabilities	\$ 582,257	\$ 196,622	\$ 778,879	\$ 5,288
Noncurrent Liabilities				
Bonds Payable (net of discount)	\$ 56,000	\$ 4,942,045	\$ 4,998,045	\$ 0
Compensated Absences	61,797	19,707	81,504	0
Total Noncurrent Liabilities	\$ 117,797	\$ 4,961,752	\$ 5,079,549	\$ 0
Total Liabilities	\$ 700,054	\$ 5,158,374	\$ 5,858,428	\$ 5,288
NET POSITION				
Net Investment in Capital Assets	\$ 5,679,933	\$ 3,095,712	\$ 8,775,645	\$ 97,544
Restricted for:				
Streets	1,296,344	0	1,296,344	0
RD Bond Covenants	0	67,548	67,548	0
Unrestricted	2,043,849	2,528,012	4,571,861	2,770,296
Total Net Position	\$ 9,020,126	\$ 5,691,272	\$ 14,711,398	\$ 2,867,840

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
Governmental Activities:					
General Government	\$ 611,341	\$ 67,147	\$ 191,808	\$ 0	\$ (352,386)
Public Safety	484,406	72,047	0	126,000	(286,359)
Economic and Community Development	4,131	250	0	0	(3,881)
Public Works	97,622	0	0	0	(97,622)
Streets, Highways, and Drains	349,921	0	376,469	0	26,548
Sanitation	620	0	0	0	(620)
Culture and Recreation	78,452	11,615	10,447	0	(56,390)
Interest on Long-Term Debt	11,332	0	0	0	(11,332)
Depreciation - Unallocated ¹	30,305	0	0	0	(30,305)
Total Governmental Activities	\$ 1,668,130	\$ 151,059	\$ 578,724	\$ 126,000	\$ (812,347)
Business-type Activities:					
Water	\$ 452,328	\$ 350,368	\$ 25,000	\$ 0	\$ (76,960)
Sewer	733,110	763,718	0	0	30,608
Total Business-type Activities	\$ 1,185,438	\$ 1,114,086	\$ 25,000	\$ 0	\$ (46,352)
Total Primary Government	\$ 2,853,568	\$ 1,265,145	\$ 603,724	\$ 126,000	\$ (858,699)
Component Units:					
Downtown Development Authority	\$ 229,908	\$ 15,000	\$ 15,000	\$ 0	\$ (199,908)
Local Development Finance Authority	84,340	0	0	0	(84,340)
Total Component Units	\$ 314,248	\$ 15,000	\$ 15,000	\$ 0	\$ (284,248)
Primary Government					
		Governmental Activities	Business-type Activities	Total	Component Units
Change in Net Position:					
Net (Expense) Revenue		\$ (812,347)	\$ (46,352)	\$ (858,699)	\$ (284,248)
General Revenue:					
Property Taxes Levied for General Purposes		\$ 774,929	\$ 0	\$ 774,929	\$ 0
Property Taxes Captured		0	0	0	533,736
State Shared Revenue		284,483	0	284,483	0
Investment Income		8,257	6,139	14,396	6,919
Insurance Proceeds		339,276	0	339,276	0
Miscellaneous		45,805	59,234	105,039	23,202
Total General Revenue		\$ 1,452,750	\$ 65,373	\$ 1,518,123	\$ 563,857
Excess (deficiency)		\$ 640,403	\$ 19,021	\$ 659,424	\$ 279,609
Transfers		65,810	(65,810)	0	0
Change in Net Position		\$ 706,213	\$ (46,789)	\$ 659,424	\$ 279,609
Net Position – Beginning		8,313,913	5,738,061	14,051,974	2,588,231
Net Position – Ending		\$ 9,020,126	\$ 5,691,272	\$ 14,711,398	\$ 2,867,840

¹This amount does not include depreciation that is reported in the direct expenses of the various programs

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

	General	Major Streets	Local Streets	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash	\$ 59,969	\$ 12,328	\$ 1,529	\$ 18,052	\$ 91,878
Investments	2,104,517	556,349	650,029	0	3,310,895
Taxes & Accounts Receivable	61,913	0	1,178	0	63,091
Due from Other Funds	16,630	0	10,732	0	27,362
Due from Other Governmental Units	48,105	38,947	12,140	0	99,192
Inventory	4,193	0	0	0	4,193
Prepaid Expenditures	9,131	0	0	0	9,131
Total Assets	<u>\$ 2,304,458</u>	<u>\$ 607,624</u>	<u>\$ 675,608</u>	<u>\$ 18,052</u>	<u>\$ 3,605,742</u>
LIABILITIES					
Accounts Payable	\$ 220,994	\$ 1,995	\$ 734	\$ 1,478	\$ 225,201
Due to Other Funds	11,035	96	0	133	11,264
Salaries Payable	6,108	171	120	213	6,612
Unearned Revenue	232,771	0	0	0	232,771
Total Liabilities	<u>\$ 470,908</u>	<u>\$ 2,262</u>	<u>\$ 854</u>	<u>\$ 1,824</u>	<u>\$ 475,848</u>
FUND BALANCES					
Nonspendable	\$ 13,324	\$ 0	\$ 0	\$ 0	\$ 13,324
Restricted	0	605,362	674,754	16,228	1,296,344
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	1,820,226	0	0	0	1,820,226
Total Fund Balances	<u>\$ 1,833,550</u>	<u>\$ 605,362</u>	<u>\$ 674,754</u>	<u>\$ 16,228</u>	<u>\$ 3,129,894</u>
Total Liabilities and Fund Balances	<u>\$ 2,304,458</u>	<u>\$ 607,624</u>	<u>\$ 675,608</u>	<u>\$ 18,052</u>	<u>\$ 3,605,742</u>

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
 Reconciliation of Fund Balances on the Balance Sheet
 for Governmental Funds to Net Position of
 Governmental Activities on the Statement of Net Position
 June 30, 2022

Fund Balances - total governmental funds	\$ 3,129,894
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Add: Capital assets	11,610,094
Deduct: Accumulated depreciation	(5,758,947)
An Internal Service Fund is used by management to charge the cost of equipment and vehicle usage to individual funds. Assets and liabilities of the Internal Service Fund are included in governmental activities in the statement of net position.	
Add: Internal Service Fund current assets	289,052
Deduct: Internal Service Fund current liabilities	(16,956)
Certain liabilities, such as bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	
Deduct: Bonds and notes payable	(170,000)
Deduct: Accrued interest on bonds and notes payable	(1,214)
Deduct: Compensated absences	(61,797)
Net position of governmental activities	\$ 9,020,126

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	General	Major Streets	Local Streets	Other Governmental Funds	Total Governmental Funds
REVENUE					
Property Taxes	\$ 805,155	\$ 0	\$ 0	\$ 0	\$ 805,155
Licenses and Permits	829	0	0	0	829
State Shared Revenue	284,483	261,739	81,654	0	627,876
Grants	422,571	0	0	0	422,571
Charges and Fees	85,841	0	0	0	85,841
State Highway Contract	0	0	0	32,202	32,202
Recreation	22,062	0	0	0	22,062
Rents and Royalties	24,789	0	0	0	24,789
Cemetery Revenue	22,547	0	0	0	22,547
Contributions	17,121	0	0	0	17,121
Interest	5,404	1,245	1,607	1	8,257
Contributions from Component Units	113,794	0	0	58,322	172,116
Miscellaneous	21,017	0	874	0	21,891
Total Revenue	<u>\$ 1,825,613</u>	<u>\$ 262,984</u>	<u>\$ 84,135</u>	<u>\$ 90,525</u>	<u>\$ 2,263,257</u>
EXPENDITURES					
General Government	\$ 577,800	\$ 0	\$ 0	\$ 0	\$ 577,800
Public Safety	385,989	0	0	0	385,989
Economic & Community Development	4,131	0	0	0	4,131
Public Works	49,022	0	0	0	49,022
Streets, Highways, and Drains	32,204	144,699	73,445	28,951	279,299
Sanitation	620	0	0	0	620
Culture and Recreation	56,030	0	0	0	56,030
Capital Outlay	624,457	0	0	0	624,457
Debt Service					
Principal	0	0	0	112,000	112,000
Interest	0	0	0	12,142	12,142
Total Expenditures	<u>\$ 1,730,253</u>	<u>\$ 144,699</u>	<u>\$ 73,445</u>	<u>\$ 153,093</u>	<u>\$ 2,101,490</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 95,360</u>	<u>\$ 118,285</u>	<u>\$ 10,690</u>	<u>\$ (62,568)</u>	<u>\$ 161,767</u>

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022
(continued)

	General	Major Streets	Local Streets	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	\$ 150,654	\$ 0	\$ 220,085	\$ 65,820	\$ 436,559
Insurance Proceeds	339,276	0	0	0	339,276
Operating Transfers Out	(272,570)	(12,726)	(129,786)	(3,126)	(418,208)
Other Financing Uses	(294,000)	0	0	0	(294,000)
Total Other Financing Sources (Uses)	\$ (76,640)	\$ (12,726)	\$ 90,299	\$ 62,694	\$ 63,627
NET CHANGE IN FUND BALANCES	\$ 18,720	\$ 105,559	\$ 100,989	\$ 126	\$ 225,394
FUND BALANCES – Beginning	1,814,830	499,803	573,765	16,102	2,904,500
FUND BALANCES – Ending	\$ 1,833,550	\$ 605,362	\$ 674,754	\$ 16,228	\$ 3,129,894

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
 Reconciliation of Statement of Revenue, Expenditures
 and Changes in Fund Balances of Governmental Funds
 to the Statement of Activities
 For the Year Ended June 30, 2022

Net changes in fund balances - total governmental funds	\$ 225,394
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Add: Capital outlay	700,493
Deduct: Depreciation expense	(445,642)
An Internal Service Fund is used by management to charge the cost of equipment and vehicle usage to individual funds. Net revenue of the Internal Service Fund of (before depreciation) is reported with governmental activities in the statement of net position.	
	107,915
Debt proceeds provide current financial resources to governmental funds in the period issued, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Add: Principal payments on long-term debt	112,000
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.	
Add: Decrease in interest payable on long-term liabilities	810
Add: Decrease in accrual for compensated absences	5,243
	5,243
Change in net position of governmental activities	\$ 706,213

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2022

	Enterprise Funds		Total Enterprise Funds	Internal Service Funds
	Water	Sewer		
ASSETS				
Current Assets				
Cash	\$ 27,414	\$ 47,398	\$ 74,812	\$ 11,602
Investments	822,809	1,630,467	2,453,276	276,476
Accounts Receivable	6,264	23,354	29,618	0
Due from Other Funds	0	303	303	0
Inventory	1,395	4,282	5,677	0
Prepaid Expense	452	8,226	8,678	974
Total Current Assets	\$ 858,334	\$ 1,714,030	\$ 2,572,364	\$ 289,052
Noncurrent Assets				
Capital Assets - Not Depreciated	\$ 2,061	\$ 0	\$ 2,061	\$ 0
Other Capital Assets, Net of Accumulated Depreciation	3,438,691	4,769,828	8,208,519	603,756
Restricted Cash - RD Bond Reserve	36,708	0	36,708	0
Restricted Cash - RD Repair, Replacement & Improvement	30,840	0	30,840	0
Total Noncurrent Assets	\$ 3,508,300	\$ 4,769,828	\$ 8,278,128	\$ 603,756
Total Assets	\$ 4,366,634	\$ 6,483,858	\$ 10,850,492	\$ 892,808
LIABILITIES				
Current Liabilities				
Accounts Payable	\$ 4,060	\$ 17,287	\$ 21,347	\$ 1,991
Accrued Payroll	977	1,578	2,555	165
Due to Other Funds	522	21	543	14,800
Customer Deposits	100	100	200	0
Total Current Liabilities	\$ 5,659	\$ 18,986	\$ 24,645	\$ 16,956
Liabilities Payable from Restricted Assets				
Accrued Interest Payable	\$ 13,823	\$ 0	\$ 13,823	\$ 0
Bonds Payable - Current	39,000	120,000	159,000	0
Total Liabilities Payable from Restricted Assets	\$ 52,823	\$ 120,000	\$ 172,823	\$ 0
Noncurrent Liabilities				
Bonds Payable	\$ 2,474,528	\$ 2,475,000	\$ 4,949,528	\$ 0
Bond Discount	0	(7,483)	(7,483)	0
Compensated Absences	75	19,632	19,707	0
Total Noncurrent Liabilities	\$ 2,474,603	\$ 2,487,149	\$ 4,961,752	\$ 0
Total Liabilities	\$ 2,533,085	\$ 2,626,135	\$ 5,159,220	\$ 16,956
NET POSITION				
Net Investment in Capital Assets	\$ 913,401	\$ 2,182,311	\$ 3,095,712	\$ 603,756
Restricted by RD Bond Covenants:				
Bond Reserve	36,708	0	36,708	0
Repair, Replacement, & Improvement	30,840	0	30,840	0
Unrestricted	852,600	1,675,412	2,528,012	272,096
Total Net Position	\$ 1,833,549	\$ 3,857,723	\$ 5,691,272	\$ 875,852

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Enterprise Funds		Total Enterprise Funds	Internal Service Funds
	Water	Sewer		
OPERATING REVENUE				
Sales	\$ 345,918	\$ 760,323	\$ 1,106,241	\$ 0
Equipment Rental	4,450	3,395	7,845	109,772
Grants	0	0	0	1,532
Other	33,387	25,847	59,234	9,600
Total Operating Revenue	<u>\$ 383,755</u>	<u>\$ 789,565</u>	<u>\$ 1,173,320</u>	<u>\$ 120,904</u>
OPERATING EXPENSES				
Sewage Disposal	\$ 0	\$ 370,777	\$ 370,777	\$ 0
Water Plant Operation	136,963	0	136,963	0
Water Distribution Expenses	71,284	0	71,284	0
Depreciation	164,544	251,983	416,527	75,490
Motor Vehicle Expense	0	0	0	75,541
Total Operating Expenses	<u>\$ 372,791</u>	<u>\$ 622,760</u>	<u>\$ 995,551</u>	<u>\$ 151,031</u>
OPERATING INCOME (LOSS)	<u>\$ 10,964</u>	<u>\$ 166,805</u>	<u>\$ 177,769</u>	<u>\$ (30,127)</u>
NON-OPERATING REVENUE (EXPENSES)				
Interest Income	\$ 2,108	\$ 4,031	\$ 6,139	\$ 469
Interest Expense	(79,537)	(110,350)	(189,887)	0
Total Non-operating Revenue (Expense)	<u>\$ (77,429)</u>	<u>\$ (106,319)</u>	<u>\$ (183,748)</u>	<u>\$ 469</u>
Income (Loss) Before Contributions and Transfers	<u>\$ (66,465)</u>	<u>\$ 60,486</u>	<u>\$ (5,979)</u>	<u>\$ (29,658)</u>
CONTRIBUTIONS AND TRANSFERS				
Contributions from Other Governments	\$ 0	\$ 0	\$ 0	\$ 14,625
Contributions from Component Units	25,000	0	25,000	0
Transfers From Other Funds	0	0	0	60,484
Transfers To Other Funds	(30,905)	(34,905)	(65,810)	(13,027)
Total Contributions and Transfers	<u>\$ (5,905)</u>	<u>\$ (34,905)</u>	<u>\$ (40,810)</u>	<u>\$ 62,082</u>
CHANGE IN NET POSITION	<u>\$ (72,370)</u>	<u>\$ 25,581</u>	<u>\$ (46,789)</u>	<u>\$ 32,424</u>
NET POSITION – Beginning	<u>1,905,919</u>	<u>3,832,142</u>	<u>5,738,061</u>	<u>843,428</u>
NET POSITION – Ending	<u><u>\$ 1,833,549</u></u>	<u><u>\$ 3,857,723</u></u>	<u><u>\$ 5,691,272</u></u>	<u><u>\$ 875,852</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Water	Sewer	Total Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 348,655	\$ 752,103	\$ 1,100,758	\$ 0
Cash received from interfund services provided	0	0	0	109,772
Cash payments to suppliers for goods and services	(136,522)	(230,807)	(367,329)	(51,818)
Cash payments to employees and professional contractors for services	(75,452)	(137,200)	(212,652)	(26,175)
Other operating receipts	33,387	25,847	59,234	11,132
Net cash provided (used) by operating activities	<u>\$ 170,068</u>	<u>\$ 409,943</u>	<u>\$ 580,011</u>	<u>\$ 42,911</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Contributions from other governments	\$ 0	\$ 0	\$ 0	\$ 14,625
Contributions from component units	25,000	0	25,000	0
Transfers from other funds	0	0	0	60,484
Transfers to other funds	(30,905)	(34,905)	(65,810)	(13,027)
Net cash provided (used) by non-capital financing activities	<u>\$ (5,905)</u>	<u>\$ (34,905)</u>	<u>\$ (40,810)</u>	<u>\$ 62,082</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	\$ (514)	\$ (211,307)	\$ (211,821)	\$ (243,211)
Principal paid on bonds and loans	(38,000)	(115,000)	(153,000)	0
Interest paid on bonds and loans	(79,735)	(109,850)	(189,585)	0
Net cash provided (used) by capital and related financing activities	<u>\$ (118,249)</u>	<u>\$ (436,157)</u>	<u>\$ (554,406)</u>	<u>\$ (243,211)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment income	\$ 2,108	\$ 4,031	\$ 6,139	\$ 469
Net cash provided (used) by investment activities	<u>\$ 2,108</u>	<u>\$ 4,031</u>	<u>\$ 6,139</u>	<u>\$ 469</u>
NET INCREASE (DECREASE) IN CASH	<u>\$ 48,022</u>	<u>\$ (57,088)</u>	<u>\$ (9,066)</u>	<u>\$ (137,749)</u>
CASH AND CASH EQUIVALENTS - Beginning	<u>869,749</u>	<u>1,734,953</u>	<u>2,604,702</u>	<u>425,827</u>
CASH AND CASH EQUIVALENTS - Ending	<u><u>\$ 917,771</u></u>	<u><u>\$ 1,677,865</u></u>	<u><u>\$ 2,595,636</u></u>	<u><u>\$ 288,078</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ 10,964	\$ 166,805	\$ 177,769	\$ (30,127)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	164,544	251,983	416,527	75,490
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	(1,713)	(11,312)	(13,025)	0
(Increase) decrease in due from other funds	0	(303)	(303)	0
(Increase) decrease in inventories	1,398	494	1,892	0
(Increase) decrease in prepaid expense	(238)	476	238	8
Increase (decrease) in accounts payable	(2,678)	3,436	758	(16,546)
Increase (decrease) in wages and benefits payable	(2,781)	(3,088)	(5,869)	(714)
Increase (decrease) in due to other funds	497	21	518	14,800
Increase (decrease) in customer deposits	0	0	0	0
Increase (decrease) in compensated absences	75	1,431	1,506	0
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ 170,068</u></u>	<u><u>\$ 409,943</u></u>	<u><u>\$ 580,011</u></u>	<u><u>\$ 42,911</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2022

	Custodial Fund Current Tax Collection
ASSETS	
Cash	\$ 1,144
LIABILITIES	
Due to General Fund	\$ 1,058
Due to Others	86
Total Liabilities	\$ 1,144
NET POSITION	\$ 0

CITY OF JONESVILLE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2022

	Custodial Fund Current Tax Collection
ADDITIONS	
Collection of taxes for City of Jonesville and other governments	\$ 2,979,680
DEDUCTIONS	
Payment of taxes collected to City of Jonesville and other governments	2,979,680
Net change in fiduciary net position	\$ 0
NET POSITION - Beginning	0
NET POSITION - Ending	\$ 0

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
 COMBINING STATEMENT OF NET POSITION
 COMPONENT UNITS
 JUNE 30, 2022

	<u>DDA</u>	<u>LDFA</u>	<u>Total Component Units</u>
ASSETS			
Current Assets			
Cash	\$ 5,550	\$ 3,217	\$ 8,767
Investments	65,565	2,701,126	2,766,691
Prepaid Expense	126	0	126
Total Current Assets	<u>\$ 71,241</u>	<u>\$ 2,704,343</u>	<u>\$ 2,775,584</u>
Noncurrent Assets			
Capital Assets			
Land	\$ 0	\$ 97,544	\$ 97,544
Total Noncurrent Assets	<u>\$ 0</u>	<u>\$ 97,544</u>	<u>\$ 97,544</u>
Total Assets	<u>\$ 71,241</u>	<u>\$ 2,801,887</u>	<u>\$ 2,873,128</u>
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 2,991	\$ 622	\$ 3,613
Due to Primary Government	6	250	256
Accrued Payroll	125	10	135
Unearned Revenue	0	1,284	1,284
Total Liabilities	<u>\$ 3,122</u>	<u>\$ 2,166</u>	<u>\$ 5,288</u>
NET POSITION			
Net Investment in Capital Assets	\$ 0	\$ 97,544	\$ 97,544
Unrestricted	68,119	2,702,177	2,770,296
Total Net Position	<u>\$ 68,119</u>	<u>\$ 2,799,721</u>	<u>\$ 2,867,840</u>

See Note 1 for descriptions of component units shown in column headings

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
 COMBINING STATEMENT OF ACTIVITIES
 COMPONENT UNITS
 FOR THE YEAR ENDED JUNE 30, 2022

	DDA	LDFA	Total Component Units
EXPENSES			
Downtown Development	\$ 93,587	\$ 0	\$ 93,587
Industrial Development	0	23,542	23,542
Contributions to City activities	136,321	60,798	197,119
Total Expenses	<u>\$ 229,908</u>	<u>\$ 84,340</u>	<u>\$ 314,248</u>
PROGRAM REVENUE			
Charges for Services	\$ 15,000	\$ 0	\$ 15,000
Operating Grants and Contributions	15,000	0	15,000
Capital Grants and Contributions	0	0	0
Total Program Revenue	<u>\$ 30,000</u>	<u>\$ 0</u>	<u>\$ 30,000</u>
NET (EXPENSE) REVENUE	<u>\$ (199,908)</u>	<u>\$ (84,340)</u>	<u>\$ (284,248)</u>
GENERAL REVENUE			
Property Taxes Captured	\$ 144,952	\$ 388,784	\$ 533,736
Rent Income	0	22,652	22,652
Investment Income	291	6,628	6,919
Other Income	0	550	550
Total General Revenue	<u>\$ 145,243</u>	<u>\$ 418,614</u>	<u>\$ 563,857</u>
CHANGE IN NET POSITION	<u>\$ (54,665)</u>	<u>\$ 334,274</u>	<u>\$ 279,609</u>
NET POSITION – Beginning	<u>122,784</u>	<u>2,465,447</u>	<u>2,588,231</u>
NET POSITION - Ending	<u><u>\$ 68,119</u></u>	<u><u>\$ 2,799,721</u></u>	<u><u>\$ 2,867,840</u></u>

See Note 1 for descriptions of component units shown in column headings

The accompanying notes are an integral part of these financial statements.

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Jonesville comprises a population of approximately 2,176 residents in Hillsdale County, Michigan. It is governed by a seven-member council with a Mayor as its head. As required by generally accepted accounting principles, these financial statements present the City's primary government and component units over which the City exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationship with the City (as distinct from legal relationships).

The following component units are reported in the City's financial statements:

- The Local Development Finance Authority (LDFA) was created under Public Act 281 of 1986 of the State of Michigan. The LDFA's purpose is to work towards the elimination of the causes of unemployment, underemployment and joblessness, and to promote economic growth in the City of Jonesville.
- The Downtown Development Authority (DDA) was created under Public Act 197 of 1975 of the State of Michigan. The DDA's purpose is to eliminate the causes of deterioration of property values in the business district of the City and to promote economic growth.

The City appoints the majority of the Boards of Directors of the LDFA and DDA. The budgets of both entities require the City's approval, and their main revenue source (tax increment financing) is a financial burden to the City.

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

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements - The statement of net position and the statement of activities display financial information about the City as a whole, excluding fiduciary activities. The primary government and component units are presented separately within the financial statements with the focus on the primary government. Individual funds are not displayed, but the statements distinguish governmental activities, generally supported by property taxes and City general revenue, from business-type activities, generally financed in whole or in part with fees charged to external customers.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City's governmental and business-type activities. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the function and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Property taxes, State Revenue Sharing, and other items not properly included among program revenues are reported as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the City.

Fund Financial Statements - Fund financial statements report detailed information about the City. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus and Basis of Accounting

The financial statements of the City are prepared in accordance with generally accepted accounting principles (GAAP) and all relevant pronouncements of the Governmental Accounting Standards Board (GASB).

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting including the reclassification or elimination of internal activity (between or within funds). However, internal eliminations do not include utility services provided to City departments. Proprietary fund and component unit financial statements also report using this same focus and basis of accounting. Revenue is recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Under the modified accrual basis, property taxes, State revenue sharing, interest, and grants are considered to be both measurable and available at fiscal year-end. Grants and entitlements received before the eligibility requirements are met are recorded as deferred revenue.

Operating income reported in proprietary fund financial statements includes revenue and expenses related to the primary, continuing operations of the fund. Principal operating revenue for proprietary funds is charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenue and expenses are classified as non-operating in the financial statements.

Financial Statement Presentation

The City uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain City functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts.

The City reports the following major governmental funds:

General Fund - used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available for any purpose provided it is expended or transferred according to the laws of the State of Michigan.

Special Revenue Funds - used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for specified purposes (i.e. Major Streets and Local Streets).

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The City reports the following major enterprise funds:

Water Utilities Fund - accounts for the operating activities of the City's water utilities services.

Sewer Utilities Fund - accounts for the operating activities of the City's sewer utilities services.

Additionally, the City reports the following non-major fund types:

Special Revenue Fund – State Highway Fund

Debt Retirement Fund - used to account for the accumulation of resources for and the payment of principal and interest on the City's general obligation debt.

Internal Service Fund - accounts for the financing of goods and services provided by one department to other departments within the City on a cost-reimbursement basis (i.e. equipment and vehicle usage). This is a proprietary fund reported with governmental activities in the government-wide statements.

Fiduciary Fund - accounts for fiduciary assets held by the City in a custodial capacity as an agent on behalf of others (i.e. property taxes collected for other governments).

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

Bank Deposits and Investments - Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less. Investments in this account are stated at cost which equals market value.

Inventories - Inventories are stated at cost, which approximates market, using the first-in/first-out method.

Capital Assets - General capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets paid for by component units are transferred to the primary government and are also reported in the government-wide statements. Proprietary Fund capital assets are reported in their respective fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The City maintains a capitalization threshold of \$1,000. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not. Interest incurred during the construction of capital assets is also capitalized.

All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings & Improvements	50 years
Furniture & Equipment	5 - 20 years
Vehicles	5 years
Infrastructure	20 - 30 years

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred Outflows/Inflows 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 City has no items that qualify for reporting in this category.

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

Compensated Absences (Vacation and Sick Leave) - It is the City's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. Vacation and sick leave are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignation, retirement, or death.

Interfund Balances - On fund financial statements, receivables and payables resulting from short-term interfund loans are reported as "due to/from other funds." These amounts are eliminated on the government-wide statement of net position.

Long-Term Obligations - In the government-wide financial statements, all payables, accrued liabilities and long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the term of the related debt. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as 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 are reported as other financing uses. Issuance costs are reported as debt retirement expenditures.

Fund Balance - In accordance with Governmental Account Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*, the fund financial statements report the following components of fund balance:

- **Nonspendable:** Amounts that are not in a spendable form or are legally or contractually required to be maintained intact.
- **Restricted:** Amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose.
- **Committed:** Amounts that have been formally set aside by the City Council for use for specific purposes. Commitments are made and can be rescinded only by a resolution of the City Council.
- **Assigned:** Amounts that are intended to be spent on specific purposes, as expressed by the City Council or by a committee or individual designated by the City Council.
- **Unassigned:** Amounts that are available for day-to-day operations.

The City considers restricted funds to be spent first when expenditures are incurred for which both restricted and unrestricted amounts are available.

The City considers that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Interfund Activity - Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information - The budgetary process is prescribed by provisions of the State of Michigan Budget Act and entails the preparation of budgetary documents within an established timetable. The legal level of budgetary control has been established by the City Council at the function level. Any budgetary modifications may only be made by resolution of the City Council. All annual appropriations lapse at fiscal year end.

The City follows these procedures in establishing the budgets for the individual funds as reflected in the financial statements:

- 1) Prior to June 30, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing on July 1.
- 2) A public hearing is conducted during June to obtain taxpayer comments.
- 3) Prior to June 30, the budget is legally enacted through passage of a resolution.
- 4) For purposes of meeting emergency needs of the City, transfer of appropriations may be made by the authorization of the City Manager. Such transfers appropriations must be approved by the City Council at its next regularly scheduled meeting.
- 5) The City Manager is charged with general supervision of the budget and shall hold the department heads responsible for performance of their responsibilities.
- 6) During the year the budget is monitored, and amendments to the budget resolution are made when deemed necessary.

NOTE 3 - DEPOSITS AND INVESTMENTS

State of Michigan laws authorize the City to invest in bonds, securities and other direct obligations of the United States, or any agency or instrumentality of the United States; United States government or Federal agency obligations; repurchase agreements; bankers' acceptance of United States banks; commercial paper rated by two standard rating agencies within the two highest classifications, which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions which are rated as investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan. Financial institutions eligible for deposit of public funds must maintain an office in Michigan. The City's investment policy puts no further limits on its investment choices.

CITY OF JONESVILLE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2022

NOTE 3 – DEPOSITS AND INVESTMENTS (continued)

Deposits

Following are the components of the City’s bank deposits at June 30, 2022:

	Primary Government	Component Units
Cash on hand	\$ 450	\$ 0
Checking and savings accounts	178,900	8,767
	\$ 179,350	\$ 8,767

Investments

Following are the components of the City’s investments at June 30, 2022:

MBIA CLASS Investment Pool	\$ 6,108,195	\$ 2,766,691
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The City’s deposits and investments are subject to several types of risk, which are examined in more detail as follows:

Interest Rate Risk - In accordance with its investment policy, the City manages its exposure to declines in fair values due to changes in general interest rates by structuring the portfolio to meet cash requirements for ongoing operations, thereby avoiding the need to liquidate securities at a loss prior to maturity.

Credit Risk – The City minimizes credit risk, which is the risk of loss due to the failure of the security issuer or backer, by limiting investments to the safest types of securities, pre-qualifying the financial institutions with which the City will do business, and diversifying the portfolio so that potential losses on individual securities will be minimized. As of June 30, 2022, the City’s investment in the MBIA CLASS Investment Pool was rated AAAM by Standard & Poors.

Concentration of credit risk – The City minimizes the risk associated with placing a large portion of the portfolio with a single issuer by diversifying the portfolio so that the impact of potential losses from any one investment will be minimized.

Custodial credit risk – Custodial credit risk for deposits is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. At June 30, 2022, the carrying amount of the City’s deposits was \$187,667 and the bank balance was \$362,771. Of the balance \$250,000 was covered by federal depository insurance and \$112,771 was uninsured. The City minimizes custodial credit risk by holding all investments in the City’s name.

Foreign currency risk – The City is not authorized to invest in investments which have this type of risk.

NOTE 4 - RECEIVABLES

Receivables at June 30, 2022, consist of State revenue sharing, State highway contract revenue, utility and other receivables. All receivables are considered collectible in full due to the ability to lien for the nonpayment of utility bills and the stable condition of State programs.

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 4 – RECEIVABLES (continued)

A summary of the principal items of receivables follows:

	General Fund	Major Street	Local Street	Proprietary Funds	Total
State Revenue Sharing	\$ 48,105	\$ 38,947	\$ 12,140	\$ 0	\$ 99,192
Property Taxes	15,139	0	0	0	15,139
Utility customers	0	0	0	20,452	20,452
Other Receivables	46,774	0	1,178	9,167	57,119
Total	<u>\$ 110,018</u>	<u>\$ 38,947</u>	<u>\$ 13,318</u>	<u>\$ 29,619</u>	<u>\$ 191,902</u>

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2022, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
PRIMARY GOVERNMENT				
<u>Governmental Activities</u>				
Capital assets not being depreciated				
Land	\$ 204,995	\$ 0	\$ 0	\$ 204,995
Capital assets being depreciated				
Land Improvements	\$ 186,599	\$ 8,363	\$ 0	\$ 194,962
Buildings & Improvements	967,012	446,198	0	1,413,210
Furniture & Equipment	996,169	171,052	0	1,167,221
Vehicles	1,436,022	239,803	(192,631)	1,483,194
Infrastructure	7,068,223	78,289	0	7,146,512
Less accumulated depreciation	(5,505,936)	(445,642)	192,631	(5,758,947)
Total capital assets being depreciated, net	<u>\$ 5,148,089</u>	<u>\$ 498,063</u>	<u>\$ 0</u>	<u>\$ 5,646,152</u>
Total capital assets, net	<u>\$ 5,353,084</u>	<u>\$ 498,063</u>	<u>\$ 0</u>	<u>\$ 5,851,147</u>
<u>Business-Type Activities</u>				
Capital assets not being depreciated				
Land	\$ 2,061	\$ 0	\$ 0	\$ 2,061
Capital assets being depreciated				
Facilities & Mains	\$ 16,821,267	\$ 202,378	\$ 0	\$ 17,023,645
Machinery & Equipment	1,050,525	9,441	0	1,059,966
Less accumulated depreciation	(9,458,567)	(416,527)	0	(9,875,094)
Total capital assets being depreciated, net	<u>\$ 8,413,225</u>	<u>\$ (204,708)</u>	<u>\$ 0</u>	<u>\$ 8,208,517</u>
Total capital assets, net	<u>\$ 8,415,286</u>	<u>\$ (204,708)</u>	<u>\$ 0</u>	<u>\$ 8,210,578</u>
PRIMARY GOVERNMENT				
Total capital assets, net	<u>\$ 13,768,370</u>	<u>\$ 293,355</u>	<u>\$ 0</u>	<u>\$ 14,061,725</u>
COMPONENT UNITS				
Capital assets not being depreciated				
Land	<u>\$ 97,544</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 97,544</u>

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 5 - CAPITAL ASSETS (continued)

Depreciation expense was charged to activities of the City as follows:

Governmental Activities:		Business-Type Activities:	
General Government	\$ 38,784	Water	\$ 164,544
Public Safety	98,417	Sewer	251,893
Public Improvements	48,600	Total	<u>\$ 416,437</u>
Streets, Highways and Drains	207,114		
Culture and Recreation	22,422		
Unallocated	30,305		
Total	<u>\$ 445,642</u>		

NOTE 6 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances at June 30, 2022, is as follows:

Fund	Interfund Receivable	Fund	Interfund Payable
General Fund	\$ 133	State Highway	\$ 133
General Fund	96	Major Street	96
General Fund	21	Sewer	21
General Fund	522	Water	522
General Fund	14,800	Motor Vehicle Pool	14,800
General Fund	1,058	Current Tax	1,058
Local Streets	10,732	General Fund	10,732
Sewer	303	General Fund	303
	<u>\$ 27,665</u>		<u>\$ 27,665</u>

Interfund transfers during the year consisted of the following:

	Transfer From							Total
	General Fund	Major Streets	Local Streets	State Highway	Water	Sewer	Motor Vehicle Pool	
Transfer to:								
General Fund	\$ 0	\$ 12,726	\$ 63,966	\$ 3,126	\$ 28,905	\$ 28,905	\$ 13,027	\$ 150,655
Local Streets	220,086	0	0	0	0	0	0	220,086
Debt Service	0	0	65,820	0	0	0	0	65,820
Motor Vehicle Pool	52,484	0	0	0	2,000	6,000	0	60,484
Total	<u>\$ 272,570</u>	<u>\$ 12,726</u>	<u>\$ 129,786</u>	<u>\$ 3,126</u>	<u>\$ 30,905</u>	<u>\$ 34,905</u>	<u>\$ 13,027</u>	<u>\$ 497,045</u>

Transfers are used to (1) account for overhead services provided by the General Fund to other funds, (2) move resources for the payment of long-term debt, and (3) to provide for future acquisition of capital assets.

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 - LONG-TERM DEBT

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.

North Parking Lot Bonds - During the year 2011-12, the City issued bonds in the amount of \$550,000 for improvements to the parking lot on the north side of the downtown district. The bond payments are to be made from the tax increment revenues of the DDA; however, they are also backed by the full faith and credit of the City.

East Street Bonds – During the year 2007-08, the City issued bonds in the amount of \$700,000 for the reconstruction of East Street between Liberty Street and Adrian Street.

Refunding Bonds - During the year 2005-06, the City completed construction on a new sewage treatment plant, funded partially by a \$4,065,000 loan from the USDA Rural Development Office. In March, 2014, the City issued \$3,485,000 in general obligation bonds to refund the USDA loan.

Water Revenue Bonds – During the year 2018-19, the City issued revenue bonds in the amount of \$2,765,000 for the acquisition, construction, and equipping of improvements to the water supply system.

The following is a summary of changes in long-term debt for the year ended June 30, 2022:

	<u>Balance</u> <u>6/30/2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>6/30/2022</u>
Primary Government				
<i>Governmental Activities</i>				
North Parking Lot Bonds	\$ 162,000	\$ 0	\$ (52,000)	\$ 110,000
East Street Bonds	120,000	0	(60,000)	60,000
Compensated Absences	67,040	0	(5,243)	61,797
Total Governmental Activities	<u>\$ 349,040</u>	<u>\$ 0</u>	<u>\$ (117,243)</u>	<u>\$ 231,797</u>
<i>Business-type Activities</i>				
Refunding Bonds – Sewer Fund	\$ 2,710,000	\$ 0	\$ (115,000)	\$ 2,595,000
Revenue Bonds - Water Fund	2,551,528	0	(38,000)	2,513,528
Compensated Absences	18,201	1,506	0	19,707
Total Business-type Activities	<u>\$ 5,279,729</u>	<u>\$ 1,506</u>	<u>\$ (153,000)</u>	<u>\$ 5,128,235</u>
Total Primary Government Long-Term Debt	<u>\$ 5,628,769</u>	<u>\$ 1,506</u>	<u>\$ (270,243)</u>	<u>\$ 5,360,032</u>

Interest rates, maturity dates, and current portions for the above obligations are as follows:

	<u>Interest Rate(s)</u>	<u>Maturity Date</u>	<u>Current Portion</u>
North Parking Lot Bonds	2.9% - 4.0%	5/1/2024	\$ 54,000
East Street Bonds	3.00% - 4.90%	5/1/2023	60,000
Refunding Bonds – Sewer Fund	2.00% - 4.15%	1/1/2038	120,000
Revenue Bonds – Water Fund	3.125%	5/1/2059	39,000
			<u>\$ 273,000</u>

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 - LONG-TERM DEBT (continued)

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

<u>Year Ending June 30</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 114,000	\$ 7,286	\$ 159,000	\$ 190,589
2024	56,000	2,240	165,000	184,570
2025	0	0	167,000	178,320
2026	0	0	173,000	172,008
2027	0	0	184,000	165,464
2028-2032	0	0	1,024,000	717,662
2033-2037	0	0	1,243,000	502,430
2038-2042	0	0	545,000	289,251
2043-2047	0	0	385,000	224,969
2048-2052	0	0	449,000	160,938
2053-2057	0	0	524,000	86,219
2058-2059	0	0	90,528	10,844
Total	<u>\$ 170,000</u>	<u>\$ 9,526</u>	<u>\$ 5,108,528</u>	<u>\$ 2,883,264</u>

NOTE 8 – COMPONENT UNIT CONTRIBUTIONS

During the year, the City’s Local Development Finance Authority (LDFA) and Downtown Development Authority (DDA) contributed the following amounts to support the City’s operations:

<u>LDFA:</u>		<u>DDA:</u>	
<u>General Fund</u>		<u>General Fund</u>	
Salaries and wages	\$ 29,126	Salaries and wages	\$ 28,728
Street light electricity	5,304	Parking Lot Maintenance	16,500
Other	1,365	Capital Outlay	28,681
		Other	4,090
<u>Water Fund</u>		<u>Debt Service Fund</u>	
Debt service	25,000	Bond payments	58,322
TOTAL	<u>\$ 60,795</u>	TOTAL	<u>\$ 136,321</u>

NOTE 9 - COMPENSATED ABSENCES

Vested or accumulated vacation days and sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. The entire compensated absence liability is reported on the government-wide financial statements. Employees of the City can accumulate vacation pay up to a maximum of 16 to 39 days depending on years of service, and employees have a vested right of 100% of allowable accumulated vacation pay upon termination. Accumulated sick time is vested based on years of service and the vested amount is payable upon termination.

CITY OF JONESVILLE
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2022

NOTE 10 - PROPERTY TAXES

Real estate and personal property taxes are recorded as revenue in amounts equal to the total taxes levied. The total levy for 2021 was 16.388 mills. From this total, 4.6823 was transferred to the Local Streets Fund by vote of the City Council. The 2021 total state taxable value was approximately \$58,503,000 (\$54,655,000 ad valorem and \$3,848,000 industrial facilities tax). City properties are assessed as of December 31 (the lien date) - taxes levied July 1 of the succeeding year and are due without interest to September 15. After the final collection date, unpaid real property taxes are added to the county delinquent tax rolls. Personal property taxes unpaid continue to be collected by the City Treasurer.

NOTE 11 - SEGMENT INFORMATION

The City issues separate revenue bonds to finance its water and sewer departments. The fund financial statements report major funds with revenue - supported debt for the water and sewer funds. Services provided by these funds are described in Note 1.

NOTE 12 - DEFINED CONTRIBUTION PENSION PLAN

The City of Jonesville provides pension benefits for all of its full-time employees through a defined contribution money purchase plan administered by the International City Managers Association Retirement Corporation (ICMA-RC). All full-time employees are eligible to participate in the plan after 6 months of full-time service. Participants are vested incrementally, with full vesting after four years of continuous full-time service. The City is required to contribute 5% of covered payroll. If the employee makes a voluntary contribution of 5%, then the City contributes an additional 2%. Employees hired after January 1, 2010, must contribute at least 5% to be eligible for the 5% employer match.

The activity in the plan for 2021-22 is as follows:

Asset Value - June 30, 2021	\$ 2,571,477
Employer Contributions	37,891
Employee Contributions	40,128
Investment Gain (Loss)	(364,779)
Distributions	<u>(12,162)</u>
Asset Value - June 30, 2022	<u><u>\$ 2,272,555</u></u>

NOTE 13 - RISK MANAGEMENT

The City is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries, as well as medical benefits provided to employees. The City has purchased commercial insurance for each of these areas of risk and there have been no significant reduction in insurance coverages. Settled claims have not exceeded the amount of insurance coverage for the current or the three prior years.

NOTE 14 - UNEMPLOYMENT TAXES

The City is a reimbursing employer to the Michigan Unemployment Insurance Agency and, as such, is responsible to pay the Agency for those benefits paid and charged to its account. As of June 30, appropriate liabilities have been recorded for all claims paid by the Agency. However, no provision has been made for future payments that might result from claims in process or not filed.

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 15 – FUND BALANCE CONSTRAINTS

Fund balances have been constrained for the following purposes:

	General Fund	Major Streets	Local Streets	State Highway
Nonspendable:				
Inventory	\$ 4,193	\$ 0	\$ 0	\$ 0
Prepaid Expenditures	9,130	0	0	0
Restricted:				
Streets	0	605,362	674,754	16,228

NOTE 16 – TAX ABATEMENTS

Governmental Accounting Standards Board (GASB) Statement No. 77, *Tax Abatement Disclosures*, requires the disclosure of tax abatement information about (1) a reporting government’s own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government’s tax revenue. Disclosure of information about the nature and magnitude of tax abatements is intended to make these transactions more transparent to financial statement users.

The City receives reduced property tax revenues as a result of Industrial Facilities Tax exemptions they have granted. Industrial facility exemptions are intended to promote construction of new industrial facilities, or to rehabilitate historical facilities. The property taxes abated for all funds under this program totaled \$31,872.

NOTE 17 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 9, 2022, the date on which the financial statements were available to be issued.

NOTE 18 – CHANGE IN ACCOUNTING PRINCIPLE

For the year ended June 30, 2022, the City implemented the following new pronouncement: Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. GASB Statement No. 87 was issued in June 2017, and the objective of this Statement is to increase the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources and outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use the underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about the governments’ leasing activities. There was no material impact on the City’s financial statements after the adoption of GASB Statement No. 87.

NOTE 19 – GLOBAL PANDEMIC

The COVID-19 pandemic continued in 2021-22, with a significant number of infections, both locally and worldwide. The extent of the impact on the City’s operational and financial performance will depend on the duration and spread of the outbreak, the impact on the state economy, taxpayer, employees, and vendors, all of which are uncertain and cannot be predicted.

CITY OF JONESVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 20 – UPCOMING ACCOUNTING PRONOUNCEMENTS

In May 2020, the GASB issued Statement No. 96, *Subscription-based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2022-2023 fiscal year.

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior period, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2023-2024 fiscal year.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used by not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2024-2025 fiscal year.

CITY OF JONESVILLE
SCHEDULE OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Actual
	Original	Final		Over (Under) Final Budget
REVENUE				
Property Taxes	\$ 763,642	\$ 819,642	\$ 805,155	\$ (14,487)
Licenses and Permits	1,570	1,570	829	(741)
State Shared Revenue	240,214	240,214	284,483	44,269
Grants	172,821	655,000	422,571	(232,429)
Charges and Fees	72,150	72,150	85,841	13,691
Recreation	22,500	22,500	22,062	(438)
Rents and Royalties	25,000	25,000	24,789	(211)
Cemetery Revenue	22,000	22,000	22,547	547
Contributions	2,500	2,500	17,121	14,621
Interest	2,500	2,500	5,404	2,904
Contributions from Component Units	84,330	84,330	113,794	29,464
Miscellaneous	0	0	21,017	21,017
Total Revenue	<u>\$ 1,409,227</u>	<u>\$ 1,947,406</u>	<u>\$ 1,825,613</u>	<u>\$ (121,793)</u>
EXPENDITURES				
General Government				
City Council	\$ 24,600	\$ 24,600	\$ 20,506	\$ (4,094)
City Manager	117,942	121,910	121,084	(826)
Elections	100	3,715	3,706	(9)
General Office	230,725	240,025	239,972	(53)
Board of Review	875	875	805	(70)
Treasurer	3,250	3,750	3,513	(237)
Assessor	22,100	22,100	21,884	(216)
Data Processing	12,525	13,950	13,893	(57)
City Hall	17,777	20,877	19,640	(1,237)
Cemetery	69,073	72,573	72,188	(385)
Freedom Memorial	1,900	1,900	746	(1,154)
Fringe Benefits	32,820	45,570	45,462	(108)
Insurance	16,000	14,800	14,401	(399)

CITY OF JONESVILLE
SCHEDULE OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022
(continued)

	Budget Amounts		Actual	Actual
	Original	Final		Over (Under) Final Budget
Public Safety				
Police	280,784	282,298	253,666	(28,632)
Fire	108,167	148,317	132,323	(15,994)
Economic & Community Development				
Planning & Zoning	11,596	11,596	4,131	(7,465)
Public Works				
Parking Lots	13,990	21,490	18,192	(3,298)
Sidewalks	1,430	7,830	6,400	(1,430)
Other	18,420	24,520	24,430	(90)
Streets, Highways, and Drains				
Street Lighting	33,000	33,000	32,204	(796)
Sanitation				
Landfill	8,115	8,115	620	(7,495)
Culture and Recreation				
Recreation	44,865	44,865	30,069	(14,796)
Parks	14,975	21,375	18,876	(2,499)
Rail/Trail	7,395	8,595	7,085	(1,510)
Capital Outlay	237,242	625,831	624,457	(1,374)
Total Expenditures	<u>\$ 1,329,666</u>	<u>\$ 1,824,477</u>	<u>\$ 1,730,253</u>	<u>\$ (94,224)</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 79,561</u>	<u>\$ 123,379</u>	<u>\$ 95,360</u>	<u>\$ (27,569)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ 144,315	\$ 149,529	\$ 150,654	\$ 1,125
Insurance Proceeds	0	339,000	339,276	276
Operating Transfers Out	(245,000)	(583,000)	(566,570)	16,430
Total Other	<u>\$ (100,685)</u>	<u>\$ (94,471)</u>	<u>\$ (76,640)</u>	<u>\$ 17,831</u>
NET CHANGE IN FUND BALANCES	<u>\$ (21,124)</u>	<u>\$ 28,908</u>	<u>\$ 18,720</u>	<u>\$ (9,738)</u>
FUND BALANCES - Beginning	<u>1,814,830</u>	<u>1,814,830</u>	<u>1,814,830</u>	<u>0</u>
FUND BALANCES - Ending	<u><u>\$ 1,793,706</u></u>	<u><u>\$ 1,843,738</u></u>	<u><u>\$ 1,833,550</u></u>	<u><u>\$ (9,738)</u></u>

CITY OF JONESVILLE
SCHEDULE OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR STREETS FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Actual
	Original	Final		Over (Under) Final Budget
REVENUE				
State Shared Revenue	\$ 253,779	\$ 253,779	\$ 261,739	\$ 7,960
Interest	500	500	1,245	745
Grants	375,000	375,000	0	(375,000)
Miscellaneous	0	0	0	0
Total Revenue	<u>\$ 629,279</u>	<u>\$ 629,279</u>	<u>\$ 262,984</u>	<u>\$ (366,295)</u>
EXPENDITURES				
Street Construction	\$ 450,000	\$ 450,000	\$ 67,247	\$ (382,753)
Routine Maintenance	124,990	124,990	62,636	(62,354)
Traffic Control	4,400	4,400	809	(3,591)
Winter Maintenance	22,915	22,915	14,007	(8,908)
Total Expenditures	<u>\$ 602,305</u>	<u>\$ 602,305</u>	<u>\$ 144,699</u>	<u>\$ (457,606)</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 26,974</u>	<u>\$ 26,974</u>	<u>\$ 118,285</u>	<u>\$ 91,311</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 5,000	\$ 5,000	\$ 0	\$ (5,000)
Transfers Out	(12,726)	(12,726)	(12,726)	0
Total Other Financing Sources (Uses)	<u>\$ (7,726)</u>	<u>\$ (7,726)</u>	<u>\$ (12,726)</u>	<u>\$ (5,000)</u>
NET CHANGE IN FUND BALANCES	<u>\$ 19,248</u>	<u>\$ 19,248</u>	<u>\$ 105,559</u>	<u>\$ 86,311</u>
FUND BALANCES - Beginning	<u>499,803</u>	<u>499,803</u>	<u>499,803</u>	<u>0</u>
FUND BALANCES - Ending	<u><u>\$ 519,051</u></u>	<u><u>\$ 519,051</u></u>	<u><u>\$ 605,362</u></u>	<u><u>\$ 86,311</u></u>

CITY OF JONESVILLE
SCHEDULE OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
LOCAL STREETS FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Actual
	Original	Final		Over (Under) Final Budget
REVENUE				
State Shared Revenue	\$ 79,590	\$ 79,590	\$ 81,654	\$ 2,064
Grants	0	0	0	0
Interest	800	800	1,607	807
Miscellaneous	0	0	874	874
Total Revenue	<u>\$ 80,390</u>	<u>\$ 80,390</u>	<u>\$ 84,135</u>	<u>\$ 3,745</u>
EXPENDITURES				
Street Construction	\$ 0	\$ 6,000	\$ 5,950	\$ (50)
Routine Maintenance	80,970	80,970	53,795	(27,175)
Traffic Control	2,314	2,314	432	
Winter Maintenance	18,480	18,480	13,051	(5,429)
Administration	0	500	217	(283)
Total Expenditures	<u>\$ 101,764</u>	<u>\$ 108,264</u>	<u>\$ 73,445</u>	<u>\$ (32,937)</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (21,374)</u>	<u>\$ (27,874)</u>	<u>\$ 10,690</u>	<u>\$ 38,564</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 209,000	\$ 209,000	\$ 220,085	\$ 11,085
Transfers Out	(129,786)	(129,786)	(129,786)	0
Total Other Financing Sources (Uses)	<u>\$ 79,214</u>	<u>\$ 79,214</u>	<u>\$ 90,299</u>	<u>\$ 11,085</u>
NET CHANGE IN FUND BALANCES	<u>\$ 57,840</u>	<u>\$ 51,340</u>	<u>\$ 100,989</u>	<u>\$ 49,649</u>
FUND BALANCES - Beginning	<u>573,765</u>	<u>573,765</u>	<u>573,765</u>	<u>0</u>
FUND BALANCES - Ending	<u><u>\$ 631,605</u></u>	<u><u>\$ 625,105</u></u>	<u><u>\$ 674,754</u></u>	<u><u>\$ 49,649</u></u>

CITY OF JONESVILLE
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2022

	Debt Service Fund	State Highway Fund	Total
ASSETS			
Cash	\$ 0	\$ 18,052	\$ 18,052
Due from Other Governmental Units	0	0	0
Total Assets	<u>\$ 0</u>	<u>\$ 18,052</u>	<u>\$ 18,052</u>
LIABILITIES			
Due to Other Funds	\$ 0	\$ 133	\$ 133
Accounts Payable	0	1,691	1,691
Total Liabilities	<u>\$ 0</u>	<u>\$ 1,824</u>	<u>\$ 1,824</u>
FUND BALANCE			
Nonspendable	\$ 0	\$ 0	\$ 0
Restricted	0	16,228	16,228
Committed	0	0	0
Assigned	0	0	0
Unassigned	0	0	0
Total Fund Balances	<u>\$ 0</u>	<u>\$ 16,228</u>	<u>\$ 16,228</u>
Total Liabilities and Fund Balances	<u>\$ 0</u>	<u>\$ 18,052</u>	<u>\$ 18,052</u>

CITY OF JONESVILLE
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	Debt Service Fund	State Highway Fund	Total
REVENUE			
State Highway Contract	\$ 0	\$ 32,202	\$ 32,202
Contribution from Component Units	58,322	0	58,322
Interest Income	0	1	1
Total Revenue	<u>\$ 58,322</u>	<u>\$ 32,203</u>	<u>\$ 90,525</u>
EXPENDITURES			
Streets, Highways, Drains			
Routine Maintenance	\$ 0	\$ 19,964	\$ 19,964
Traffic Control	0	112	112
Winter Maintenance	0	8,875	8,875
Debt Service			
Principal	112,000	0	112,000
Interest	12,142	0	12,142
Total Expenditures	<u>\$ 124,142</u>	<u>\$ 28,951</u>	<u>\$ 153,093</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (65,820)</u>	<u>\$ 3,252</u>	<u>\$ (62,568)</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	\$ 65,820	\$ 0	\$ 65,820
Operating Transfers Out	0	(3,126)	(3,126)
Total Other Financing Sources (Uses)	<u>\$ 65,820</u>	<u>\$ (3,126)</u>	<u>\$ 62,694</u>
NET CHANGES IN FUND BALANCES	<u>\$ 0</u>	<u>\$ 126</u>	<u>\$ 126</u>
FUND BALANCES - Beginning	0	16,102	16,102
FUND BALANCES - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 16,228</u></u>	<u><u>\$ 16,228</u></u>



479 E. CHICAGO STREET
P.O. BOX 215
JONESVILLE, MI 49250

PHONE: 517-849-2410
FAX: 517-849-2493
www.baileyhodshire.com

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 Jonesville
Jonesville, Michigan

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 Jonesville as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Jonesville's basic financial statements and have issued our report thereon dated November 9, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Jonesville'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 Jonesville's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Jonesville'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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency*, is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting 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 Jonesville’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 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 results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bailey, Hodshire & Company, P.C.

Jonesville, Michigan

November 9, 2022

CURRENT CITY COUNCIL COMMITTEE APPOINTMENTS

CITY COUNCIL SUBCOMMITTEES

These are subcommittees of the City Council that consist of less than a quorum of Council. They meet for the purpose of providing information and/or recommendations for consideration by the Council of the whole regarding their respective topics.

Budget Committee – Meets 2-3 times in the last half of the fiscal year

Historically has included the Mayor, Mayor Pro Tem, and one other Council member.

<u>Members</u>	<u>Term</u>
Gerry Arno, Mayor	Council Term
Tim Bowman, Mayor Pro Tem	Council Term
VACANT (formerly Jerry Drake, Council)	Council Term

Personnel Committee – Meets as needed, at least once for Manager evaluation

Historically has included the Mayor, Mayor Pro Tem, and one other Council member.

<u>Members</u>	<u>Term</u>
Gerry Arno, Mayor	Council Term
Tim Bowman, Mayor Pro Tem	Council Term
Delesha Padula, Council	4-Years (ending Nov. 2022)

CITY BOARDS AND COMMITTEES

Many of the boards and committees appointed by the City Council include representation by one or more Council members. In some instances, state statute dictates the member and/or term of service.

Cemetery Committee – Meets once, every other month

<u>Representative</u>	<u>Term</u>
Brenda Guyse	3-Years (ending Nov. 2024)

Citizenship Committee – Meets once or twice per month, January through April, and as needed

<u>Representatives</u>	<u>Term</u>
Tim Bowman	3-Years (ending Sept. 2022)
Brenda Guyse	3-Years (ending Sept. 2023)
Andy Penrose	3-Years (ending Sept. 2022)

Downtown Development Authority – Meets once, every other month

Pursuant to statute (PA 57 of 2018), representative shall be the Mayor or his/her designee.

<u>Representative</u>	<u>Term</u>
Gerry Arno	Council Term

Local Development Finance Authority – Meets once, every other month

One member of Council, historically the Mayor

<u>Representative</u>	<u>Term</u>
Gerry Arno	Council Term

Planning Commission – Meets once every month, as needed

<u>Representative</u>	<u>Term</u>
VACANT (formerly Jerry Drake)	3-Year Term (ending Nov. 2022)

Redevelopment RFP/City Facilities Recommending Committee – Meets as needed

<u>Representatives</u>	<u>Term</u>
George Humphries, Jr.	Indefinite (until review is complete)
Andy Penrose	Indefinite (until review is complete)

Zoning Board of Appeals – Meets once every month, if needed for applications

<u>Representative</u>	<u>Term</u>
George Humphries, Jr.	3-Year Term (ending Nov. 2024)

OUTSIDE BOARDS

Members of the City Council also serve as City representatives to some Boards that are composed of multiple jurisdictions.

Headwaters Recreational Authority – Meets as needed

This Authority includes representatives from Fayette Township, City of Hillsdale and Hillsdale Township, along with the City.

<u>Representatives</u>	<u>Term</u>
Gerry Arno	Council Term
VACANT (formerly Jerry Drake)	Council Term

Region 2 Planning Commission – Meets once, every other month

This is a regional planning board that includes representatives of municipalities in Hillsdale, Lenawee and Jackson Counties.

<u>Representative</u>	<u>Term</u>
VACANT (formerly Jerry Drake)	Council Term

10-24-22



T-Line EV
Joe Thomas
Grand Ledge, Mi 48837
(517) 402-7010
Tlineevsales@gmail.com

T-Line EV Sales
Joe Thomas
Jonesville 3050 Gallon T-Tank



Prepared By:

John Anderson
Johna@pro-mec.com
517-627-8532

Pro-MEC Engineering Services
PO Box 513
480 Promec Dr
Grand Ledge, MI 48837



Since our founding in 2000, Pro-MEC Engineering Services, Inc. has operated with strong values aimed at understanding and serving client needs. Pro-MEC will provide a technical approach to ensure your system is continually operating at a premium performance level. Pro-MEC has skilled technicians, testing equipment and the expertise to make your equipment operate effectively and efficiently.

Proposal #10QQ092222S0A



Project Summary:

T-Line EV has requested Pro-MEC Engineering Services, Inc (PMES) to fabricate a 3050-Gallon Polypropylene T- Tank for T-Line EV.

Description of Services:

Pro-MEC Engineering Services, Inc. will provide enough material and labor to fabricate a 3050 Gallon T- Tank. Customer, Joe Thomas , has requested for PMES to base quote off of print he provided from Integra. Drawing # IQ0851.

Scope of Supply

- NFPA Compliant tank fabricated from UV stabilized, Black Textured Copolymer polypropylene
- ½” Material to be used for Non-Water contact surfaces, Baffling, Reinforcement pieces, & the Top
- ¾” material for water contact surfaces (Actual Tank)
- All exterior joints and seams are extrusion welded
- All welds will comply to DVS and AWS standards
- Finger-lock baffling system that exceeds NFPA 1901 requirements
- 3050 Gallon minimum capacity T-Tank
- Tank Capacity
 - Tank estimated outside dimensions: 215” Long x 68” Wide
 - Floor- 68” x 215”
 - Front- 68” x 68”
 - Back- 68” x 68”
 - Top- 68” x 215”
 - Tower/Lid- 16” x 11”
 - Tank dimension will be approved and confirmed after approval of Engineering Drawings
- Finger-Loc Baffling System that exceeds NFPA 1901 requirements
 - 8- 68” x 68” Baffles



- Ports
 - Qty (1), 2" FNPT Pump to Tank
 - Qty (2), 3" FNPT Discharge clean-out port, located within a "Sump Box" on the bottom of the tank
 - Qty (1), 4" Pipe Sleeve
 - Qty (1), ½" FNPT
 - Qty (2), 2.50" FNPT
 - Qty (1), 10"- Newton Dump Bolt Pattern
 - Foam is not included

- Engineering
 - (2-3) weeks for drawings after PO received & Financial obligations have been met
 - Maximum of (1) design review revision shall be permitted

- Fabrication
 - (16-18) weeks after receipt of approved fabrication drawings and will be dependent on material lead times at the time of order

- Schedule
 - Work stoppage or delays by customer/end user will be invoiced separately per T&M rate sheet

- Shipping
 - Crating and wrapping as required for interstate shipment
 - FOB Grand Ledge, MI



Items Supplied by Pro-MEC Engineering:

Non-Union Labor to perform services listed above
Materials as described above
Engineering and Design
Written limited lifetime warranty on tank

Items Supplied by Customer:

Engineering and Designed drawing package for fabrication
Drawing approval of final designs
Funding per "Investment Required" schedule

Items Not Supplied by Pro-MEC Engineering:

Excluded from our scope of supply are all parts and services not mentioned, in particular:
Permits/Licenses/Fees/Bonds
Site/Truck Installation
Delivery/Shipping
Materials (other than previously listed)



Investment required:

- ** Pricing based upon all information provided at the time of the request, and projects of “like” scope previously performed.
- ** All final pricing contingent upon “Released for construction” (RFC/IFC) drawings.

Job Name- Jonesville-3050 G T-Tank	PRICE
<ul style="list-style-type: none"> • Project as listed above 	\$41,225.00

** Pricing good for 20 Days due to materials volatility

- Payment/Purchasing Terms
- Terms
 - 50% Due Upon Purchase Order
 - 25% Due upon Primary Tank Completion
 - 25% Due upon Completion of the Project- Prior to loading on Transport Vessel
 - See below for standard terms

Please issue Purchase Orders, along with this signed acceptance, to:
 Email: Johna@pro-mec.com
 Or Mail to:
 Pro-MEC Engineering Services Inc
 PO Box 513
 Grand Ledge, MI 48837

Please include the following on your Purchase Order:
 Pro-MEC Engineering Services Inc proposal #
 Jobsite address
 Job type and/or scope
 Purchase price
 Desired work dates.

- Acceptance of Project Total

Signature: _____

Date: _____

Print Name: _____

PO #: _____



Apparatus Specific Terms & Conditions

Contingency

The Guaranteed Maximum Price includes a build contingency (Contingency). Subject to the terms of the Contract Documents, PME shall be entitled to allocate from and apply against the Contingency Costs of the Work for the following, and no other, purposes relating to the Work: (a) implementation of any Recovery Plan, (b) cost overruns, (c) Minor Changes in the Work, (d) warranty costs prior to Final Completion, (e) those circumstances where the actual cost of an item exceeds the amount allocated to such item in the Guaranteed Maximum Price, (f) any purpose expressly authorized in this Agreement, and (g) concealed conditions; provided, however, that PME may not apply, use or allocate from the Contingency any amounts for any of the foregoing purposes that are the result of, relate to or arise from any material breach or material failure to perform by, PME, any Subcontractor or Vendor (except as necessary to replace any Subcontractor or Vendor because of the bankruptcy or failure to perform of such Subcontractor or Vendor), or any party for which any of them are liable or responsible at law or under the Contract Documents or for any Non-Allowable Costs of the Work. Each allocation of the Contingency by PME shall be reflected (with a narrative explanation) on the respective Invoice for the period during which PME makes such allocation and application. Customer shall receive all of the Contingency remaining unallocated at Final Completion.

NFPA Conformance

The apparatus shall be manufactured in accordance with all applicable NFPA standards and revisions at the time of contract. The apparatus shall conform to all known such standards as of the date of acceptance. Compliance to new revisions, or future standards is expressly excluded. Applicability of revisions or new standards shall be evaluated at time of release and Customer shall be notified and will have the opportunity to review costs prior to work being performed by PME.

Cancellation

In the event of cancellation by Customer, PME shall be entitled to a breakage fee of 25% of the contract price for orders not yet begun in production. For orders in which production has begun, PME shall be entitled to the full contract price less the amount of expenses saved by Customer by reason of the cancellation.

Delivery

Delivery shall be completed by a Factory Acceptance Test (FAT) by Customer at PME facility in Grand Ledge, MI. All discrepancies, errors, or the like shall be noted during the FAT. Customer is permitted to waive their right for the FAT, but shall be subject to a transportation fee if errors or corrections are needed after delivery.

Payment

All payments and schedules will be in accordance with contract documents. The apparatus will not be released to Customer until PME has received payment in full and proof of insurance has been provided.

Arbitration

Any controversy or dispute arising among the parties under this agreement shall be resolved by arbitration conducted in the State of Michigan in accordance with the rules of the American Arbitration Association, and judgment on the award rendered by the arbitrators may be entered in any court having jurisdiction.

Agreement

This document shall constitute a proposal of services offered by PME to Customer. The legal contract document(s) that represents a sale shall be a separate document, signed by both parties upon award of the project.

Governing Law

This proposal is made and shall be interpreted, construed, governed and enforced with respect to any matter or dispute arising out of the purchase order in accordance with the laws of the State of Michigan.

Limited Liability

It is understood and agreed that PME shall not be liable for any defect in any equipment or parts installed onto the apparatus not directly attributed to the negligence of PME.



Terms & Conditions

DEFINITIONS: Where the context permits, the following words shall have the meanings indicated.

"Fabrication" means fabrication, assembly, alteration, repair, replacement, or correction of Equipment, or a part thereof, or assistance with respect thereto.

"Fabricator" means the person(s) authorized by Pro-MEC Engineering Services, Inc. to furnish fabrications hereunder.

"Customer" means the person, partnership, company, or corporation purchasing Field Service hereunder.

The following policies apply to all field service which Pro-MEC Engineering Services, Inc. (Pro-MEC), its affiliates, whether by direct employees or contracts to an independent third party and the service is performed by visitation to the customer's facility. The customer understands that policies set below shall be controlling, service will be provided under these policies only.

PRICE AND PAYMENT TERMS

- Unless otherwise specified or agreed, charges for the Services performed by Fabricator(s) are as set forth in the current Pro-MEC Standard Service Price list attached hereto as Attachment B and/or prepared proposal. Pro-MEC shall have the right to change the prices from time to time without notice to Customer.
- Price is based on normal working hours. In case that second or third shift work is required to complete the scope of work, additional cost will be incurred at premium labor rates.
- All change orders will be in writing and signed by both the Shop Fabrication Manager and the customer, and shall be incorporated in, and become part of the contract and shall take place before any additional scope of work is performed.
- Projects where the work scope is more than 30 days, progressive terms will apply.
- For contract amounts under \$10,000 payment terms are Net30 upon completion.
- For contract amounts larger than \$10,000 payment terms are 30% upon receipt of Purchase Order, 40% billed upon project milestones, and remainder of contract Net30.
- All proposed prices are good for 30 days from date of proposal.
- All submitted Purchase Orders will have a 10% cancellation fee payable by the Customer to Pro-MEC Engineering Services, Inc.
- If payment is late, Customer is subject to a late charge of (18%) of the unpaid fees per annum (1.5% per month) or the maximum allowable by law.
- In the event the Customer fails to pay periodic or installment payment due, Fabricator may cease work without penalty or breach of contract pending payment or resolution of dispute.
- All collection and enforcement costs, for late payment, including attorney's fees, shall be borne by Customer.

Scheduling and Reports

- All fabrication work requires minimum (2) two weeks for scheduling upon receipt of hard copy purchase order.
- Any job requiring scheduling in less time will acquire additional charges.
- Shop Fabrication Manager may only be requested in writing by the Customer to make changes to the general scope of the Service consisting of additions, deletions, changes to the Schedule in duration or sequence, or other revisions, and the contract price and the Schedule shall be adjusted accordingly.
- Before starting the revised scope, the Shop Fabrication Manager will submit to the Customer a change order for adjustment to the contract price and/or the schedule. Fabricator will not commence any such changed or revised service until receipt of a written change order from the Customer incorporating an adjustment to the contract price and/or schedule in accordance with the above.
- Pro-MEC's Services shall be considered complete when Shop Fabrication Manager notifies Customer that the scope has been completed in accordance with the specifications. The Customer's inspection of the equipment shall take place within twenty-four (48) hours from receipt of notice from Shop Fabrication Manager. Customer's acknowledgement on the Work Completion Form shall constitute acceptance of the services rendered.
- All written reports will be completed within three to four weeks after completion of onsite work.

Storage and Facilities

- Customer will provide at its expense sufficient storage space to Field Service Representative, which is fully protective of materials and equipment furnished for the Field Service at the place of work performed.



- Customer will provide at its expense all light, heat, power and water which is required by Field Service Representative for performance of the Field Service in the custom and practice of Field Service Representative's trade.
- Field Service Representative shall be responsible for protecting the Field Service, or portions thereof, during the time the Field Service or portions of it are under its control; provided, however, that during such time, Field Service Representative shall not be responsible for loss or damage caused by others, nor for any damages whatsoever while Field Service Representative is not on site.
- The Customer shall prepare all Field Service areas so as to be acceptable for mobilization by Field Service Representative. Field Service Representative will not be called upon to start Field Service until sufficient areas are ready to ensure continued Field Service until job completion. Field Service Representative shall not be responsible for damage to any property (a) which is to be replaced by Customer, or (b) which is damaged as a result of removal by Field Service Representative prior to performance of the Field Service in order to perform Field Service despite Field Service Representative exercising reasonable care to prevent damage.

LABOR PERMITS, TAXES, CERTIFICATIONS

- The Customer shall, at his own expense, secure any work permit, labor permit, tax exemption certificate, or any other authorization which may be required to permit Pro-MEC Engineering Services, Inc. to perform the requested Services.
- If special certification, pre-qualification or other examinations are obtained at the Customer's request, the cost incurred shall be the responsibility of the Customer.
- Any loss of Fabrication services pending the procurement of any such permit, authorization, certification or examination shall be the responsibility of the Customer.

DELAYS, SUSPENSION, DEFERMENT

- If Services are suspended or if Fabrication Services suffers delay in performance due to any cause beyond its reasonable control, including but not limited to acts of God, act or failure to act of government, act or omission of Customer, war, fire, flood, strike, or labor trouble, sabotage, or delay in obtaining from others suitable services, materials, components, equipment or transportation; the time of performance shall be extended a period of time equal to the period of time of the delay and its consequences.
- Shop Fabrication Manager will give to Customer notice in writing within a reasonable time after Fabricator becomes aware of any such delay. If the Services are suspended because of such delay, Pro-MEC Engineering Services, Inc. may temporarily delay the fabrication work and/or its subcontractor's and return them to the job when available. Rates current at the time the Services are resumed and any additional costs (including travel time and expense) incurred by fabricator because of the foregoing will be charged to the Customer.
- If for any reason the Customer defers start of Services, the Customer will give Shop Fabrication Manager written notice immediately. It is understood that Fabricator may not be able to furnish the service or its subcontractor at the precise date the work is rescheduled to start, but it will make every reasonable effort to do so. The Customer shall, at his own expense, incur the extra cost to keep the service on the adjusted schedule.

PROPRIETARY INFORMATION

- All sketches, drawings, performance calculations, and other design criteria submitted with this proposal and/or engineering submittals are the propriety property of Pro-MEC Engineering Services, Inc. They are intended only for the use by the buyer as a means of description and clarification for field services offered for sale.
- These items must not be reproduced nor submitted to other parties without Pro-MEC Engineering Services written consent.

WARRANTY

- Pro-MEC agrees to properly address a warranty issued to the Customer due to faulty workmanship
- The workmanship will be warrantied for 30 days post acceptance.
- Modifications made to work by others not authorized by Pro-MEC will void warranty.
- The warranty provided herein shall be in addition to and not in limitation of any warranty or remedy required or provided by law or by the contract documents.

OPTIONAL SERVICES THAT MAY NOT SUPPLIED IN CURRENT PROPOSAL

- Annual and Bi-annual system inspection
- Operational Performance Verification (OPV)
- Performance Testing

CRAIG WICKHAM TREE SERVICE

5311 Steamburg Road • Hillsdale, Michigan 49242

Phone (517) 437-7244

Cust. Order No. _____ Date 11-2-22

Name Joneville city

Address _____

Sold By	Cash	C.O.D.	Charge	On. Acct.	Mdse. Retd.	Paid Out
---------	------	--------	--------	-----------	-------------	----------

Quan	Description	Price	Amount
------	-------------	-------	--------

#1	Big 48" Maple + TRIM	\$2,000.00	
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#2	Tree + STUMP	\$1,600.00	
----	--------------	------------	--

#3	Tree + STUMP	1,800.00	
----	--------------	----------	--

#4	Tree + STUMP	\$600.00	
----	--------------	----------	--

#5	TRIM	\$500.00	
----	------	----------	--

#6	Tree + STUMP	\$700.00	
----	--------------	----------	--

418	East St. + STUMP	Total	\$1,400.00
-----	------------------	-------	------------

501	Maume St + STUMP	Tax	\$600.00
-----	------------------	-----	----------

116	East St		\$200.00
-----	---------	--	----------

All claims and returned goods must be accompanied by this bill.

REC'D BY _____

City, Village, and Township Revenue Sharing and County Incentive Program Certification

Issued under authority of 2022 Public Act 166. Filing is mandatory to qualify for payments.

Each city/village/township/county applying for City, Village, and Township Revenue Sharing or County Incentive Program payments must:

1. Certify to the Michigan Department of Treasury (Treasury) that the local unit listed below has produced and made available to the public a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report as required by 2022 Public Act 166. The local unit must include in any mailing of general information to its citizens, the Internet website address or the physical location where all the documents are available for public viewing in the clerk's office.
2. Submit to Treasury a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report.

This certification, along with a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report, **must be received by December 1, 2022**, (or the first day of a payment month) in order to qualify for that month's payment. Postmark dates will not be considered. For questions, call 517-335-7484.

PART 1: LOCAL UNIT INFORMATION			
Local Unit Name City of Jonesville		Local Unit County Name Hillsdale	
Local Unit Code 30-2015		Contact E-Mail Address jgray@jonesville.org	
Contact Name Jeff Gray	Contact Title City Manager	Contact Telephone Number (517) 849-2104	Extension
Website Address, if reports are available online www.jonesville.org		Current Fiscal Year End Date 6/30/2023	
PART 2: CITIZEN'S GUIDE			
Check any of the following that apply:			
<input checked="" type="checkbox"/> The local unit has elected to use Treasury's online Citizen's Guide to comply with the legislative requirements. Therefore, a copy of the Citizen's Guide will not be submitted to Treasury.			
<input checked="" type="checkbox"/> The local unit does not have any unfunded liabilities (pensions or other postemployment benefits (OPEB)).			
PART 3: CERTIFICATION			
<i>In accordance with 2022 Public Act 166, the undersigned hereby certifies to Treasury that the above mentioned local unit 1) has produced a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report and 2) will include in any mailing of general information to our citizens, the Internet website address or the physical location where all the documents are available for public viewing in the clerk's office. The Citizen's Guide, Performance Dashboard, Debt Service Report, and Projected Budget Report are attached to this signed certification, unless otherwise noted in Part 2.</i>			
Chief Administrative Officer Signature (as defined in MCL 141.422b)		Printed Name of Chief Administrative Officer (as defined in MCL 141.422b) Jeffrey M. Gray	
Title City Manager		Date 11/21/2022	

Completed and signed form (including required attachments) should be e-mailed to: **TreasRevenueSharing@michigan.gov**. If you are unable to submit via e-mail, fax to 517-335-3298 or mail the completed form and required attachments to:

Michigan Department of Treasury
Revenue Sharing and Grants Division
PO Box 30722
Lansing MI 48909

TREASURY USE ONLY		
CVTRS/CIP Eligible Y N	Certification Received	Citizen's Guide Received
Performance Dashboard Received	Debt Service Report Received	Projected Budget Report Received
Final Certification	CVTRS/CIP Notes	



News & Information

CITY OFFICES CLOSED VETERANS DAY

In observance of Veterans Day City Offices are closed on Friday, November 11th.

Please call 911 with any emergencies, including water or sewer emergencies.

Utility bill payments, tax payments and zoning permit applications can be placed in the secure drop box on Evans Street any time the office is closed. City Offices will re-open on Monday, November 14th normal hours: 8:00 a.m. to 4:30 p.m.

The Jonesville American Legion Post 195 is hosting a Veterans Day Program at the Jonesville Middle School Gymnasium starting at 10 a.m. All are welcome to attend. Veterans Day is held the 11th Month, 11th Day, 11th Hour in honor of all Veterans Past, Present & Future.

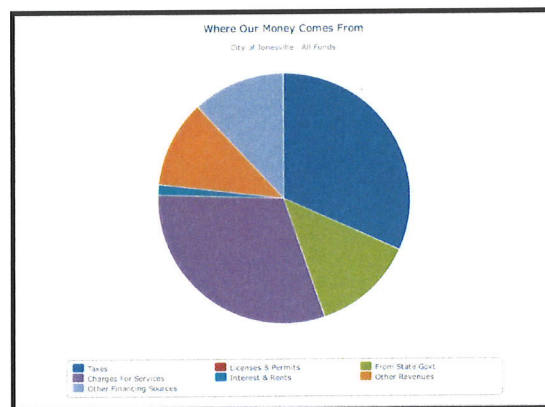
Quick Links

- [Building in the City - Do I Need a Permit?](#)
- [Forms and Permits](#)
- [Online Bill Payment](#)
- [Submit Lawn Meter Reading](#)
- [Report a Street Light Outage](#)
- [Code of Ordinances and Charter](#)
- [Zoning Ordinance](#)
- [City Maps](#)
- [City Services](#)
- [Organizational Chart](#)
- [Event & Meeting Calendars](#)
- [Public Hearing Notices](#)
- [Municipal Dashboard & CVTRS](#)
- [FOIA - Freedom of Information Act](#)



Municipal Dashboard and CVTRS Information

For Fiscal Year 2023, the Michigan Legislature is continuing the City, Village, and Township Revenue Sharing (CVTRS) program (a simplified version of the Economic Vitality Incentive Program (EVIP)). These programs replace the statutory revenue sharing program for eligible cities, villages and townships. To qualify for the CVTRS payments, eligible local units must certify and submit to the Department of Treasury by December 1, 2022 that the following have been made available to the public: 1) a citizen's guide to our most recent local finances; 2) a performance dashboard; 3) a debt service report; and 4) a projected budget report of revenues and expenditures comparing the current fiscal year with next fiscal year. This information is included for public review below.



[Municipal Dashboard - Click Here](#)

[Financial Summary - Click Here](#)

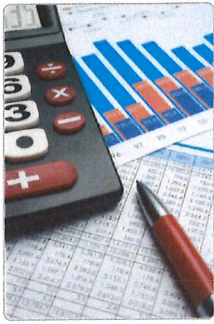
[Performance Data - Click Here](#)

Current Fiscal Year Reports:

[City of Jonesville Fiscal Year 2024 Budget Projection Report](#)

[City of Jonesville Fiscal Year 2023 Debt Requirement Schedule](#)

Municipal Financial Summary



MI Community Financial Dashboard

The MI Community Financial Dashboard is provided by the Michigan Department of Treasury using data collected off the Annual Financial Report (F65) submitted by local units of government.

[Click here to view Municipal Financial Data from the State of Michigan](#)

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Municipal Performance Dashboard

Municipal Performance Dashboard

The Municipal Performance Dashboard includes financial and operating measures important to the government and its citizens. This data includes a current and prior year overview comparison as well as charts and graphs that allow you to view trends over multiple years. Areas of focus include the following:

- > Fiscal Stability
- > Economic Strength
- > Public Safety
- > Quality of Life



[Click here to view the Municipal Performance Dashboard](#)

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Municipal Performance Dashboard

Fiscal Stability

	2021	2022	Progress
Annual general fund expenditures per capita <i>Notes: 2022: City Hall/Cemetery repairs/Fire equipment 2021: Downtown traffic signals/new server</i>	\$628	\$795	↑
Fund balance as a percent of annual general fund expenditures	127.9%	106.0%	↓
Unfunded other post employment benefits (OPEB) liability as a percent of annual general fund revenue <i>Notes: 2022: No post-employment benefits are offered to retirees.</i>	0%	0%	→
Debt burden per capita <i>Notes: 2022: \$179,526 2021: \$303,668</i>	\$134	\$83	↓
Percentage of road funding provided by the general fund	0.0%	0.0%	→
Ratio of pensioners to employees	0.00	0.00	→
Number of services delivered via cooperative venture	9	9	→

Public Safety

	2020	2021	Progress
Violent crimes per thousand <i>Notes: 2021: 6 2020: 7</i>	3.1	2.8	↓
Property crimes per thousand <i>Notes: 2021: 55 2020: 130</i>	58	25	↓
Traffic injuries or fatalities <i>Notes: 2021: 1 total injury/fatality reported 2020: 6 total injuries or fatalities reported</i>	6	1	↓

- ↓ Trend is down, performance improving ↑ Trend is up, performance improving
- ↓ Trend is down, performance declining ↑ Trend is up, performance declining
- ↔ Trend is down, performance neutral ↑ Trend is up, performance neutral
- ↔ Trend is neutral, performance neutral * 1.0% threshold is allowed

Economic Strength

	2021	2022	Progress
Percent of community with access to high speed broadband	100%	100%	→
Percent of community age 25+ with a Bachelor Degree or higher <i>Notes: 2022: 2020 Census data - Jonesville</i>	14%	12%	↓
Average age of critical infrastructure (years) <i>Notes: 2022: Crack fill/Chip and fog seal program</i>	25.0	25.0	→

Quality of Life

	2021	2022	Progress
Miles of sidewalks and non-motorized trails per mile of local roads	0.7	0.7	→
Percent of general fund budget committed to arts, culture and recreation <i>Notes: 2022: \$56,030 2021: \$14,975 COVID-19 Pandemic</i>	1%	3%	↑
Acres of park per thousand residents <i>Notes: 2022: Based on 2020 Census</i>	3.5	3.4	↓
Percent of community with curbside recycling	100%	100%	→

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Projected Budget Report

Local Government Name: CITY OF JONESVILLE
 Local Unit Code: 30-2015
 Current Fiscal Year End Date: 30-Jun-23
 Fund Name: GENERAL FUND

REVENUES	Fiscal Year 2023	Percent Change	Fiscal Year 2024	Assumptions
Property Taxes	\$ 876,642	1 %	\$ 885,408	Historical trend
Other Taxes	\$ 2,000	-	\$ 2,000	
State Revenue Sharing	\$ 254,436	1 %	\$ 256,980	Historical trend
Charges for Services	\$ 76,050	1 %	\$ 76,811	Historical trend
Recreation	\$ 22,500	1 %	\$ 22,725	Based on fees and participation
Cemetery/Freedom Memorial	\$ 22,000	-	\$ 25,000	Historical trend
Fines & Fees	\$ 36,200	-	\$ 36,200	Historical trend
Licenses & Permits	\$ 1,570	-	\$ 1,570	Historical trend
Interest and Rents	\$ 500	-	\$ 5,000	Historical trend
Grant Revenues	\$ 115,921	-	\$ -	
Other Revenues	\$ 500	-	\$ 500	Freedom Memorial
Interfund Transfers (In)	\$ 1,203,038	-	\$ 253,548	Historical trend
Total Revenues	\$ 2,611,357		\$ 1,565,742	
EXPENDITURES				
City Council	\$ 24,600	1 %	\$ 24,846	Historical trend
City Manager	\$ 122,580	2 %	\$ 125,032	Historical trend
Elections	\$ 5,956	-	\$ 2,000	Historical trend
General Office	\$ 246,645	2 %	\$ 251,578	Historical trend
Board of Review	\$ 875	-	\$ 875	Historical trend
Treasurer	\$ 3,300	-	\$ 3,300	Historical trend
Assessor	\$ 22,100	-	\$ 22,100	Historical trend
Data Processing/Computer Dept	\$ 27,625	1 %	\$ 15,000	Historical trend
City Hall	\$ 329,027	1 %	\$ 20,000	No capital improvements
Cemetery	\$ 71,573	-	\$ 71,573	New section
Freedom Memorial	\$ 900	-	\$ 900	Historical trend
Police Department	\$ 409,738	2 %	\$ 367,933	Historical trend
Fire Department	\$ 193,056	1 %	\$ 170,986	No capital improvements
Planning & Zoning Commissions	\$ 11,596	1 %	\$ 11,712	Historical trend
Parking Lots	\$ 209,490	1 %	\$ 16,585	Historical trend
Sidewalks	\$ 456,430	1 %	\$ 5,994	Historical trend
Department of Public Works	\$ 18,520	2 %	\$ 18,890	Historical trend
Street Lighting	\$ 33,000	1 %	\$ 35,000	No additions
Sanitary Land Fill	\$ 7,315	1 %	\$ 7,388	Historical trend
Recreation Department	\$ 45,012	1 %	\$ 45,462	Based on participation
Parks	\$ 21,875	1 %	\$ 22,094	Historical trend
Rail Trail	\$ 13,445	1 %	\$ 7,529	Historical trend
Fringe Benefits	\$ 42,820	2 %	\$ 43,676	DPW paid time off
Insurance	\$ 15,000	1 %	\$ 15,150	Historical trend
Contributions to Major/Local/Water	\$ 362,000	1 %	\$ 253,620	Property taxes
Total Expenditures	\$ 2,694,477		\$ 1,559,224	
Net Revenues (Expenditures)	\$ (83,121)		\$ 6,519	
Beginning Fund Balance	\$ 1,349,782		\$ 1,266,662	
Ending Fund Balance	\$ 1,266,662		\$ 1,273,180	

Debt Service Requirements

Local Government Name: CITY OF JONESVILLE
 Local Unit Code: 302015
 Current Fiscal Year End Date: 30-Jun-23

2008 CAPITAL IMPROVEMENT (LTGO) BONDS (LOCAL - EAST ST)
 Paid through State shared revenue and property taxes
 6/19/2008
\$700,000

Years Ending	Principal	Interest	Int Rate	Total
6/30/2023	\$ 60,000	\$ 2,940	4.9%	\$ 62,940
Totals	\$ 60,000	\$ 2,940		\$ 62,940

2012 DOWNTOWN DEVELOPMENT BONDS (LTGO)
 Paid through property tax revenue
 5/16/2012
\$550,000

Years Ending	Principal	Interest	Int Rate	Total
6/30/2023	\$ 54,000	\$ 4,346	3.9%	\$ 58,346
6/30/2024	\$ 56,000	\$ 2,240	4.0%	\$ 58,240
Totals	\$ 110,000	\$ 6,586		\$ 116,586

VILLAGE (CITY) OF JONESVILLE SEWER REFUNDING BONDS
 Paid through service charge revenue
 4/14/2014
\$3,485,000

Years Ending	Principal	Interest	Int Rate	Total
6/30/2023	\$ 120,000	\$ 107,651	4.000%	\$ 227,651
6/30/2024	\$ 125,000	\$ 102,851	4.000%	\$ 227,851
6/30/2025	\$ 125,000	\$ 97,851	4.000%	\$ 222,851
6/30/2026	\$ 130,000	\$ 92,851	4.000%	\$ 222,851
6/30/2027	\$ 140,000	\$ 87,651	4.000%	\$ 227,651
6/30/2028	\$ 145,000	\$ 82,051	4.000%	\$ 227,051
6/30/2029	\$ 150,000	\$ 76,251	4.000%	\$ 226,251
6/30/2030	\$ 155,000	\$ 70,251	4.000%	\$ 225,251
6/30/2031	\$ 160,000	\$ 64,051	4.000%	\$ 224,051
6/30/2032	\$ 170,000	\$ 57,651	4.150%	\$ 227,651
6/30/2033	\$ 175,000	\$ 50,596	4.150%	\$ 225,596
6/30/2034	\$ 185,000	\$ 43,334	4.150%	\$ 228,334
6/30/2035	\$ 190,000	\$ 35,656	4.375%	\$ 225,656
6/30/2036	\$ 200,000	\$ 27,344	4.375%	\$ 227,344
6/30/2037	\$ 210,000	\$ 18,594	4.375%	\$ 228,594
6/30/2038	\$ 215,000	\$ 9,406	4.375%	\$ 224,406
Totals	\$ 2,595,000	\$ 1,024,043		\$ 3,619,043

CITY OF JONESVILLE WATER BONDS
 Paid through service charge revenue
 5/28/2019
\$2,765,000

Years Ending	Principal	Interest	Int Rate	Total
6/30/2023	\$ 39,000	82,938	3.125%	\$ 121,938
6/30/2024	\$ 40,000	81,719	3.125%	\$ 121,719
6/30/2025	\$ 42,000	80,469	3.125%	\$ 122,469
6/30/2026	\$ 43,000	79,156	3.125%	\$ 122,156
6/30/2027	\$ 44,000	77,813	3.125%	\$ 121,813
6/30/2028	\$ 46,000	76,438	3.125%	\$ 122,438
6/30/2029	\$ 47,000	75,000	3.125%	\$ 122,000
6/30/2030	\$ 49,000	73,531	3.125%	\$ 122,531
6/30/2031	\$ 50,000	72,000	3.125%	\$ 122,000
6/30/2032	\$ 52,000	70,438	3.125%	\$ 122,438
6/30/2033	\$ 53,000	68,813	3.125%	\$ 121,813
6/30/2034	\$ 55,000	67,156	3.125%	\$ 122,156
6/30/2035	\$ 57,000	65,438	3.125%	\$ 122,438
6/30/2036	\$ 58,000	63,656	3.125%	\$ 121,656
6/30/2037	\$ 60,000	61,844	3.125%	\$ 121,844
6/30/2038	\$ 62,000	59,969	3.125%	\$ 121,969
6/30/2039	\$ 64,000	58,031	3.125%	\$ 122,031
6/30/2040	\$ 66,000	56,031	3.125%	\$ 122,031
6/30/2041	\$ 68,000	53,969	3.125%	\$ 121,969
6/30/2042	\$ 70,000	51,844	3.125%	\$ 121,844
6/30/2043	\$ 72,000	49,656	3.125%	\$ 121,656
6/30/2044	\$ 75,000	47,406	3.125%	\$ 122,406
6/30/2045	\$ 77,000	45,063	3.125%	\$ 122,063
6/30/2046	\$ 79,000	42,656	3.125%	\$ 121,656
6/30/2047	\$ 82,000	40,188	3.125%	\$ 122,188
6/30/2048	\$ 84,000	37,625	3.125%	\$ 121,625
6/30/2049	\$ 87,000	35,000	3.125%	\$ 122,000
6/30/2050	\$ 90,000	32,281	3.125%	\$ 122,281
6/30/2051	\$ 93,000	29,469	3.125%	\$ 122,469
6/30/2052	\$ 95,000	26,563	3.125%	\$ 121,563
6/30/2053	\$ 98,000	23,594	3.125%	\$ 121,594
6/30/2054	\$ 102,000	20,531	3.125%	\$ 122,531
6/30/2055	\$ 105,000	17,344	3.125%	\$ 122,344
6/30/2056	\$ 108,000	14,063	3.125%	\$ 122,063
6/30/2057	\$ 111,000	10,688	3.125%	\$ 121,688
6/30/2058	\$ 115,000	7,219	3.125%	\$ 122,219
6/30/2059	\$ 116,000	3,625	3.125%	\$ 119,625
Totals	\$ 2,654,000	\$ 1,859,219		\$ 4,513,219

CITY OF JONESVILLE
REVENUE AND EXPENDITURE REPORT
PERIOD ENDING 09/30/2022

DESCRIPTION	YTD BALANCE 09/30/2022 NORMAL (ABNORMAL)	2022-23 AMENDED BUDGET	% BDGT USED	COMMENTS
Fund 101 - GENERAL FUND				
TOTAL Revenues	1,041,042.39	2,611,356.50	39.87%	Property tax collection
Expenditures				
101-CITY COUNCIL	4,485.49	24,600.00	18.23%	
172-CITY MANAGER	26,538.76	122,580.00	21.65%	
191-ELECTIONS	6,383.59	5,955.50	107.19%	Aug-22 election/maintenance
218-GENERAL OFFICE	55,808.88	246,645.00	22.63%	
247-BOARD OF REVIEW	184.44	875.00	21.08%	
253-TREASURER	739.25	3,300.00	22.40%	Tax bills/tax roll maint.
257-ASSESSOR	5,400.00	22,100.00	24.43%	
258-DATA PROCESSING/COMPUTER DEI	9,614.03	27,625.00	34.80%	New multifunction printer
265-CITY HALL	12,161.88	329,027.00	3.70%	
276-CEMETERY	19,619.45	71,573.00	27.41%	Foundation repairs
285-FREEDOM MEMORIAL	335.47	900.00	37.27%	Property & liability insurance
301-POLICE DEPARTMENT	58,981.96	409,738.00	14.40%	
336-FIRE DEPARTMENT	15,490.96	193,055.50	8.02%	
410-PLANNING & ZONING COMMISSION	1,116.90	11,596.00	9.63%	
441-RADIO TOWER PROPERTY	427.31	0.00		To reclassify
442-PARKING LOTS	1,964.67	209,490.00	0.94%	
443-SIDEWALKS	8,000.00	456,430.00	1.75%	
444-DEPT. OF PUBLIC WORKS	4,560.39	18,520.00	24.62%	DPW Admin time
448-STREET LIGHTING	4,586.61	33,000.00	13.90%	
526-SANITARY LAND FILL	214.63	7,315.00	2.93%	
751-RECREATION DEPARTMENT	2,203.06	45,012.00	4.89%	
770-PARKS	7,027.78	21,875.00	32.13%	Wright St Park tree removal
780-RAIL/TRAIL	3,365.07	13,445.00	25.03%	
858-FRINGE BENEFITS	10,866.03	42,820.00	25.38%	
865-INSURANCE	14,183.00	15,000.00	94.55%	Work Comp/Prop Liab Ins
897-OTHER ACTIVITIES	242,896.17	362,000.00	67.10%	Taxes to Local St
TOTAL Expenditures	517,155.78	2,694,477.00	19.19%	
NET OF REVENUES & EXPENDITURES	523,886.61	(83,120.50)	-630.27%	

CITY OF JONESVILLE
REVENUE AND EXPENDITURE REPORT
PERIOD ENDING 09/30/2022

DESCRIPTION	YTD BALANCE 09/30/2022 NORMAL (ABNORMAL)	2022-23 AMENDED BUDGET	% BDGT USED	COMMENTS
Fund 202 - MAJOR STREETS FUND				
TOTAL Revenues	66,303.32	765,228.00	8.66%	
Expenditures				
451-STREET CONSTRUCTION	18,810.97	659,000.00	2.85%	
465-ROUTINE MAINTENANCE	11,800.33	75,990.00	15.53%	
474-TRAFFIC CONTROL	1,813.85	4,400.00	41.22%	Paint traffic lines
478-WINTER MAINTENANCE	0.00	22,915.00	0.00%	
900-ADMINISTRATION	3,307.00	13,228.00	25.00%	
TOTAL Expenditures	35,732.15	775,533.00	4.61%	
NET OF REVENUES & EXPENDITURES	30,571.17	(10,305.00)	-296.66%	
Fund 203 - LOCAL STREETS FUND				
TOTAL Revenues	266,409.55	829,362.00	32.12%	Tax revenue from Gen Fund
Expenditures				
451-STREET CONSTRUCTION	0.00	841,285.00	0.00%	Manhole adjustments
465-ROUTINE MAINTENANCE	11,308.09	123,970.00	9.12%	
474-TRAFFIC CONTROL	1,453.73	2,234.00	65.07%	Paint traffic lines
478-WINTER MAINTENANCE	0.00	18,480.00	0.00%	
900-ADMINISTRATION	18,642.00	137,508.00	13.56%	Admin wages/debt service
TOTAL Expenditures	31,403.82	1,123,477.00	2.80%	
NET OF REVENUES & EXPENDITURES	235,005.73	(294,115.00)	-79.90%	
Fund 211 - STATE HIGHWAY FUND				
TOTAL Revenues	6,887.43	35,675.00	19.31%	
Expenditures				
465-ROUTINE MAINTENANCE	4,193.92	12,800.00	32.77%	Mowing/street sweeping
474-TRAFFIC CONTROL	741.78	850.00	87.27%	To reclass-mowing road edges
478-WINTER MAINTENANCE	0.00	9,300.00	0.00%	
900-ADMINISTRATION	668.50	12,724.00	5.25%	Overhead to Gen Fund
TOTAL Expenditures	5,604.20	35,674.00	15.71%	
NET OF REVENUES & EXPENDITURES	1,283.23	1.00		

CITY OF JONESVILLE
REVENUE AND EXPENDITURE REPORT
PERIOD ENDING 09/30/2022

DESCRIPTION	YTD BALANCE 09/30/2022 NORMAL (ABNORMAL)	2022-23 AMENDED BUDGET	% BDGT USED	COMMENTS
Fund 247 - LOCAL DEVELOPMENT FINANCE AUTHORITY				
TOTAL Revenues	19,516.13	351,934.00	5.55%	
Expenditures				
729-DEVELOPMENT ACTIVITIES	12,751.90	217,501.00	5.86%	
TOTAL Expenditures	12,751.90	217,501.00	5.86%	
NET OF REVENUES & EXPENDITURES	6,764.23	134,433.00	5.03%	
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY				
TOTAL Revenues	284.46	773,829.00	0.04%	
Expenditures				
442-PARKING LOTS	193.85	210,990.00	0.09%	
443-SIDEWALKS	314.39	1,621.00	19.39%	
729-DEVELOPMENT ACTIVITIES	17,023.25	508,338.00	3.35%	
733-DOWNTOWN/STREETSCAPE	4,089.92	20,010.00	20.44%	
895-PROMOTIONS	2,020.27	11,665.00	17.32%	
897-OTHER ACTIVITIES	0.00	58,346.00	0.00%	Debt service
TOTAL Expenditures	23,641.68	810,970.00	2.92%	
NET OF REVENUES & EXPENDITURES	(23,357.22)	(37,141.00)	62.89%	
Fund 301 - GENERAL DEBT SERVICE FUND				
TOTAL Revenues	0.00	121,286.00	0.00%	
Expenditures				
907-D.D.A. BOND	0.00	58,346.00	0.00%	
908-LOCAL STREET BOND	0.00	62,940.00	0.00%	
TOTAL Expenditures	-	121,286.00	0.00%	
NET OF REVENUES & EXPENDITURES	0.00	0.00		

CITY OF JONESVILLE
REVENUE AND EXPENDITURE REPORT
PERIOD ENDING 09/30/2022

DESCRIPTION	YTD BALANCE 09/30/2022 NORMAL (ABNORMAL)	2022-23 AMENDED BUDGET	% BDGT USED	COMMENTS
Fund 590 - SEWER SYSTEM FUND				
TOTAL Revenues	209,712.90	804,934.00	26.05%	
Expenditures				
527-SEWAGE DISPOSAL	112,846.92	1,318,170.76	8.56%	
TOTAL Expenditures	112,846.92	1,318,170.76	8.56%	
NET OF REVENUES & EXPENDITURES	96,865.98	(513,236.76)	-18.87%	
Fund 591 - WATER SUPPLY SYSTEM FUND				
TOTAL Revenues	105,745.72	521,632.50	20.27%	
Expenditures				
536-IRON REMOVAL PLANT	48,073.29	458,380.48	10.49%	
537-WATER DISTRIBUTION SYSTEM	20,927.07	241,836.00	8.65%	
TOTAL Expenditures	69,000.36	700,216.48	9.85%	
NET OF REVENUES & EXPENDITURES	36,745.36	(178,583.98)	-20.58%	
Fund 661 - MOTOR VEHICLE POOL FUND				
TOTAL Revenues	27,773.44	134,550.00	20.64%	
Expenditures				
270-DPW BUILDING AND GROUNDS	4,892.28	25,851.00	18.92%	
896-MOTOR VEHICLE POOL	22,452.13	282,480.00	7.95%	
TOTAL Expenditures	27,344.41	308,331.00	8.87%	
NET OF REVENUES & EXPENDITURES	429.03	(173,781.00)	-0.25%	
Fund 703 - CURRENT TAX FUND				
TOTAL Revenues	10.75	0.00		Interest earnings
TOTAL Expenditures	0.00	0.00		
NET OF REVENUES & EXPENDITURES	10.75	0.00		
TOTAL REVENUES - ALL FUNDS	1,743,686.09	6,949,787.00	25.09%	
TOTAL EXPENDITURES - ALL FUNDS	835,481.22	8,105,636.24	10.31%	
NET OF REVENUES & EXPENDITURES	908,204.87	(1,155,849.24)	78.57%	

****Subject to Approval****

**JONESVILLE CITY COUNCIL
Minutes of October 19, 2022**

A meeting of the Jonesville City Council was held on Wednesday, October 19, 2022 at the Jonesville City hall, 265 E. Chicago Street, Jonesville, MI. Mayor Gerry Arno called the meeting to order at 6:30 p.m. Council members present were: Tim Bowman, Jerry Drake, George Humphries Jr., Delesha Padula and Andy Penrose. Absent: Brenda Guyse.

Also present: Manager Gray, Treasurer Spahr, WWTP Supt. Boyle, Safety Director Etter, Attorney Lovinger, DPW Supt. Kyser, Christine Bowman, Suzanne Vargas, Bonnie Drake, Janet Herman, Barb Arlt, Lisa Adair, Chris Grider, Vicky Arno, Dana Kyser, Carol Champion, Bob Snow and Dave Betz.

The City Council celebrated a brief Ribbon Cutting and Grand Re-Opening Ceremony for City Hall. City Hall reopened on October 12, 2022.

Councilman Jerry Drake led the Pledge of Allegiance and moment of silence.

A motion was made by Jerry Drake and supported by Delesha Padula to amend the agenda with the following addition: 6.G. Resolution 2022-12 – Maumee Street Construction Contract. All in favor. Absent: Brenda Guyse. Motion carried.

Bonnie Drake, Christine Bowman and Bob Snow spoke on behalf of Jerry Drake, his retirement from Council and recognizing his years of service to the community.

Mayor Gerry Arno presented to Councilman Jerry Drake a Proclamation to commemorate his 31 years of service to the people of Jonesville.

A motion was made by Andy Penrose and supported by Tim Bowman to adopt Resolution 2022-10 – Re-Opening of City Hall. The resolution is related to the ribbon cutting ceremony to commemorate the re-opening of City Hall to the public following the storm damage in August of 2021. Roll Call Vote: Ayes: Tim Bowman, Jerry Drake, George Humphries Jr., Delesha Padula, Andy Penrose and Gerry Arno. Nays: None. Absent: Brenda Guyse. Motion carried.

Jerry Drake made a motion and was supported by George Humphries Jr. to approve Resolution 2022-11 – Transportation Alternatives Program Grant Application. The Michigan Department of Transportation (MDOT) requires a resolution to support the grant application and commit to local match dollars to the project. Sufficient funds have been budgeted in the current fiscal year, with a substantial portion of the match likely to come from DDA bonds, following final payment of debt on the North Parking Lot improvements. Roll Call Vote: Ayes: Tim Bowman, Jerry Drake, George Humphries Jr., Delesha Padula, Andy Penrose and Gerry Arno. Nays: None. Absent: Brenda Guyse. Motion carried.

A motion was made by Tim Bowman and supported by George Humphries Jr. to schedule a Public Hearing for the November 16, 2022 City Council meeting for the purpose of an increase in Council compensation. Pursuant to Section 3.5 of the City Charter, changes to Council compensation require adoption of an ordinance. All in favor. Absent: Brenda Guyse. Motion carried.

Jerry Drake made a motion and was supported by Delesha Padula to authorize payment to Pavement Solutions, Inc. in the amount of \$25,981.80 for crack sealing several City streets in late summer. All in favor. Absent: Brenda Guyse. Motion carried.

A motion was made by Delesha Padula and supported by Jerry Drake to approve the continued membership in Region 2 Planning Commission (R2PC) and payment of the fiscal year 2022 dues in the amount of \$587.52, based on the 2020 Census population. All in favor. Absent: Brenda Guyse. Motion carried.

Tim Bowman made a motion and was supported by Andy Penrose to cast a vote for the proposed candidates for election to the MML Liability and Property Pool Board of Directors. All in favor. Absent: Brenda Guyse. Motion carried.

A motion was made by Jerry Drake and supported by Tim Bowman to adopt Resolution 2022-12 – Maumee Street Construction Contract authorizing the City Manager to execute an addendum to the contract with MDOT and other documents necessary to proceed with the Maumee Street Project. Roll Call Vote: Ayes: Tim Bowman, Jerry Drake, George Humphries Jr., Delesha Padula, Andy Penrose and Gerry Arno. Nays: None. Absent: Brenda Guyse. Motion carried.

A motion was made by Delesha Padula supported by Brenda Guyse to approve the minutes of September 21, 2022. All in favor. Absent: Brenda Guyse. Motion carried.

Tim Bowman made a motion and was supported by George Humphries Jr. to approve the minutes of the Special Meeting on September 7, 2022. All in favor. Motion carried.

Andy Penrose made a motion and was supported by Delesha Padula to approve the Accounts Payable for October 2022 in the amount of \$58,415.42. All in favor. Absent: Brenda Guyse. Motion carried.

A motion was made by George Humphries Jr. and supported by Andy Penrose to receive and place on file the Board and Commission minutes consisting of Downtown Development Authority (DDA). All in favor. Absent: Brenda Motion carried.

Updates were given by Department Heads, Manager Gray and Council.

At 7:14 p.m. a motion was made by Delesha Padula and supported by Andy Penrose to move into closed session in accordance with the Michigan Open Meetings Act Section 8a, to consider the evaluation of Manager Gray, per his request. Roll Call Vote: Ayes: Tim Bowman, Jerry Drake, George Humphries Jr., Delesha Padula, Andy Penrose and Gerry Arno. Nays: None. Absent: Brenda Guyse. Motion carried.

The meeting returned to open session at 7:38 p.m.

The Personnel committee recommended recognizing Manager Gray with “Outstanding Performance”, and recommended the following retroactive to July 1, 2022:

- Increase the annual base salary from \$86,851 to \$92,588, reflective of the cost of living and step increase provided to other full-time employees.

Andy Penrose made a motion and was supported by Jerry Drake to approve the above recommendation of the Personnel Committee. All in favor. Absent: Brenda Guyse. Motion carried.

Mayor Arno adjourned the meeting at 7:45 p.m.

Submitted by:

Cynthia D. Means
Clerk

Gerald E. Arno
Mayor

<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
ADDISON AWNING COMPANY	CITY HALL AWNING DOWN PAYMENT	1,246.67
APOLLO FIRE EQUIPMENT CO.	JFD - UNIFORMS	263.00
APPLIED INNOVATION	CITY HALL - CANON DXC3830I MFP COPIER	5,023.27
BAILEY, HODSHIRE & CO, PC	2022 AUDIT	3,750.00
BAKER, VICKI/B & B CLEANING,	JPD/CITY HALL CLEANING SERVICES	615.00
BRINER OIL CO., INC.	MVP - GREASE/ACCT 26	43.20
	JFD - GASOLINE/ACCT 25	143.79
	JPD - GASOLINE/ACCT 26	69.76
	MVP - BULK TANK	456.96
	MVP - BULK TANK	467.89
	MVP - BULK TANK	430.88
		1,612.48
BRONNER'S CHRISTMAS WONDERLANDDA -	REPLACEMENT HOLIDAY LIGHT BULBS	149.33
BUTTERS EXCAVATING & LAWN CARCEMETERY	SEXTON/MAINT SERVICES	5,710.00
CLEAR VIEW B.R. LLC	CITY HALL/JPD - OUTSIDE WINDOW CLEANING	40.00
CONSUMERS ENERGY	JFD - EMERGENCY SIREN ELECTRICITY	42.37
	DDA BUILDING ELECTRICITY	418.34
	IRON REMOVAL PLANT ELECTRICITY	1,060.91
		1,521.62
CURRENT OFFICE SOLUTIONS	COPIER MAINTENANCE	70.68
	JPD - COPIER MAINTENANCE	24.45
		95.13
DH ROBERTS CONSTRUCTION	DPW BUILDING - REPLACE SKYLIGHTS	2,170.00
DMCI BROADBAND, LLC	IRON REMOVAL PLANT INTERNET/CAMERA ACCESS	592.98
	WATER TOWER INTERNET/CAMERA ACCESS	592.98
		1,185.96
DR LAB SERVICES, LLC	WWTP - LAB MAINT AGREEMENT	1,535.00
FLEIS & VANDENBRINK ENG, INC.	SEWER REHAB PROJECT	1,336.03
GERKEN MATERIALS	WATER - REPAIRS	319.20
GREENMARK EQUIPMENT	MVP - SUPPLIES	28.47
	MVP - REPAIRS	34.80
		63.27
HYDROCORP, INC	WATER CROSS CONNECTION PROGRAM	535.50
JACKSON KEY WORKS	RE-KEY CITY HALL LOCKS	359.00
JONESVILLE HARDWARE	SUPPLIES/REPAIRS	184.57
JONESVILLE LUMBER	CITY HALL - REPAIRS	13.42
JONESVILLE, CITY OF	CITY HALL WATER/SEWER	50.65
	JPD WATER/SEWER	50.65
	WRIGHT ST PARK WATER/SEWER	52.31
	WWTP WATER/SEWER	206.40
	DPW WATER/SEWER	50.65
	JFD - WATER/SEWER	61.56
		472.22
LOVINGER & THOMPSON, P.C.	LEGAL FEES	323.75
MACQUEEN EMERGENCY	JFD - FIRE BOOTS/RIGGS	514.23
MERIT LABORATORIES	WWTP - TESTING	369.00
MICHIGAN GAS UTILITIES	IRON REMOVAL PLANT GAS SERVICE	109.23
	JPD ELECTRICITY	42.76
	GAS LIGHT SERVICE	73.63
	DPW GAS/HEAT SERVICE	66.28
	CITY HALL GAS/HEAT SERVICE	55.00
	JFD GAS/HEAT SERVICE	111.37
	WWTP GAS/HEAT SERVICE	1,844.50
		2,302.77
MICHIGAN LAWN & LANDSCAPE	MOWING/LEAF CONTROL	1,998.98
MICHIGAN MUNICIPAL LEAGUE	WWTP/MVP - CDL CONSORTIUM	480.00
PERFORMANCE AUTOMOTIVE	SUPPLIES/REPAIRS	981.65
PETTY CASH	PETTY CASH REIMBURSEMENT	234.80
PM DOORS, LLC	JPD/JFD - OVERHEAD DOOR SEALS	150.00
POINT RENTAL & SALES	MVP - REPAIRS	34.99
POSTMASTER	POSTAGE - WATER/SEWER BILLS	309.13
POWERS CLOTHING, INC.	WWTP - SHIPPING	38.00
ROTARY CLUB OF JONESVILLE	GRAY - 2022/2023 MEMBERSHIP DUES	500.00

<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
SHIRT SHACK, LLC	WWTP/DPW UNIFORMS	833.50
SPAHR, LENORE	MILEAGE - BS&A TAX USER GROUP	90.00
SPARKS & SONS EXCAVATING, LLC	WRIGHT ST PARK - REMOVE TENNIS COURT	7,500.00
STATE OF MICHIGAN	WATER - WSSN FEE	1,521.96
STOCKHOUSE CORPORATION	REC PLAN OPEN HOUSE SIGN	80.00
	JPD - INCIDENT LOGS PRINTED	91.80
		171.80
SUPERFLEET MASTERCARD PROGRAM	GASOLINE	971.01
TRACTOR SUPPLY CREDIT PLAN	MVP - SMALL TOOLS	14.99
TRI-COUNTY INTERNATIONAL TRUCK	MVP - TRUCK 4 OIL PAN	806.72
TURNOUT RENTAL	RENTAL GEAR - DRAPER	300.00
UNIFIRST CORPORATION	WWTP - UNIFORM RENTAL	44.20
	MVP - SHOP TOWELS	31.72
	WWTP - UNIFORM RENTAL	44.20
	WWTP - UNIFORM RENTAL	44.20
	JPD - FLOOR MATS	38.00
	MVP - SHOP TOWELS	31.72
	WWTP - UNIFORM RENTAL	44.20
		278.24
USA BLUEBOOK	WWTP - SUPPLIES	823.65
	WWTP REPAIRS/WATER SUPPLIES	543.54
	WWTP - SUPPLIES	312.93
		1,680.12
USALCO LLC	WWTP - SUPPLIES	5,427.86
VERIZON WIRELESS	JPD/DPW-CELL PHONES/RADIO TOWER/JPD-MODEMS	279.91
	DPW CELL PHONE	25.00
		304.91
	Total:	56,339.08

JONESVILLE POLICE DEPARTMENT

116 W. Chicago St.
Jonesville, MI 49250-1106



(517) 849-2101
(517) 849-2520 (fax)

ACTIVITY SUMMARY FOR OCTOBER 2022

Total reports written: 46

Accident, Hit & Run: 1
Accident, Public Roadway: 5
Accident, Private Property: 1
Alcohol Violations: 0
Assault(s): 0
Burglary: 0
Burglary Alarm: 1
Carrying concealed weapon: 0
CSC: 1
Damage to Property: 0
Domestic Violence: 0
Fraud: 2
Felonious Assault: 0
Flee and Elude: 0
General Assist: 9
Larceny: 1
Medical Emergency: 5
Mental Petition: 0
Natural Death: 0
Narcotic violation: 1
Noise Complaint: 1
Nuisance Animals: 1
Other Arrests: (warrants, traffic-DWLS/Revoked, etc.): 11
OUIL/OUID: 1
Retail Fraud: 4
Resisting & Obstructing: 0
Suspicious situation: 2
Suicide: 0
Traffic/Moving Violations: 40
UDAA/recovery: 1
Weapons offense: 0



JONESVILLE FIRE DEPARTMENT

October 2022 SUMMARY

114 W. Chicago St.
 Jonesville, MI 49250
 (517) 849-2101
 (517) 849-2520 Fax

Total Calls for 2022 = 173

Total Calls for October = 23

<u>Members</u>	<u>Date</u>	<u>Type of call</u>	<u>Location</u>	<u>City</u>	<u>Fayette</u>	<u>Scipio</u>	<u>Mutual</u>	<u>Training</u>
4	10/1/2022	Assist Medical	102 Sunset Ct.				X	
3	10/3/2022	Vehicle Fire	Half Moon lk/US12		X			
3	10/3/2022	Fire Disregard	Homer/Rainey Rd				X	
5	10/4/2022	Fire Alarm	576 Beck St	X				
8	10/4/2022	Fire Disregard	576 Beck St	X				
9	10/5/2022	Clean Up	Station					X
4	10/6/2022	PDC Accident	701 Olds St	X				
8	10/6/2022	PI Accident	Walnut And Chicago	X				
6	10/8/2022	PDC Accident	North Adams/ Half Moon		X			
4	10/11/2022	Brush Fire	US12/ Dobson			X		
6	10/12/2022	Training	Station					X
10	10/16/2022	Structure Fire	12 S West St.				X	
5	10/16/2022	Assist Medical	411 Harley St				X	
6	10/17/2022	PI Accident	1640 E Chicago Rd		X			
9	10/19/2022	Training	Station					X
9	10/19/2022	Wires Down	8820 Stephens Dr			X		
6	10/21/2022	Training	Station					X
7	10/21/2022	Brush Fire	210 Reading Ave	X				
5	10/22/2022	PI Accident	701 Olds St	X				
10	10/24/2022	Illegal Burn	Harley St	X				
10	10/25/2022	Cooking Fire	715 Wright St	X				
10	10/25/2022	Assist Medical	312 Liberty St				X	
5	10/29/2022	Illegal Burn	413 Bakers St	X				

Monthly Calls

Year Total Type of Call

<u>City</u>	<u>Fayette</u>	<u>Scipio</u>	<u>Mutual</u>	<u>Training</u>
55	32	11	49	26

	<u>City</u>	<u>Fayette</u>	<u>Scipio</u>	<u>Mutual</u>	<u>Training</u>
January	2	1	1	5	3
February	4	2		4	3
March	5	3		5	2
April	3	5	1	5	3
May	7	4	1	6	2
June	6	3	1	4	4
July	11	4	1	6	2
August	7	3	3	6	2
September	1	4	1	3	1
October	9	3	2	5	4
November					
December					

MONTHLY OPERATING REPORT

October 2022

SUBMITTED: November 9, 2022

WATER FLOW

MAXIMUM 227,000
MINIMUM 317,000
AVERAGE 189,000
TOTAL 5.866 MG

WASTEWATER FLOW

MAXIMUM 304,500
MINIMUM 251,400
AVERAGE 279,600
TOTAL 8.6688 MG

(The maximum water use occurred during hydrant flushing)

CALLOUTS: 1 (Wastewater Plant Battery Backup Failure)

OPERATION & MAINTENANCE

The plant was in compliance with the NPDES permit limitations during the month of October 2022.

The Wastewater Plant Laboratory processed 145 Bacteria tests, 28 Nitrate tests and 15 Nitrite tests in July. The annual totals through October 2022 are as follows:

- Total Coliform Bacteria-----1017
- Nitrates-----263
- Nitrites-----143

The 2022 Biosolids Report and the 2022 Discharge Monitoring Report were prepared and submitted to Michigan Department of Environment, Great Lakes, & Energy.

The lab is currently analyzing lagoon samples for seasonal discharges for the communities of Camden, Litchfield, Lk. Diane, Merry Lk., North Adams, Quincy and Reading.

The generator at the water plant had a recall notice for a circuit breaker. A service tech was contacted. After inspection the affected part did not pertain to our unit.

5-Day Biochemical Oxygen Demand

NPDES Permit 30 Day Average Limit is 4 mg/l

NPDES Permit Daily Maximum is 10 mg/l

The BOD-5 test tells us how much of the oxygen in the water is being used up or demanded by the waste in the water. High oxygen demand will deplete the oxygen in the receiving water. This will have adverse effects on the quality of life (fish) in the Receiving stream.

Jonesville Monthly Average—2.5 mg/l

Average Percent Removal from the Raw Wastewater—98.8 %

Daily Maximum—5 mg/l

Total Suspended Solids

NPDES Permit Limit is 20 mg/l

Suspended solids are very important in controlling the process in the plant. Suspended solids are removed via settling clarifiers and are pumped to the anaerobic digester for treatment. The digested biosolids are applied to farmland at agronomic rates as fertilizer.

Jonesville Monthly Average—2.0 mg/l

Average Percent Removal from the Raw Wastewater—98.7%

Total Phosphorus

NPDES Permit Limit 1 mg/l Year Round

Phosphorus is a nutrient that promotes growth. In fact, farmers use phosphorus as a fertilizer on crop lands. Phosphorus is found in many cleaning agents and industrial processes. Excessive phosphorus in wastewater promotes the excessive growth of micro and macro-organisms in the receiving stream. In other words, phosphorus promotes excessive growth of algae and seaweed. These plants demand oxygen from the water and tend to decrease the quality of life in the receiving stream.

Jonesville Monthly Average—0.60 mg/l

Average Percent Removal from the Raw Wastewater—88.2%

Ammonia Nitrogen

Monthly Average Limit is 0.5 mg/l

Daily Maximum Limit is 2 mg/l

Ammonia Nitrogen is the result of bacterial decomposition of organic nitrogen. Examples Of organic nitrogen include animal and plant protein, amino acids and urea from urine. Ammonia nitrogen is a very unstable form of nitrogen. In wastewater plants ammonia nitrogen is oxidized to form nitrite nitrogen. Further oxidation of nitrite nitrogen will form the stable compound called nitrate nitrogen. This process is called nitrification and occurs in the trickling filter towers. If nitrification does not occur in the treatment plant, it will occur in the receiving stream once again depriving oxygen from the aquatic population. Because of the sensitive nature of the microorganisms involved in the nitrification process, the ammonia nitrogen limits are about the hardest to hit.

Jonesville Monthly Average—0.941 mg/l

Average Percent Removal from the Raw Wastewater—96.5%

Jonesville Daily Maximum—2.38 mg/l

Brian Boyle

Jonesville Dept of Public Works

October 2022

Monthly Report

	Maintenance	Salt	Chloride	Top Dirt	COLD MIX
STATE HIGHWAYS	0 HR DT 0 HR OT		0 Bag	0 Yd	0 Ton
MAJOR STREETS	0 HR DT 0 HR OT	0 Ton	0 Bag	4 Yds	0 Ton
LOCAL STREETS	0 HR DT 0 HR OT	0 Ton	0 Bag	0 Yd	0 Ton
PARKING LOTS	0 HR DT 0 HR OT	0 Ton	0 Bag		0 Ton
POLICE STATION	0 HR OT	0 Ton	0 Bag		
FIRE DEPARTMENT	0 HR OT	0 Ton	0 Bag		
SEWER DEPT	0 HR DT				
LDFA	0 HR OT				0 Ton
WATER	0 HR DT 0 HR OT			0 Yd	0 Ton
State Police		0 Ton	0 Bag		

There were no call outs.

The monthly brush collection ended on the 27th of this month.

We have started picking up leaves with the leaf vac.

The concession stand and the Wright Street Park bathrooms were winterized.

The Cemetery water system was winterized.

We black top 2 spots that were dug up for water repairs, 1 on Walnut & 1 on Evans Street.

Concord Excavating changed out the 8" water valve at M-99 & US-12 corner.

We helped the move back to City Hall.

We cleaned the upstairs at City Hall..

Fire Hydrants were flushed.

We have been doing fall maintenance on the equipment.

We put the road closed signs out for Trunk or Treat.

Lenore and I turned in the Asset Management Report to the State.

Sparks & Sons Excavating removed the tennis courts and top dirt and seed put down.

Mike Kyser

**CITY OF JONESVILLE
CASH BALANCES**

	September-2022	BANK BALANCE
GENERAL FUND:		
General Fund Now Checking	101-000-001	97,536.21
General Fund CLASS Acct	101-000-007	1,895,047.03
General Fund Cemetery CLASS Acct	101-000-007.100	93,815.81
General Fund Alloc of Assets CLASS	101-000-007.200	416,766.82
MAJOR STREETS:		
Major Streets Now Checking	202-000-001	56,671.28
Major Streets CLASS Acct	202-000-007	559,233.36
LOCAL STREETS:		
Local Streets Now Checking	203-000-001	39,506.59
Local Streets CLASS Acct	203-000-007	853,772.81
STATE HIGHWAY:		
State Highway Now Checking	211-000-001	14,302.48
L.D.F.A.:		
LDFA Operating Now Checking	247-000-001	12,288.85
LDFA Operating CLASS Acct	247-000-007	2,698,819.60
D.D.A.:		
DDA Now Checking	248-000-001	1,868.68
DDA Operating CLASS Acct	248-000-007	42,849.59
SEWER FUND:		
Sewer Receiving Now Checking	590-000-001	83,419.66
Sewer Bond & Interest Checking	590-000-001.300	10.00
Sewer Receiving CLASS Acct	590-000-007	288,877.79
Sewer Plant Improv. CLASS Acct	590-000-007.200	1,400,473.80
WATER FUND:		
Water Receiving Now Checking	591-000-001	66,739.13
Water Receiving CLASS Acct	591-000-007	320,358.22
Water Plant Improvement CLASS Acct	591-000-007.100	387,857.58
Water Bond Reserve CLASS	591-000-007.200	36,907.06
Water RR&I Reserve CLASS	591-000-007.250	31,007.95
Water Tower Maint CLASS Acct	591-000-007.300	52,582.93
Water Maint CLASS Acct	591-000-007.400	66,485.69
MOTOR VEHICLE POOL:		
Motor Vehicle Pool Now Checking	661-000-001	11,879.66
Equip. Replace CLASS - Police Car	661-000-007.301	28,267.98
Equip. Replace CLASS - Fire Truck	661-000-007.336	48,503.79
Equip. Replace CLASS - DPW Equip	661-000-007.463	156,286.16
Equip. Replace CLASS - WWTP/Vactor	661-000-007.590	44,918.26
CURRENT TAX:		
Current Tax Checking	703-000-001	136,007.18
Current Tax Savings Account	703-000-002	98,179.46
PAYROLL FUND CHECKING:		
	750-000-001	369.71
GRAND TOTAL		10,041,611.12

November 9, 2022

City of Jonesville
265 E Chicago Street
Jonesville, MI 49250

Dear Mayor, Councilmen, and Councilwomen,

We are writing to ask that the city of Jonesville change the current zoning ordinance regarding the keeping of animals to allow for people to keep chickens within the city limits. In the last few years life has changed in many ways. One thing that seems really different is that sometimes at the grocery store certain items are not there. Our family hopes that the city of Jonesville will allow its residents within the city limits to take measures to take care of themselves by producing their own food through owning chickens.

There are several reasons why we are asking for this change of ordinance not only for ourselves but for everyone in the city. The benefits of chicken ownership are many. Most importantly, chickens provide a healthy food source. Not only are eggs healthy but hens lay eggs all year, so it is also a consistent food source, even though they slow down their laying in the cold months. In addition, owning chickens provides educational opportunities in biology, economics, responsibility, and animal care. Chickens also serve as bug control in the yard and enrich the soil with fertilizer for a more productive garden.

There are many reasons why chickens work well in a neighborhood.

1. They are not aggressive to people and can be quite friendly and entertaining.
2. If you do not have a rooster, they do not make much noise.
3. They do not require much space. According to the Generally Accepted Agricultural Management Practices (GAAMPS) the recommendation is that each laying hen have 1 square foot of space. So the total space required to house a flock of chickens is roughly the size of a dog house.

Cities have created requirements for chicken ownership that help address concerns of neighbors. Attached is a comparison chart among cities that allow chicken ownership in and around Lansing, MI. This is a copy of a document that was created in Delta Township (Eaton County) when they were exploring the addition of a chicken ordinance, which was passed in 2017.

ATTACHMENT A

People make many arguments against backyard chicken flocks. ATTACHMENT B lists some of those. We have researched answers to those questions.

Last, ATTACHMENT C begins with the city of Jonesville's current ordinance (Section 2:31) that talks about chickens. We ask that you take chickens off the list of "what customary pets shall not include" and allow a separate rule for chickens. Other examples of how cities have done that are listed below Section 2:31.

It is our hope that the City will consider our request to change the city zoning ordinance.

Thank you for your time.

Sincerely,

Isabelle Hutchinson

Isabelle Hutchinson, age 13

Vivian Hutchinson

Vivian Hutchinson, age 9

Agnes Hutchinson

Agnes Hutchinson, age 7

Silas Hutchinson

Silas Hutchinson, age 11

Rosie

Rosie Hutchinson, age 4

Allison Hutchinson & Eric Hutchinson, parents
315 East Street
Jonesville, MI 49250

Comparison Chart: Chicken Regulations

Attachment A

	Meridian Township	Charlotte	Portland	East Lansing	City of Lansing
Coop Required	Yes	Yes	Yes	Yes	Yes
Slaughtering Prohibited	No	Yes	Yes	Yes	Yes
Fencing Required	Yes	Yes	Yes	Yes	Yes
Setback Required from Chicken Enclosure to Adjacent House	10 ft from side/rear property line	15 ft to any property line	10 ft from a property line, 40 ft to a house on adjacent property	10 ft from an adjacent property line	10 ft from a property line, 40 ft to a house on adjacent property.
Containers Required for Feed	Yes	Yes	Yes	Yes	Yes
Sale of Eggs or Chickens Prohibited	Yes	No	No	No	No
Separation Requirement Between Chicken Sites	No	No	No	No	No
Can adjacent property owners veto Chicken Raising?	No	No	No	No	No
Notes	<i>Chickens and Rabbits regulated together</i>	<i>No more than 10 permits may be outstanding at anytime</i>	<i>40ft setback may be waived if neighbors consent</i>		<i>Setbacks may be waived if neighbors consent</i>

Comparison Chart: Chicken Regulations

	Meridian Township	Charlotte	Portland	East Lansing	City of Lansing
Year of Chicken Regs	2011	2016, original regulations in 2012	2010	2009	2011
Permitted By-Right Or as Special Use	By Right	By Right	By Right	By Right	By Right
Registration Required	Yes	Yes	Yes	Yes	No
Longevity of Registration	=	2 Years	3 years	5 Years	=
Must the Chicken raiser reside on the premises	Yes	=	=	=	=
Fee Required	Yes	=	=	=	=
Do Private restrictions supersede the Zoning Rules?	Yes	Yes	Yes	Yes	=
Max # of Chickens	4	6	4	4	5
Min Lot Size Requirement	10,000 sq ft	No	No	No	=
Chickens Limited to Back Yards?	Yes	Yes	Yes	Yes	No
Roosters Prohibited	Yes	Yes	Yes	Yes	Yes

Attachment B

-Concern: Chickens produce too much waste and they are smelly.

Response: Chickens themselves do not smell. Odors come from ill kept coops. In the same way that other animals cause odors if they are not properly cared for. One 40-pound dog produces more waste in a week than 10 chickens (backyardchickencoops.com). While chicken manure can be converted easily into fertilizer to help your garden grow, you cannot do the same with dog and cat waste. In the city of Jonesville, you can have 4 dogs of any size and breed and so there is clearly some allowance for animal waste already in place.

-Concern: If chicken feed is improperly stored it may result in a rodent problem.

Response: A city can require that individuals buy the proper storage containers to prevent rodents.

-Concern: Chickens are too loud for a neighborhood.

Response: All city ordinances we have looked at that allow for chickens restrict people from owning roosters. Hens are quiet and pleasant.

-Concern: There is much agriculturally zoned land just outside the city limits of Jonesville. This should provide ample area for people to raise chickens and other animals if they would like.

Response: The cost of moving for the purpose of raising chickens is too much.

-Concern: Backyard chickens will spread the bird flu.

Response: First, bird flu doesn't really spread to people so it isn't a concern about Harming people around us. Most of the problems with bird flu are in large commercial farms.

Attachment C

Traverse City, MI

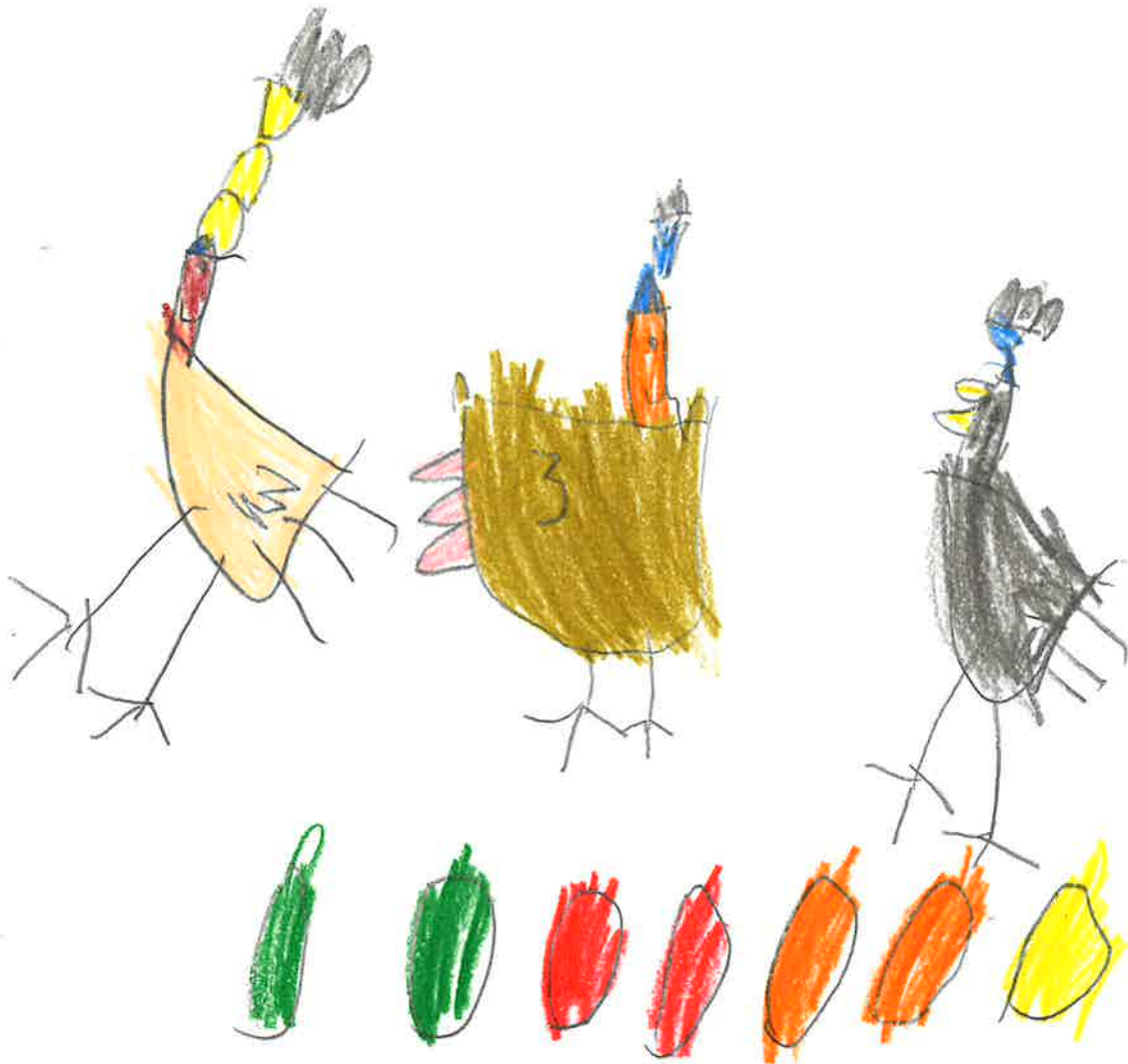
- (3) Chickens may be kept according to the following conditions:
- a. A maximum of four hens may be kept per parcel. Roosters are prohibited.
 - b. Slaughtering chickens outdoors is prohibited.
 - c. Chickens shall be provided, and remain within, a fully enclosed shelter with an optional covered fenced enclosure in the rear yard.
 - d. Enclosures shall be located at least 25 feet from any dwelling on a neighboring parcel.
 - e. No chicken shall be kept on parcels with more than one dwelling.

Grand Rapids, MI

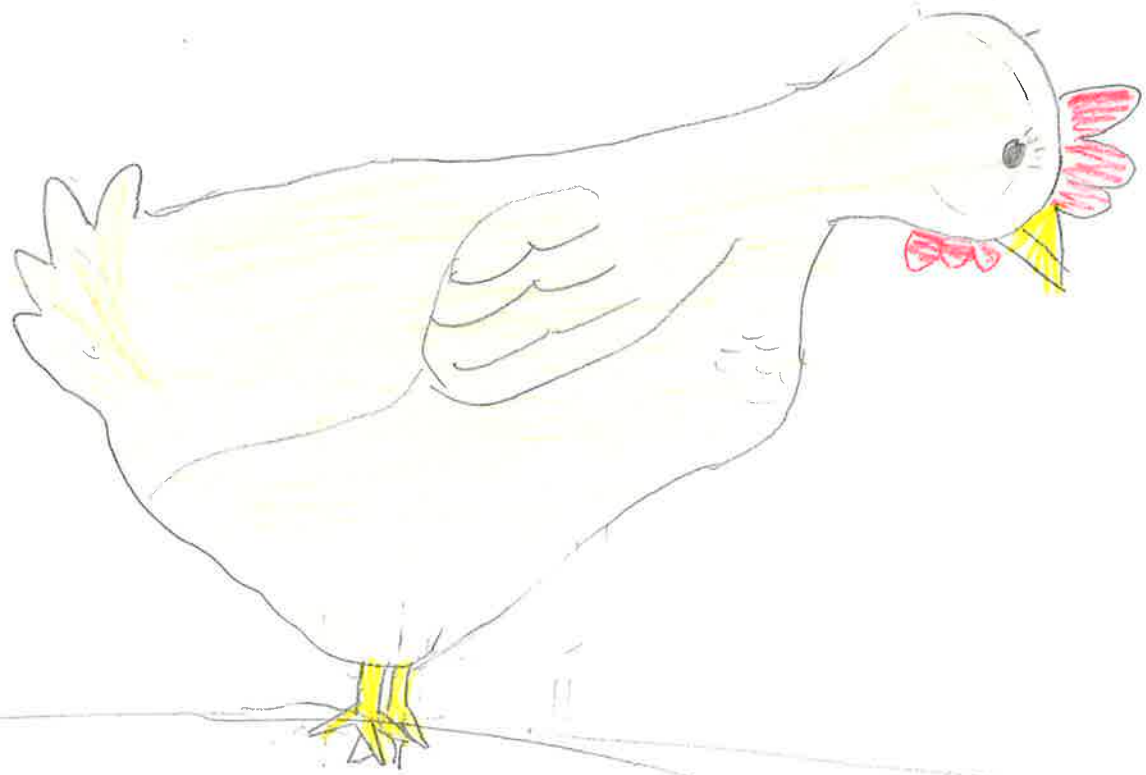
- **Sec. 9.219. - Chickens.**
- (1) Chickens may be kept in the City with a valid Chicken Permit subject to the following conditions:
- (2) Chickens may only be kept on a lot containing a single-family or two-family dwelling. No person shall allow chickens to be kept on a lot containing a multi-family dwelling.
- (3) Chickens may only be kept on a lot which is at least 3,800 square feet in size.
- (4) Chickens may only be kept by an occupant of a dwelling unit located on the real property on which the chickens are kept.
- (5) Chickens must be kept in and confined in a properly designed and constructed coop or chicken house, or a fenced and covered enclosure, which may be located only in the "rear yard" of the property, as that term is defined in Chapter 61 of this Code, known as the Zoning Ordinance. The Planning Director may permit an alternate placement where a rear yard does not exist due to existing building placement or for properties that do not have a rear yard, providing that there are no detrimental effects on adjacent properties.
- (6) Each fenced and covered enclosure shall be designed with adequate yard space for each chicken, and the coop or chicken house and the fenced and covered enclosure combined shall not cover more than 50% of the rear yard. Enclosures must be clean and resistant to predators and rodents.
- (7) Each fenced and covered enclosure shall be located at least ten (10) feet from any lot line.
- (8) No person shall keep or allow to be kept more than four (4) chickens on a lot which is less than 5,000 square feet in size.

- (9) No person shall keep or allow to be kept more than six (6) chickens on a lot which is 5,000 square feet or greater in size.
- (10) Chicken feed must be in rodent resistant and weather proof containers.
- (11) Chickens may not be butchered, slaughtered, or otherwise killed, for any reason or any purpose, on any real property on which chickens may be kept pursuant to this ordinance.
- (12) The person keeping the chickens shall abide by all health and safety standards of the City's Property Maintenance Code.
- (13) Roosters are expressly prohibited, regardless of the age or maturity of the bird.
- (Ord. No. 2015-13, § 1, 2-24-15; Ord. No. 2016-49, § 2, 7-26-16)

R0319



Vivian age 9



TO: The City of Jonesville, planning committee & City Council.
FROM: The seller, Jackie Mosley,
RE: parcel number 30 210 043 000 070 4 6 3
Listed with CB* Grove Real Estate, Becki Jaeger agent for Mosley.

November 7, 2022


This is about the 50 acres +/- (see map provided in red is the parcel). As you can see starts at US 12 Chicago Street. The St Joe River throughout the entire parcel, all the way to Mill Pond. Your walking path runs next to this property from the old train tracks & your parcel already owned.

- 1) There is an egress, an ingress that was written on a land contract, which was not recorded, which we are working on to get this corrected.
- 2) You (City of Jonesville) already had a parcel that butts up to this property.
- 3) Do to the many street name changes that have occurred over the years, the deed needs to be updated as recommended by Public Title Co. They already have forwarded to Lisa in Mapping.

The last time it was surveyed was by Ringenberg Surveyor's, by Mr Ringenberg himself. Which was a while back.

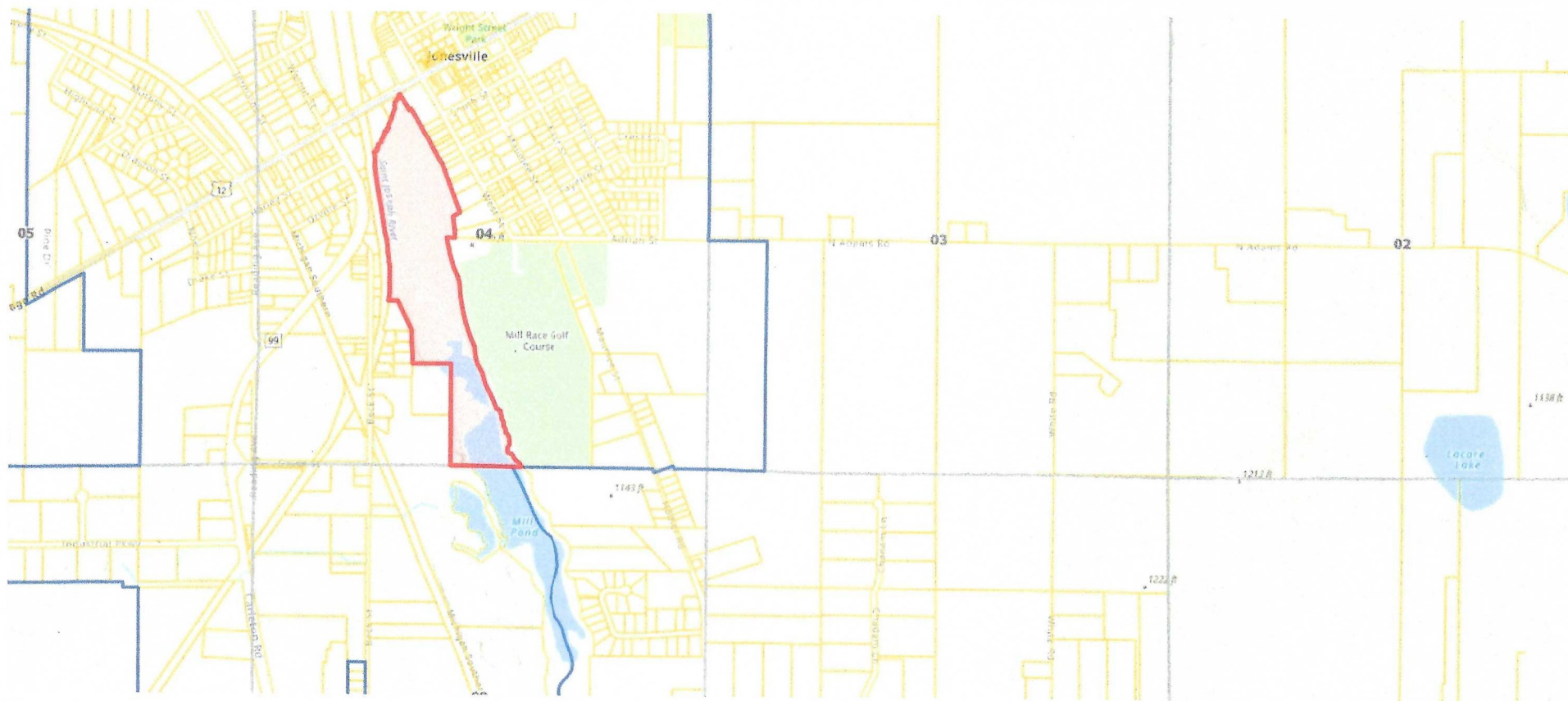
The proposal is just for the City of Jonesville is to have you purchase it at 50% of the listed price of \$99,999.00 then Mr. Mosley would donate the other 50% to the city. There are many potential uses by the City: Using it as a green space, setting up rest areas for the pathway, picnic benches, or even in primitive campgrounds. What ever the city would find suitable for the people of the community or the city.

This would be open for consideration until November 30, 2022, or until a written offer is received. Which ever comes first.

	dotloop verified 11/07/22 6:21 PM EST LCWD-UYJ0-9ZPB-JCSD
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Jackie Mosley, seller

Attachments: Map, vacant land sellers disclosures.



[Download Image](#) [Back to Map](#)

Redden area is parcel talking about.

Jackie Mosley

dotloop verified
11/07/22 6:21 PM EST
DOOH-93MH-ATSC-VTMO

Land Contract

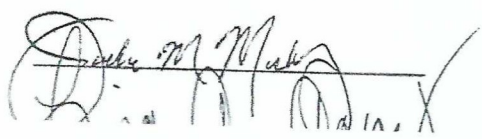
This Contract, made the 23rd day of March, 1998.

Between CORNERSTONE ASSEMBLY OF GOD, whose address is 3654 Okemos Road, Okemos, Michigan 48864, hereinafter referred to as the "Seller" and EDWARD C. ZOLL III and AMY L. ZOLL, husband and wife, whose address is 1500 S. Hillsdale Road, Hillsdale, Michigan 49242, hereinafter referred to as the "Purchaser,"

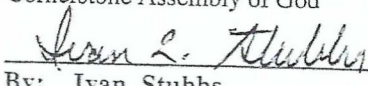
12. It is expressly understood and agreed by the parties hereto that the Seller shall have an easement across the real property described herein, to the adjacent real property owned by Seller which is land locked, for the purpose of ingress and egress, provided however, that said easement shall in no way interfere with or cause damage to the existing softball/baseball fields thereon.

In Witness Whereof, the parties hereto have hereunto set their hands and seals the day and year first above written.

Executed by Seller in the presence of



Cornerstone Assembly of God

 (L.S.)

By: Ivan Stubbs
Its Agent

**Modified copy of LC showing ingress & egress is allowed.
Needs to get recorded to this parcel.**

Jackie Mosley dotloop verified
11/07/22 6:21 PM EST
V81C-BUF7-56RA-UZZH

MICHIGAN MUNICIPAL TREASURERS ASSOCIATION

In recognition of completing the requirements of MMTA as a

MICHIGAN CERTIFIED PROFESSIONAL TREASURER

Lenore Spahr, MiCPT

Is awarded recertification on June 1, 2022



Certification is subject to renewal June 1, 2026

Jeff Gray

From: Comcast Heartland <Comcast_Heartland@comcast.com>
Sent: Friday, October 21, 2022 1:39 PM
Cc: Woody, Eric
Subject: Comcast Programming Advisory

Good afternoon:

As part of our ongoing commitment to keep you and our customers informed about changes to Xfinity TV services, we wanted to update you that the programming network G4 notified its employees that it is ceasing operations effective October 17, 2022. It is our understanding that G4 will continue transmitting programming until November 14, 2022, and we will continue to carry it until such date.

Please feel free to contact me at 248-924-4917 if you have any questions.

Sincerely,

Eric Woody
Manager, External Affairs
Comcast, Heartland Region
41112 Concept Dr.
Plymouth, MI 48170