



# CITY OF ROOSEVELT PARK COUNCIL MEETING

## AGENDA

December 18, 2023

6:15 p.m.

1. Council Work Session
2. Call to Order and Roll Call
3. Pledge of Allegiance
4. Invocation by Mayor Langlois
  
5. Public Comment on Agenda Items
6. Approval of Consent Agenda
  - a. Regular Agenda
  - b. Minutes of the December 4, 2023, Regular City Council Meeting
  - c. List of Bills
  
7. Unfinished Business
8. New Business
  - a. Mayoral Appointments to Council Committees
  - b. General Board and Commission Appointments
  - c. Other Post Employment Benefit (OPEB) Fund-FY 2023 Valuation
  
9. Comments from the Mayor and City Council
10. Reports from City Manager, City Attorney & Department Heads
  
11. Public Comment
  - Please state your name and home address
  - Please limit comments to 3 minutes per individual presentation  
(City Council Rules of Procedure: 10/7/2011)
  
12. Adjournment

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# City of Roosevelt Park

*A Proud Community*

To: Honorable Mayor and City Council  
From: Jared Olson, City Manager  
Date: December 14, 2023  
Subject: **Monday, December 18, 2023**– CITY COUNCIL MEETING

The following is information pertaining to items on the agenda for your meeting:  
COUNCIL WORK SESSION:

1. **Councilmember Request-Resolution to Host Early Voting In-house Document**- During the City Council meeting of December 4<sup>th</sup>, Councilmember Johnson distributed the attached document for presentation and discussion.
2. **Active Agenda Items**

COUNCIL MEETING:

- a. **Mayoral Appointments to Council Committees**- Per the charter, appointments to standing committees are to be completed by the Mayor during the second meeting of December.
- b. **General Board and Commission Appointments**- As needed annually, several boards and commissions within the City have terms that are expiring. As included in the attachment, reappointments are necessary.
- c. **FY23 Post-employment Benefits Other than Pensions (OPEB) Report-Annual Valuation**- As a required portion of our annual audit, a valuation of plan assets and liabilities for the Roosevelt Park Other Post Employment Benefit plans has been completed and is presented for review and acceptance.

If you have questions, please contact me.

## **Resolution to Host Early Voting In-House - Presented 12/4/2023**

The State of Michigan in 2023 enacted new legislation updating election and voting processes, implementing changes under Ballot Proposal 22-2 which amended the Constitution of the State of Michigan. These new laws create significant change in the voting processes statewide. As the press release from Governor Whitmer's office quoted state Representative Erin Byrnes, "The implementation of Proposal 2 will create generational change for Michigan voters". (<https://www.michigan.gov/whitmer/news/press-releases/2023/07/18/whitmer-signs-bipartisan-legislation-expanding-voting-rights> 12/4/2023)

Act 81/Senate Bill 367, in the Prop-2 package, requires at least nine days of early voting before each statewide and federal election, and gives each municipality options as to where early voting should be hosted:

"Sec. 720d. (1) Each municipality shall administer early voting under 1 of the following provisions: (a) Conduct early voting as a single municipality separate from any other municipality as provided under section 720e. (b) Enter into a municipal agreement and jointly conduct early voting with 1 or more other municipalities located in the same county as provided under section 720f. (c) Enter into a county agreement and authorize the county clerk of the county in which that municipality is located to conduct early voting for 1 or more municipalities located in that county, with the assistance of, and in consultation with, the clerk of each municipality that is a party to the county agreement as provided under section 720g." (The underlining is added to highlight the key options. <https://www.legislature.mi.gov/documents/2023-2024/publicact/pdf/2023-PA-0081.pdf> )

This decision has significant ramifications for "home rule" of the municipality as it provides for a possibility that an essential municipal function—the administration of our local elections—could be transferred out of the municipality and controlled by non-municipal personnel. Doing so would set a dangerous precedent for transferring further facets of municipal authority to the county.

It also has implications for election security. The Secretary of State has indicated that the local structure of Michigan's elections makes them more secure: "Michigan's elections are decentralized, meaning they are carried out by local Republican, Democratic, and nonpartisan election clerks in the state's 1,520 cities and townships. This bolsters election security by making it difficult for hackers to attack the decentralized system, and for statewide fraud to occur without coordination among hundreds of sworn, locally elected officials."

(<https://www.michigan.gov/sos/elections/security> 12/1/2023)

Therefore in order to preserve the decentralized, local administration of elections, the City of Roosevelt Park ordains that Roosevelt Park shall conduct early voting as a single municipality separate from any other municipality; that the City shall not enter into any agreement to host voting outside of Roosevelt Park, neither with another municipality nor with the clerk of Muskegon County, nor shall any voting be administered by any non-Roosevelt Park personnel. The Clerk of the City of Roosevelt Park shall provide notice of this municipal intention according to the requirements of Act 81/Senate Bill 367, including Sec. 720d.

Be it further ordained: The City of Roosevelt Park shall provide funding within the City budget for the implementation of in-house early voting. In order to control costs, the City shall provide no more than the minimum days of early voting required by Act 81/Bill 367.



**CITY OF ROOSEVELT PARK  
CITY COUNCIL  
MEETING MINUTES  
December 4, 2023**

This meeting was called to order by Mayor Aaron Langlois at 6:15 p.m.

**PRESENT:**       **Council Members:** Aaron Langlois, Michael Sutton, Noah Crossno, Diane Goodman, Stacey Burmeister, Fawn Cruz, Matt Johnson

**STAFF:**         City Manager Jared Olson, City Treasurer Kate Dibble, DPW Supervisor Ben VanHoeven, Chief of Police Shawn Bride

**ABSENT:**        City Clerk Ann Wisniewski

**WORK SESSION**

**Council discussed Agenda Items:**

- Appointment of City Officers
- 2024 Meeting Dates
- 2024 Property and Liability Insurance Renewal
- Poverty Exemption Resolution 23-15
- Huntington Bank Account Signers
- MERS HCSP Agreement
- List of Bills

**Special Guests:**

None

**City Treasurer Kate Dibble called the Council meeting to order at 6:33 pm**

**2023-218        ROLL CALL**

City Treasurer Kate Dibble called roll call.

**2023-219        INVOCATION**

Council Member Cruz provided the Invocation.

**2023-220        NOMINATION AND ELECTION OF MAYOR/MAYOR PRO TEM**

Council Members nominated Council Member Langlois for the office of Mayor for the City of Roosevelt Park. This nomination was supported by all members. Council Member Langlois accepted the nomination.

There being no further nominations for the Office of Mayor, nominations were closed.

Voting in favor of Council Member Aaron Langlois for the Office of Mayor for the City of Roosevelt Park for a term expiring November 2024.

Roll Call: 7 Ayes, 0 Nays Motion Carries

Council Members nominated Council Member Sutton for the Office of Mayor Pro Tem for the City of Roosevelt Park. This nomination was supported by all Members. Council Member Sutton accepted the nomination.

Voting in favor of Council Member Sutton for the Office of Mayor Pro-Tem for the City of Roosevelt Park for a term expiring November 2024.

Roll Call: 7 Ayes, 0 Nays Motion Carries

**2023-221**

**OATH OF OFFICE**

City Treasurer Kate Dibble administered Oath of Office to newly elected Mayor: Aaron Langlois and newly elected Mayor Pro-Tem: Michael Sutton.

**2023-222**

**PUBLIC COMMENT ON AGENDA ITEMS**

None

**2023-223**

**CONSENT AGENDA**

Council Member Crossno moved to approve the consent agenda. This motion was Supported by Council Member Burmeister.

Roll Call: 7 Ayes, 0 Nays Motion Carries

**Appointment of City Officers 2024**

City Officers are appointed annually by City Council as required by Section 5.2 of the City Charter, the "appointive officers of the City shall be appointed" by the City Council at their first regular meeting in December.

Currently City officers up for appointment are the following:

City Manager - Jared Olson

City Clerk – Ann Wisniewski

City Treasurer – Kate Dibble

Chief of Police-Shawn Bride

Superintendent of Public Works-Ben VanHoeven

Fire Chief-City of Norton Shores Fire Dept. (contract)

City Attorney-John Schrier/Parmenter Law

This item was included in the consent agenda and passed.

**2023-224**

**UNFINISHED BUSINESS**

None

**2023-225**

**NEW BUSINESS**

**9A. 2024 Meeting Dates**

Council Member Cruz moved to approve the 2024 Meeting Schedule as presented.

This motion was supported by Council Member Goodman.

Roll Call: 7 Ayes, 0 Nays Motion Carries

**9B. 2024 Commercial Property and Liability Insurance Coverage**

Council Member Crossno moved to approve the coverage proposal for upcoming 2024 Year. This motion was supported by Mayor Pro-Tem Sutton.

Roll Call: 7 Ayes, 0 Nays Motion Carries

**9C. 2024 Property Tax Poverty Exemption Policy Update**

Council Member Burmeister moved to approve resolution 23-15 and the corresponding poverty tax exemption policy and guidelines as presented. This motion was supported by Council Member Cruz.

Roll Call: 7 Ayes, 0 Nays Motion Carries

**9D. Updating Huntington Bank Account Signers**

Mayor Langlois moved to approve the updating of the Huntington Bank signature cards to reflect approved account signers a City Manager Jared Olson, City Treasurer Kate Dibble, Mayor Aaron Langlois, and Mayor Pro Tem Michael Sutton. This motion was supported by Council Member Goodman.

Roll Call: 7 Ayes, 0 Nays Motion Carries

**9E. MERS HCSP Employer/Employee Contribution Amendment**

Council Member Cruz moved to approve the amended MERS HCSP Plan document as presented for all full-time employees effective for Fiscal Year 2024. This motion was supported by Mayor Langlois.

Roll Call: 7 Ayes, 0 Nays Motion Carries

2023-226

**COUNCIL COMMENTS**

Council Members shared comments.

2023-227

**DEPARTMENT HEAD REPORTS**

Department Heads shared comments.

2023-228

**PUBLIC COMMENTS**

None

2023-229

**ADJOURNMENT**

Mayor Pro Tem Sutton moved to adjourn the meeting at 7:07 p.m. This motion supported By Council Member Burmeister and carried unanimously.

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Ann Wisniewski, City Clerk



# CITY OF ROOSEVELT PARK

A Proud Community  
900 OAK RIDGE ROAD  
ROOSEVELT PARK, MI 49441  
(231) 755-3721

# COUNCIL LIST

CHECK NUMBER	VENDOR NAME	DESCRIPTION	Invoice #	INVOICE AMT
4222 (E)	ACCIDENT FUND WORKERS COMP		1001088943	1,094.20
			<b>Check Total</b>	<b>1,094.20</b>
4223 (E)	ADVANCE AUTO PARTS BRAKE LINE - UNIT 5 CAR WASH, WASH MIT, CLAY OIL ABSORBENT		538233392141 538233402145	20.79 29.73
			<b>Check Total</b>	<b>50.52</b>
4224 (E)	BANK OF AMERICA BUSINESS CARD DPW HITCH MOUNT CARRIER, BUSINESS LICENS EMERGENCY LIGHTS, LABELS MS OFFICE SUBSCRIPTION DEC COPY PAPER		112-7392117- 114-1024349- E0400Q0ZNO 10126020930	209.27 82.47 52.47 181.74
			<b>Check Total</b>	<b>525.95</b>
4225 (E)	BANK OF AMERICA BUSINESS CARD CITY MANAGER DUES 2024 MEMBERSHIP - COUNCIL MEMBER JOHNSON		DUES2024 64922	425.00 95.00
			<b>Check Total</b>	<b>520.00</b>
4226 (E)	BANK OF AMERICA BUSINESS CARD CLERK ANNUAL DUES		2024DUES	75.00
			<b>Check Total</b>	<b>75.00</b>
4227 (E)	BLUE CARE NETWORK OF MI RETIREE HEALTH CARE - JAN		233420015378	1,641.36
			<b>Check Total</b>	<b>1,641.36</b>
4228 (E)	BLUE CROSS BLUE SHIELD OF MICH RETIREE HEALTH CARE - JAN		174673258	2,171.43
			<b>Check Total</b>	<b>2,171.43</b>
4229 (E)	CONSUMERS ENERGY 1000 0015 1900 2848 ASHLAND		207058821503	89.59
			<b>Check Total</b>	<b>89.59</b>
4230 (E)	CONSUMERS ENERGY 1000 0015 2536 - 896 W BROADWAY		207058821514	55.88
			<b>Check Total</b>	<b>55.88</b>
4231 (E)	CONSUMERS ENERGY 1000 0015 6057 936 OAKRIDGE GUL 2		205902677566	2,128.20
			<b>Check Total</b>	<b>2,128.20</b>
4232 (E)	CONSUMERS ENERGY 1000 0017 0686 3106 ROOSEVELT RD		206080610253	15.25
			<b>Check Total</b>	<b>15.25</b>
4233 (E)	CONSUMERS ENERGY 1000 0038 5011 TRAFFIC LIGHTS		206792195688	241.39
			<b>Check Total</b>	<b>241.39</b>
4234 (E)	CONSUMERS ENERGY 1000 0460 5042 3105 ROOSEVELT		204656858515	46.61
			<b>Check Total</b>	<b>46.61</b>
4235 (E)	CONSUMERS ENERGY 1000 0460 5166 3106 ROOSEVELT		204656858516	115.17
			<b>Check Total</b>	<b>115.17</b>
4236 (E)	CONSUMERS ENERGY 1000 0597 2995 1168 CORNELL		206258538068	32.27
			<b>Check Total</b>	<b>32.27</b>
4237 (E)	CONSUMERS ENERGY 1000 0616 4881 1580 GARRISON		205101780910	325.00
			<b>Check Total</b>	<b>325.00</b>

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**COUNCIL LIST**

CHECK NUMBER	VENDOR NAME	DESCRIPTION	Invoice #	INVOICE AMT
4238 (E)	CONSUMERS ENERGY	1000 0616 6274 3064 GLENSIDE	205101780911	29.37
			<b>Check Total</b>	<b>29.37</b>
4239 (E)	CONSUMERS ENERGY	1000 0622 0758 1344 GREENWICH RD	206080623226	29.22
			<b>Check Total</b>	<b>29.22</b>
4240 (E)	CONSUMERS ENERGY	1000 0628 6080 1502 HAVERHILL	206080623227	32.70
			<b>Check Total</b>	<b>32.70</b>
4241 (E)	CONSUMERS ENERGY	1000 0678 0280 898 W BROADWAY	205991634772	71.98
			<b>Check Total</b>	<b>71.98</b>
4242 (E)	CONSUMERS ENERGY	1000 0777 1684 880 OAKRIDGE	202254134354	492.75
			<b>Check Total</b>	<b>492.75</b>
4243 (E)	CONSUMERS ENERGY	1000 0783 4730 901 POST RD	202245134355	29.08
			<b>Check Total</b>	<b>29.08</b>
4244 (E)	CONSUMERS ENERGY	1000 0832 5373 3278 GERMAINE	201186294364	35.48
			<b>Check Total</b>	<b>35.48</b>
4245 (E)	CONSUMERS ENERGY	1000 0864 3968 1267 LAMBERT	201186294365	35.75
			<b>Check Total</b>	<b>35.75</b>
4246 (E)	CONSUMERS ENERGY	1000 0849 1167 3163 MAPLE GROVE	201186294366	28.93
			<b>Check Total</b>	<b>28.93</b>
4247 (E)	CONSUMERS ENERGY	1000 0864 2272 1140 SHERWOOD	203144027601	29.22
			<b>Check Total</b>	<b>29.22</b>
4248 (E)	CONSUMERS ENERGY	1030 2926 0835 49441 LED LIGHT RD	201097316793	1,332.75
			<b>Check Total</b>	<b>1,332.75</b>
4249 (E)	HOME DEPOT CREDIT SERVICES	STREETS, EQUIPMENT, WATER, DDA, COMMUNIT	121323	418.69
			<b>Check Total</b>	<b>418.69</b>
4250 (E)	KENDALL ELECTRIC	GLENSIDE LIGHTING	\$113500554.0	3,891.00
			<b>Check Total</b>	<b>3,891.00</b>
4251 (E)	MICHIGAN STATE POLICE	SOR REGISTRATION	551-627164	30.00
			<b>Check Total</b>	<b>30.00</b>
4252 (E)	STATE OF MICHIGAN	MIDEAL DUES - 2024	2024DUES	180.00
			<b>Check Total</b>	<b>180.00</b>
4253 (E)	WEX BANK	GAS (DPW 544.169, PD 443.845)	93685689	2,930.72
			<b>Check Total</b>	<b>2,930.72</b>
4254 (A)	ASPHALT PAVING, INC.	CHAPEL RD RESURFACING	API-0003081	4,200.00
			<b>Check Total</b>	<b>4,200.00</b>
4255 (A)	BEAVER RESEARCH CO	EQUIPMENT LUBRICANT, CLEANER, RAGS	0365426-IN	346.10



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CHECK NUMBER	VENDOR NAME	DESCRIPTION	Invoice #	INVOICE AMT
			<b>Check Total</b>	<b>346.10</b>
4256 (A)	EMERGENCY SERVICES LLC	VEHICLE MAINTENANCE - JAN	20693	800.00
			<b>Check Total</b>	<b>800.00</b>
4257 (A)	FLEX ADMINISTRATORS, INC.	FLEX ADMINISTRATON - NOV	934138	35.00
			<b>Check Total</b>	<b>35.00</b>
4258 (A)	KENT COMMUNICATIONS INC	MAIL COURIER SERVICES	8876-155730	246.98
			<b>Check Total</b>	<b>246.98</b>
4259 (A)	MICHIGAN MUNICIPAL LEAGUE	MML ANNUAL DUES	2024DUES	2,789.00
			<b>Check Total</b>	<b>2,789.00</b>
4260 (A)	MICHIGAN MUNICIPAL LEAGUE LIABILITY	2024 LIABILITY INSURANCE	871207	49,545.00
			<b>Check Total</b>	<b>49,545.00</b>
4261 (A)	MUSKEGON CENTRAL DISPATCH 911	IT SUPPORT - DEC	2300001840	447.43
		DISPATCH SERVICES - JAN	2300001854	3,786.33
			<b>Check Total</b>	<b>4,233.76</b>
4262 (A)	MUSKEGON CHARTER TOWNSHIP	CODE ENFORCEMENT - NOV	2300015501	915.66
			<b>Check Total</b>	<b>915.66</b>
4263 (A)	MUSKEGON CNTY TREASURER	FINGER PRINTING - PD EMPLOYMENT	0000200232	25.00
			<b>Check Total</b>	<b>25.00</b>
4264 (A)	PARMENTER LAW	SHERMAN PROPERTY SALE	277044	108.00
		LABOR MATTERS	277043	1,332.00
		GENERAL LEGAL	277042	203.00
		TAX APPEAL	277041	360.00
		PROSECUTIONS	277040	119.50
		GENERAL LEGAL	277039	450.00
			<b>Check Total</b>	<b>2,572.50</b>
4265 (A)	PREIN & NEWHOF, P.C	GLENSIDE BLVD	78765	4,404.20
		WATER RELIABILITY STUDY	78777	3,695.00
			<b>Check Total</b>	<b>8,099.20</b>
4266 (A)	REPUBLIC SERVICES	WASTE REMOVAL - NOV	0240-	15,536.90
			<b>Check Total</b>	<b>15,536.90</b>
4267 (A)	SILVERSMITH DATA	GIS HOSTING/ANNUAL DATA PLAN	40974	3,900.00
			<b>Check Total</b>	<b>3,900.00</b>
4268 (A)	VANHOEVEN, BEN	DENTAL REIMBURSEMENT	120423DENTAL	1,059.20
			<b>Check Total</b>	<b>1,059.20</b>
4269 (A)	WEST MICHIGAN DOCUMENT SHREDDING	SHREDDING SERVICES	136847	42.00
		PD DOCUMENT PURGE	137084	305.50
			<b>Check Total</b>	<b>347.50</b>
4270 (A)	WEST MICHIGAN UNIFORM	DPW UNIFORM CLEANING	5783421	50.00



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**COUNCIL LIST**

CHECK NUMBER	VENDOR NAME	DESCRIPTION	Invoice #	INVOICE AMT
		DPW UNIFORM CLEANING	5785240	50.00
			<b>Check Total</b>	<b>100.00</b>
4271 (A)	WINDEMULLER	TRAFFIC SIGNAL MAINTENANCE - DEC	232038	300.00
			<b>Check Total</b>	<b>300.00</b>
38252	PRO CLEAN SOLUTIONS	BUILDING CLEANING	RO0120123	150.00
			<b>Check Total</b>	<b>150.00</b>
38253	WORKPLACE HEALTH MUSKEGON	EMPLOYMENT PHYSICAL - DPW	287172	79.50
			<b>Check Total</b>	<b>79.50</b>
			<b>Report Total</b>	<b>114,006.76</b>



**CITY OF ROOSEVELT PARK  
CITY COUNCIL MEETING  
December 18, 2023**

<b>Mayoral 2024 Council Committee Appointments</b>	<b>Date:</b> December 18, 2023
<p><b>Summary:</b> The Mayor selects the appointments of the City Council members to the Committees of Council (Personnel &amp; Finance; Public Safety; Public Works) as outlined in Section F. (3, a) of the City Council’s Rules of Procedure. That language is below and coincides with the language within Section 3.13 of the City of Roosevelt Park Charter.</p> <p><i>Committee members will be appointed by the Mayor and shall be members of the Council. The Mayor shall fill any committee vacancies. The committee members shall serve one year and may be reappointed. Special committees may be established for a specific period of time by the Mayor or by a resolution of the Council which specifies the task of the special committee and the date of its dissolution.</i></p> <p>The previous 2023 standing committee assignments are as follows with vacancies due to council members no longer on the Council.</p> <p>Personnel &amp; Finance: Mayor Langlois, Noah Crossno, Michael Sutton (Chair) Public Safety: Mayor Langlois, Stacey Burmeister, Diane Goodman (Chair) Department of Public Works: Mayor Langlois, Fawn Cruz, Vacant (Chair)</p>	
<b>Financial Impact:</b> None	
<b>Recommendation:</b> The appointments to each committee are made by the Mayor per charter.	
<b>Signature:</b>	<b>Title:</b> City Manager



# CITY OF ROOSEVELT PARK CITY COUNCIL MEETING December 18, 2023

**Item:** Board and Commission Appointments

**Date:** December 18, 2023

**Summary:** In accordance with Section 3.13 of the City Charter, the Mayor appoints members to citizen boards and commissions, with the advice and consent of the Council. Due to several boards experiencing term expirations throughout the year, the City Council is asked to reappoint volunteer community members on their respective boards and committees. The following reappointments are requested:

City of Roosevelt Park Downtown Development Authority

- Mike Lonnee-Term Expires 12/2024
- Jay Keessen-Term Expires 12/2024
- Council Appointment- Open
- Mayor or Mayors Designee- Currently Noah Crossno

City of Roosevelt Park Planning Commission

- Richard Isacson-Term Expires 12/2026
- Donald Nilson-Hinton-Term Expires 12/2026
- Council Appointment-Currently Michael Sutton
- Mayor or Mayors Designee

City of Roosevelt Park Zoning Board of Appeals

- James Farrell-Term Expires 12/2025
- Richard Isacson-Term Expires 12/2025
- 2 vacancies
- 2 alternate vacancies

Board of Review

- Bob Jakubowski-Term Expires 12/2025
- Council Appointment- Currently Noah Crossno
- 2 alternate vacancies

Recreation and Parks Commission

- Jeff Grossenbacher-Term Expires 12/2026
- Karly Smothers- Term Expires 12/26
- Mayor or Mayors Designees
- Council Appointment-Currently Noah Crossno

**Recommendation:** Move to reappoint community volunteers to the respective boards and commissions as presented.

**Signature:**

**Title:** City Manager



**CITY OF ROOSEVELT PARK  
CITY COUNCIL MEETING  
December 18, 2023**

Other Post-employment Benefits (OPEB) Valuation Report	<b>Date:</b> December 18, 2023
<p><b>Summary:</b> The City is required to have a full valuation every two years of its OPEB (retiree healthcare) funding. Watkins Ross has completed the full report for the year ending November 30, 2023, and that report is attached.</p> <p>As previewed within that report, significant changes in benefits, staffing, and retirees have benefitted the plan funding levels with our unfunded liability dropping <b>\$210,980</b> in 2023. The total unfunded liability was reduced from \$954,886 in 2022 to \$743,906 in 2023 (Page 5).</p>	
<p><b>Financial Impact:</b> The report determines estimated long-term cost of the cities OPEB obligation</p>	
<p><b>Recommendation:</b> To accept the OPEB Actuarial Valuation report for the year ending 11/30/2023 from Watkins Ross.</p>	
<b>Signature:</b>	<b>Title:</b> City Manager

December 8, 2023

PERSONAL & CONFIDENTIAL

Jared Olson  
City of Roosevelt Park  
900 Oak Ridge Road  
Roosevelt Park, MI 49441

RE: City of Roosevelt Park Retiree Health Plan

Dear Jared:

Transmitted via email, this is a copy of your OPEB accounting report for the fiscal year ending November 30, 2023. This information is intended to assist you in complying with Governmental Accounting Standards Board Statement No. 74 (GASB 74) Financial Reporting for Postemployment Benefit Plans Other than Pension Plans, and Statement No. 75 (GASB 75) Accounting and Financial Reporting for Postemployment Benefits Other than Pensions.

The actuarial values shown in this report are based on November 30, 2022 results rolled forward to November 30, 2023.

If you have any questions about this report, please call me at (616) 742-9244.

Sincerely,



Christian R. Veenstra, FCA, ASA, MAAA  
President / Enrolled Actuary

Enclosure

# City of Roosevelt Park Retiree Health Plan

## Accounting Report

for the Period Ending November 30, 2023  
under GASB Statement 74 & 75



Report presented by:



December 2023



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## INTRODUCTION AND CERTIFICATION

The schedules included in this report have been prepared in order to provide the information necessary to comply with Governmental Accounting Standards Board (GASB) Statement Nos. 74 and 75. This information may, at the discretion of management of the plan sponsor and its auditor, be used for the preparation of its financial statements. The calculations herein have been made based on our understanding of GASB 74 and 75 and may be inappropriate for other purposes.

The calculations summarized in this report involve actuarial calculations that require assumptions about future events. We believe that the assumptions used in the report are within the range of possible assumptions that are reasonable and appropriate for the purposes for which they have been used. However, other assumptions are also reasonable and appropriate, and their use would produce different results.

This report contains additional information and details related to plan provisions and recommended contribution calculations.

This report was prepared based on participant data and asset values as reported to us by the plan sponsor. Watkins Ross relied upon the data as submitted, and has no reason to believe that any information, which would have a material effect on the results of this valuation, was not considered in the preparation of the report.

The actuary certifying this report represents herself as meeting the Qualification Standards of the American Academy of Actuaries to render actuarial opinions contained in the report.

**Prepared and Certified by:**

**Reviewed by:**



Leah A. Dudley, FCA, ASA, MAAA  
Health Actuary



Joseph Shackelford, ASA, MAAA  
Actuary

## COMMENTS

### **Purpose of Governmental Accounting Standards Board (GASB) Reporting**

The objective of GASB is to provide guidelines and requirements for accounting and financial reporting by state and local governments for postemployment benefits other than pensions (OPEB). This statement establishes standards for recognizing and measuring liabilities, deferred inflows and outflows of resources and methods and assumptions that are required to be used to project benefit payments and discount those payments to their actuarial present value.

### **State of Michigan Public Act 202**

Public Act 202 (PA 202) was drafted to address the underfunded status of pension and retiree healthcare plans of local governments in Michigan. Accordingly, PA 202 included transparency and funding requirements. In addition, in order that the plans' funded status be reported on a consistent basis, Uniform Assumptions were published. While all of the Uniform Assumptions have a sound and reasonable basis, some might not be appropriate for each plan and therefore may be different than what is used for funding. Additionally, some of the assumptions may differ from what is required for reporting under GASB.

### **PA 202 further requires that plans covering 100 or more Plan Members – active and inactive:**

- 1. At least every 5 years, the local unit of government (city, village, township, county, county road commission or other districts, authorities created by the state or 1 or more these entities) shall have an actuarial experience study conducted by the plan actuary for each retirement system of the local unit of government and**
- 2. At least every 8 years, the local unit of government shall do at least 1 of the following:**
  - a. Have a peer actuarial audit conducted by an actuary that is not the plan actuary**
  - b. Replace the plan actuary**

**Actuarial Experience Study** – Not applicable; there are fewer than 100 participants in the plan

### **Changes in Actuarial Assumptions, Plan Changes and Expected Actuarial Experience**

There was an actuarial gain (decrease in liability) of \$1,073, due to the retiree benefit payments being lower than projected. The combination of actuarial assumption changes, described in the "Assumptions and Methods for Calculation of Actuarially Determined Contribution" section of this report, generated an actuarial gain of \$213,690.

## PLAN DESCRIPTION

### Summary of Significant Accounting Policies

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

### Plan Description

**City of Roosevelt Park Retiree Health Plan** is a single employer plan established and administered by **City of Roosevelt Park** and can be amended at its discretion.

### Benefits Provided

A summary of the benefits provided is available in the Plan Provisions section of the report.

### Summary of Plan Participants

As of November 30, 2022, Retirement Plan membership consisted of the following:

Active members	6
Inactive members	0
Retirees and beneficiaries	8
Total members	14

### Contributions

The City of Roosevelt Park Retiree Health Plan was established and is being funded under the authority of the City and under agreements with unions representing various classes of employees. The plan's funding policy is to pay benefit payments from general operating funds with no additional contributions to the OPEB Trust. There are no long-term contracts for contributions to the plan.

## ASSUMPTIONS AND METHODS

The City of Roosevelt Park's OPEB liability was measured as of November 30, 2023.

### Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of November 30, 2022 rolled forward to November 30, 2023. The following actuarial assumptions were used in the measurement:

Inflation	2.50%
Salary increases	3.50% (for purpose of allocating liability)
Investment rate of return	7.00% (including inflation)
20-year Aa Municipal bond rate	4.30%
Mortality	Public General and Public Safety 2010 Employee and Healthy Retiree, Headcount weighted
Improvement Scale	MP-2021

The long-term expected rate of return on retirement plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of retirement plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the retirement plan's target asset allocation are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	60.0%	4.50%
Global Fixed Income	20.0%	2.00%
Private Assets	20.0%	7.00%

The sum of each target allocation times its long-term expected real rate, plus inflation, is 7.00%.

### Discount Rate

The discount rate used to measure the total OPEB liability was **4.52%**. The projection of cash flows used to determine the discount rate assumed that the City will first use assets to pay benefits and then pay benefits on a pay-as-you-go basis. Based on this assumption, the retirement plan's fiduciary net position was projected to be sufficient to make projected future benefit payments of current plan members through 2035 – the cross-over point. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits. From the year that benefit payments were not projected to be covered by the projected assets (the "depletion date"), projected benefits were discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield. A single equivalent discount rate that yields the same present value of benefits is calculated. This discount rate is used to determine the Total OPEB Liability. As of November 30, 2022 the discount rate used to value OPEB liabilities was 4.66%.

## RECONCILIATION AND RECOGNITION OF NET OPEB LIABILITY

### Changes in the Net OPEB Liability

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
<b>Balance at November 30, 2022</b>	\$1,396,677	\$441,791	\$954,886
<b>Changes during the Year</b>			
Service Cost	59,867		59,867
Interest	66,901		66,901
Experience (Gains)/Losses	(1,073)		(1,073)
Change in plan terms	0		0
Change in actuarial assumptions	(213,690)		(213,690)
Contributions to OPEB trust		30,000	(30,000)
Contributions/benefit from general operating funds		41,785	(41,785)
Employee Contributions		0	0
Net Investment Income		52,158	(52,158)
Benefit Payments;			
Including Refunds of Employee Contributions	(41,785)	(41,785)	0
Administrative Expenses		(958)	958
Other Changes		0	0
<b>Total Changes</b>	<b>(129,780)</b>	<b>81,200</b>	<b>(210,980)</b>
<b>Balance at November 30, 2023</b>	<b>\$1,266,897</b>	<b>\$522,991</b>	<b>\$743,906</b>

### Net OPEB Liability – Discount and Trend Rate Sensitivities

The following presents the net OPEB liability (NOL) of the City, calculated using trend and discount rates 1% higher and lower than base assumptions:

Discount	1% Decrease	Current Rate	1% Increase
Total OPEB Liability	\$1,429,090	\$1,266,897	\$1,132,511
Plan Fiduciary Net Position	522,991	522,991	522,991
Net OPEB Liability	\$906,099	\$743,906	\$609,520
Trend	1% Decrease	Current Rate	1% Increase
Total OPEB Liability	\$1,094,397	\$1,266,897	\$1,483,032
Plan Fiduciary Net Position	522,991	522,991	522,991
Net OPEB Liability	\$571,406	\$743,906	\$960,041

## RECONCILIATION AND RECOGNITION OF NET OPEB LIABILITY

### OPEB Expense

Below are the components of the Total OPEB Expense:

	Fiscal Year Ending 11/30/2023
Service Cost	\$59,867
Interest on Total OPEB Liability	66,901
Experience (Gains)/Losses	(228,742)
Changes in Plan Terms	0
Changes in Assumptions	(26,136)
Employee Contributions	0
Projected Earnings on OPEB Plan Investments	(31,941)
Investment Earnings (Gains)/Losses	9,015
Administrative Expenses	958
Other Changes in Fiduciary Net Position	0
<b>Total OPEB Expense</b>	<b>\$(150,078)</b>

### OPEB Plan Fiduciary Net Position

The OPEB Plan Fiduciary Net Position as of November 30, 2023 is \$522,991.

### Deferred Inflows and Outflows of Resources Related to OPEB Plan

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Experience (Gains)/Losses	46	714,988
Changes of Assumptions	440,948	635,639
Investment Earnings (Gains)/Losses	22,965	0
<b>Total</b>	<b>\$463,959</b>	<b>\$1,350,627</b>

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

Year Ended November 30,	Amount Recognized
2024	\$(249,784)
2025	(250,148)
2026	(224,871)
2027	(154,402)
2028	(7,463)
Thereafter	0

## RECONCILIATION AND RECOGNITION OF NET OPEB LIABILITY

### Reconciliation of Net OPEB Liability

	Net OPEB Liability
Net OPEB Liability November 30, 2022	\$954,886
Total OPEB expense	(150,078)
Contributions	(71,785)
Change in deferred outflows of resources	(175,892)
Change in deferred inflows of resources	186,775
<b>Net OPEB Liability November 30, 2023</b>	<b>\$743,906</b>

### Total OPEB Liability by Participant Status

	Total OPEB Liability
Active participants	\$579,594
Inactive participants	0
Retirees and beneficiaries	687,303
<b>Total OPEB Liability</b>	<b>\$1,266,897</b>



## SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

### Description of Actuarially Determined Contributions

Although not required as part of GASB reporting, we have included an Actuarially Determined Contribution in order to provide information for funding. This recommended contribution is designed to eventually fund your plan enough that you can pay retiree benefits directly from the trust instead of general operating funds. The amortization period is based on average future working years for active employees.

Actuarially Determined Contribution (ADC) <sup>1</sup>	Fiscal Year Ending November 30,	
	2024	2023
Discount rate	4.52%	4.66%
Amortization period	12 years	13 years
Amortization method	Level \$	Level \$
Normal cost	52,851	59,867
Amortization of Net OPEB Liability	78,143	95,149
Interest to end of year	5,921	7,224
Total ADC	\$136,915	\$162,240

PA 202 was issued by the State of Michigan and requires the calculation of other “contribution” amounts. These are

1. The Actuarially Determined Contribution (ADC) using Assumptions for financial reporting and
2. The minimum required amount to be deposited into an OPEB trust

The first of these contributions as shown above, \$162,240, is an amount required to be reported to the State of Michigan and may be used to determine whether a Corrective Action Plan (CAP) must be adopted if one hasn’t yet been implemented. *It is not a required contribution.*

The second of these numbers is the actual minimum amount the State of Michigan requires you to deposit into a trust and it is based on the normal cost (actuarially calculated) for those covered by your plan and hired after June 30, 2018. Because the plan is closed to new employees, this requirement is not applicable.

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<sup>1</sup> ADC for 2023 and 2024 is based on actuarial assumptions consistent with reporting as of November 30, 2022 and November 30, 2023, respectively.

## SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

### State of Michigan Public Acts 530 and 202 Information

<b>Financial information</b>	<b>2023</b>
Assets (Fiduciary net position)	522,991
Liabilities (Total OPEB Liability)	1,266,897
Funded ratio for the Plan Year	41.28%
Actuarially Determined Contribution	\$162,240
Is ADC calculated in compliance with No. Letter 2018-3?	Yes

<b>Membership</b>	<b>2023</b>
Number of active members	6
Number of inactive members	0
Number of retirees and beneficiaries	8
Premiums paid on behalf of the retirants	\$41,785

<b>Investment Performance</b>
This information is available from the Investment Manager

<b>Actuarial Assumptions</b>	<b>2023</b>
Actuarially assumed rate of investment return	7.00%
Discount rate	4.52%
Amortization method used for funding unfunded liability	Level \$
Amortization period used for funding unfunded liability	13 years
Is each division closed to new employees	Yes
Healthcare inflation assumption next year	7.25%
Healthcare inflation assumption - long term	4.50%

<b>Uniform Assumptions</b>	<b>2023</b>
Actuarial value of assets using uniform assumptions	522,991
Actuarial accrued liability using uniform assumptions	1,387,222
Funded ratio using uniform assumptions	37.70%
Actuarially Determined Contribution (ADC) using uniform assumptions	\$235,664

## SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

### Changes in Net OPEB Liability and Related Ratios

Fiscal Year Ending	11/30/2023	11/30/2022	11/30/2021	11/30/2020	11/30/2019	11/30/2018
<b>Total OPEB Liability</b>						
Service Cost	\$59,867	\$141,217	\$130,453	\$144,659	\$172,672	\$76,801
Interest	66,901	57,578	60,583	87,194	78,403	87,243
Changes of Benefit Terms	0	0	0	0	0	0
Difference between Expected and Actual Experience	(1,073)	(569,697)	88	(549,707)	(196)	(384,585)
Change of Assumptions	(213,690)	(457,692)	31,590	253,058	(411,677)	945,730
Benefit Payments (Including Refunds of Employee Contributions)	(41,785)	(25,569)	(25,691)	(26,682)	(36,340)	(46,018)
Net Change in Total OPEB Liability	(129,780)	(854,163)	197,023	(91,478)	(197,138)	679,171
Total OPEB Liability – Beginning	1,396,677	2,250,840	2,053,817	2,145,294	2,342,432	1,663,262
Total OPEB Liability – Ending (a)	\$1,266,897	\$1,396,677	\$2,250,840	\$2,053,817	\$2,145,294	\$2,342,433
<b>Plan Fiduciary Net Position</b>						
Contributions to OPEB trust	\$30,000	\$0	\$0	\$0	\$12,000	\$0
Contributions/benefit payments made from general operating funds	41,785	25,569	25,691	26,682	36,340	46,018
Net Investment Income	52,158	(68,606)	93,058	28,478	9,557	18,710
Benefit Payments (Including Refunds of Employee Contributions)	(41,785)	(25,569)	(25,691)	(26,682)	(36,340)	(46,018)
Administrative Expenses	(958)	(893)	(866)	(720)	(725)	(878)
Other	0	0	0	0	0	0
Net Change in Fiduciary Net Position	81,200	(69,499)	92,192	27,758	20,832	17,832
Plan Fiduciary Net Position – Beginning	441,791	511,290	419,098	391,340	370,508	352,676
Plan Fiduciary Net Position – Ending (b)	522,991	441,791	511,290	419,098	391,340	370,508
<b>Net OPEB Liability – Ending (a)-(b)</b>	\$743,906	\$954,886	\$1,739,550	\$1,634,719	\$1,753,954	\$1,971,925
<b>Plan Fiduciary Net Position as a Percentage of Total OPEB Liability</b>	41.3%	31.6%	22.7%	20.4%	18.2%	15.8%
Covered Employee Payroll	\$500,954	\$487,759	\$730,393	\$630,309	\$573,247	\$580,548
<b>Net OPEB Liability as Percentage of Payroll</b>	148.5%	195.8%	238.2%	259.4%	306.0%	339.7%
<b>Actuarially Determined Contribution</b>	\$162,240	\$313,398	\$285,748	\$314,386	\$344,953	\$202,978
Employer Contribution/benefit payments	(71,785)	(25,569)	(25,691)	(26,682)	(48,340)	(46,018)
Contribution Deficiency/(Excess)	\$90,455	\$287,829	\$260,057	\$287,704	\$296,613	\$156,960
ADC as a Percentage of Covered Payroll	32.4%	64.3%	39.1%	49.9%	60.2%	35.0%
Employer Contribution as a Percentage of Covered Payroll	14.3%	5.2%	3.5%	4.2%	8.4%	7.9%

## SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

### Assumptions and Methods for Calculation of Actuarially Determined Contribution

**Valuation date** November 30, 2022

**Measurement date** November 30, 2023

**Reporting date** November 30, 2023

#### Actuarial Methods

Cost method Entry Age Normal (level percentage of compensation)

Asset valuation method Market value

#### Actuarial Assumptions

**Discount Rate** – 4.66% for 2023 contribution; 4.52% for 2023 liability and 2024 contribution  
Rationale – Blended rate based on long term expected return and the 20-year Aa Municipal Bond rate

**20-year Aa Municipal Bond Rate** – 4.30%  
Rationale – S&P Municipal Bond 20-Year High Grade Rate Index as of November 30, 2023

**Salary Scale** – 3.50% (for purpose of allocating liability)  
Rationale – Per employer expectations

**Return on Plan Assets** – 7.00% (including inflation)  
Rationale – Provided by investment manager

**Mortality Rates** – Public General and Public Safety 2010 Employee and Healthy Retiree, Headcount weighted, MP-2021 improvement scale  
Rationale – Most current mortality rates available for municipalities

**Utilization** – 100% of future retirees will elect coverage at retirement; actual coverage used for non-active  
Rationale – Historical

**Termination Rates** – None  
Rationale – Small plan

**Retirement Rates** – See rates below

	General Non-Union	Police
Age	Dept. Heads, DPW	Union
55	15%	25%
56	10	25
57	10	25
58	10	35
59	10	40
60	100	100

Rationale – Based on employer experience

**Marital Assumption** – Actual spouse data used for actives and retirees  
Rationale – Consistent with experience

## SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

**Claims Costs** – See rates below:

Monthly premiums	Per Person
BCBS Pre-65	
55	\$1,063.42
56	1,112.54
57	1,162.13
58	1,215.06
59	1,241.29
60	1,294.23
61	1,340.00
62	1,370.05
63	1,407.72
64	1,430.61
BCN Advantage	
65 and over	234.48

Rationale – Provided by BCBS

**Implicit Subsidy** – Not applicable; premiums are age-graded

### Medical Trend

Pre-Medicare: 7.25% for two years, then graded down by 0.25% per year to an ultimate rate of 4.5%

Post-Medicare: 5.5% for two years, then graded down by 0.25% per year to an ultimate rate of 4.5%

Rationale – Based on State of Michigan trend survey

### Data Collection

Date and form of data – All personnel and asset data were prepared by the plan sponsor or a representative and was generally relied upon as being correct and complete without audit by Watkins Ross

### Assumption changes since prior valuation

- Discount rate changed from 4.66% to 4.52%
- Medical trend updated
- Marital assumption for future retirees updated

### Assumptions used for PA 202 Reporting

**Discount rate** – 3.76%

All other assumptions are the same as used for GASB

## SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

### Schedule of Difference between Actual and Expected Experience

Year	Difference between expected and actual Experience	Recognition period (years)	Amount Recognized in Year Ended November 30,							Deferred Outflow of Resources	Deferred Inflow of Resources
			2023	2024	2025	2026	2027	2028	2029+		
2018	(384,585)	9.10	(42,262)	(42,262)	(42,262)	(42,262)	(4,227)			-	(131,013)
2019	(196)	8.63	(23)	(23)	(23)	(23)	(12)			-	(81)
2020	(549,707)	6.71	(81,924)	(81,924)	(81,924)	(58,163)				-	(222,011)
2021	88	6.31	14	14	14	14	4			46	-
2022	(569,697)	5.46	(104,340)	(104,340)	(104,340)	(104,340)	(47,997)			-	(361,017)
2023	(1,073)	5.18	(207)	(207)	(207)	(207)	(207)	(38)	-	-	(866)
Net recognized in OPEB expense			\$ (228,742)	\$ (228,742)	\$ (228,742)	\$ (204,981)	\$ (52,439)	\$ (38)	\$ -	\$ 46	\$ (714,988)

### Schedule of Changes in Assumptions

Year	Changes in Assumptions	Recognition period (years)	Amount Recognized in Year Ended November 30,							Deferred Outflow of Resources	Deferred Inflow of Resources
			2023	2024	2025	2026	2027	2028	2029+		
2018	945,730	9.10	103,926	103,926	103,926	103,926	10,396			322,174	-
2019	(411,677)	8.63	(47,703)	(47,703)	(47,703)	(47,703)	(30,053)			-	(173,162)
2020	253,058	6.71	37,714	37,714	37,714	26,774				102,202	0
2021	31,590	6.31	5,006	5,006	5,006	5,006	1,554			16,572	-
2022	(457,692)	5.46	(83,826)	(83,826)	(83,826)	(83,826)	(38,562)			-	(290,040)
2023	(213,690)	5.18	(41,253)	(41,253)	(41,253)	(41,253)	(41,253)	(7,425)	-	-	(172,437)
Net recognized in OPEB expense			\$ (26,136)	\$ (26,136)	\$ (26,136)	\$ (37,076)	\$ (97,918)	\$ (7,425)	\$ -	\$ 440,948	\$ (635,639)

### Schedule of Differences between Projected and Actual Earnings on OPEB Plan Investments

Year	Difference between expected and actual earnings on OPEB assets	Recognition period (years)	Amount Recognized in Year Ended November 30,							Deferred Outflow of Resources	Deferred Inflow of Resources
			2023	2024	2025	2026	2027	2028	2029+		
2019	19,594	5.00	3,919							-	-
2020	1,823	5.00	365	363						363	-
2021	(62,286)	5.00	(12,457)	(12,457)	(12,458)					-	(24,915)
2022	106,153	5.00	21,231	21,231	21,231	21,229				63,691	-
2023	(20,217)	5.00	(4,043)	(4,043)	(4,043)	(4,043)	(4,045)			-	(16,174)
Net recognized in OPEB expense			\$ 9,015	\$ 5,094	\$ 4,730	\$ 17,186	\$ (4,045)			\$ 64,054	\$ (41,089)

## SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

### Total Deferred Outflow/(Inflow) of Resources

	Amount Recognized in Year Ended November 30,					
	2024	2025	2026	2027	2028	2029+
<b>Total Deferred Outflow/(Inflow) of Resources</b>	\$ (249,784)	\$ (250,148)	\$ (224,871)	\$ (154,402)	\$ (7,463)	\$ -

## TRUSTEE INFORMATION

### Projected benefit payments

A graphic illustration of 20 years of projected benefit payments for the current group of covered lives is shown below.





## SUMMARY OF PLAN PROVISIONS

<b>Plan name</b>	City of Roosevelt Park Retiree Health Plan			
<b>Benefit eligibility</b>				
General Non-union and Police Union	Hired before December 1, 2018; Age 55 with 10 years of service			
DPW	Hired before December 1, 2018; Age 55 with 20 years of service			
<b>Benefit</b>	Percentage of medical premiums paid according to the following:			
	<b>Years of Service</b>	<b>General<sup>1</sup> Non-Union</b>	<b>DPW</b>	<b>Police</b>
	10-14	25%		50%
	15-19	50		75
	20-24	75	90%	90
	25+	90		
<b>Retiree contribution</b>	Balance of premiums not paid by the City			
<b>Changes since prior valuation</b>	None			

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<sup>1</sup> For general, non-union retirees, the City's contribution to retiree health insurance will be capped at the premium cost that exists as of the 10th year of the employee's retirement.

## GLOSSARY

A number of special terms and concepts are used in connection with OPEB plans and the OPEB accounting report. The following list reviews a number of these terms and provides a brief discussion of their meaning.

**Actuarially Determined Contribution (ADC)** – A target or recommended contribution for the reporting period, determined in conformity with Actuarial Standards of Practice based on the most recent measurement available when the contribution for the reporting period was adopted.

**Actuarial Cost Method** – This is a mathematical formula which is used to allocate the present value of projected benefits to past and future plan years.

**Amortization** – The difference between actual and expected investment returns, the difference between actual and expected experience, and the impact of any plan or assumption changes will be amortized and paid over future years.

**Depletion Date (Cross-over Point)** – The projected date (if any) where plan assets, including future contributions, are no longer sufficient to pay Projected Benefit Payments to current members.

**Long-term expected rate of return** – The rate of return based on the nature and mix of current and expected plan investments and over the time period from when an employee is hired to when all benefits to the employee have been paid.

**Market Value of Assets** – The market value of all assets in the fund including any accrued contribution for the previous plan year, which was not paid by the end of the year.

**Measurement Date** – The date the Total OPEB Liability, Fiduciary Net Position, and Net OPEB Liability are determined.

**Net OPEB Liability (NOL)** – The Total OPEB Liability less the Plan Fiduciary Net Position.

**Normal Cost** – For GASB 74/75 purposes, normal cost is the equivalent of service cost (see definition of service cost).

**Other Post-Employment Benefits (OPEB)** – Benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as healthcare benefits paid in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payments for sick leave.

**OPEB Expense (OE)** – The change in the Net OPEB Liability (NOL) recognized in the current measurement period. Changes to the NOL not fully recognized in a given year's OPEB expense will be maintained as deferred inflows and deferred outflows. These will be recognized incrementally in the OPEB expense over time.

## GLOSSARY

**Plan assets** – Stocks, bonds and other investments that have been segregated and restricted (usually in a trust) to provide for post-retirement benefits. Assets not segregated in a trust, or otherwise effectively restricted so that they cannot be used by the employer for other purposes, are not plan assets, even though it may be intended that those assets be used to provide post-retirement benefits.

**Plan Fiduciary Net Position** – The market value of plan assets as of the measurement date.

**Present Value** – The present value of a future payment or a series of payments is the amount of each payment, discounted to recognize the time value of money, and further reduced for the probability that the payment might not be made because of death, disability or termination of employment.

**Projected Benefit Payments** – All benefits projected to be payable to current active and inactive participants as a result of their past service and their expected future service.

**Real Rate of Return** – The rate of return on an investment after the adjustment to eliminate inflation.

**Reporting Date** – The date that represents the fiscal year end for the plan or employer.

**Service Cost** – The value of portion of Total OPEB Liability earned during the current year computed in accordance with GAAP accounting rules.

**Single Equivalent Discount Rate** – The single rate that gives the same total present value as discounting the Projected Benefit Payments with the long-term expected rate of return until the Depletion Date and discounting any remaining Projected Benefit Payments with the yield on a 20-year AA/Aa tax-exempt municipal bond index.

**Total OPEB Liability (TOL)** – The actuarial present value of the accrued benefit determined under the Entry Age actuarial cost method calculated using the blended Single Equivalent Discount Rate.

**Valuation Date** – The date as of which an actuarial valuation is performed.

City of Roosevelt Park

*A Proud Community*

## **Informational Updates**

The following documents are informational updates and documents relating to our community. They are for your information only and no action is requested.

November  
2023

# MONTHLY REPORTS



Shawn C. Bride  
Chief of Police

## Chief's Monthly Summary

November 2023 saw police involved activity finally take a pause, a deep breath, and slow down a little bit. We are historically accustomed to seeing a drop in criminal activity, calls for service, and other police related responses at the end of the Summer and early Fall. Atypically, this occurs at the end of September and October, however this year we didn't see that pause until November.

November has been our catch a "you won't believe this" offender month. First, we arrested a 13 year old, from outside of the community, shoplifting. Pretty normal at this point, however this youngster was toting around a stolen semi-auto pistol while doing his early holiday, five finger discount, shopping. The Muskegon County Prosecutor has charged this young offender with a handful of felony charges.

Our second offender, a 24 year old from outside of the community, was nabbed by Officer Morse in the early morning hours for breaking into a car. Again, unfortunate, but fairly routine. After an extensive investigation, we discovered this offender had broken into more than a dozen cars. A significant number of offenses, but still not nothing terribly special. The "you won't believe this" moment is when you learn that Ofc Morse arrested this very same person, in September 2022 for the EXACT SAME CRIMES, IN THE EXACT SAME AREA. Factoring in the jail time this person served on the 2022 offenses (30+ car burglaries), this genius level offender literally served his sentence, got out of jail and did it all over again. We have seen his probation violated, his bond revoked, and a number of new felony charges issued. He is likely going to be headed to prison. Great arrest by Ofc Morse!!

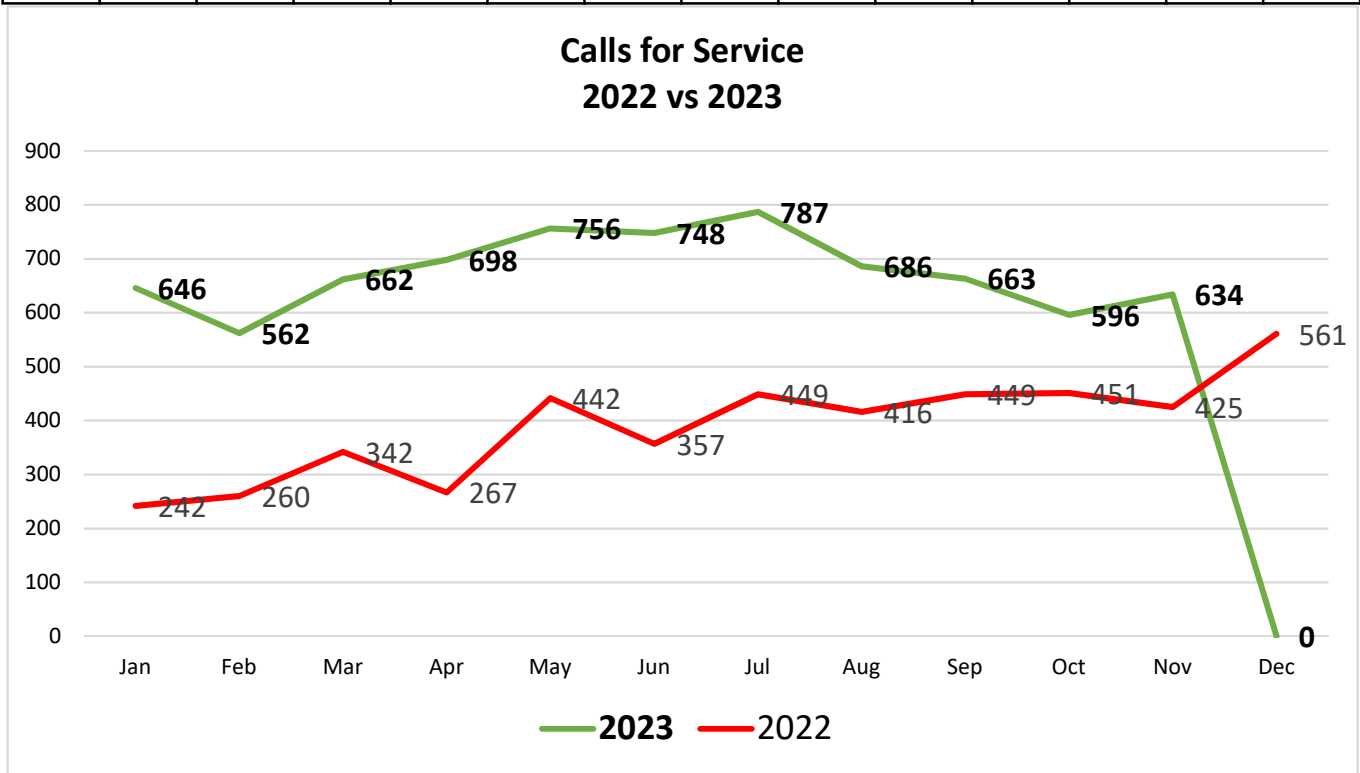
Our staff has been able to use their well-earned benefit time off and celebrate the Holidays with friends and family. We ran mostly minimum staffing shifts, and scaled back trainings so Officers could get some much needed time away and recharge themselves. It's very important to me that our Officers don't start to lose interest and suffer from "burnout" while we still maintain an exceptional level of service, and hopefully exceed the expectations you and the community hold for us.

On behalf of the staff of RPPD, I would like to thank you all once again for your support and your trust in us. We appreciate the opportunities to exhibit for you, our residents, visitors, and business partners, "Roosevelt Park Excellence."

Shawn Bride,  
Chief of Police

**Calls for Service:**

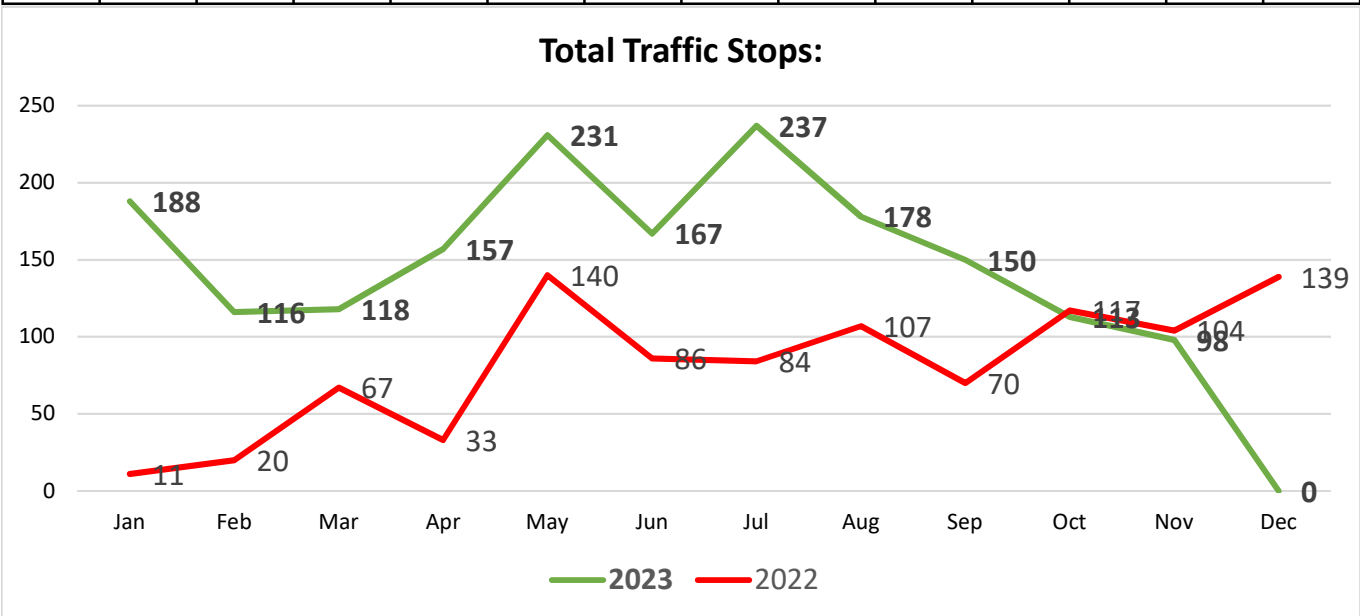
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2023	646	562	662	698	756	748	787	686	663	596	634	0	7438
2022	242	260	342	267	442	357	449	416	449	451	425	561	4661



**Traffic Safety Activities**

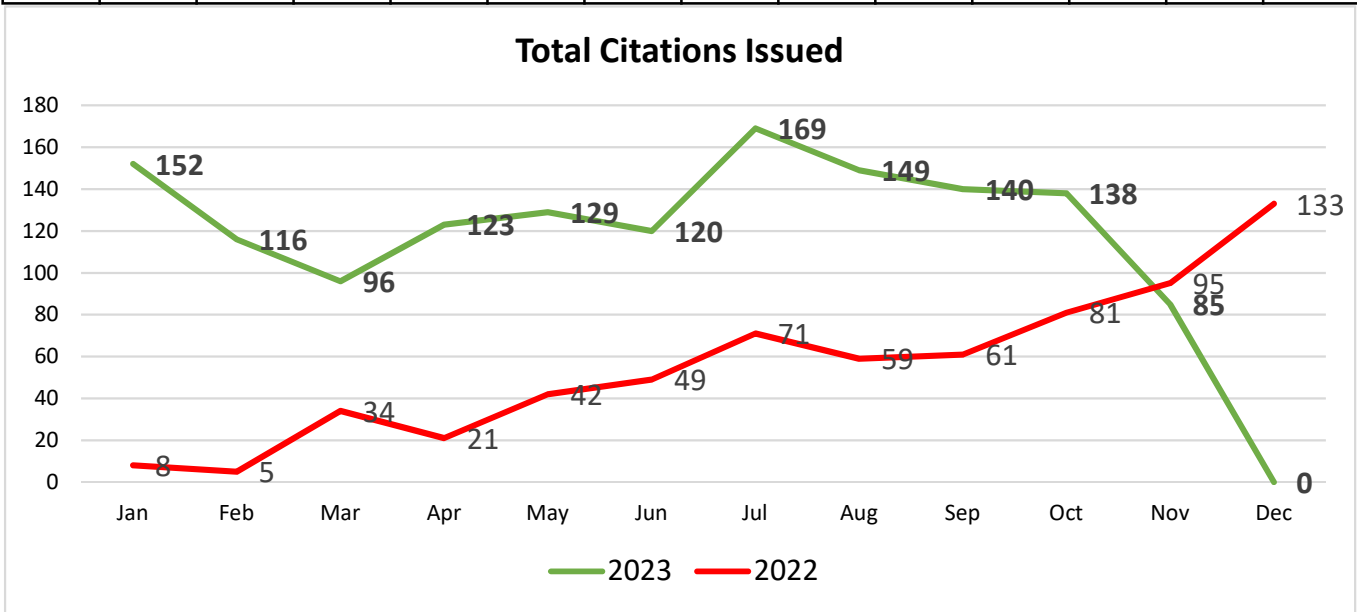
**Total Traffic Stops:**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2023	188	116	118	157	231	167	237	178	150	113	98	0	1753
2022	11	20	67	33	140	86	84	107	70	117	104	139	978



**Total Citations Issued:**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2023	152	116	96	123	129	120	169	149	140	138	85	0	1417
2022	8	5	34	21	42	49	71	59	61	81	95	133	659

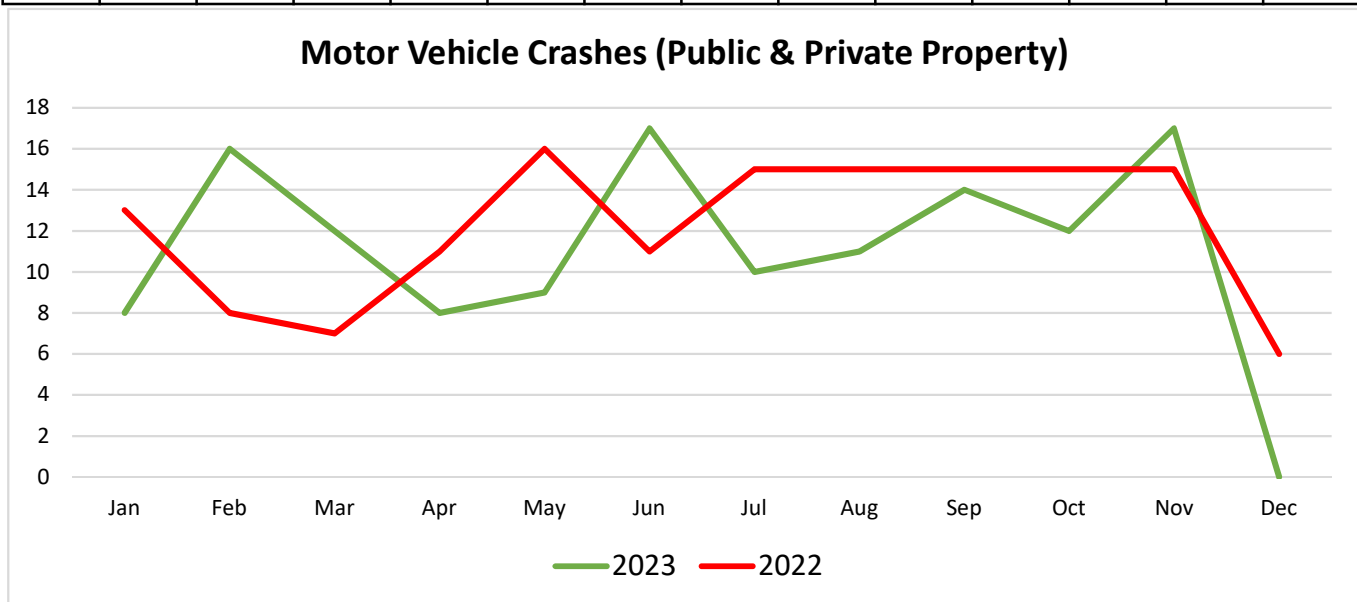


**OWI Arrests:**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2023	0	0	1	1	1	0	1	0	0	1	0	0	5
2022	0	0	0	0	0	0	0	0	1	2	0	0	3

**Motor Vehicle Crashes (Public & Private Property):**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2023	8	16	12	8	9	17	10	11	14	12	17	0	134
2022	13	8	7	11	16	11	15	15	15	15	15	6	147





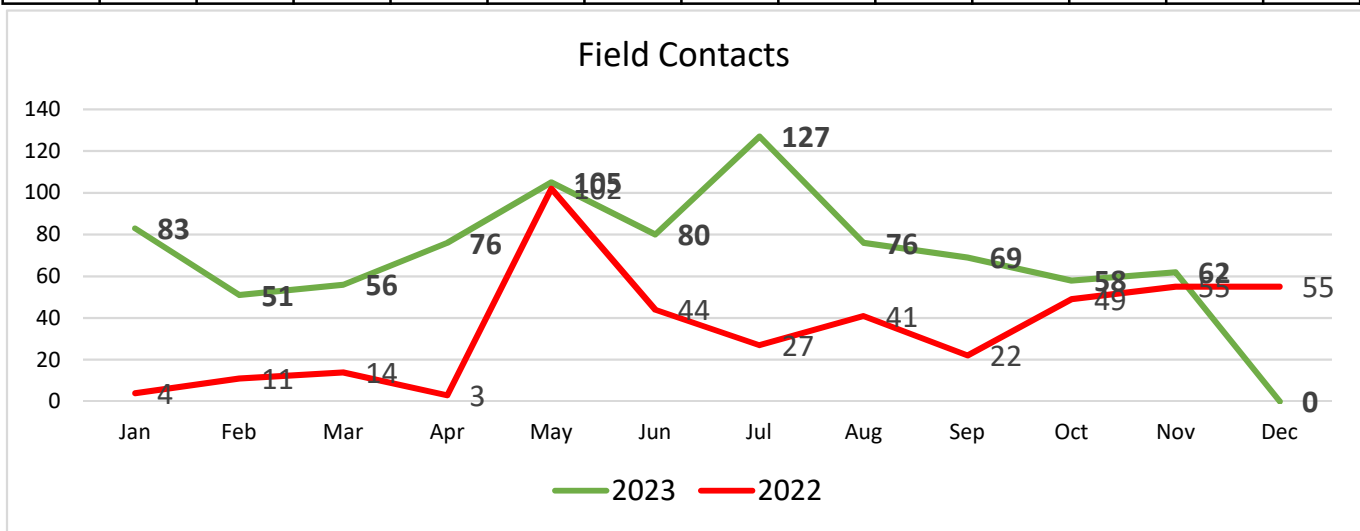
### Top 5 Crash Locations:

#1	3285 Henry St (Walmart)
#2	Henry St @ Broadway Ave
#3	Henry St @ W Norton Av
#4	W. Sherman @ Henry St
#5	Maple Grove Rd @ W Norton Ave

### Crimes, Reports, and Arrest Activities

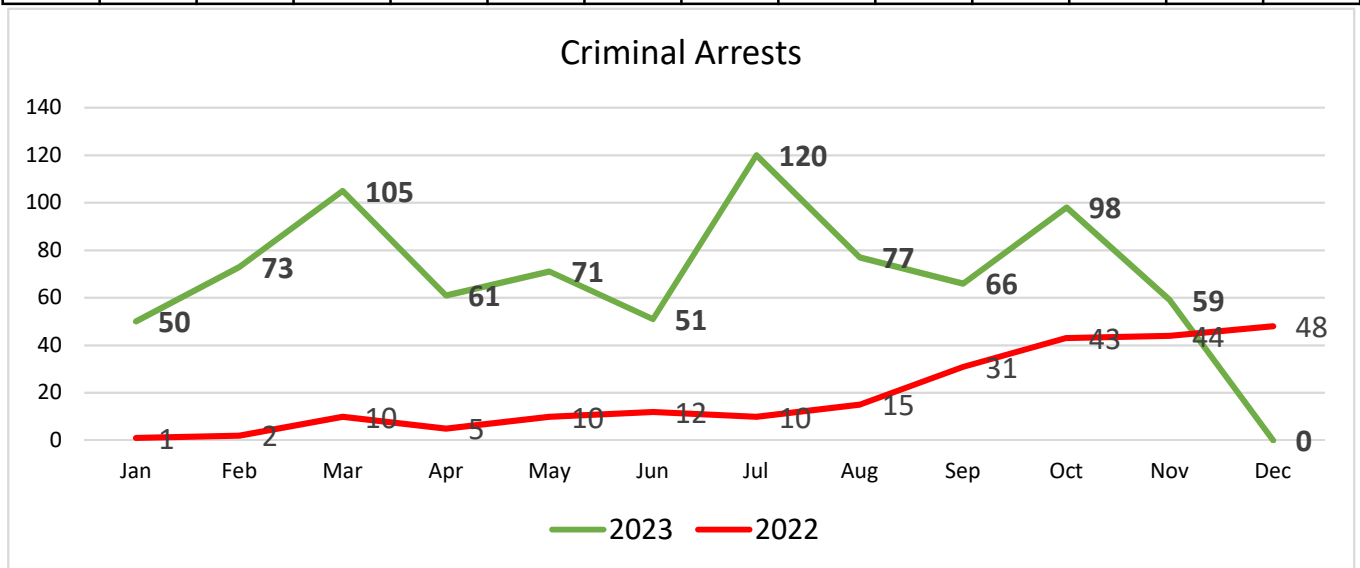
#### Field Contacts:

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2023	83	51	56	76	105	80	127	76	69	58	62	0	843
2022	4	11	14	3	102	44	27	41	22	49	55	55	427



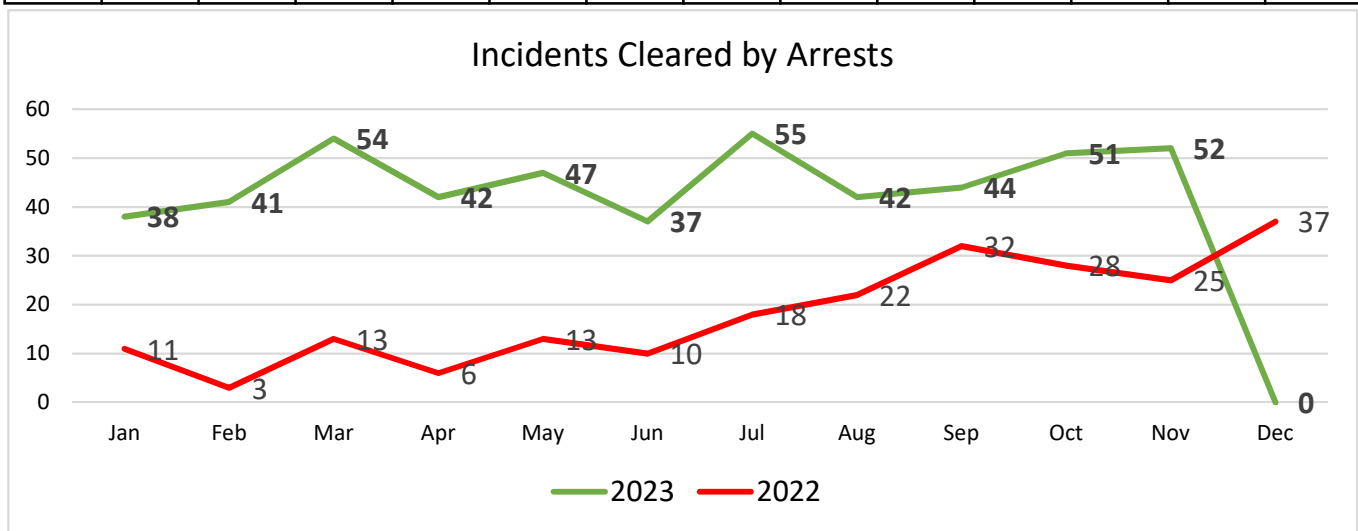
#### Criminal Arrests:

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2023	50	73	105	61	71	51	120	77	66	98	59	0	831
2022	1	2	10	5	10	12	10	15	31	43	44	48	231



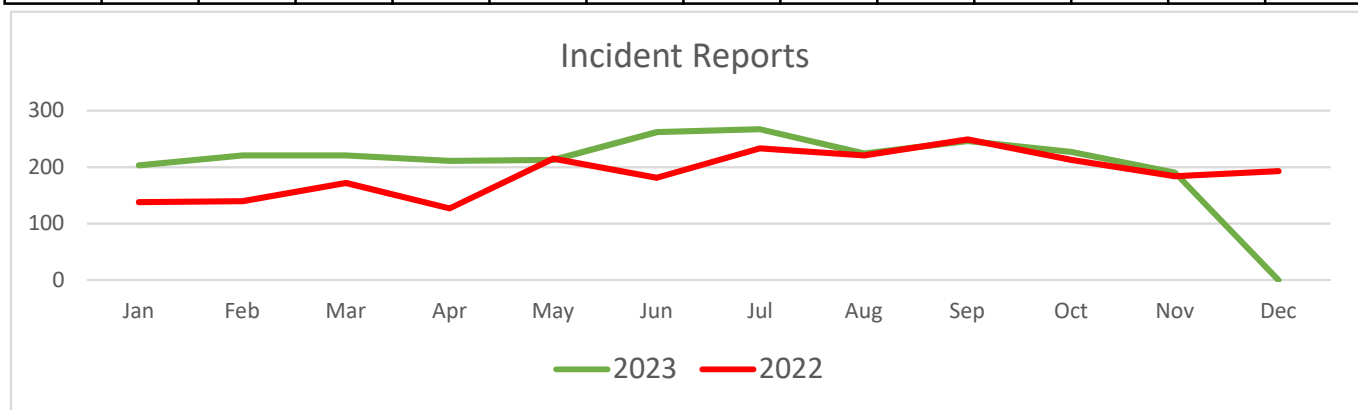
### Incidents Cleared by Arrests:

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2023	38	41	54	42	47	37	55	42	44	51	52	0	503
2022	11	3	13	6	13	10	18	22	32	28	25	37	218



### Incident Reports:

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2023	203	221	221	211	213	262	267	224	246	227	190	0	2485
2022	138	140	172	127	215	181	233	221	249	213	184	193	2266



### Medicals/Overdoses/Suicida/Check Wellbeing:

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2023	25	39	27	37	49	67	33	35	19	43	21	0	395
2022	33	43	42	28	35	26	39	37	33	37	46	29	428

### Larcenies/Frauds:

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2023	29	31	18	27	15	12	46	28	30	49	26	0	311
2022	28	19	26	21	26	27	30	25	34	39	32	26	333

### Assaults:

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2023	1	1	4	3	1	2	3	3	1	4	2	0	25
2022	1	1	2	2	4	3	6	7	6	2	2	2	38

The Resource Recovery Center exists to improve the public health of Muskegon County citizens by receiving polluted wastewater, cleaning it up, and returning it the environment for reuse and enjoyment. We recognize the weight of our responsibility as stewards both of the environment and of our system infrastructure which enables us to do our job. Our goal is to offer our service to the people of Muskegon County at the best possible rate without compromising our stewardships.

~David Johnson, Director

## FINANCIAL REPORT

Christine Morris / Administrative Analyst

### OCTOBER FINANCIAL REPORT

The total operating expenses for the first month of the 2024 fiscal year were \$722,578, or 3.8% of the FY2024 budget. Total revenues for the same period were \$1,706,296, or 6.9% of the budget.

## FARM REPORT

Ted Costigan / Farm Manager

### 2023 GROWING SEASON

With November having come to a close, we can look back at a busy month and everything that was accomplished. Corn harvest wrapped up on November 7. We had a lighter harvest season than usual because most of our corn was sold for silage. We still had 700 acres to complete on our own, but it was all sold direct to farm. None of the harvested corn was dried and stored in our bins. This left our bins open for a local elevator to rent for storage space, so we're now receiving their truckloads of grain for winter storage.



Corn harvest at field 6. Field 6 was one of five corn fields that were harvested as grain. Our other thirteen corn fields were cut as silage.

## INFRASTRUCTURE MAINTENANCE AND IMPROVEMENT PROJECTS

Doug Noyes / RRC Engineer & Project Manager

### W STATION FORCE MAIN REPLACEMENT

The W Station Force Main Replacement project has reached Substantial Completion status. On November 15th, the flow from W Station was transferred to the new pipeline. (The flow from the Whitehall Township pump station on the east end had already been transferred a few days earlier.) Due to the increase in pipe diameter, it was calculated that the Variable Frequency Drives (VFDs) for the W Station pumps needed to be adjusted to ensure that the pumps did not run outside the range of their pump curves. Prein&Newhof engineers were on hand to assist our Operations Maintenance staff with adjustments to the VFDs. The process went as smooth as one could have hoped.

Over the next couple of weeks the contractor, Kamminga & Roodvoets, will be working on the abandonment of the old force main and air releases, site restoration and cleanup, and other punch list items.

Dave Johnson / Director

### WHITEHALL TOWNSHIP MUNICIPAL WATER EXTENSION

We applied for a Drinking Water State Revolving Fund (DWSRF) loan to extend the Whitehall Township municipal water line to service the residents on Silver Creek Road and Mill Pond Trail whose wells were impacted by the operation of the former Muskegon County Whitehall Wastewater Treatment Plant. We applied for \$6.3M in funding. Our project scored poorly using the algorithm on EGLE's Priority Ranking Worksheet, leaving us with little hope that we

would get funding. However, when EGLE announced the results of their allocation of funds, we were amazed to learn that our project had been funded in whole, with 20% of the cost funded with a loan and 80% of the cost covered under principal forgiveness (meaning that 80% of the awarded funding does not have to be paid back). Here are some interesting facts about the application and award process.

1. We were one of 201 municipalities that applied for DWSRF funding.
2. Of the 201 applicants, only 64 received any funding, and only 45 of them were funded 100%.
3. In order to get any funding, it was very important to be designated as a Disadvantaged Community. Of the 64 projects that were awarded, only *one* of them did not have the Disadvantaged Community designation.
4. Of the 64 projects awarded, 92% of them scored 80 points or higher. The lowest scoring project that still received funding had a score of 55 points.
5. Now for the amazing revelation:  
The lowest scoring project to get funding was OURS! The only project without *disadvantaged community status* to get funding was OURS! Is that not amazing?
6. If you're wondering why we got funding despite our dismal score, there is only one reason: PFAS! We were one of five applicants whose projects were fixing a PFAS problem. All five of those projects got funding. Apparently PFAS trumped everything when it came to getting awarded!

## STATISTICAL COMPARISONS

Amelia Işitan / Operations Supervisor

### FLOWS AND LAGOON LEVELS

The average daily piped wastewater flow (Fig. 1) received at the MCRRC in October was 10.03 MGD, 1.7% lower than last year's flow. Hauled waste flow (Fig. 2) set a new record with 13.5 MG, 155% higher than October of last year! Finally, with the irrigation season over, the volume of water in the storage lagoons has begun to rise again. As of October 23rd, the lagoon elevation (Fig. 3) was 1,667 MG, 8.5% lower than it was last year at this time.

## SPECIAL REPORT

Dave Johnson / Director

### RESCUED BIRD

The 5-inch snow on Halloween wasn't just a downer for trick-or-treaters. It was also hard on a particular juvenile great blue heron. Our farm staff came upon him in a corn field and managed to keep from running him over with the combine. They picked him up with no resistance and set him aside outside the field. The next day they noticed that the bird hadn't moved. They called Amelia Işitan, our Operations Supervisor, because she had had some experience finding help for birds in need of rehabilitation. Although she discovered that the bird was capable of flying, she was still able to apprehend it. However, all her phone calls to bird rehabilitation facilities were dead ends. One place told her that the bird probably got bogged down in the snow storm and was worn out and weak from hunger. Buy it some minnows and keep it over the weekend and see if it improves. That proved to be good advice. The bird gobbled up the minnows over the weekend. Amelia released the bird on the following Monday in one of our Rapid Infiltration streams where he could get his own minnows. He hung around in the stream for a few days but hasn't been seen for a while. Hopefully he's on his way to a nice warm place in the South.



**Our rescued blue heron. We presumptuously referred to it as "he", but calling him a juvenile was beyond doubt for two reasons: 1) Adults have a completely yellow bill, and his was still mostly gray. 2) Adults have the characteristic plume on top of their heads, and he did not.**

Figure 1

# 2021 - 2023 Total Piped Wastewater Monthly Flow

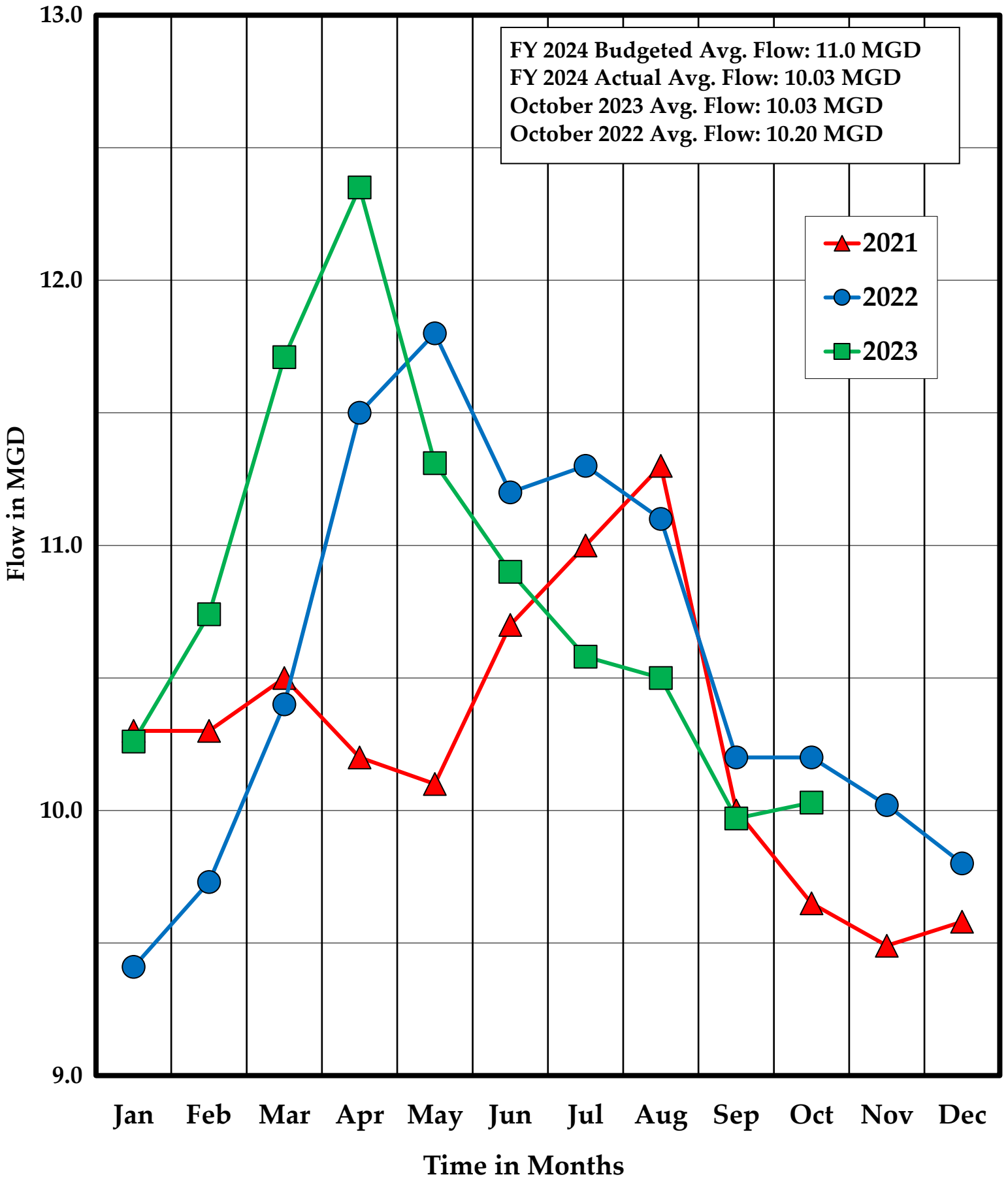


Figure 2

## 2021 - 2023 Hauled Waste Monthly Volume

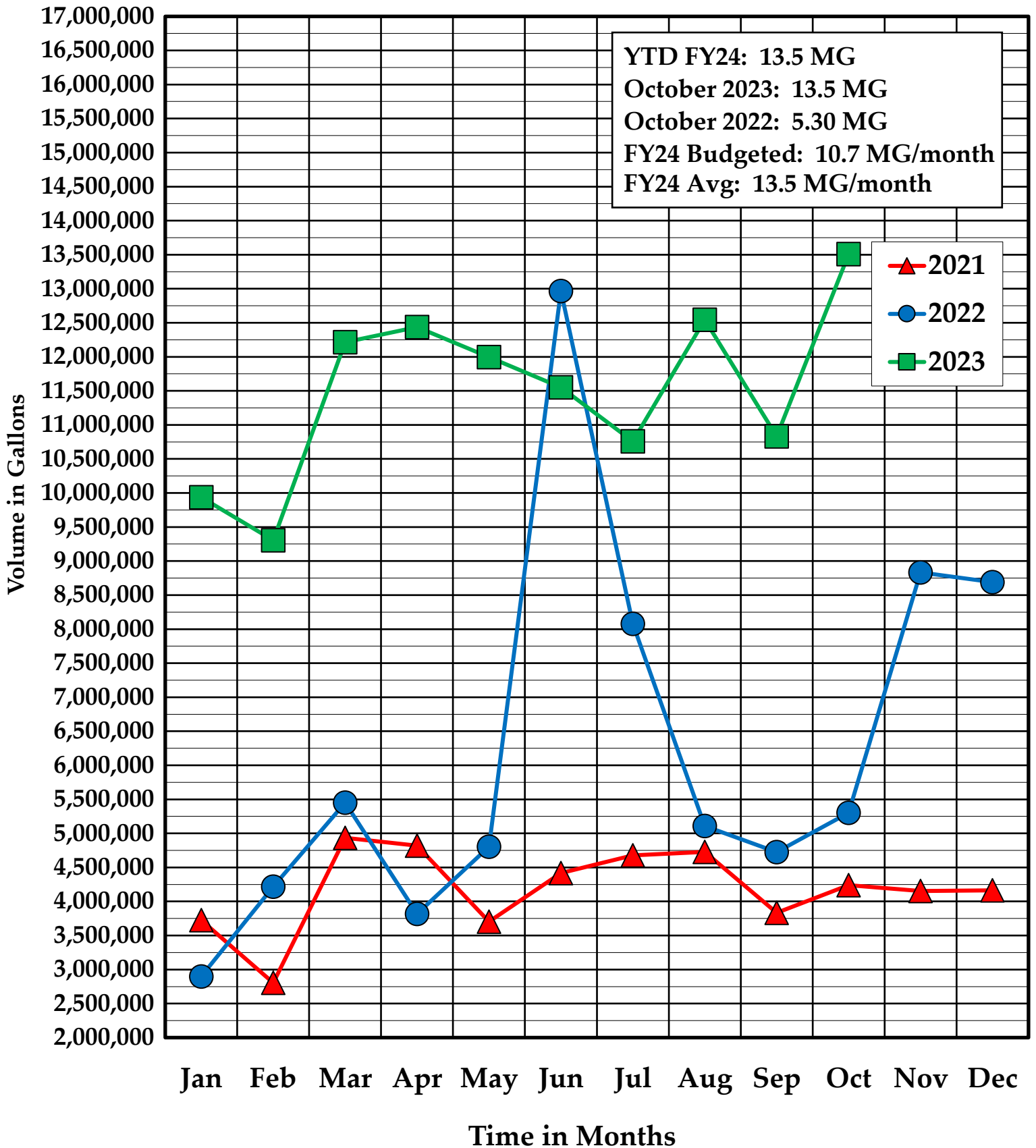
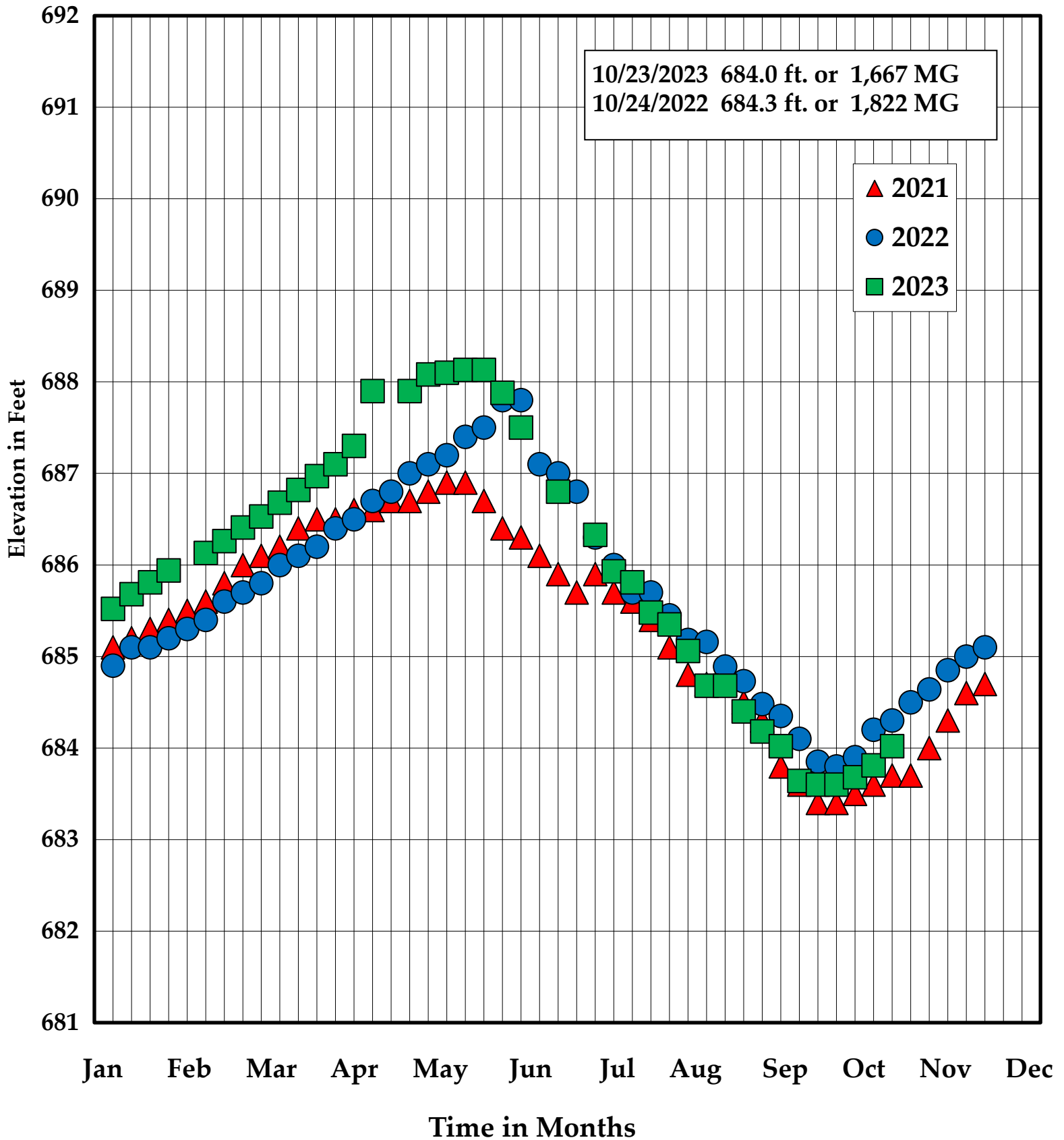


Figure 3

## 2021 - 2023 Metro Lagoon Elevation



## Jared D. Olson

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**From:** Jared D. Olson  
**Sent:** Friday, November 10, 2023 6:49 PM  
**To:** 'Jess Sudy'  
**Subject:** RE: Free spring program for families

Thanks Jess for the detailed description and proposal. I will have it as a discussion point for next weeks Parks and Recreation Commission agenda and will get it passed on to the City Council. Have a great weekend!

Respectfully,

*Jared Olson*

Jared Olson  
City Manager  
City of Roosevelt Park  
231-755-3721 ext. 1954



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**From:** Jess Sudy <jess@readmuskegon.org>  
**Sent:** Friday, November 10, 2023 2:14 PM  
**To:** Jared D. Olson <JOlson@rooseveltpark.org>  
**Subject:** Re: Free spring program for families

Hello, Again Jared,

It was nice talking with you today. Here are the dates we are hoping to use the community center and a short description of the event that we have planned. Each event has 3 possible dates, please let me know which one will work best for the community center. The times below are event times, and we would need additional time before and after for set up and clean up. Also if I didn't mention it before all of these events are %100 free to the community. For each event, we are hoping to have 25-30 participants (kids) with their families.

**Eat the Rainbow - February 12th, 13th, or 14th. 3:30 - 5 pm.** Kids learn that different colors in fruits and vegetables represent different minerals and nutrients, and understand that eating a variety of colors is important for good nutrition. Includes a free book and food supplies for families.

**Seed Dissection - March 18th, 19th, or 20th. 3:30 - 5 pm.** Kids learn the parts of a seed and how they help it sprout and grow. Families receive a free book and materials to take home.

**Beneficial Bees - April 22nd, 23rd, or 24th. 3:30 - 5 pm.** Learn how bees pollinate the food we eat. To understand how bees play a role in our food systems. Kids also are able to use the bee bots to simulate how bees pollinate plants. Each family will receive a free book and materials to take home.

**Planting seeds, germination station & pea shoots - May 20th, 21st, or 22nd. 3:30-5 pm.** Kids learn how to plant and harvest pea shoots and learn the nutritional benefits of eating pea shoots. They will observe that seeds can be a variety of shapes, sizes, colors, and textures, and plant seeds for a garden. They will make observations of various seeds to determine if seed size affects germination rate. Each family will receive a free book & materials to take home to start their own garden.



Thank you again for your willingness to let us use the community center for these events. Once you hear back please let me know and we will begin preparing! Please let me know if you need clarification on anything or have any questions.

Have a wonderful weekend.

**Jared D. Olson**

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**From:** LEO-MICCentergrants <LEO-MICCentergrants@michigan.gov>  
**Sent:** Tuesday, December 5, 2023 12:54 PM  
**Subject:** Update to Community Center Grant Timeline

Greetings,

We are writing with an additional update to the timeline for the Michigan Community Center and Neighborhood Initiative grants.

Due to the high number of applicants to this funding opportunity, we have found it necessary to allow for additional time to ensure a fair and thorough review of all applications. The review process will continue through December and we now anticipate making funding announcements in January. We will provide further updates as necessary.

We hope enjoy this holiday season!

Sincerely,  
The Community Center Grant Team



STATE LAND BANK AUTHORITY  
**REQUEST FOR PROPOSALS**  
RFP 2023-009  
BLIGHT ELIMINATION PROGRAM  
ROUND 4

**Important Dates:**

Event	Date Due	Time Due	Method of Communication
RFP Release	October 9, 2023		SLBA Website
Questions on RFP	Open		Send questions to: <a href="mailto:landbank@michigan.gov">landbank@michigan.gov</a>
Answers to Questions	no later than ten (10) days after proper receipt		SLBA website
Submissions Due	December 8, 2023		Send submissions to: <a href="mailto:landbank@michigan.gov">landbank@michigan.gov</a>
Award/Reject	no later than February 15, 2024		Direct