

City of

Tecumseh

**MDOT Annual
Certification/Financial
Information**

2016

Innovative • Timeless • Inviting

PUBLIC ACT 51, SECTION 18j, MCL 247.668j
Annual Certification of Employee-related
Conditions

CERTIFICATION YEAR 2016

CITY OR VILLAGE NAME CITY OF TECUMSEH

Beginning September 30, 2015, and annually each September 30 thereafter, certification must be made for compliance to Section 18j(1) of Public Act 51 of 1951, MCL 248.668j(1). A local road agency must certify that it has (a) developed an employee compensation plan for its employees as described OR (b) the local road agency must certify that medical benefits are offered to its employees or elected public officials in compliance with the publicly funded health insurance contribution act, 2011 PA 152, MCL 15.561 to 15.569, or, that it does not offer medical benefits to its employees or elected public officials.

Compliance with(1)(a)
I certify compliance with MCL 247.668j(1)(a).
Our compensation plan for employees meets the minimum criteria of MCL 247.668j (a)(i - iv).

Compliance with (1)(b)
I certify compliance with MCL 247.668J(1)(b), and as such, offer one of the following:

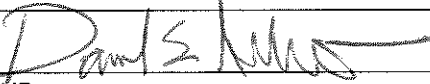
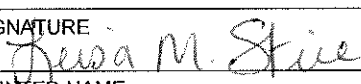
I certify that medical benefits are offered to employees or elected public officials in compliance with the publically funded health insurance contribution act, 2011 PA 152; or

I certify that the local road agency has exempted itself from the publically funded health insurance contribution act, 2011 PA 152; or

I certify that medical benefits are not offered to employees or elected public officials.

Non-compliance with (1)(a) or (1)(b)
I certify that we are not in compliance with MCL 247.668j(1).
I understand that failure to comply with certification of (a) or (b) of MCL 247.668j(1) may result in the withholding of all or part of the distributions made to this local road agency from the Michigan Transportation Fund.

This form must be signed by the Street Administrator and the Treasurer or Financial Director.

SIGNATURE 		SIGNATURE 	
PRINTED NAME DANIEL E. SWALLOW		PRINTED NAME LEISA M. STILL	
TITLE CITY MANAGER	DATE 8/31/16	TITLE TREASURER	DATE 8/31/16

Due Each September 30

Return the completed form to:

Michigan Department of Transportation, Financial Operations Division, P.O. Box 30050, Lansing, MI 48909, OR

Email to: MDOT-Outreach@michigan.gov, OR

Fax to: (517) 373-6266

CITY OF TECUMSEH LOCAL ROAD AGENCY (DEPT. OF PUBLIC WORKS)

Classification:	Number of Employees:	Wage Rate:
Superintendent	1	\$34.65
Crew Leader/Operator	1	\$27.81
Account Clerk	1	\$22.72
Operator	2	\$23.82
Mechanic	1	\$26.35
Driver/Laborer	1	\$20.22
Laborer	1	\$15.00/hr
Seasonal	1	\$11.00/hr

Governing body of the Local Road Agency:

Tecumseh City Council:	Email:	Phone:
Jackson Baker, Mayor	jbaker@tecumseh.mi.us	517-423-5625
Vicki Riddle, Mayor Pro Tem	vphilo@tecumseh.mi.us	517-605-0592
Gary Fox, City Council	gfox@tecumseh.mi.us	517-423-2107
Gary Naugle, City Council	gnaugle@tecumseh.mi.us	517-423-2107
Stephanie Harmon, City Council	sharmon@tecumseh.mi.us	517-423-2107
Ron Wimple, City Council	rwimple@tecumseh.mi.us	517-423-2604
Gayle Keiser, City Council	gkeiser@tecumseh.mi.us	517-423-2107

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GL NUMBER DESCRIPTION

2016-17
APPROVED
BUDGET

GL NUMBER	DESCRIPTION	2016-17 APPROVED BUDGET
Fund: 202 MAJOR ST & TRUNKLINE FUND		
ESTIMATED REVENUES		
202-000.000-546.000	TRUNKLINE MTC (M-50)	20,000
202-000.000-546.100	BUILD MICHIGAN PROGRAM	14,500
202-000.000-574.000	GAS & WEIGHT TAX	435,000
202-000.000-664.000	INTEREST INCOME	300
202-000.000-676.001	MDOT-INTRAGOVERNMENTAL REVENU	11,750
202-694.000-696.101	TRANSFER FROM GENERAL FUND	60,000
TOTAL ESTIMATED REVENUES		541,550

GL NUMBER	DESCRIPTION	2016-17 APPROVED BUDGET
APPROPRIATIONS		
202-451.000-706.100	DPW ALLOCATED EXPENSES	2,000
202-451.000-818.150	CURB & GUTTER-ACT 48	7,500
202-451.000-943.000	EQUIPMENT RENTAL	1,000
202-463.000-706.100	DPW ALLOCATED EXPENSES	205,000
202-463.000-782.000	SUPPLIES	60,000
202-463.000-943.000	EQUIPMENT RENTAL	80,000
202-474.000-782.000	SUPPLIES	1,500
202-474.000-782.500	SIGNS & SIGNAL-LEN CO ROAD CO	1,200
202-474.000-818.000	CONTRACTS	8,000
202-474.000-818.500	LICENSING	400
202-478.000-706.100	DPW ALLOCATED EXPENSES	15,000
202-478.000-782.000	SUPPLIES	22,000
202-478.000-943.000	EQUIPMENT RENTAL	11,500
202-482.000-706.100	DPW ALLOCATED EXPENSES	45,000
202-486.000-782.486	SURFACE MTC-TRUNKLINE	300
202-486.000-782.488	SWEEPING & FLUSHING-TRUNKLINE	6,000
202-486.000-782.491	BACKSLOPES & DRAINAGE-TRUNKLI	500
202-486.000-782.493	GRASS & WEED CONTROL-TRUNKLIN	7,500
202-486.000-782.497	SNOW & ICE CONTROL-TRUNKLINE	5,700
TOTAL APPROPRIATIONS		480,100

NET OF REVENUES/APPROPRIATIONS - FUND 202

61,450

BEGINNING FUND BALANCE
ENDING FUND BALANCE

Fund: 203 LOCAL ST FUND

GL NUMBER	DESCRIPTION	2016-17 APPROVED BUDGET
ESTIMATED REVENUES		
203-000.000-546.100	BUILD MICHIGAN PROGRAM	5,577
203-000.000-574.000	GAS & WEIGHT TAX	147,500
203-000.000-664.000	INTEREST INCOME	150
203-000.000-676.001	MDOT-INTRAGOVERNMENTAL REVENUE	11,750
203-694.000-696.101	TRANSFER FROM GENERAL FUND	120,000
203-694.000-696.220	TRANSFER FROM PUBLIC ACT 48	28,000
203-694.000-696.410	TR FROM 2015 UNLIMITED GOB CONSTR	100,000
TOTAL ESTIMATED REVENUES		409,977

GL NUMBER	DESCRIPTION	2016-17 APPROVED BUDGET
APPROPRIATIONS		
203-451.000-706.100	DPW ALLOCATED EXPENSES	1,000
203-451.000-782.000	SUPPLIES	30,000
203-451.000-818.150	CURB & GUTTER-ACT 48	8,000
203-451.000-943.000	EQUIPMENT RENTAL	5,000
203-463.000-706.100	DPW ALLOCATED EXPENSES	145,000
203-463.000-782.000	SUPPLIES	30,000
203-463.000-943.000	EQUIPMENT RENTAL	120,000
203-478.000-706.100	DPW ALLOCATED EXPENSES	15,500
203-478.000-782.000	SUPPLIES	15,000

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2016-17
APPROVED
BUDGET

GL NUMBER	DESCRIPTION	
Fund: 203 LOCAL ST FUND		
APPROPRIATIONS		
203-478.000-943.000	EQUIPMENT RENTAL	10,000
203-482.000-706.100	DPW ALLOCATED EXPENSES	20,000
TOTAL APPROPRIATIONS		399,500

NET OF REVENUES/APPROPRIATIONS - FUND 203 10,477

BEGINNING FUND BALANCE
ENDING FUND BALANCE

ESTIMATED REVENUES - ALL FUNDS 951,527
APPROPRIATIONS - ALL FUNDS 879,600
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS 71,927

BEGINNING FUND BALANCE - ALL FUNDS
ENDING FUND BALANCE - ALL FUNDS

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GL NUMBER DESCRIPTION PERIOD ENDING 09/30/2016 YTD BALANCE ACTIVITY FOR AVAILABLE %
ORIGINAL BUDGET AMENDED BUDGET NORM (ABNORM) MONTH 09/30/16 INCR (DECR) BALANCE USED

GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	AMENDED BUDGET	NORM (ABNORM)	MONTH 09/30/16 INCR (DECR)	AVAILABLE BALANCE	% USED
Fund 202 - MAJOR ST & TRUNKLINE FUND							
Expenditures							
202-486.000-782.495	PAVEMENT MARKINGS-TRUNKLINE	0.00	0.00	0.00	0.00	0.00	0.00
202-486.000-782.497	SNOW & ICE CONTROL-TRUNKLINE	5,700.00	5,700.00	0.00	0.00	5,700.00	0.00
202-486.000-782.498	OTHER WINTER MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
202-486.000-782.502	OVERHEAD -TRUNKLINE	0.00	0.00	0.00	0.00	0.00	0.00
202-486.000-782.503	LEAVE BENEFITS-TRUNKLINE	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 486.000	TRUNKLINE	20,000.00	20,000.00	2,494.81	0.00	17,505.19	12.47

Dept 965.000		0.00	0.00	0.00	0.00	0.00	0.00
202-965.000-966.203	TRANSFER TO LOCAL ST (ACT 51)	0.00	0.00	0.00	0.00	0.00	0.00

Total Dept 965.000		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Expenditures		480,100.00	480,100.00	111,304.17	44,532.40	368,795.83	23.18

Fund 202 - MAJOR ST & TRUNKLINE FUND:		541,550.00	541,550.00	56,256.46	0.00	485,293.54	10.39
TOTAL REVENUES		480,100.00	480,100.00	111,304.17	44,532.40	368,795.83	23.18
TOTAL EXPENDITURES		61,450.00	61,450.00	(55,047.71)	(44,532.40)	116,497.71	89.58
NET OF REVENUES & EXPENDITURES							

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GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 AMENDED BUDGET	YTD BALANCE 09/30/2016 NORM (ABNORM)	ACTIVITY FOR MONTH 09/30/16 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BGD USED
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Fund 203 - LOCAL ST FUND							
Expenditures							
203-463.000-719.000	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00
203-463.000-741.000	CLEANING, CLOTHING & LAUNDRY	0.00	0.00	0.00	0.00	0.00	0.00
203-463.000-782.000	SUPPLIES	30,000.00	30,000.00	3,453.49	262.08	26,546.51	11.51
203-463.000-782.300	PURCHASE OF TREES	0.00	0.00	0.00	0.00	0.00	0.00
203-463.000-782.400	SUPPLIES - WEDGE & SEAL	0.00	0.00	0.00	0.00	0.00	0.00
203-463.000-803.500	STORM WATER MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00
203-463.000-943.000	EQUIPMENT RENTAL	120,000.00	120,000.00	18,048.80	0.00	101,951.20	15.04
Total Dept 463.000-ROUTINE MTC		295,000.00	295,000.00	27,781.36	262.08	267,218.64	9.42

Dept 467.000-STRUCTURAL IMPROVEMENT							
203-467.000-706.100	DPW ALLOCATED EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
203-467.000-706.101	PAYROLL	0.00	0.00	0.00	0.00	0.00	0.00
203-467.000-715.000	SOCIAL SECURITY TAXES	0.00	0.00	0.00	0.00	0.00	0.00
203-467.000-718.000	EMPLOYEES' RETIREMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00
203-467.000-719.000	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00
203-467.000-782.000	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
203-467.000-818.600	MDOT- BIDWELL	0.00	0.00	0.00	0.00	0.00	0.00
203-467.000-823.000	MDOT ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
203-467.000-943.000	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 467.000-STRUCTURAL IMPROVEMENT		0.00	0.00	0.00	0.00	0.00	0.00

Dept 478.000-WINTER MTC (SNOW & ICE)							
203-478.000-706.100	DPW ALLOCATED EXPENSES	15,500.00	15,500.00	0.00	0.00	15,500.00	0.00
203-478.000-706.101	PAYROLL	0.00	0.00	0.00	0.00	0.00	0.00
203-478.000-707.000	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00
203-478.000-715.000	SOCIAL SECURITY TAXES	0.00	0.00	0.00	0.00	0.00	0.00
203-478.000-718.000	EMPLOYEES' RETIREMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00
203-478.000-719.000	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00
203-478.000-782.000	SUPPLIES	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
203-478.000-943.000	EQUIPMENT RENTAL	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
Total Dept 478.000-WINTER MTC (SNOW & ICE)		40,500.00	40,500.00	0.00	0.00	40,500.00	0.00

Dept 482.000-ADMINISTRATION							
203-482.000-706.100	DPW ALLOCATED EXPENSES	20,000.00	20,000.00	1,403.88	0.00	18,596.12	7.02
203-482.000-706.101	PAYROLL	0.00	0.00	0.00	0.00	0.00	0.00
203-482.000-707.000	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00
203-482.000-715.000	SOCIAL SECURITY TAXES	0.00	0.00	0.00	0.00	0.00	0.00
203-482.000-718.000	EMPLOYEES' RETIREMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00
203-482.000-719.000	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00
203-482.000-803.000	STREET MAPPING	0.00	0.00	0.00	0.00	0.00	0.00
203-482.000-807.000	AUDIT	0.00	0.00	0.00	0.00	0.00	0.00
203-482.000-853.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 482.000-ADMINISTRATION		20,000.00	20,000.00	1,403.88	0.00	18,596.12	7.02

TOTAL Expenditures		399,500.00	399,500.00	38,264.74	8,931.08	361,235.26	9.58
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REVENUE AND EXPENDITURE REPORT FOR CITY OF TECUMSEH

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PERIOD ENDING 09/30/2016

GL NUMBER	DESCRIPTION	2016-17		YTD BALANCE 09/30/2016	ACTIVITY FOR MONTH 09/30/16	AVAILABLE BALANCE	% BDC USED
		ORIGINAL BUDGET	AMENDED BUDGET				

Fund 203 - LOCAL SF FUND							
TOTAL REVENUES	409,977.00	409,977.00	26,095.82	0.00	383,881.18	6.37	
TOTAL EXPENDITURES	399,500.00	399,500.00	38,264.74	8,931.08	361,235.26	9.58	
NET OF REVENUES & EXPENDITURES	10,477.00	10,477.00	(12,168.92)	(8,931.08)	22,645.92	116.15	

TOTAL REVENUES - ALL FUNDS							
TOTAL EXPENDITURES - ALL FUNDS	951,527.00	951,527.00	82,352.28	0.00	869,174.72	17.00	
NET OF REVENUES & EXPENDITURES	879,600.00	879,600.00	149,568.91	53,463.48	730,031.09	17.00	
	71,927.00	71,927.00	(67,216.63)	(53,463.48)	139,143.63	93.45	

Unfunded Actuarial Accrued Liability

	<u>June 30, 2015</u>		<u>June 30, 2014</u>	
	<u>Pensions</u>	<u>Health Ins.</u>	<u>Pensions</u>	<u>Health Ins.</u>
Actuarial Accrued Liabilities	\$23,293,745	\$1,385,489	\$22,532,061	\$1,379,720
Assets Allocated to Funding	<u>19,411,283</u>	<u>1,379,117</u>	<u>18,522,501</u>	<u>1,373,932</u>
Unfunded Actuarial Accrued Liabilities	\$3,882,462	\$6,372	\$4,009,560	\$5,788

Recommended City Contributions

Valuation Date June 30	Fiscal Year Beginning July 1	Percent of Valuation Payroll		Actual Dollar Contributions
		Pensions	Health Ins.	
1990*	1991	0.19%	0.00%	\$0
1995	1996	4.55	2.41	111,820
1996**	1997	13.82	1.81	299,016
1997	1998	13.86	1.71	328,411
1998	1999	13.58	1.67	322,432
1999*	2000	13.64	1.48	343,918
2000*	2001	14.54	1.53	376,667
2001	2002	14.58	1.42	403,989
2002*	2003	16.37	1.58	456,833
2003	2004	18.10	1.74	519,020
2004	2005	19.30	1.75	552,123
2005#	2006	18.79	2.25	563,908
2006	2007	18.87	2.22	587,740
2007	2008	18.61	2.23	596,477
2008*	2009	21.11	2.23	590,354
2009	2010	18.16	2.39	525,812
2010	2011	21.98#	2.46	489,751
2011#	2012	22.75	1.79	564,664
2012	2013	24.49	2.57	613,838
2013	2014	23.78	2.18	561,322
2014	2015	23.56	1.14	
2015	2016	24.11	1.18	

*After retirement system amendments.

**Funding policy revised.

#Actuarial assumptions revised. The computed contribution for pensions in the 2010 valuation based on the revised assumptions was 18.57%.