City of Pleasant Ridge
23925 Woodward Avenue
Pleasant Ridge, Michigan 48069

City Commission Meeting
July 11, 2017
Agenda

Honorable Mayor, City Commissioners and Residents: This shall serve as your official notification of the Public Hearing and Regular City Commission Meeting to be held Tuesday, July 11, 2017, at 7:30 p.m., in the City Commission Chambers, 23925 Woodward Avenue, Pleasant Ridge, Michigan 48069. The following items are on the Agenda for your consideration:

REGULAR CITY COMMISSION MEETING – 7:30 P.M.

1. **Meeting Called to Order.**

2. **Pledge of Allegiance.**

3. **Roll Call.**

4. **PUBLIC DISCUSSION – items not on the Agenda.**

5. **Governmental Reports.**

6. **City Commission Liaison Reports.**
    - **Commissioner Perry – Planning/DDA, Committee Liaison.**
    - **Commissioner Krzysiak – Recreation Commission.**
    - **Commissioner Scott – Historical Commission.**
    - **Commissioner Foreman – Ferndale Public Schools.**

7. **Consent Agenda.**
All items listed on the Consent Agenda are considered to be routine by the City Commission, will be enacted by one motion and approved by a roll call vote. There will be no separate discussion of these items unless a City Commissioner or visitor so requests, in which event, the item will be removed from the consent agenda and considered as the last item of business.

    a. Minutes of the Regular City Commission Meeting held Tuesday, June 13, 2017.
    b. Monthly Disbursement Report.
    c. Appointment of Mr. Darren Humphreys as the City's alternate representative to the Intergovernmental Cable Communication Authority (ICCA).
    d. Appointment of Mr. Scott Pietrzak as the City's representative, and Mr. Darren Humphreys as the City's alternate to the South Oakland County Resource Recovery Authority (SOCRRA) and the South Oakland County Water Authority (SOCWA).
    e. Appointment of Amy M. Drealan, as officer delegate to the Municipal Employee's Retirement Systems (MERS) Annual Meeting to be held annually.

f. Scheduling a public hearing on Tuesday, August 8, 2017, at 7:30 p.m., to solicit public comments on an ordinance to amend Chapter 74, Utilities, Article II, Water, by the addition of a new division; Division 5 – Water System Extensions and Chapter 74, Utilities, Article III, Sewers, by the addition of a new division; Division 5 – Sewer System Extensions.

8. **Proposed language to be placed on the ballot of the General Election to be held on Tuesday, November 7, 2017, regarding a Police Pension Millage.**

9. **Scheduling a public hearing on Tuesday, August 8, 2017, at 7:30 p.m., to solicit public comments on an ordinance to amend Chapter 14 Building and Building Regulations, Article V, Fences, Section 117, Front Yard Fences.**

10. **City Manager's Report.**

11. **Other Business.**

12. **Adjournment.**

In the spirit of compliance with the Americans with Disabilities Act, individuals with a disability should feel free to contact the City at least seventy-two (72) hours in advance of the meeting, if requesting accommodations.

City of Pleasant Ridge
23925 Woodward Avenue
Pleasant Ridge, Michigan 48069

Public Hearing and Regular City Commission Meeting
June 13, 2017

Having been duly publicized, Mayor Metzger called the meeting to order at 7:32 p.m.

Present:	Commissioners Foreman, Krzysiak, Perry, Scott, Mayor Metzger.
Also Present:	City Manager Breuckman, City Clerk Drealan.
Absent:	None.

Public Discussion
Amanda Wahl, 27 Fairwood, Pleasant Ridge Foundation, noted that the Foundation is distributing six $1000 scholarships within the week. Even though attendance was down at the auction, over $42,000 was raised. Proceeds will go toward upgrading the back area of the Community Center.

Governmental Reports
Chief Kevin Nowak, Pleasant Ridge Police, stated that the basketball net is open at Gainsboro Park. There have been no new incidents since it was reopened. A loose dog was successfully captured with the help of many residents. The dog was turned over to Oakland County Animal Control. There was a discussion whether the dog would be available for adoption. The department assisted with a recent tanker fire.

City Commission Liaison Reports
Commissioner Foreman reported on Ferndale Public Schools. There were a total of 49 applicants for Superintendent. Dr. Dania Bazzi has been hired. She will begin on July 1, 2017. Lisa Williams has been rehired to replace Roger Smith as Ferndale High School Principal. She will also begin on July 1, 2017. Mr. Smith's retirement event was filled with music and was very memorable. The next School Board meeting is June 19 at 7:00 p.m. at the High School Media Center.

Commissioner Perry reported on the Planning Commission/DDA. The next meeting is Monday, July 24. DDA business members were invited to attend a casual happy hour to talk about some of the plans and projects being considered.

Commissioner Krzysiak reported on the Recreation Commission. There was a productive discussion regarding the basketball court issues. The rules for use of the court have been posted. Recreation Director Scott Pietrzak discussed the summer programs. Ninety children have already signed up. There are 132 children on the swim team. Many programs begin on Monday, June 19. Baseball teams and sand volleyball teams have been formed. The City is working to grow a larger soccer program.

Liverpool Coaches Academy is offering free open training and tryouts will be held soon. The pool has been cooler than normal and the pool heater is being replaced.

Commissioner Scott reported on the Historical Commission. The Home and Garden tour was a great success. Over three hundred people attended. Seven homes were on the tour. The Environmental Committee plant sale was also a success. John Wright will speak on August 2 regarding the history of the pool. The next regular meeting is September 6.

Consent Agenda

17-3313

Motion by Commissioner Foreman, second by Commissioner Perry, that the Consent Agenda be approved as presented.

Adopted: Yeas: Commissioners Foreman, Perry, Krzysiak, Scott, Mayor Metzger.
Nays: None.

2017-2018 Utility Bill Rates

City Manager Breuckman commented that final rates have not yet been received. Details were presented last month and there is no change at this time. Sewer lining projects are planned for West Cambridge, Oxford, Norwich and Hanover. The average water user will see an overall 3.94% increase in their bill. Rates have been coming down and stabilizing over recent years.

There was discussion regarding consideration of alternative storm water rate calculations that had previously been presented by a resident. The current rate structure is more predictable than previous methods.

17-3314

Motion by Commissioner Perry, second by Commissioner Scott, to approve the resolution regarding 2017-2018 Utility Bill rates, as recommended.

Adopted: Yeas: Commissioners Perry, Scott, Foreman, Krzysiak, Mayor Metzger.
Nays: None.

2017 Industrial Waste Control Rate

City Manager Breuckman noted that this is a standard item that is a pass-through cost to non-residential customers.

17-3315

Motion by Commissioner Foreman, second by Commissioner Scott, to adopt the proposed Industrial Waste Control Charges to be effective July 1, 2017.

Adopted: Yeas: Commissioners Foreman, Scott, Krzysiak, Perry, Mayor Metzger.
Nays: None.

Fiscal Year 2017-2018 Combined City Budget and Millage Rates

City Manager Brueckman noted that there were no significant changes to what was presented last month. The fund balance is approximately $12,000 which is low. Millage rates are declining.

Mayor Metzger opened the public hearing at 8:18 p.m. With no comments or discussion, he closed the public hearing at 8:19 p.m.

17-3316

Motion by Commissioner Foreman, second by Commissioner Perry, that the 2017-2018 Combined City Budgets be approved and that the Budget Resolution including millage rates be adopted as recommended.

Adopted:	Yeas: Commissioners Foreman, Perry, Scott, Krzysiak, Mayor Metzger
	Nays: None

Police Pension Millage Discussion

City Manager Breuckman presented an overview of the current situation. The pension is currently 53% funded. Pension costs will nearly double from 2015 to 2021 and will represent approximately 12% of total general fund expenditures. The budget has been cut in previous years to absorb the increases but further cuts are not feasible. A number of changes in the pension plan have been made throughout recent years to help address the issue. Changes in benefits and hybrid plans were introduced for new hires. New plans created after 2011 are fully funded. The legacy costs for personnel hired prior to 2011 are problematic.

Commissioner Krzysiak inquired regarding the impact of the new health care savings plan. Costs will increase in the short term but the city will save money long term. MERS changed their parameters significantly so the impact of the problem was not fully realized until after the 2014 millage request. Other cities are facing a similar problem. Commissioner Krzysiak noted that if revenue sharing from the State had been maintained at previous levels this problem would not exist.

A pension millage is being proposed that would be a fifteen-year levy of up to 1.4 mills phased in over four years. Millage rates have been reduced in the last two years. This request would not result in a tax increase but would lower the rate of tax reductions to the residents. Another half-mill Headlee reduction is likely for next year. If there is no new millage, the budget would need to be reduced by another $125,000. Cuts in police personnel would likely be necessary that would result in eliminating twenty-four hour coverage. Cuts in the recreation department would also be needed. An additional $55,000 would need to be cut from other departments in order to meet the budget requirements without the pension millage. Millage language will be presented in July and the goal is to have the millage request on the November ballot. Commissioner Krzysiak noted that the pension costs already exist and must be funded in some way.

Community Energy Management Plan

City Manager Breuckman presented an update on the project which has been grant funded by the State. A draft plan will be published for comment along with a survey for residents. The plan will provide a roadmap for the city to continue to reduce its energy usage. The goal is to reduce energy usage by 25% by the year 2020. Very likely that the city will meet those goals by implementing this plan. Some items have already been implemented including converting street lights and all lighting at the Community Center to LEDs. City Hall has also been partially converted to LED lighting.

Increased roof insulation was also installed at the Community Center. RFPs have been issued for a 20 kilowatt solar energy system for the Community Center. The overall program will likely save the City $25,000 per year in energy costs. The plan and survey are on the city's website. In the future options for homeowner projects may be considered such as shared solar panels. Commissioner Foreman commented that this has been a long-term goal for the city and not just a result of the Paris Agreement. He requested that the survey also go out by e-blast and be placed on the City's Facebook page.

City Manager's Report

City Manager Breuckman reported that the Hanover and Norwich paving projects are proceeding very quickly. The City is participating in the Local Road Improvement Matching fund through the County and will receive approximately $5800. This is the second year the City has participated in that project. Commissioner Foreman asked for an update regarding drainage at Gainsboro Park. There are still some drainage issues that may resolve themselves over time. Some dry wells are also planned. He also inquired regarding the street tree program. Approximately six residents participated in the cooperative program. Mayor Metzger inquired about the DDA sidewalk projects on Woodward. The project is being coordinated with Oak Park and will likely be completed within the month. The misting station is due to be installed shortly.

Other Business

Commissioner Krzysiak noted that the book for the Book Club will be *The Handmaid's Tale*, by Margaret Atwood. It discusses a dystopian future where women are oppressed. The meeting will be June 14 at 7:00 p.m. at Gainsboro Park. He suggested that everyone read it even if they cannot attend the meeting. The book for July is *Annie's Ghost*. Email Commissioner Krzysiak to obtain a copy of either book.

City Clerk Amy Drealan noted that qualifying petitions for Mayor and City Commission are available. They are due by July 25 at 4:00 p.m. One petition for Mayor and three for Commissioner have been issued. No petitions have yet been returned.

Commissioner Perry noted that the Gainsboro Park Campout will be August 12. There will be a movie and other activities.

With no further business or discussion, Mayor Metzger adjourned the meeting at 9:12 pm.

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Mayor Kurt Metzger

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Amy M. Drealan, City Clerk

/dleg

June 2017

ACCOUNTS PAYABLE

PAYROLL LIABILITIES	**$**	**167,349.74**
TAX LIABILITIES	**$**	**-**
ACCOUNTS PAYABLE	**$**	**842,339.63**
TOTAL	**$**	**1,009,689.37**

PAYROLL

June 7, 2017	**$**	**56,253.00**
June 21, 2017	**$**	**60,414.50**
TOTAL	**$**	**116,667.50**

CHECK REGISTER FOR CITY OF PLEASANT RIDGE

PAYROLL LIABILITIES

JUNE 2017

Check Date	Check	Vendor Name	Description	Amount
6/7/2017	1908	MIFOP	UNION DUES-JUNE 2017	$ 188.00
6/7/2017	1909	MISDU	FOC DEDUCTIONS	$ 224.60
6/7/2017	1910	M&T BANK-ICMA - 401a	RETIRMENT CONTRIBUTIONS	$ 143,301.00
6/7/2017	1911	ICMA RETIREMENT TRUST - 457	RETIRMENT CONTRIBUTIONS	$ 6,868.93
6/21/2017	1919	MISDU	FOC DEDUCTIONS	$ 224.60
6/21/2017	1920	ALERUS FINANCIAL	HCSP CONTRIBUTIONS	$ 13,851.09
6/21/2017	1921	M&T BANK-ICMA - 401a	RETIRMENT CONTRIBUTIONS	$ 1,318.01
6/21/2017	1922	ICMA RETIREMENT TRUST - 457	RETIRMENT CONTRIBUTIONS	$ 1,373.51
			TOTAL PAYROLL LIABILITIES	$ 167,349.74

CITY OF PLEASANT RIDGE CHECK REGISTER
ACCOUNTS PAYABLE
JUNE 14, 2017

Check Date	Check	Vendor Name	Description	Amount
6/14/2017	21241	BLUE CROSS BLUE SHIELD OF MICHIGAN	HEALTH CARE BENEFITS - JULY 2017	$ 23,721.04
6/14/2017	21242	CITY OF FERNDALE	FIRE CONTRACT PAYMENT	$ 21,381.72
6/14/2017	21243	ESRI	ENVIROMENTAL SYSTEMS RESEACH	$ 400.00
6/14/2017	21244	MICH.MUNICIPAL WORKER'S COMP.	MML WORKERS COMPNESATION	$ 10,282.00
6/14/2017	21245	MICHIGAN MUNICIPAL LEAGUE	MML 2017-2018 MEMBERSHIP RENEWAL	$ 1,977.00
6/14/2017	21246	SEMCOG	2017-2018 MEMBERSHIP DUES	$ 742.00
6/14/2017	21247	45TH DISTRICT COURT	TRAFFIC TICKET 17PR00830	$ 165.00
6/14/2017	21248	ACCUSHRED, LLC	CITY SHREDDING SERVICES	$ 55.00
6/14/2017	21249	ADKISON, NEED & ALLEN P.L.L.C.	CITY ATTORNEY SERVICES	$ 2,067.50
6/14/2017	21250	ALL PRO EXERCISE, INC.	COMMUNITY CENTER MAINTENANCE	$ 548.90
6/14/2017	21251	ANDERSON, ECKSTEIN & WESTRICK	ENGINEERING SERVICES	$ 25,446.38
6/14/2017	21252	AQUATIC SOURCE	POOL MAINTENANCE AND SUPPLIES	$ 503.90
6/14/2017	21253	ARROW UNIFORM RENTAL	MAT RENTAL AND JANITORIAL SUPPLIES	$ 830.28
6/14/2017	21254	ASTI ENVIROMENTAL SERVICES	IRON RIDGE DEVELOPMENT	$ 2,155.34
6/14/2017	21255	BADGER METER, INC.	MOBILE HOSTING FEES	$ 69.78
6/14/2017	21256	BSN SPORTS, INC	2017 YOUTH BASEBALL EQUIPMENT	$ 1,323.09
6/14/2017	21257	CITY OF BERKLEY	MAY DISPATCH SERVICES	$ 3,349.61
6/14/2017	21258	CITY OF PLEASANT RIDGE-GENERAL	CITY UTILITY SERVICES	$ 11,615.85
6/14/2017	21259	CITY OF PLEASANT RIDGE-PETTY C	PETTY CASH REPLENISHMENT	$ 216.61
6/14/2017	21260	CITY OF ROYAL OAK	DPW DERVICES	$ 15,701.51
6/14/2017	21261	COMMUNITY MEDIA NETWORK	CITY COMMISSION MEETING RECORDINGS	$ 200.00
6/14/2017	21262	DEBORAH GREEN	PREPARATION OF MEETING MINUTES	$ 137.50
6/14/2017	21263	DETROIT EDISON COMPANY	COMMUNITY STREET LIGHTING	$ 2,950.27
6/14/2017	21264	EUGENE LUMBERG	CITY ATTORNEY SERVICES	$ 406.25
6/14/2017	21265	FLAME FURNACE	MAINTENANCE AND REPAIR	$ 8,254.55
6/14/2017	21266	G2 CONSULTING GROUP	NORWICH RECONSTRUCTION	$ 4,902.50
6/14/2017	21267	GODDARD COATINGS SPORT SURFACES	GAINSBOROUGH PARK PROJECT	$ 19,785.00
6/14/2017	21268	GREAT AMERICA	TELEPHONE SERIVES	$ 433.00
6/14/2017	21269	GREAT LAKES WATER AUTHORITY	IWC CHARGES FOR APRIL 2017	$ 429.48
6/14/2017	21270	HEMA-TEC INC	2017 DDA FACADE IMPROVEMENT GRANT	$ 594.00
6/14/2017	21271	J & J AUTO TRUCK CENTER	POLICE CAR MAINTENANCE	$ 719.15
6/14/2017	21272	JANI-KING OF MICHIGAN, INC	JANITORIAL CLEANING SERVICES	$ 2,161.00
6/14/2017	21273	KATI PANNECOUCK	REIMBURSEMENT OF SIDEWALK WORK	$ 300.00
6/14/2017	21274	KENNETH BORYCZ	MECHANCIAL INSPECTOR SERVICES	$ 892.50
6/14/2017	21275	MACOMB COMMUNITY COLLEGE	POLICE TRAINING	$ 100.00
6/14/2017	21276	MARK ANTHONY	NORWICH & HANOVER PROJECT	$ 132,068.18
6/14/2017	21277	O.P. AQUATICS	POOL MAINTENANCE SUPPLIES	$ 2,927.99
6/14/2017	21278	OAKLAND COUNTY TREASURER	PROPERTY ASSESSMENTS	$ 65,929.74
6/14/2017	21279	PAM KAMPF	PILATES CLASS	$ 240.00
6/14/2017	21280	ROBERT RIED	UNIFORM ALLOWANCE REIMBURSEMENT	$ 412.50
6/14/2017	21281	SAFEBUILT	CODE ENFORCEMENT SERVICES	$ 330.00
6/14/2017	21282	SCHEER'S ACE HARDWARE	BUILDING MAINTENANCE AND REPAIRS	$ 68.10
6/14/2017	21283	VOID CHECK	VOID CHECK	$ -
6/14/2017	21284	SOCRRA	REFUSE COLLECTION CONTRACT	$ 8,706.00
6/14/2017	21285	THE DAVEY TREE EXPERT COMPANY	CITY TREE SERVICES	$ 605.00
6/14/2017	21286	TOSHIBA FINANCIAL SERVICES	COPIER LEASES	$ 1,092.72
6/14/2017	21287	VICTORIA DICKINSON	SIT AND GET FIT CLASS	$ 80.00
6/14/2017	21288	WEB MATTERS BY KRISTIE	MONTHLY WEBSITE HOSTING	$ 24.95
6/14/2017	21289	WETMORE TIRE AND AUTO	POLICE CAR MAINTENANCE	$ 570.20
6/14/2017	21290	WEX BANK	FUEL PURCHASES FOR POLICE CARS	$ 1,315.19
6/14/2017	21294	AQUATIC SOURCE	BALANCE OF POOL MARCITE REPAIRS	$ 42,137.00
6/14/2017	21291	ROTONDO CONSTRUCTION	SIDEWALK REPAIR WORK DONE	$ 10,771.65
6/14/2017	21292	ROYAL LAWN SPRINKLER SERVICE	SPRINKLER REPAIRS - NORWICH PROJECT	$ 100.00
6/14/2017	21293	SOCWA	WATER PURCHASES FROM MAY 2017	$ 15,805.18
			Total for 6-14-2017	$ 448,002.11

CITY OF PLEASANT RIDGE CHECK REGISTER

ACCOUNTS PAYABLE

JUNE 28, 2017

Check Date	Check	Vendor Name	Description	Amount
6/28/2017	21295	ADVANCED SEWER SOLVERS	REFUND OF SEWER STREET BOND	$ 5,000.00
6/28/2017	21296	ALBANA KOKA	HISTORICAL MUSEUM CLEANING	$ 75.00
6/28/2017	21297	AMY DREALAN	MILEAGE REIMBURSEMENT	$ 264.22
6/28/2017	21298	ARROW UNIFORM RENTAL	MAT RENTALS & JANITORIAL SUPPLIES	$ 283.37
6/28/2017	21299	BRILAR	DPW CONTRACTED SERVICES	$ 9,755.30
6/28/2017	21300	CITY OF BERKLEY	APRIL 2017 PRISONER BOARD	$ 195.00
6/28/2017	21301	EGT GROUP, INC	HOME & GARDEN TOUR SUPPLIES	$ 1,770.95
6/28/2017	21302	FERNDALE PIZZA CO., INC.	RECREATION SUPPLIES	$ 27.17
6/28/2017	21303	FLAME FURNACE	HISTORICAL MUSEUM MAINTENANCE	$ 99.00
6/28/2017	21304	G2 CONSULTING GROUP	HANOVER PAVEMENT PROJECT	$ 3,263.50
6/28/2017	21305	HUNT SIGN COMPANY, LTD	FOUNDATION NAME A STREET SIGNS	$ 112.00
6/28/2017	21306	JAMES KOEPPEN	HISTORICAL AFTERGLOW SUPPLIES	$ 735.73
6/28/2017	21307	LEGAL SHIELD	PRE PAID LEGAL SERVICES	$ 25.90
6/28/2017	21308	LIVING LAB	GAINSBORO PARK PROJECT	$ 1,300.00
6/28/2017	21309	MARK ANTHONY	HANOVER RECONSTRUCTION PROJECT	$ 299,338.68
6/28/2017	21310	MATTHEW BENDER & CO., INC	POLICE DEPARTMENT SUPPLIES	$ 46.44
6/28/2017	21311	OAKLAND SCHOOLS	PRINTING OF WATER BILLS	$ 592.42
6/28/2017	21312	PENCHURA, LLC FKA SUPERIOR PLAY LLC	GAINSBORO PARK PROJECT	$ 3,460.00
6/28/2017	21313	PETER BASSO ASSOCIATES, INC	COMMUNITY CENTER IMPROVEMENTS	$ 5,316.25
6/28/2017	21314	PLANTE & MORAN PLLC	ACCOUNTING SERVICES	$ 5,355.00
6/28/2017	21315	PLANTS FOR ECOLOGY	PARK MAINTENANCE	$ 544.00
6/28/2017	21316	RAY KEE	BUILDING INSPECTOR SERVICES	$ 1,350.00
6/28/2017	21317	SHERMAN NURSERY FARMS	STREET TREE REPLACEMENT	$ 271.70
6/28/2017	21318	SOCRRA	REFUSE COLLECTION CONTRACT	$ 7,761.46
6/28/2017	21319	TOSHIBA FINANCIAL SERVICES	COPIER LEASES	$ 2,285.78
6/28/2017	21320	VERIZON	WIRELESS SERVICES	$ 50.08
6/28/2017	21321	ADVANCED MARKETING PARTNERS	TAX STATMENTS AND COUPONS	$ 600.10
6/28/2017	21322	MUNICIPAL CODE CORPORATION	ADMINISTRATIVE SUPPORT FEE 2018	$ 250.00
6/28/2017	21323	OAKLAND COUNTY CLERKS ASSOC.	OCCA QUARTERLY MEETING	$ 20.00
6/28/2017	21324	TRANSPORTATION IMPROV ASSOC	2018 MEMBERSHIP	$ 800.00
6/28/2017	21325	UNUM LIFE INSURANCE COMPANY	HEALTH CARE BENEFITS	$ 156.00
			Total for 6-28-2017	$ 351,105.05

CITY OF PLEASANT RIDGE CHECK REGISTER
ACCOUNTS PAYABLE
Electronic Payments & P-Card Transactions

Check Date	Check	Vendor Name	Description	Amount
6/1/2017	880	MUNICIPAL EMP.RETIREMENT SYST.	RETIREMENT CONTRIBUTIONS	$ 22,643.34
6/9/2017	841	5TH 3RD	RECREATION, POOL, MEETING & OFFICE SUPPLIES	$ 8,858.89
6/9/2017	842	5TH 3RD	RECREATION PROGRAM SUPPLIES	$ 1,648.41
6/9/2017	843	ADOBE SYSTEMS INC	SOFTWARE MAINTENANCE	$ 15.89
6/9/2017	844	ADOBE SYSTEMS INC	SOFTWARE MAINTENANCE	$ 52.99
6/9/2017	845	AMAZON.COM	POLICE DEPARTMENT SUPPLIES	$ 71.79
6/9/2017	846	AMAZON.COM	HOME AND GARDEN TOUR SUPPLIES	$ 16.37
6/9/2017	847	AMAZON.COM	HOME AND GARDEN TOUR SUPPLIES	$ 64.52
6/9/2017	848	AMAZON.COM	HOME AND GARDEN TOUR SUPPLIES	$ 92.68
6/9/2017	849	AT&T MOBILITY	WIRELESS SERVICES	$ 48.62
6/9/2017	850	B&B COLLISION	VEHICLE MAINTENANCE AND REPAIRS	$ 1,193.58
6/9/2017	851	BLUMZ BY JR DESIGNS	MEMORIAL DAY SUPPLIES	$ 98.58
6/9/2017	852	COMCAST	TELECOMMUNICATION SERVICES	$ 264.61
6/9/2017	853	DTE ENERGY	UTILITIES SERVICES	$ 1,756.06
6/9/2017	854	ERADICO SERVICES INC	EXTERMINATION SERVICES	$ 163.00
6/9/2017	855	HERSEYSSTORE.COM	VOLUNTEERS DINNER SUPPLIES	$ 450.00
6/9/2017	856	HOME DEPOT CREDIT SERVICES	PARK MAINTENANCE SUPPLIES	$ 262.10
6/9/2017	857	INTERMEDIA.NET INC.	TELECOMMUNICATION SERVICES	$ 113.89
6/9/2017	858	INTERNATIONAL CODE COUNCIL	CODE ENFORCEMENT MATERIALS	$ 555.61
6/9/2017	859	JONES SCHOOL SUPPLIES	RESOLUTION BINDER COVERS	$ 70.25
6/9/2017	860	MSFT	WORKSTATION SOFTWARE UPGRADE	$ 105.99
6/9/2017	861	PARTY CITY	RETIREMENT RECOGNITION SUPPLIES	$ 288.40
6/9/2017	862	POSTMASTER	POSTAGE REPLENISHMENT	$ 200.00
6/9/2017	863	POTBELLYS SANDWICH SHOP	WORKSHOP SUPPLIES	$ 191.86
6/9/2017	864	QUILL CORPORATION	OFFICE SUPPPLIES	$ 418.79
6/9/2017	865	RUSH ORDER TEES	POOL SUPPLIES	$ 407.63
6/9/2017	866	SITE ONE LANDSCAPE SUPPLY	SPRINKLER REPAIR SUPPLIES	$ 38.00
6/9/2017	867	STAMPS.COM	MONTHLY SERVICE CHARGES	$ 15.99
6/9/2017	868	STATE OF MICHIGAN	LIQUOR LICENSE APPLICATION FEE	$ 25.00
6/9/2017	869	SUNSHINE POS LLC	POLICE DEPARTMENT SUPPLIES	$ 151.47
6/9/2017	870	VISTAPRINT	BUSINESS CARD PRINTING	$ 18.00
6/9/2017	871	VISTAPRINT	VOLUNTEERS DINNER SUPPLIES	$ 125.05
6/9/2017	872	WOW! BUSINESS	TELECOMMUNICATION SERVICES	$ 271.21
6/9/2017	873	XFER COMMUNICATIONS	ONSITE TECH SUPPORT	$ 105.00
6/9/2017	874	XFER COMMUNICATIONS	WATER CLERK WORKSTATION	$ 1,268.00
6/9/2017	875	XFER COMMUNICATIONS	BACKUP AND RECOVERY SERVICES	$ 191.00
6/9/2017	876	XFER COMMUNICATIONS	WORKSTATION SUPPORT & MAINTENANCE	$ 650.00
6/9/2017	877	ZOGICS	FITNESS CENTER SUPPLIES	$ 319.90
			Total for Electronic Payments	$ 43,232.47

City of Pleasant Ridge

Amy M. Drealan, City Clerk

From: Amy M. Drealan, City Clerk

To: Mayor and City Commission

Date: July 11, 2017

Re: Annual Appointments

At this time, the City Commission is required to make annual appointments to various boards. These items are normally placed on the Consent Agenda as they are routine.

Item 7c – ICCA Alternate

It is recommended that Mr. Darren Humphreys be appointed at the City's alternate representative to the Intergovernmental Cable Communications Authority. I will still serve as the delegate to this board.

Item 7d – SOCRRA/SOCWA Reappointments

Annually, staff at the South Oakland County Resource Recovery Authority and the South Oakland County Water Authority (SOCRRA/SOCWA) request that each member community reaffirm the appointments to the respective boards. Currently, Mr. Scott Pietrzak serves as the City's representative and Mr. Darren Humphreys serves as the City's alternate to both boards.

Item 7e – MERS Annual Meeting

Each year the Municipal Employees Retirement System (MERS) holds meeting/conference to update member communities on changes and/or enhancements to the system. The City Clerk normally attends this meeting.

Requested Action

The City Commission approve the proposed appointment. Please feel free to contact me should you wish to discuss this matter further.

City of Pleasant Ridge

James Breuckman, City Manager

From: Jim Breuckman, City Manager

To: City Commission

Date: July 6, 2017

Re: City Code Amendment Public Hearing – Water and Sewer System Extensions

Overview

Attached is an ordinance for introduction to amend the City Code to allow the City to recoup costs for the extension of the water and sewer systems.

Background

The City does not currently have an ordinance that allows the City to recover costs involved in extending the water and sewer systems to serve a specific property or property. In most instances the private property owner extends the infrastructure at their own cost, but in some instances the City may do so and recover costs from the benefitted property owners.

The specific instance at hand is the extension of water and sewer service to the vacant lot at 1a Norwich. This extension was completed by the City as part of the Norwich street reconstruction project. The extension could be done at a lower cost while the street was already torn up, and it also prevents the eventual developer of 1a Norwich from having to dig up a new street to install new infrastructure to the lot.

Requested Action

City Commission action to schedule a public hearing for August 8.

LAW OFFICES
ADKISON, NEED, ALLEN, & RENTROP
PROFESSIONAL LIMITED LIABILITY COMPANY

PHILLIP G. ADKISON
KELLY A. ALLEN
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Facsimile (248) 540-7401
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OF COUNSEL:
KEVIN M. CHUDLER
SARAH J. GABIS
LINDA S. MAYER

June 7, 2017

VIA ELECTRONIC MAIL

Mr. James Breuckman, City Manager
City of Pleasant Ridge
23925 Woodward Avenue
Pleasant Ridge, Michigan 48069

Re: City Code Amendment
Extensions of Water Systems

Dear Jim:

As we previously discussed, enclosed is a simple amendment to the City Code with regard to extension of the City water system. The amendment allows such extension to be done either by the City on its own initiative or on petition by property owner(s). In all cases, all costs of the extension are to be paid by the property owner. In the event the City elects to extend water service to a vacant lot that does not currently have service, then the costs must be paid by the property owner within 90 days of being invoiced, or at your discretion, prior to issuance of a building permit for any construction on that property.

Please call or reply with any concerns or if you need anything further from me on this.

Very truly yours,

ADKISON, NEED, ALLEN, & RENTROP, PLLC

Gregory K. Need.

/mms
Enc.

m:\pleasant ridge\ordinances\corres\2017-06-07 ltr to jbreuckman enc amendment re water ext.docx

City of Pleasant Ridge
Ordinance No. 423

AN ORDINANCE TO AMEND THE CITY OF PLEASANT RIDGE CODE OF ORDINANCES, CHAPTER 74 - UTILITIES.

THE CITY OF PLEASANT RIDGE ORDAINS:

Section 1.

1. A new Chapter 74, Utilities, Article II, Water, Division 5 – Water System Extensions is added to read as follows:

DIVISION 5- Water System Extensions

Sec. 74-121. – Extensions of water system.

(a) Extensions of the water distribution system to provide water service to properties without such service may be initiated by the City or petition from property owners. The City Commission may grant or refuse to grant any request for extension of the system, may prescribe the terms and conditions upon which the request may be granted, and shall require the written acceptance of all terms and conditions by the property owner before proceeding with the extension.

(b) Any extensions of the water system shall be done by the City, including any necessary engineering, construction, and inspections by the City's consulting engineer. Where an extension is done by petition of the property owner, the City shall be authorized to require security, prior to proceeding with the extension, in an amount sufficient to ensure completion of construction without any expense to the City.

(c) The property owner shall bear all costs for any extensions pursuant to subsection (a) above, including, without limitation, construction, engineering, inspection, and any other professional costs, unless otherwise agreed by the City Commission.

(d) Where the City elects to extend the water distribution system to vacant property, all costs incurred by the City in doing so shall be paid in full by the property owner within 90 days of issuance by the City of an invoice for such costs. At the request of the property owner, and with approval of the City Manager, these costs may be deferred and paid by the property owner, together with interest at a rate of 5% per annum, prior to issuance of a building permit for any construction on said property. In such event, the property owner shall execute a lien in favor of the City, in form as prepared by the City Attorney, to secure repayment of those costs, which lien may be added as a special assessment on the next City tax roll.

2. A new Chapter 74, Article III, Division 5 –Sewer System Extensions is added to read as follows:

DIVISION 5- Sewer System Extensions

Sec. 74-231. – Extensions of sewer system.

a. Extensions of the City's sewer system to provide sanitary or combined sewer service to properties without such service may be initiated by the City or petition from property owners. The City Commission may grant or refuse to grant any request for extension of the system, may prescribe the terms and conditions upon which the request may be granted, and shall require the written acceptance of all terms and conditions by the property owner before proceeding with the extension.
b. Any extensions of the sewer system shall be done by the City, including any necessary engineering, construction, and inspections by the City's consulting engineer. Where an extension is done by petition of the property owner, the City shall be authorized to require security, prior to proceeding with the extension, in an amount sufficient to ensure completion of construction without any expense to the City.
c. The property owner shall bear all costs for any extensions pursuant to subsection (a) above, including, without limitation, construction, engineering, inspection, and any other professional costs, unless otherwise agreed by the City Commission.
d. Where the City elects to extend the sewer system to vacant property, all costs incurred by the City in doing so shall be paid in full by the property owner within 90 days of issuance by the City of an invoice for such costs. At the request of the property owner, and with approval of the City Manager, these costs may be deferred and paid by the property owner, together with interest at a rate of 5% per annum, prior to issuance of a building permit for any construction on said property. In such event, the property owner shall execute a lien in favor of the City, in form as prepared by the City Attorney, to secure repayment of those costs, which lien may be added as a special assessment on the next City tax roll.

Section 2. Severability.

Should any provision or part of this Article be declared by any court of competent jurisdiction to be invalid or unenforceable, the same shall not affect the validity or enforceability of the balance of this Article, which shall remain in full force and effect.

Section 3. Repealer.

All other ordinances or parts of ordinances in conflict with this ordinance are hereby repealed only to the extent necessary to give this Ordinance full force and effect.

Section 4. Savings clause.

Nothing in this Article shall be construed to affect any suit or proceeding pending in any court or any rights acquired or any liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed as cited in Section 3 of this Ordinance; nor shall any just or legal right or remedy of any character be lost, impaired, or affected by this Ordinance.

Section 4. Effective Date.

This Ordinance shall become effective fifteen days after enactment and upon publication as provided by law.

Section 5. Adoption.

This Ordinance is hereby declared to have been adopted by the City Commission of the City of Pleasant Ridge at a meeting duly called and held on the ____ day of ________, 2017, and ordered to be given publication in the manner prescribed by law.

____
James Breuckman, City Manager

____
Amy M. Drealan, City Clerk

City of Pleasant Ridge

James Breuckman, City Manager

From: Jim Breuckman, City Manager

To: City Commission

Date: July 7, 2017

Re: Police Pension Millage Ballot Language

Overview

The City is facing a growing underfunded pension crisis. While the City has made cuts to absorb the increased costs over the past two years without impacting services, we are at a point where we can no longer make further cuts without also cutting services.

Staff and the City Commission have been analyzing the issue, and are prepared to bring forward a millage proposal for placement on the November ballot. The millage proposal would be to authorize a **15-year, 1.4 mill property tax levy for the sole purpose of eliminating our police pension unfunded liability. The proposed millage would be implemented over four years, with the levy increasing by 0.35 mills each year until the maximum 1.4 mill levy is reached.** This means that in the first year the levy would be 0.35 mills, the second year it would by 0.7 mills, third year 1.05 mills, and in the fourth year 1.4 mills.

The City's property tax rate has been reduced by nearly 1 mill in the past two years alone, and based on home sales this year, we will almost certainly see another reduction next year. If current trends continue and the City's millage rate continues to be reduced by about 0.5 mills each year, the proposed police pension millage, if approved, would have the effect of slowing the reduction of the City's millage rate rather than increasing it.

Alternately stated, the millage will likely not increase the amount of property taxes residents pay to the City, rather, it would cause them to see a smaller annual reduction in City taxes.

Background information follows on the next page.

Background

The specific language proposed for the November 7 ballot is as follows:

> **Proposal 2017 - 1**
> **Police Pension Stabilization Millage Proposal**
>
> Shall the City of Pleasant Ridge be authorized to levy up to an additional 1.40 mills ($1.40 per thousand dollars of taxable value), for the purposes of funding currently underfunded police pensions. The millage shall be authorized for a period of 15 years with the first levy in July, 2018, provided that the City shall not be authorized to increase such levy by more than 0.35 mills in 2018, or by more than an additional 0.35 mills each year thereafter, up to the maximum millage herein authorized. The intent of this request is to allow the partial restoration of City Charter authorized millage which was reduced by Section 31 of Article IX of the State Constitution of 1963. The initial 0.35 mill increase would raise the sum of approximately $50,750 in 2018.
>
> Yes
> No

Problem Statement

As of December 31, 2016 our police pension group for officers hired before 2011 is just 48.6% funded, and required annual pension payments by the City are increasing every year. In 2014, our annual pension funding requirement was $200,000. In the coming 2017-18 fiscal year, our pension funding requirement will be $295,000 and by 2021 it will be $373,000. By the mid-2020s, our pension contributions will be $420,000 or more per year.[1]

For comparison, our entire police department payroll is about $300,000 per year.

Alternately stated, the police group for officers hired before 2011 has an accrued liability of $3.33 million and assets of $1.62 million, meaning that it is currently underfunded by $1.71 million. The City's total pension fund has accrued liabilities of $6.09 million and assets of $3.23 million, meaning that it is currently underfunded by $2.86 million. The police pension group is the largest component of the City's unfunded pension liability.

The good news is that the pension programs which have been implemented for new hires after 2011 are fully funded or nearly so. The issue is for the pension groups for employees hired before 2011, and the purpose of this millage request is to fully fund the police pension group over the next 15 years. This will stabilize the City's budget position in the short and medium term, while the changes made to the benefits offered to new hires will provide stability in the long term. With the millage in place to fund the police group, the cuts the City has already made will allow us to fund the remaining groups out of the general fund budget.

[1] Refer to pages 13 and 14 of attachment 3 to this agenda item – the MERS Annual Actuarial Valuation Report

Impact of Pension Funding Past, Present, and Future

To date we have absorbed $95,000 of increased pension costs through cuts throughout the budget. However, we are at a point where the budget is barely balanced this year, and we are projecting deficits the coming two years.

The following table summarizes the impact that pension funding costs are having on the City's budget:

	15-16	16-17	17-18	18-19	19-20	Increase 2015 to 2020
Total General Fund Revenue	$2,773,167	$2,679,162	$2,708,833	$2,727,074	$2,745,562	-1.0%
Total General Fund Expenditures	$2,719,248	$2,679,162	$2,696,404	$2,739,991	$2,790,090	2.6%
Pension Expenditures	*$245,502*	*$238,010*	*$295,670*	*$324,984*	*$354,891*	44.6%
Non-Pension Expenditures	*$2,473,746*	*$2,441,152*	*$2,400,734*	*$2,415,008*	*$2,435,199*	-1.6%
Net Revenue	$53,919	$0	$12,430	-$12,918	-$44,529	

The above table shows that:

- Non-pension expenditures have been reduced by $73,000 from 2015 to 2017.
- General fund revenues are projected to decrease by 1% over the 2015-2020 period due to flat or declining state revenue sharing, tax tribunal actions that drastically decreased the value of the old Walker Wire and ePrize properties.
- Non-pension general fund expenditures are projected to decline by 1.6% over the 2015 to 2020 period.
- Pension expenses will increase by 44.6% from 2015 to 2020.
- The City will soon be experiencing operating deficits, projected to be $44,529 by 2019, and increasing to $65,000 or more by 2021 when pension expenses increase to about $375,000.

How Did We Get Here?

Refer to the Pension Unfunded Liability overview presentation for more details on how the City's pension fund has become so underfunded. In short, benefits were increased during the 80s and 90s without increasing contributions to pay for the increased costs. It is only in the past 5 years that MERS has required the City to increase pension payments to eliminate the unfunded liability.

What Has the City Done to Mitigate the Problem?

The City has closed every defined benefit plan that was open to new hires before 2011 and replaced them with plans that have lower benefit levels and higher employee contribution requirements. The pension plans that have been implemented since 2011 are all fully funded. It is only the pension plans that were open before 2011 that are underfunded, and that is because the benefits were increased during the 80s and 90s without paying for those increases at the time.

Once the City can fully fund its pension funds for employees hired before 2011, our annual pension funding requirement will drop to a much more sustainable level.

The Voters Approved Millages in 2014 – Why Didn't That Solve the Problem?

The millages that were requested in 2014 were based on the information we had at the time. The problem facing the City then was reduced revenue due to property value declines during the great recession. When those millage requests were placed before the voters, the City did not have the level of information about future pension funding requirements that we do now.

MERS made three changes to their pension administration after the City had placed the 2014 millage requests on the ballot. Those changes were:

1. MERS started to provide 5-year projections for pension funding requirements in 2015. Prior to that, they simply provided the City with an annual contribution requirement each spring.

2. MERS changed their actuarial assumptions for pension funding in 2015 by increasing life expectancy assumptions and reducing their market return assumptions. These changes had the effect of reducing the funding level of pension funds, and increasing the amount that the City must contribute.

3. MERS implemented a funding requirement to amortize unfunded pension liabilities over a 25-year period starting in 2015. This increased annual funding requirements even more.

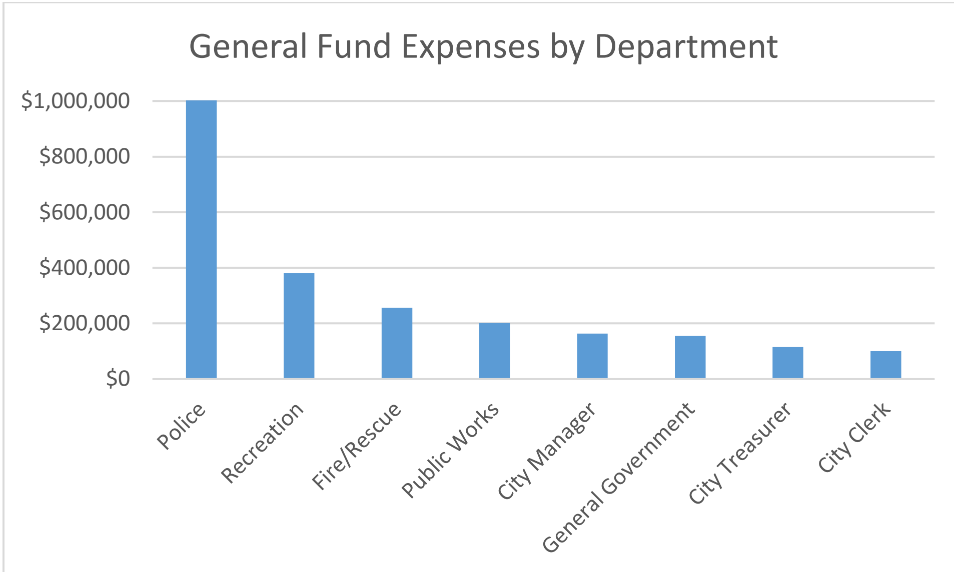
The net result of these changes, implemented in 2015, is that the City's annual pension contribution requirement will double from 2014 to 2021.

Had we known about the pension funding changes when we placed the 2014 millage requests on the ballot, we would have included pension funding in our request at that time. However, given that MERS changed the assumptions and funding requirements which drastically increased our costs after the 2014 millages, we are now in a position where we must go back to the voters again with another millage request.

Budget Impacts

To return the City to sustainable financial footing, we would need to find a further $125,000 of cuts to be able to pay for increasing pension costs and to be able to maintain a small net surplus in the budget of about $30,000 per year.

As we contemplate how further cuts can be made to the budget to find an additional $125,000 of cuts, it is useful to consider where such cuts may be made. The following chart shows the total cost of all General Fund departments with expenses of $100,000 or more:



The chart shows how difficult it will be to find an additional $125,000 of cuts without materially impacting service delivery. Our two largest departments, police and recreation, together account for over half of the City's operating budget, so it is likely that further cuts will impact police and recreation services.

Police Department Reductions. Retiree costs for pension and health care coverage for retired police officers will be $267,000 in FY17-18. These costs are unavoidable and unreducible.

Non-personnel costs in the police department are about $200,000 per year, and cover operation and maintenance of the patrol vehicles, technology costs, required annual service costs for CLEMIS, operating supplies, and the like. These costs have already been reduced over the previous 3 years, and it is unlikely that further cuts can be made to non-personnel costs.

The final component in police department costs are active personnel. We currently have 6 full time and 3 part time officers. Wages for full time police officers are about $300,000, and total personnel costs for active employees are about $490,000. Part-time wages are about $35,000. Each active employee therefore costs the City about $81,500.

To summarize, we have $467,000 of retiree and non-personnel costs that cannot be materially reduced, and $525,000 of active employee costs.

To find sufficient cuts to the police department would likely require us to reduce our full-time police headcount by two full-time officers and end 24/7 coverage by Pleasant Ridge police. Instead, we would become a part-time department where our remaining officers provide coverage for 12-18 hours per day, and we contract with another department to patrol and respond to calls for 8-12 hours per day overnight. We would incur an increased cost to contract out patrol services for 8-12 hours a day, but we would reduce active employee costs by $120,000 to $160,000, depending on the cost of the officers that are let go.

Our net savings would likely be in the $50,000 to $80,000 range, leaving an additional $45,000 to $75,000 of savings to be found.

Recreation Department Reductions. Our next largest department is the recreation department. We do not have any retired employees drawing benefits from the City, so our costs in this department fall into one of two categories: active employee costs, and non-personnel costs.

The total department has expenses of $380,000, of which $202,500 are employee costs and $177,500 are non-personnel costs.

Employee costs cover the two full-time employees and the part-time salaries for the desk attendants.

Non-personnel costs pay for costs to provide programming and activities, utilities at the building, maintenance and upkeep for the community and wellness center. Maintenance, upkeep, and utility costs are about $85,000 annually, and cannot be materially reduced. This leaves about $92,500 of programming costs.

Further reductions to the recreation department budget will therefore result in the loss of staff, along with the loss of recreation programming and a reduction of hours that the building is open. Residents would see a definite and noticeable reduction in recreation programming and recreation department capacity. Depending on how deep these cuts are, the City could potentially see a savings of about $20,000 by reducing part-time staff and building hours and reducing some programming. If the assistant recreation director position is eliminated and larger cuts to programming are made, the City could see a reduction in cost of about $70,000.

Further Cuts. If additional cuts are to be made, they would come in the form of across-the-board pay cuts for City Staff, and/or reductions in public works. Public works cuts would reduce the level of parks maintenance (i.e. City lawns would be cut every two weeks instead of every week), or reductions in beautification efforts such as flower plantings and decorative bed maintenance. Through these measures, the City could find an additional $20,000 or savings or so.

Summary

The proposed millage request would place the decision for how we solve our unfunded police pension liability problem in the hands of the voters. We have mitigated the problem through cuts over the past three years, but can no longer continue to do so in the coming years. We can solve this problem by increasing revenue via a 15-year property tax millage, or through cuts that will result in significant reductions in City services.

We have crafted an approach to the millage which will minimize its impact, and if current trends continue, it would not result in annual tax increases for City residents. However, if property value increases slow down, or start to decrease, the proposed millage could result in increases in the amount that residents pay in City property taxes.

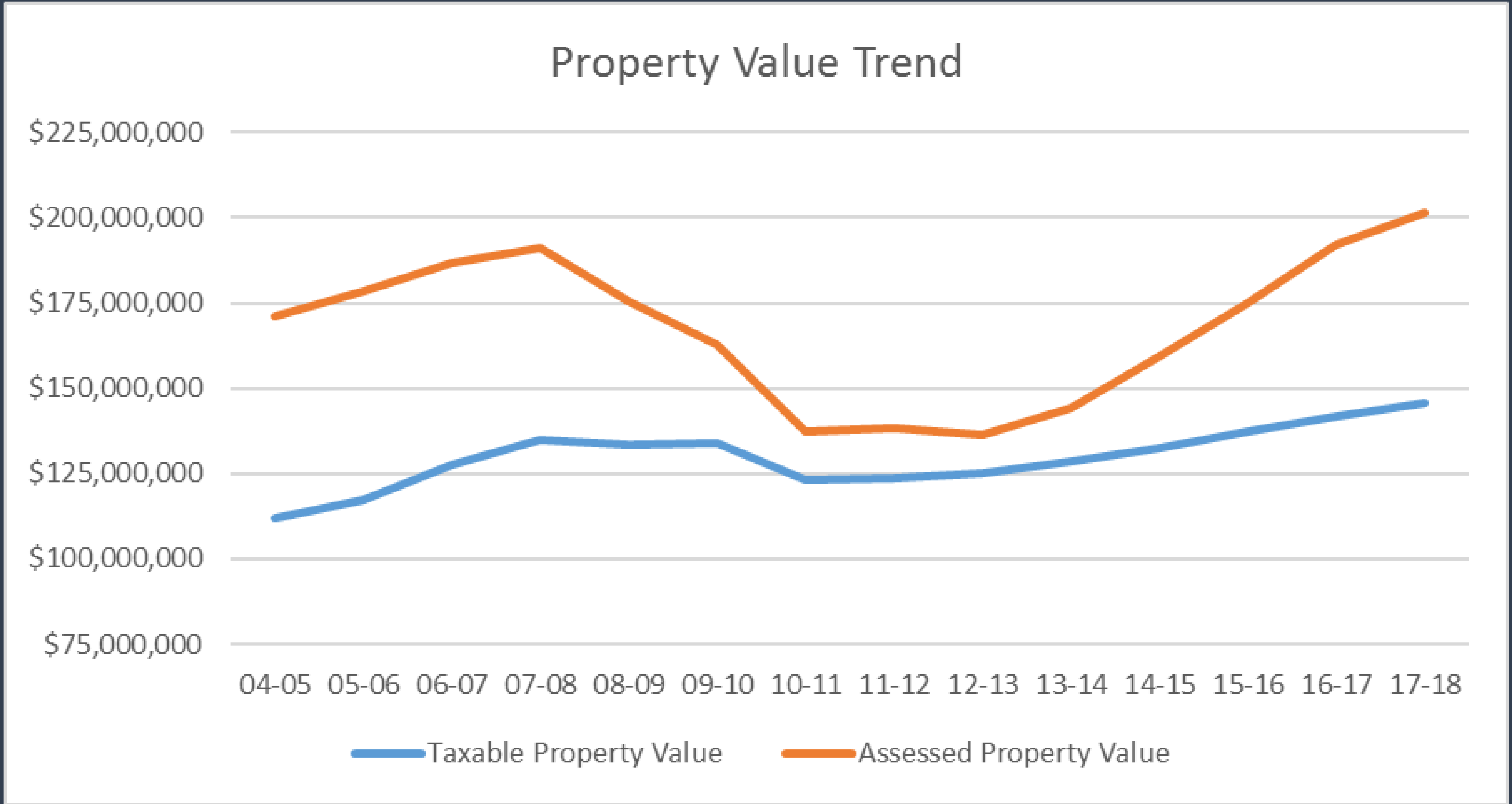
Ultimately, it will be up to the voters to decide how we will solve this problem.

Requested Action

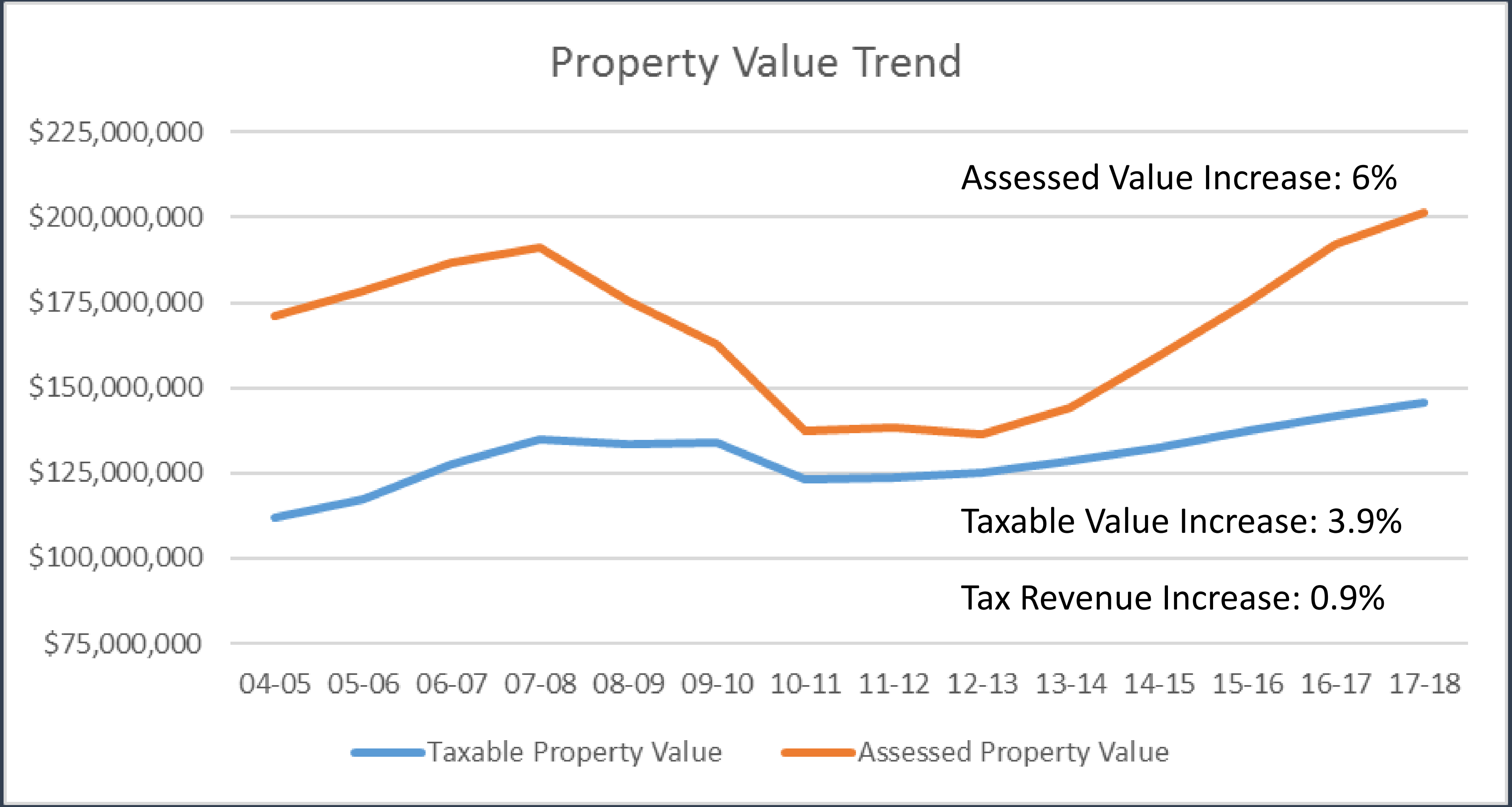
City Commission consideration of approval for the police pension millage to be placed on the November 7, 2017 election ballot.

Property Values, Prop. A, Headlee, and City Tax Revenue

Property Value Trend



Property Value Trend



Headlee Amendment

- Limits total City property tax revenue growth to the rate of inflation or 5%, whichever is less
- Propery tax formula:

  *Taxable Value * Millage Rate = Property Tax*

- If taxable value grows faster than inflation, millage rate is reduced (“rolled back”) to ensure tax collections only increase equal to inflation

Millage Rate History

	Original Amount	Expiration	15-16	16-17	17-18
General Operating - Charter	20.0000	--	11.1363	10.8434	10.6233
General Operating (2015)	2.9000	--	2.8556	2.7805	2.7241
Infrastructure (2015)	3.0000	2035	2.9242	2.8473	0.3375
Community Promotion	0.3431	--	0.7385	0.7191	0.7045
Parks Improvement (2015)	0.7500	2024	0.2704	0.3481	0.3375
Rubbish	3.0000	--	1.6700	1.6261	1.5931
Pool Operations (2003)	1.4000	2028	1.2400	1.2074	1.1829
Library (2014)	0.5000	2019	0.3865	0.3763	0.3687
Pool Debt (2003)	unlimited	2028	1.3380	1.2123	1.2450
Total Millage			**22.5595**	**21.9604**	**21.5684**

Millage Rate History

	Original Amount	Expiration	15-16	16-17	17-18
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Infrastructure (2015)	3.0000	2035	2.9242	2.8473	0.3375
Community Promotion	0.3431	--	0.7385	0.7191	0.7045
Parks Improvement (2015)	0.7500	2024	0.2704	0.3481	0.3375
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Pool Debt (2003)	unlimited	2028	1.3380	1.2123	1.2450
Total Millage			**22.5595**	**21.9604**	**21.5684**

Proposal A

- Assessed value

  50% of market value

  Unlimited growth year to year

- Taxable value

  increase limited to rate of inflation

- Transfer of Ownership

  taxable value is "uncapped" and pops up to equal assessed value

Notice of Assessment

- Capped property

    i.e. no sale in preceding year

NOTICE OF ASSESSMENT, TAXABLE VALUATION, AND PROPERTY CLASSIFICATION

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and 211.34 (c), as amended. This is a model assessment notice to be used by the local assessor.

Michigan Department of Treasury, STC 1019 (Rev, 12-03)

L-4400

FROM CITY OF PLEASANT RIDGE

23925 WOODWARD AVENUE
PLEASANT RIDGE MI 48069

THIS IS NOT A TAX BILL

NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL:

PROPERTY IDENTIFICATION: (Parcel Code required. Property address and legal description optional.):

SCHOOL DISTRICT: 110

THIS PROPERTY IS CLASSIFIED AS: 401 (401 RES IMP)

PRIOR YEAR'S CLASSIFICATION IF DIFFERENT:

Since 1995 your property taxes have been calculated on your Taxable Value (see line 1 below). The Taxable Value number entered in the "Change" column does not indicate a change in your taxes. This number indicates the change in the Taxable Value.

The State Equalized Value (see line 4 below) is the Assessed Value multiplied (see line 2 below) by the Equalization Factor, if any (see line 3 below). The State Equalized Value must be approximately 50% of the market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2016, your 2017 Taxable Value will be the same as your 2017 State Equalized Value. Please see line 5 below regarding Transfer of Ownership on your property.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2016, your 2017 Taxable Value is calculated by multiplying your 2016 Taxable Value (see line 1 below) by 1.009 (which is the Inflation Rate Multiplier for the current year).

Physical changes in your property may also increase or decrease your Taxable Value. Your 2017 Taxable Value cannot be higher than your 2017 State Equalized Value.

***This change in Taxable Value will increase/decrease your 2017 tax bill by approximately: $46.96 based on the 2016 tax rates.**	PRIOR AMOUNT YEAR: 2016	CURRENT AMOUNT YEAR: 2017	CHANGE
1. TAXABLE VALUE (Current amount is tentative):	111,480	112,480	1,000 *
2. ASSESSED VALUE:	165,060	178,450	13,390
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (Current amount is tentative):	165,060	178,450	13,390
There WAS/WAS NOT a transfer of ownership on this property in 2016: WAS NOT			

The Pleasant Ridge Board of Review will meet at the Community Center (4 Ridge Road, Pleasant Ridge, MI 48069) on Wednesday, March 15th at 1:00 pm for an Organizational Meeting.
Appointments will begin on:
Wednesday, March 15th from 1:30 pm until 5:00 pm.
Thursday, March 16th from 1:00 pm until 5:00 pm and 6:00 pm until 9:00 pm.
Friday, March 17th from 6:00 pm until 9:00 pm.
To schedule an appointment IN ADVANCE for the Board of Review, please contact Oakland County Equalization Division, PRIOR TO March 3rd, Toll Free at 1-888-350-0900, Extension 82337 or (248) 858-2337.
The Board of Review will accept written appeals that are received prior to Friday, March 17, 2017.

% Exempt As "Principal Residence" or "Michigan Business Tax": 2017	100.00%	**Year End 2016 P. R. E.**	100.00%
% Exempt As "Qual. Agricultural / Qual. Forest Property":	.00%	**% Exempt as "Development Property":**	.00%

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review. The denial of an exemption from the local school operating tax for a "homeowner's principal residence" may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice.
Properties classified as Agricultural and Residential must protest at the Board of Review to protect the right to future appeals to the Michigan Tax Tribunal for valuation and exemption appeals and/or the State Tax Commission for classification appeals prior to July 31. Properties classified Commercial, Industrial or Developmental Real may be appealed to the March Board of Review or to the Michigan Tax Tribunal prior to May 31. Commercial, Industrial, or Utility Personal Property may be appealed to the March Board of Review or to the Michigan Tax Tribunal prior to May 31 if a Personal Property Statement was filed with the local unit prior to the commencement of the Board of Review as provided in MCL 211.19, except as otherwise provided by MCL 211.9m, MCL 211.9n and MCL 211.9o.
HOMEOWNER'S PRINCIPAL RESIDENCE AFFIDAVIT INFORMATION REQUIRED BY P.A. 114 of 2012. If you purchased your principal residence after May 1 last year, to claim the principal residence exemption, if you have not already done so, you are required to file an affidavit by June 1 for the immediately succeeding summer tax levy and all subsequent tax levies or by November 1 for the immediately succeeding winter tax levy and all subsequent tax levies.

Transfer of Ownership

There was not a transfer of ownership on this property in 2016. This means that the taxable value can only increase at the rate of inflation, which was 0.9% in 2016.

THIS PROPERTY IS CLASSIFIED AS: 401 (401 RES IMP)

PRIOR YEAR'S CLASSIFICATION IF DIFFERENT:

Since 1995 your property taxes have been calculated on your Taxable Value (see line 1 below). The Taxable Value number entered in the "Change" column does not indicate a change in your taxes. This number indicates the change in the Taxable Value.

The State Equalized Value (see line 4 below) is the Assessed Value multiplied (see line 2 below) by the Equalization Factor, if any (see line 3 below). The State Equalized Value must be approximately 50% of the market value.

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Physical changes in your property may also increase or decrease your Taxable Value. Your 2017 Taxable Value cannot be higher than your 2017 State Equalized Value.

*This change in Taxable Value will increase/decrease your 2017 tax bill by approximately: $46.96 based on the 2016 tax rates.	PRIOR AMOUNT YEAR: 2016	CURRENT AMOUNT YEAR: 2017	CHANGE
1. TAXABLE VALUE (Current amount is tentative):	111,480	112,480	1,000 *
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% Exempt As "Principal Residence" or "Michigan Business Tax": 2017 100.00%	**Year End 2016 P. R. E.** 100.00%
% Exempt As "Qual. Agricultural / Qual. Forest Property": .00%	**% Exempt as "Development Property":** .00%

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Taxable vs. Assessed Value

Note the gap between assessed and taxable value. This is because taxable value growth is limited to the rate of inflation, while assessed value is unlimited and grows at the market rate.

Property taxes are based on taxable value. Assessed value has no bearing on how much property tax a property owner pays.

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3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (Current amount is tentative):	165,060	178,450	13,390
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Assessed value growth = 8.1%

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Taxable value growth = 0.9%

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City Taxes Paid 2016:

21.9604 mills

$111,480 * 21.9604 /1,000 = $2,448

City Taxes Paid 2017:

21.5684 mills

$112,480 * 21.5684 /1,000 = $2,426

$22 reduction

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Notice of Assessment

- Uncapped property

  i.e. home was sold in preceding year

NOTICE OF ASSESSMENT, TAXABLE VALUATION, AND PROPERTY CLASSIFICATION

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and 211.34 (c), as amended. This is a model assessment notice to be used by the local assessor.

Michigan Department of Treasury, STC 1019 (Rev, 12-03)

L-4400

FROM CITY OF PLEASANT RIDGE

23925 WOODWARD AVENUE
PLEASANT RIDGE MI 48069

THIS IS NOT A TAX BILL

NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL:

PROPERTY IDENTIFICATION: (Parcel Code required. Property address and legal description optional.):

SCHOOL DISTRICT: 110

THIS PROPERTY IS CLASSIFIED AS: 401 (401 RES IMP)

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***This change in Taxable Value will increase/decrease your 2017 tax bill by approximately: $2,257.62 based on the 2016 tax rates.**	PRIOR AMOUNT YEAR: 2016	CURRENT AMOUNT YEAR: 2017	CHANGE
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Transfer of Ownership

There was a transfer of ownership on this property in 2016. This means that the taxable value becomes uncapped and is reset to equal the assessed value.

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Taxable vs. Assessed Value

Note the gap between assessed and taxable value in 2016. This is because taxable value growth is limited to the rate of inflation, while assessed value is unlimited and grows at the market rate.

The property sold in 2016, so the taxable value became uncapped and popped up to equal the assessed value. In subsequent years, taxable value will grow at the rate of inflation.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review. The denial of an exemption from the local school operating tax for a "homeowner's principal residence" may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice.

Properties classified as Agricultural and Residential must protest at the Board of Review to protect the right to future appeals to the Michigan Tax Tribunal for valuation and exemption appeals and/or the State Tax Commission for classification appeals prior to July 31. Properties classified Commercial, Industrial or Developmental Real may be appealed to the March Board of Review or to the Michigan Tax Tribunal prior to May 31. Commercial, Industrial, or Utility Personal Property may be appealed to the March Board of Review or to the Michigan Tax Tribunal prior to May 31 if a Personal Property Statement was filed with the local unit prior to the commencement of the Board of Review as provided in MCL 211.19, except as otherwise provided by MCL 211.9m, MCL 211.9n and MCL 211.9o.

HOMEOWNER'S PRINCIPAL RESIDENCE AFFIDAVIT INFORMATION REQUIRED BY P.A. 114 of 2012. If you purchased your principal residence after May 1 last year, to claim the principal residence exemption, if you have not already done so, you are required to file an affidavit by June 1 for the immediately succeeding summer tax levy and all subsequent tax levies or by November 1 for the immediately succeeding winter tax levy and all subsequent tax levies.

Assessed value growth = 7.7%

THIS PROPERTY IS CLASSIFIED AS: 401 (401 RES IMP)
PRIOR YEAR'S CLASSIFICATION IF DIFFERENT:

Since 1995 your property taxes have been calculated on your Taxable Value (see line 1 below). The Taxable Value number entered in the "Change" column does not indicate a change in your taxes. This number indicates the change in the Taxable Value.

The State Equalized Value (see line 4 below) is the Assessed Value multiplied (see line 2 below) by the Equalization Factor, if any (see line 3 below). The State Equalized Value must be approximately 50% of the market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2016, your 2017 Taxable Value will be the same as your 2017 State Equalized Value. Please see line 5 below regarding Transfer of Ownership on your property.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2016, your 2017 Taxable Value is calculated by multiplying your 2016 Taxable Value (see line 1 below) by 1.009 (which is the Inflation Rate Multiplier for the current year).

Physical changes in your property may also increase or decrease your Taxable Value. Your 2017 Taxable Value cannot be higher than your 2017 State Equalized Value.

*This change in Taxable Value will increase/decrease your 2017 tax bill by approximately: $2,257.62 based on the 2016 tax rates.	PRIOR AMOUNT YEAR: 2016	CURRENT AMOUNT YEAR: 2017	CHANGE	
1. TAXABLE VALUE (Current amount is tentative):	92,500	140,580	48,080	*
2. ASSESSED VALUE:	130,540	140,580	10,040	
3. TENTATIVE EQUALIZATION FACTOR: 1.000				
4. STATE EQUALIZED VALUE (Current amount is tentative):	130,540	140,580	10,040	
. There WAS/WAS NOT a transfer of ownership on this property in 2016: WAS				

The Pleasant Ridge Board of Review will meet at the Community Center (4 Ridge Road, Pleasant Ridge, MI 48069)
on Wednesday, March 15th at 1:00 pm for an Organizational Meeting.
Appointments will begin on:
Wednesday, March 15th from 1:30 pm until 5:00 pm.
Thursday, March 16th from 1:00 pm until 5:00 pm and 6:00 pm until 9:00 pm.
Friday, March 17th from 6:00 pm until 9:00 pm.
To schedule an appointment IN ADVANCE for the Board of Review, please contact Oakland County Equalization Division, PRIOR TO March 3rd, Toll Free at 1-888-350-0900, Extension 82337 or (248) 858-2337.
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% Exempt As "Qual. Agricultural / Qual. Forest Property":	.00%	% Exempt as "Development Property":	.00%

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Taxable value growth = 52.0%

THIS PROPERTY IS CLASSIFIED AS: 401 (401 RES IMP)

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City Taxes Paid 2016:

21.9604 mills

$92,500 * 21.9604 /1,000 = $2,031

City Taxes Paid 2017:

21.5684 mills

$140,580 * 21.5684 /1,000 = $3,032

$1,001 increase

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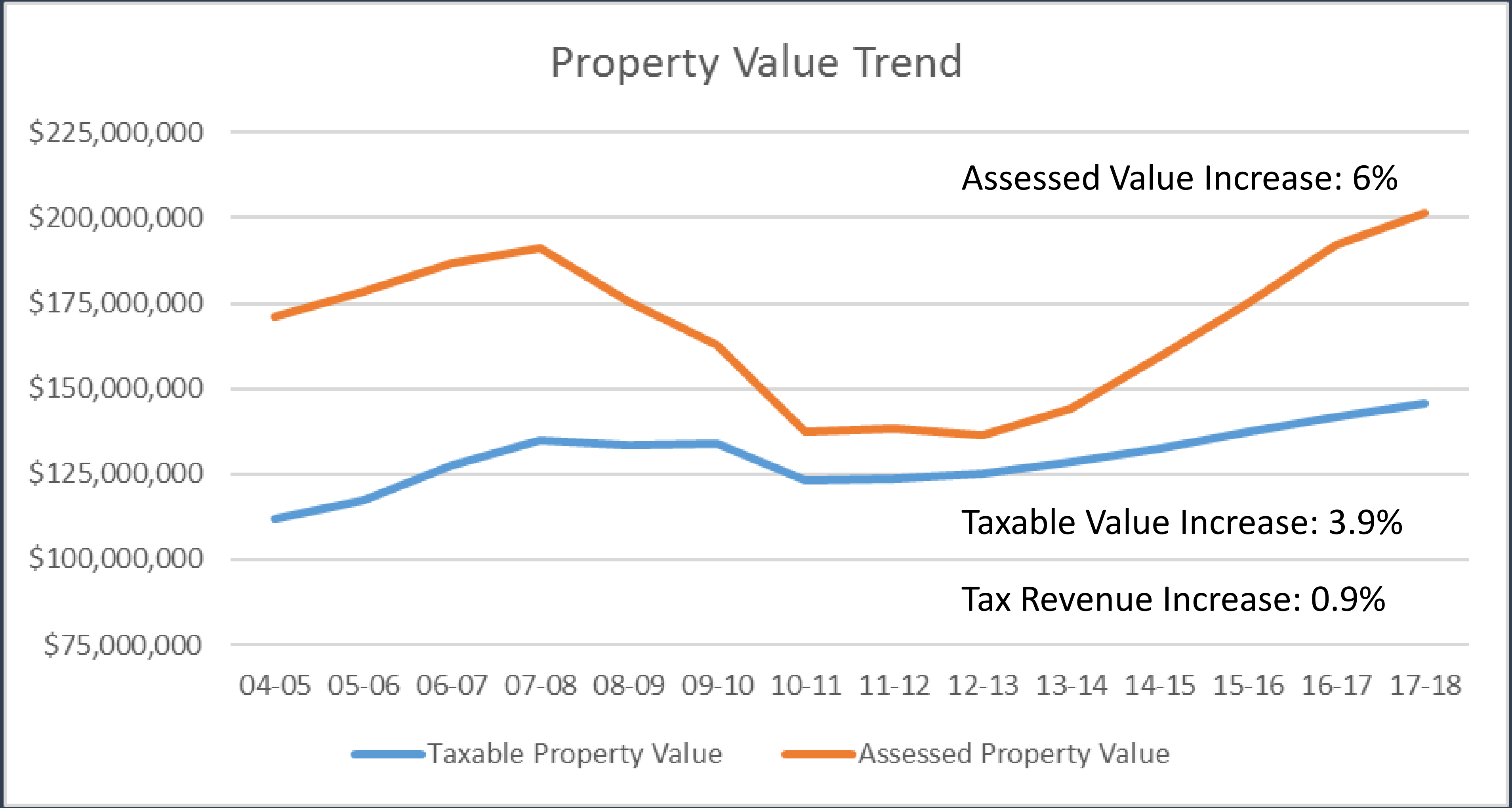
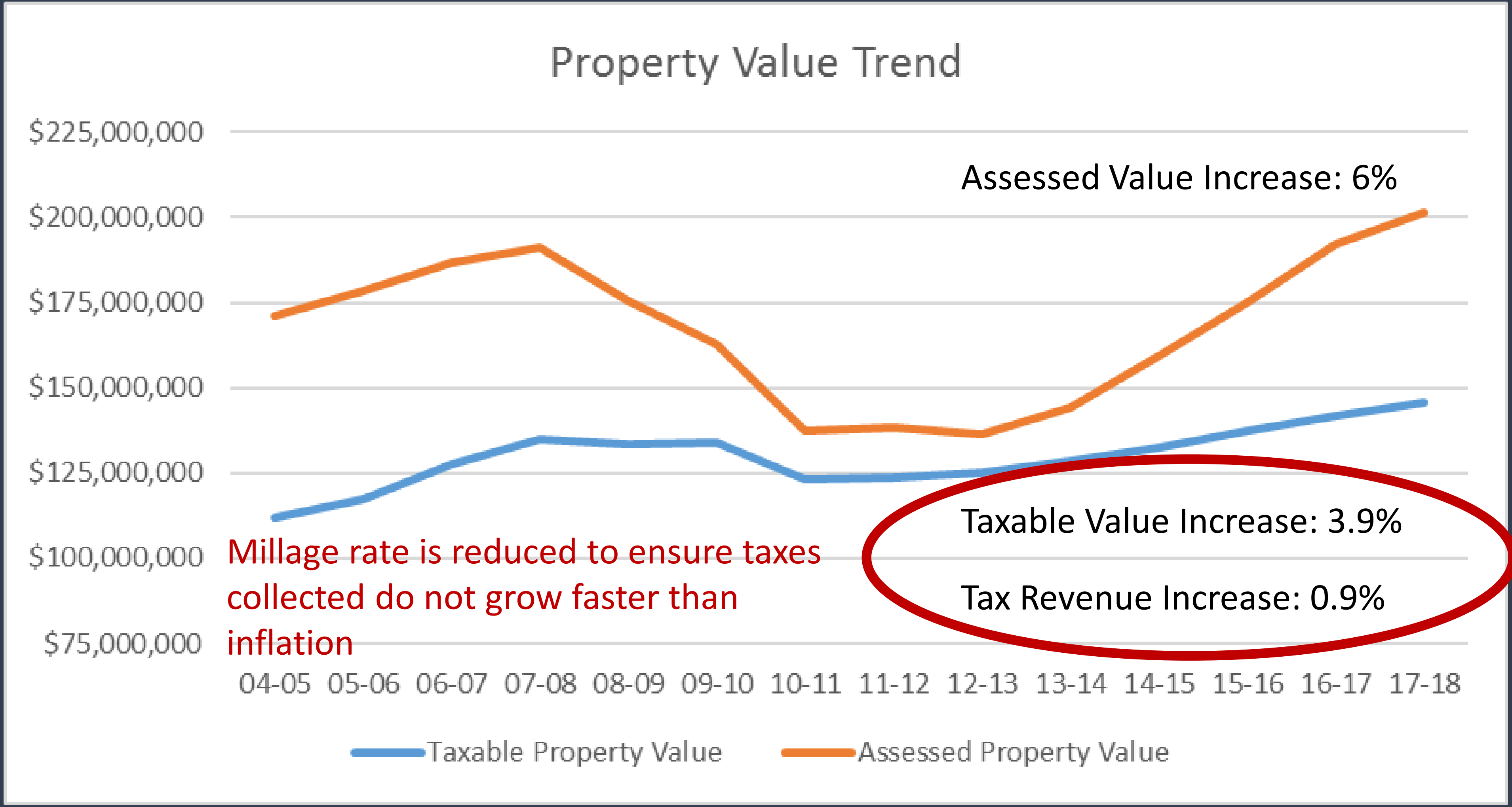
Property Value Trend



Property Value Trend



AV & TV Growth (residential properties)

	Assessed Value (Total)	Taxable Value (Total)	Taxable Value (Sold Properties)	Taxable Value (Not Sold)
2016	$180,663,676	$132,282,246	$9,094,430	$123,014,820
2017	$191,577,157	$137,436,657	$13,432,310	$123,909,570
Change (dollars)	$10,913,481	$5,154,411	$4,337,880	$894,750
Change (percent)	6.0%	3.9%	47.7%	0.7%
Number of Properties	1,134	1,134	91	1,043

Assessed & Taxable Value Summary

- Assessed Value Growth: 6%
- Taxable Value Growth: 3.9%
- Allowed Property Tax Growth: 0.9%
- Property Tax Formula:

*Taxable Value * Millage Rate = Property Taxes Collected*

↑3.9% ↓1.8% ↑0.9%

Key Numbers 2017 vs. 2016

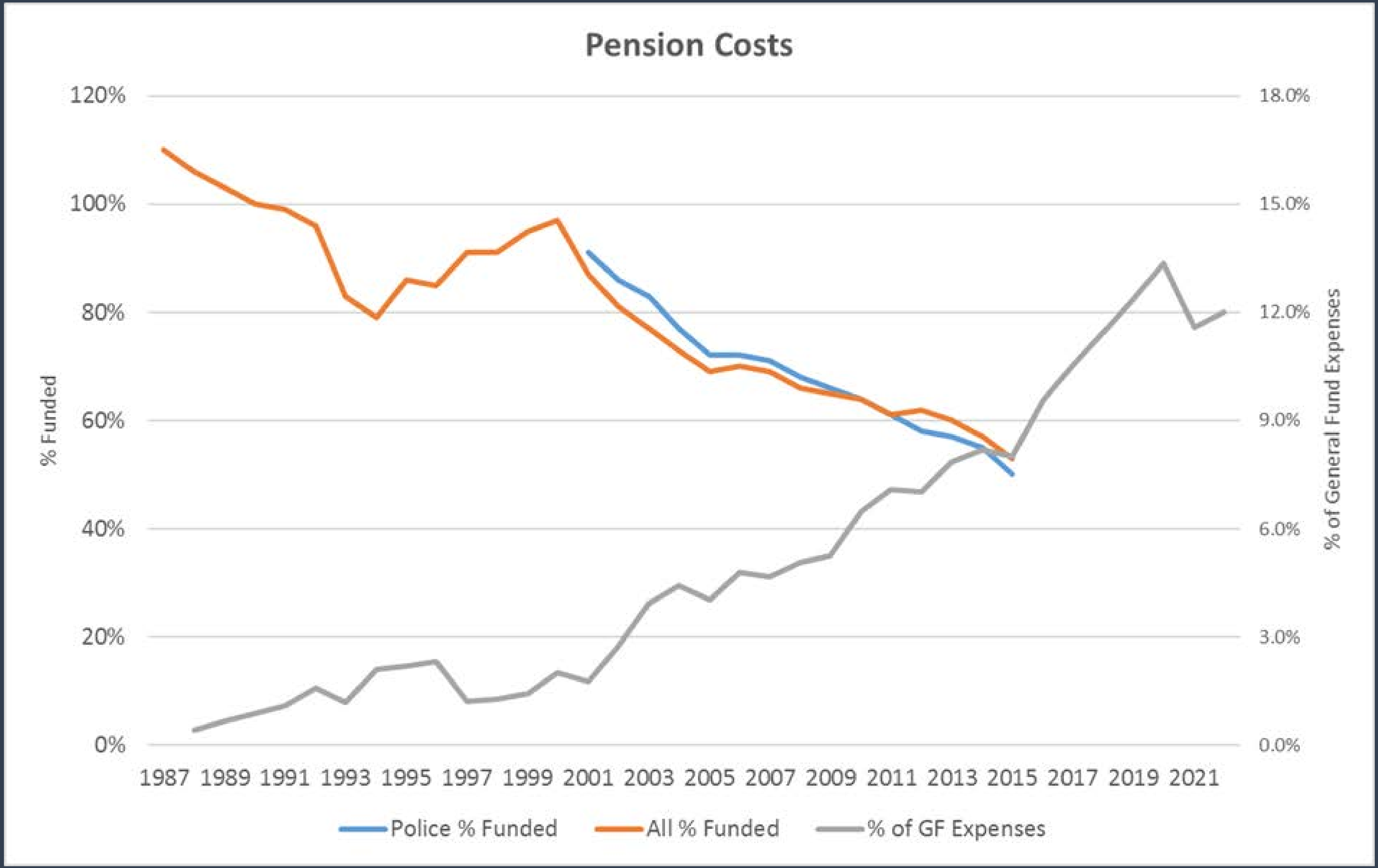
• Taxable Value Growth:	3.9%
• Property tax rate reduction (mills):	0.392
• Property tax rate reduction (percent):	1.8%
• Percent of residents paying less City tax:	91.9%
• Average reduction:	$29

Key Takeaways

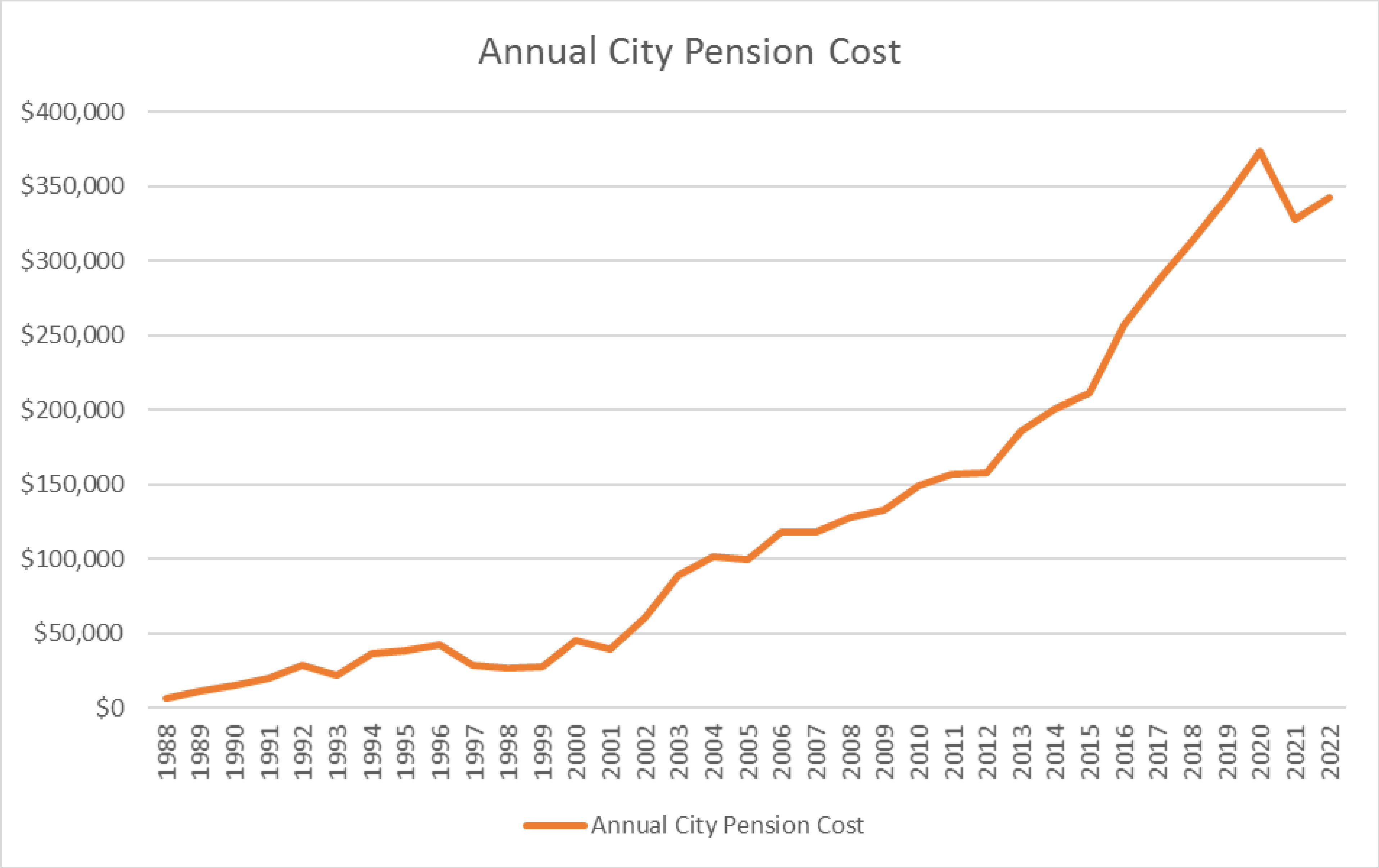
- Assessed value growth has been strong
- Taxable value grows faster than inflation due to home sales
- Millage rate reduced to ensure that the City sees limited property tax revenue growth
- Most residents (92%) pay less City property tax in 2017 vs. 2016, and also paid less in 2016 than in 2015

Pension Unfunded Liability Overview

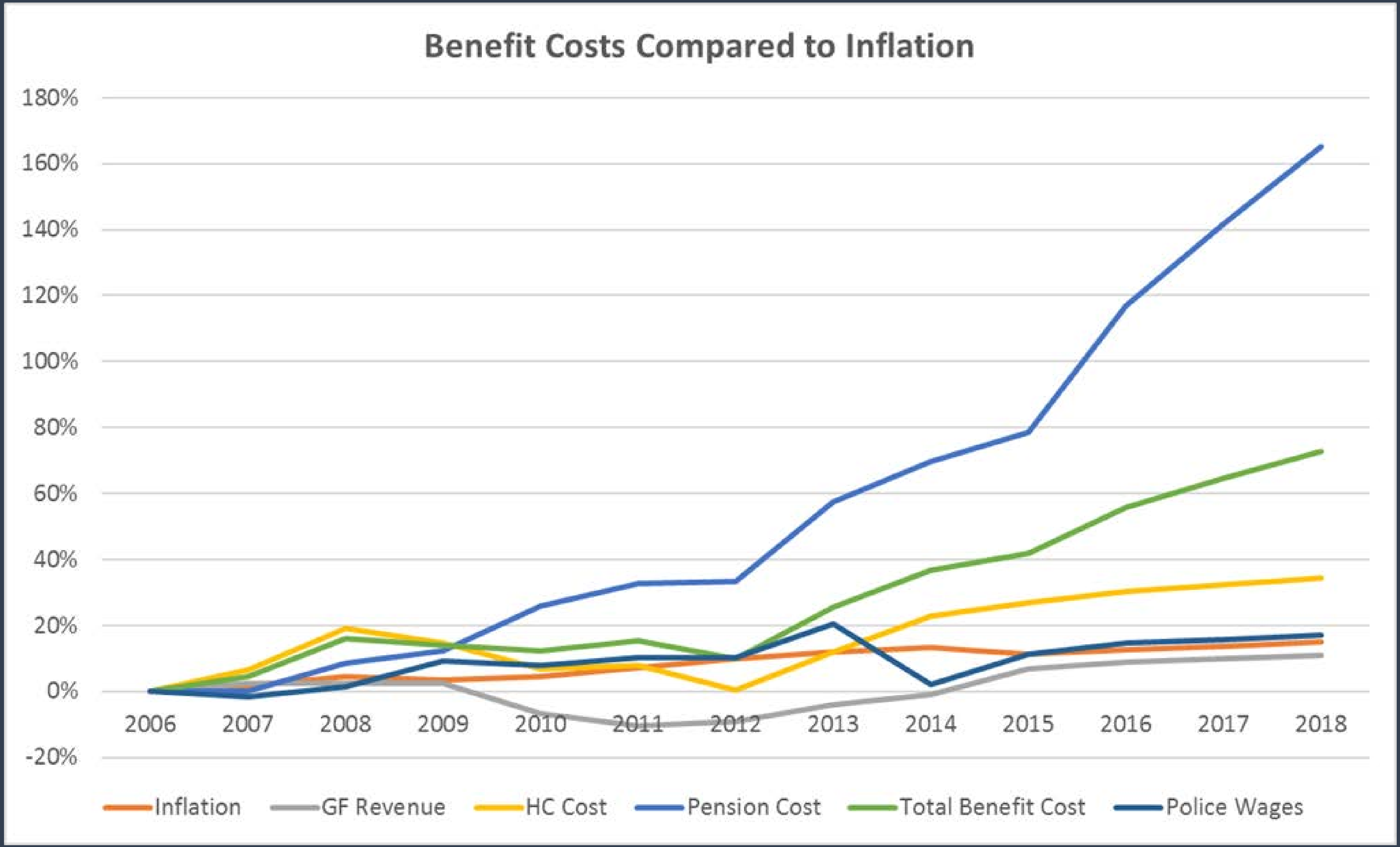
Pension Costs



Pension Costs



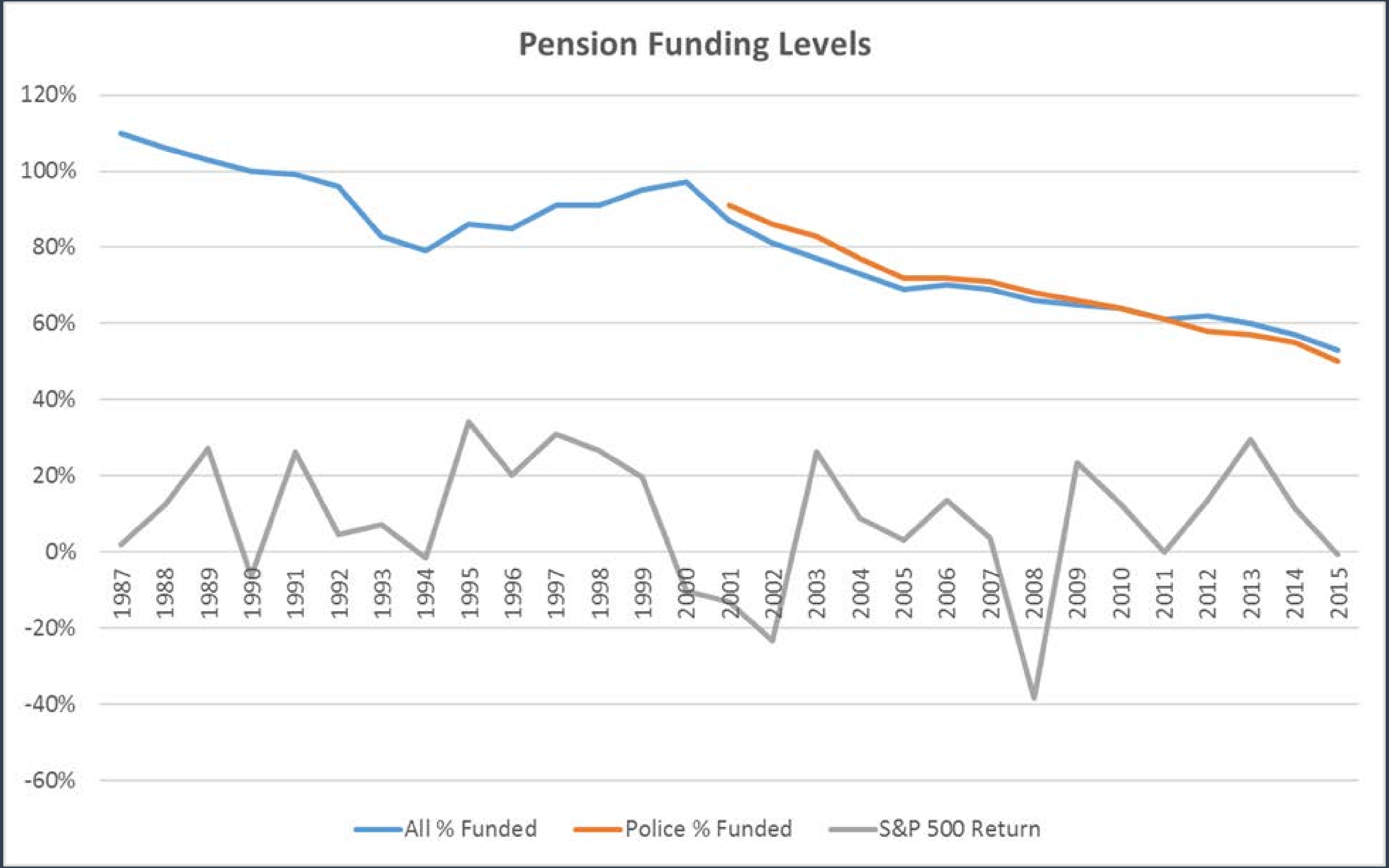
Pension Costs



Pension Benefit History

Year	02 - Police
1946	5% Contribution, 1.7% multiplier
1982	0% Contribution, 1.7% multiplier
1989	0% Contribution, 2.0% multiplier
1992	0% Contribution, 2.25% multiplier
1998	0% Contribution, 2.5% multiplier
2011	2.5% Contribution, 2.5% multiplier
2011	02 – Police group closed to new hires
Year	10 - Non-Union
1946	5% Contribution, 1.7% multiplier
1985	5% Contribution, 1.7% multiplier (COLA)
1990	0% Contribution, 1.7% multiplier (COLA)
2001	0% Contribution, 2.5% multiplier
2011	10 – Non-Union group closed to new hires

Pension Timeline



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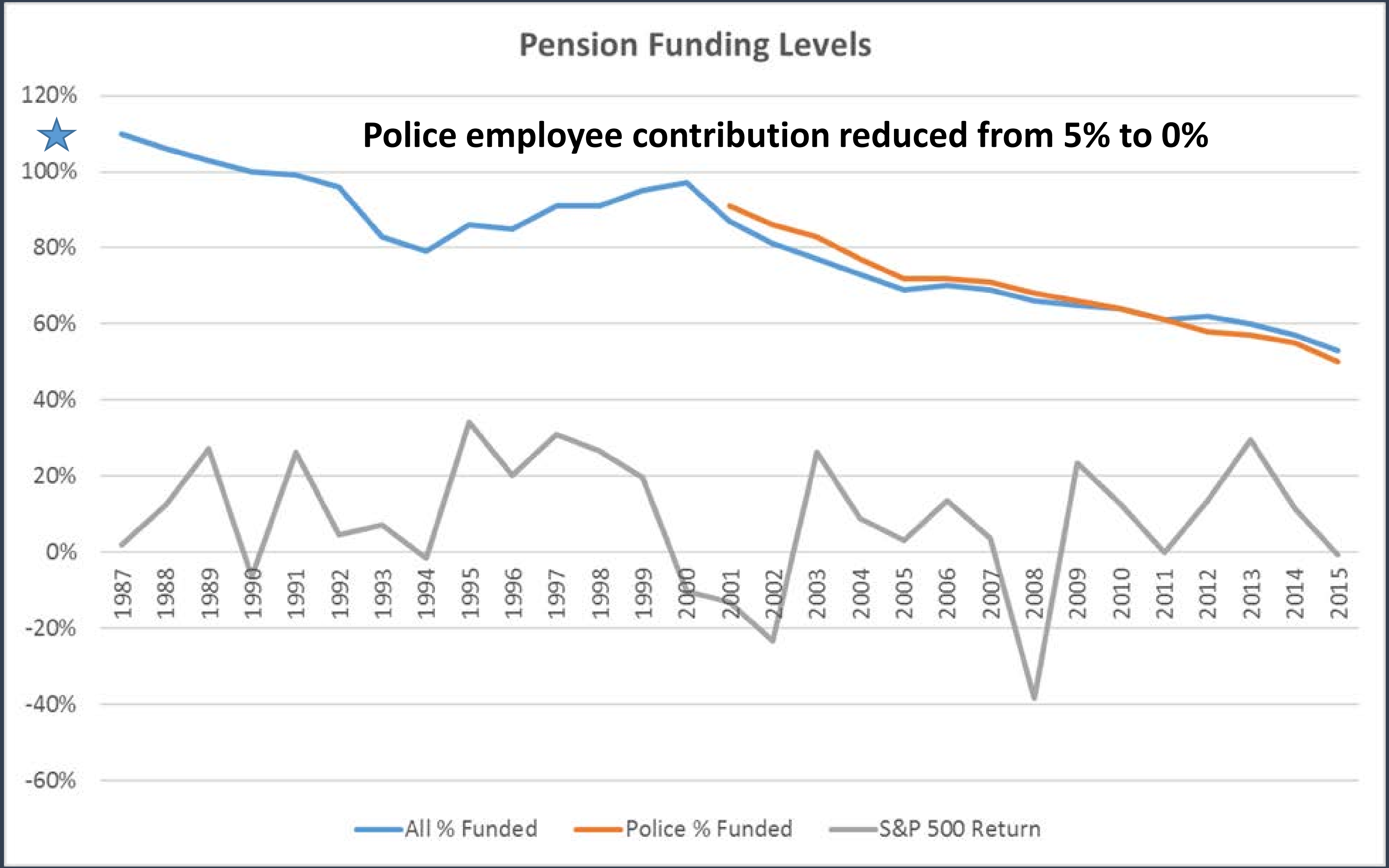

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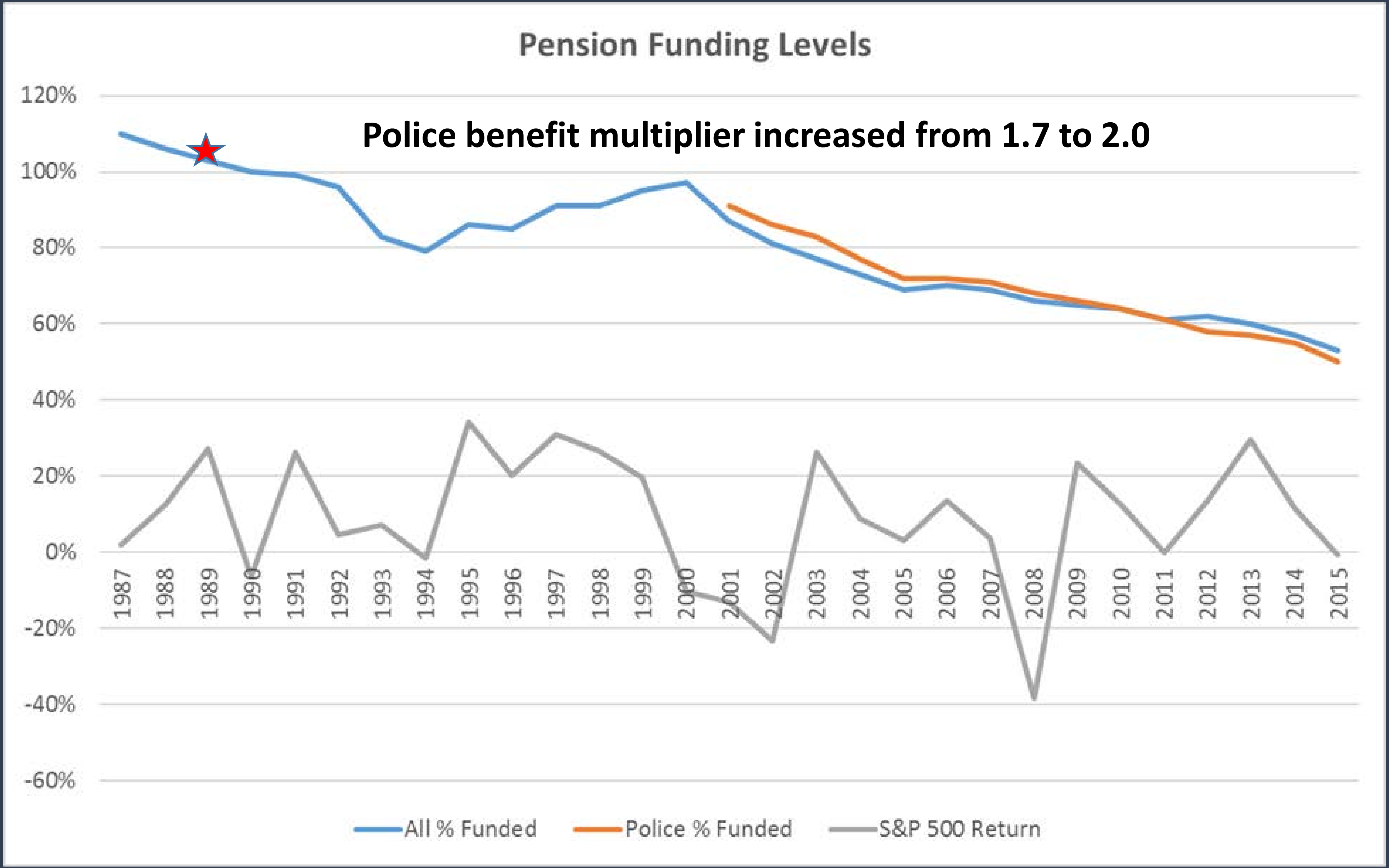

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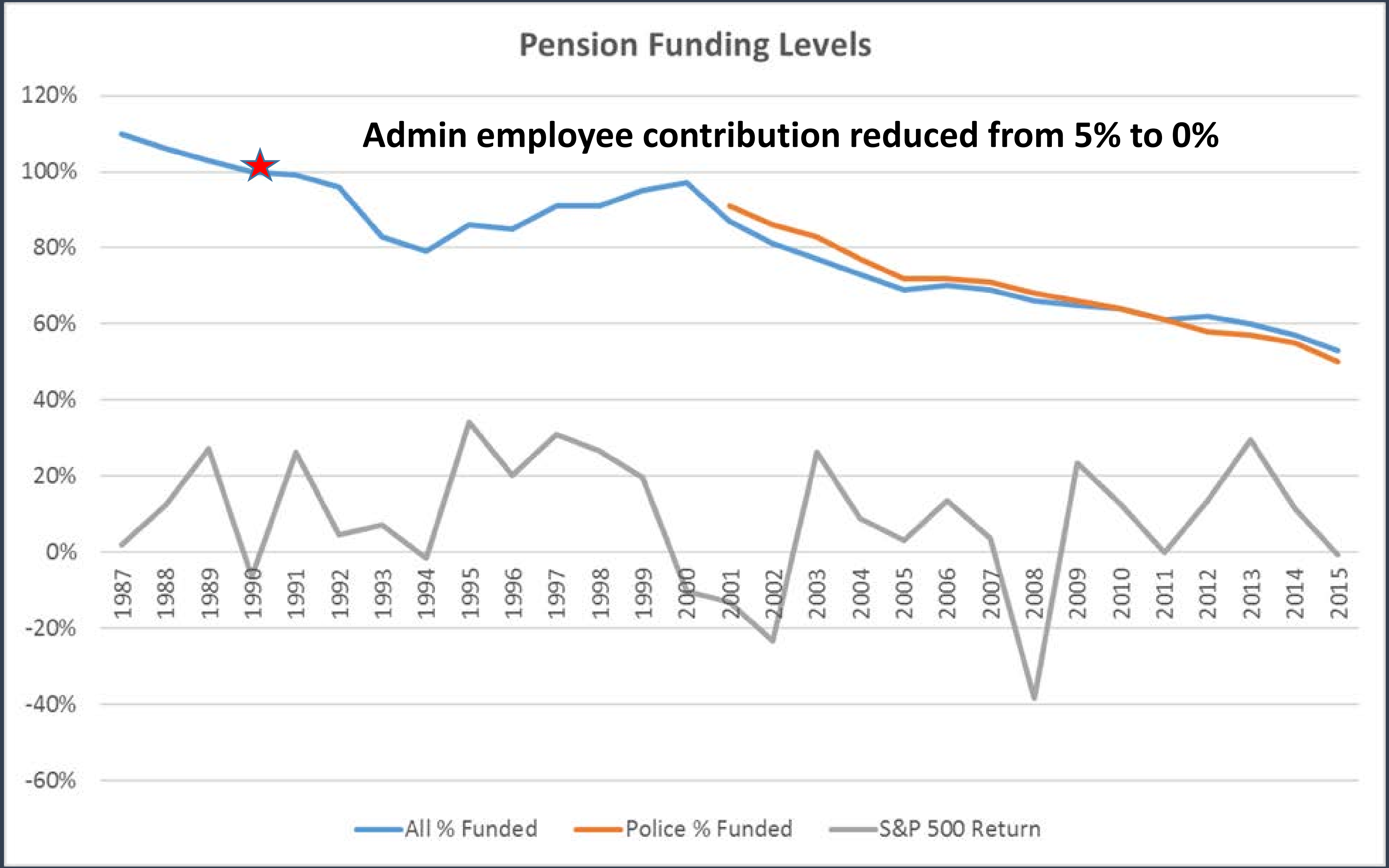

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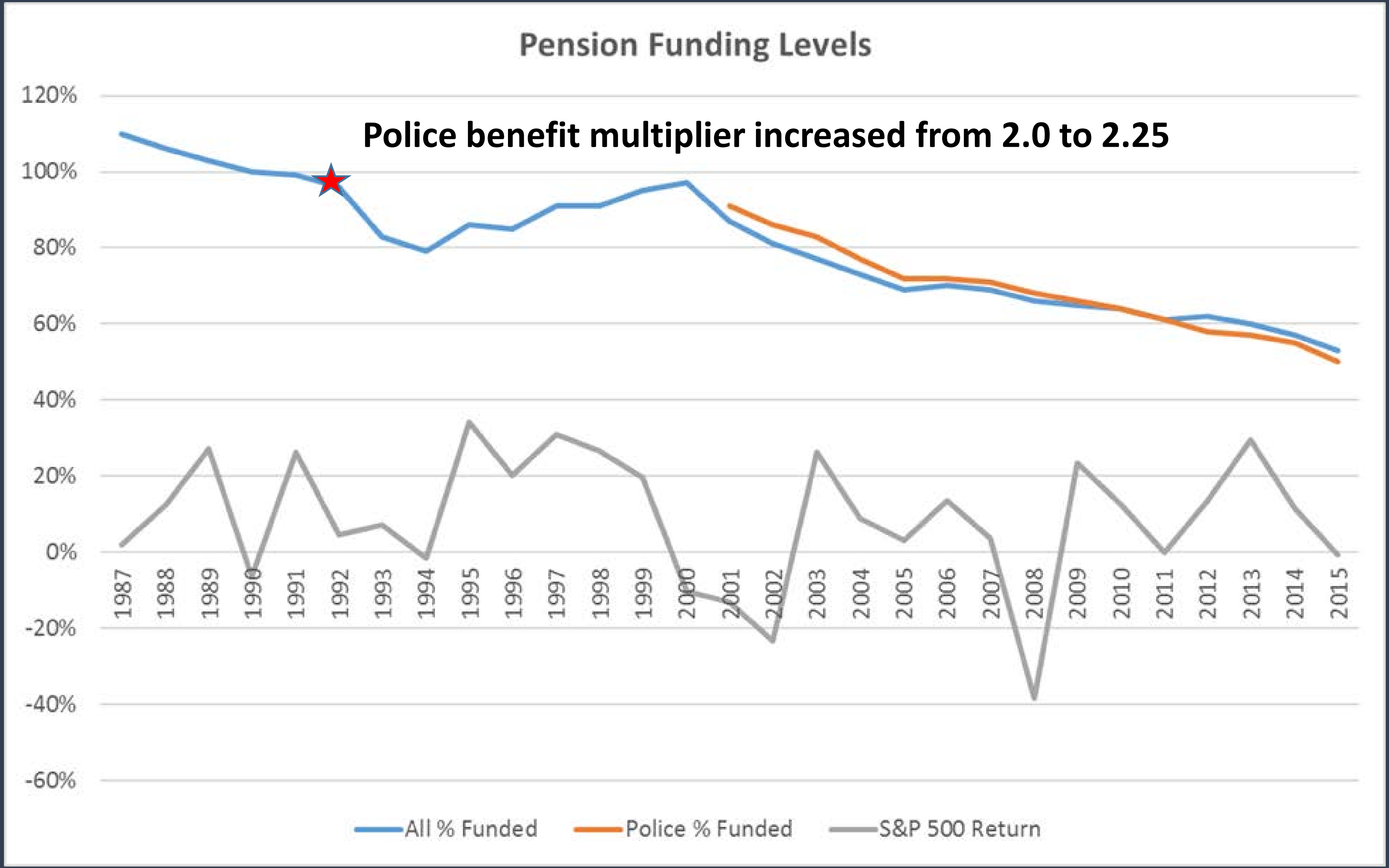

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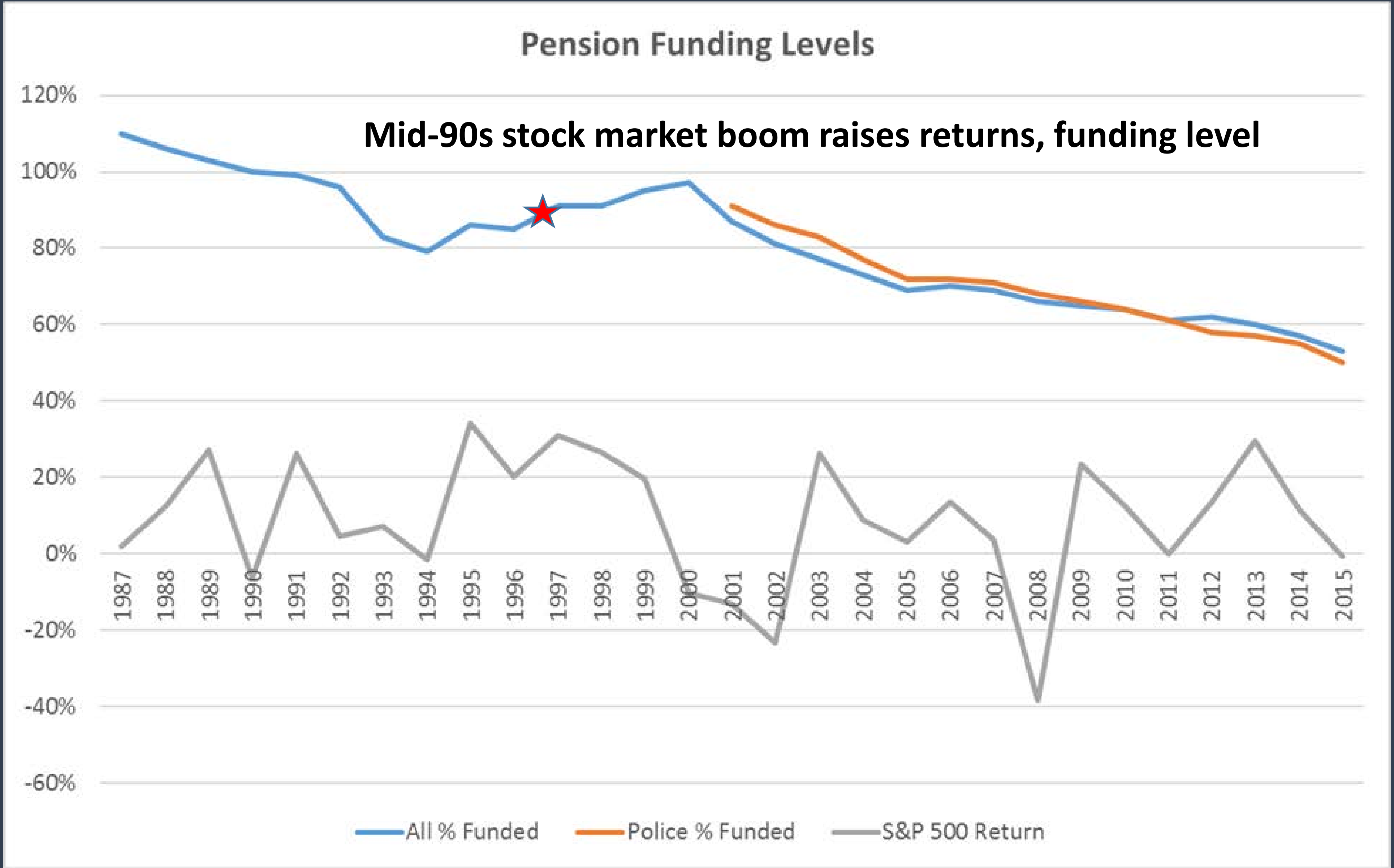

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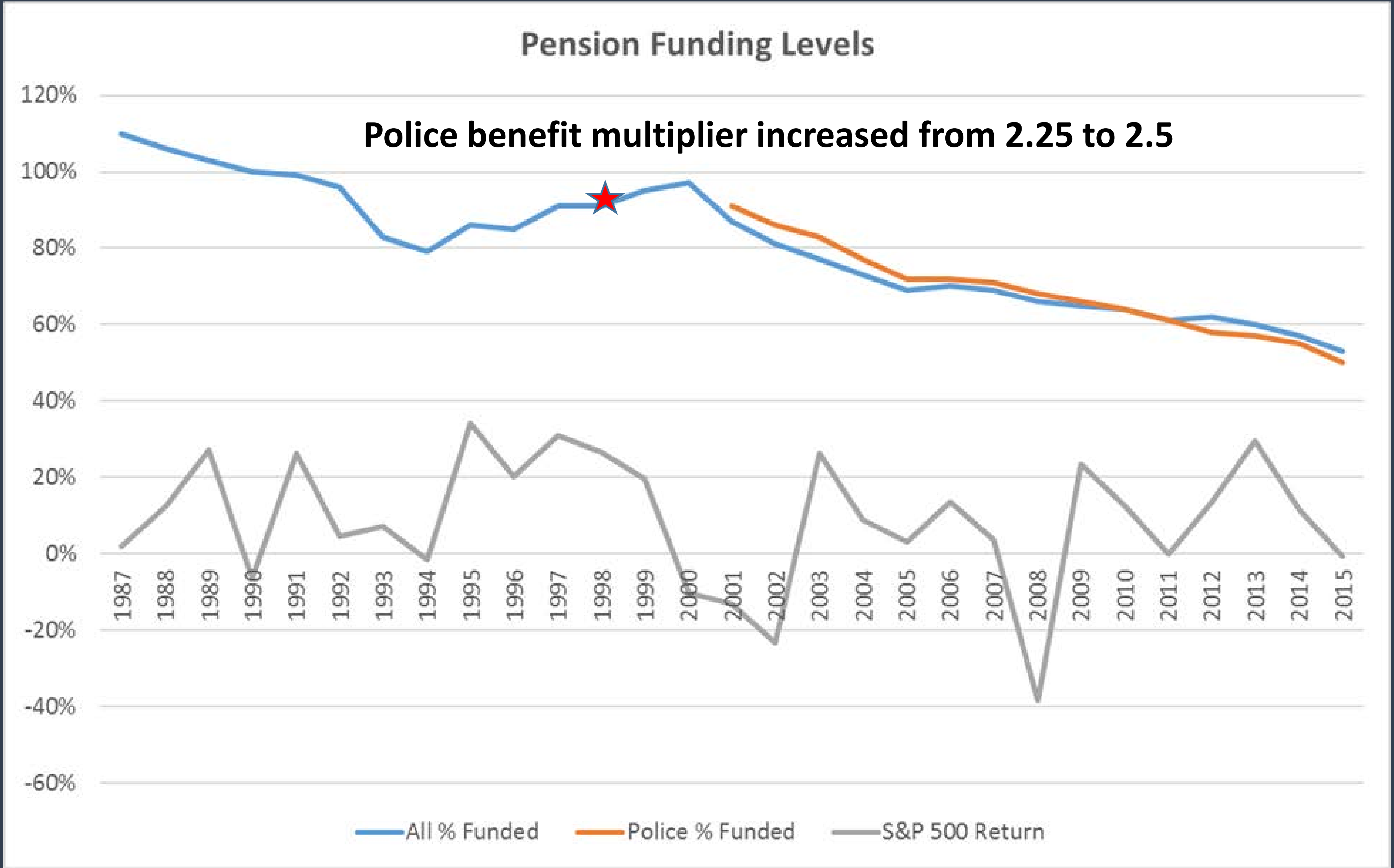

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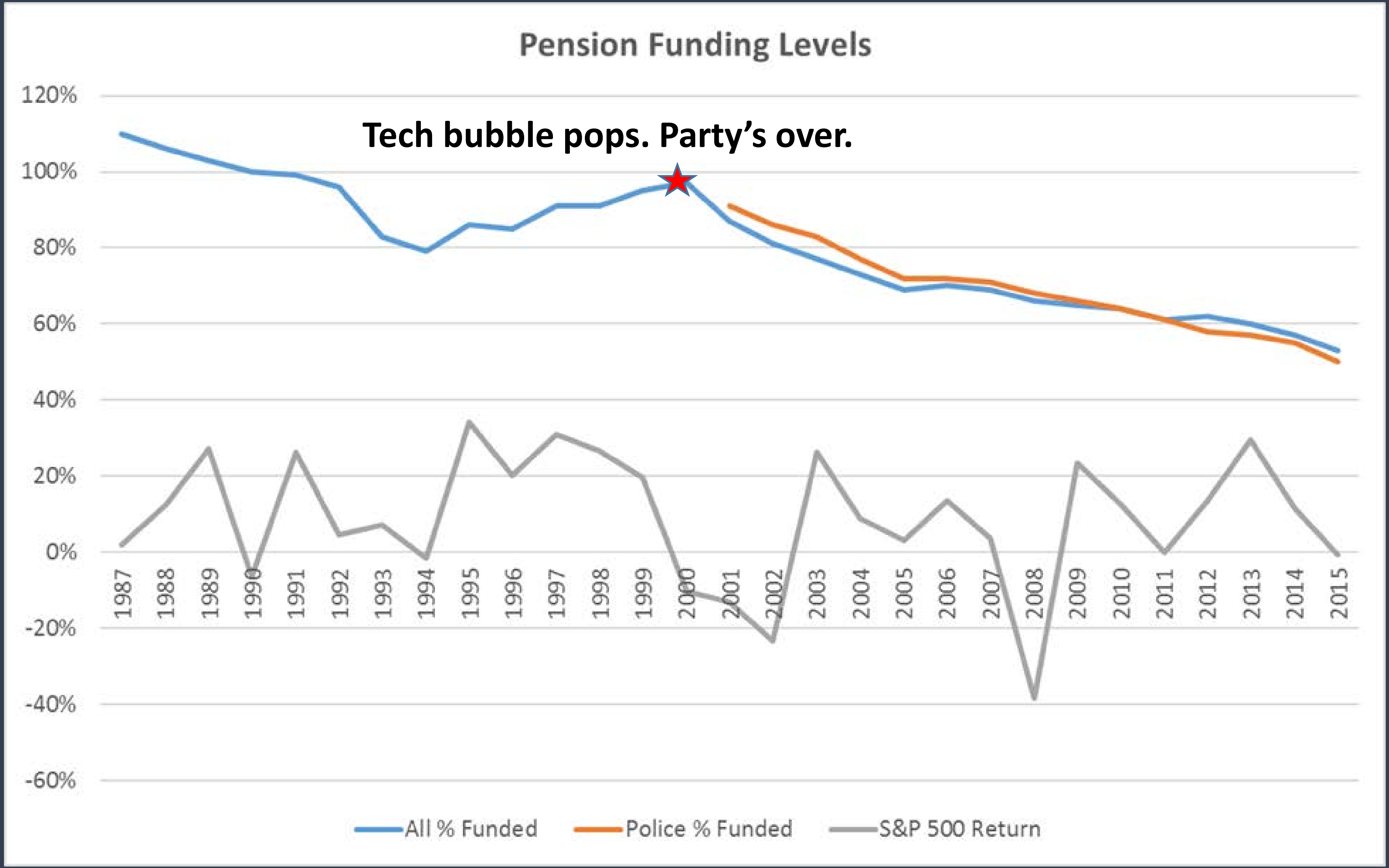

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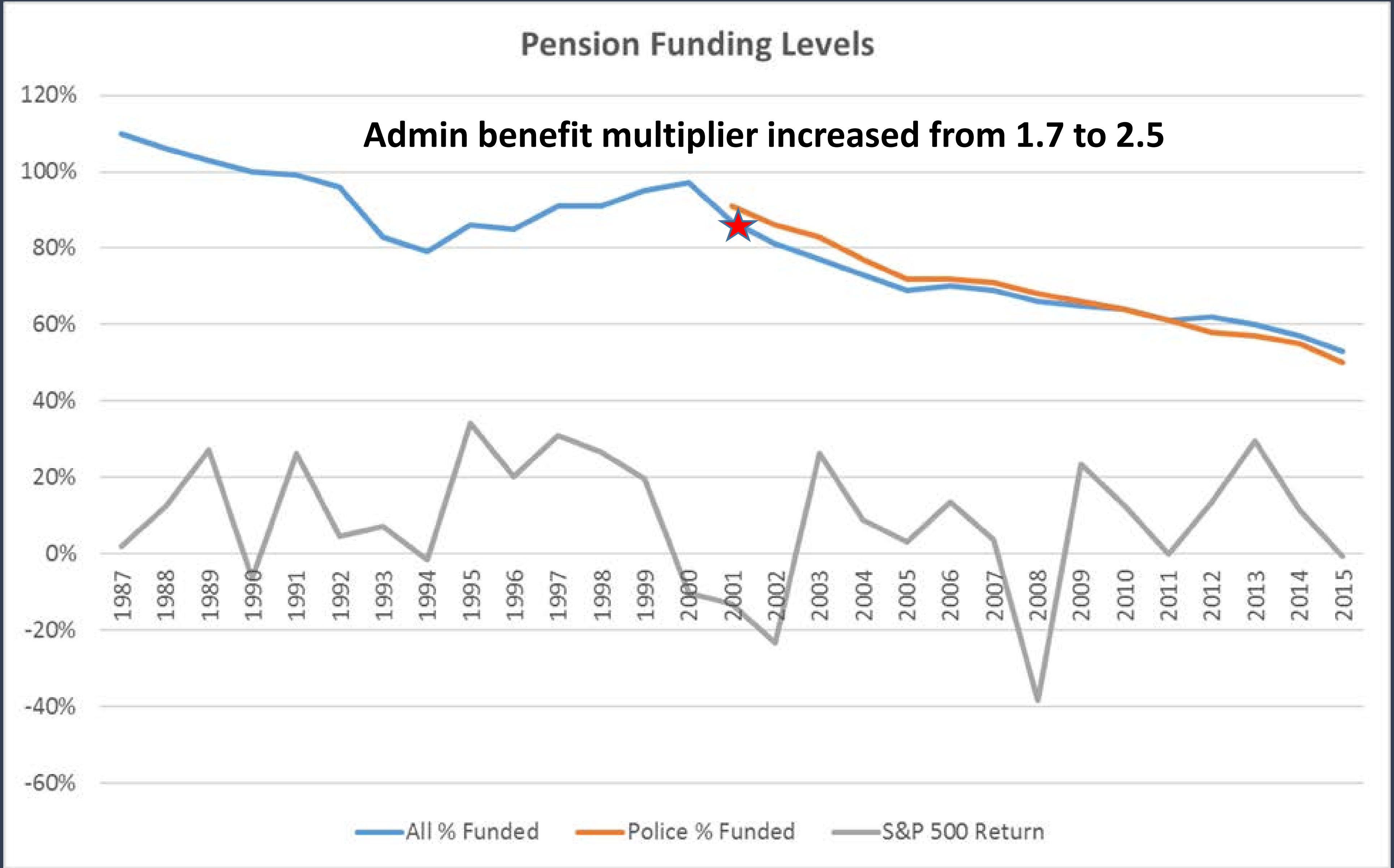

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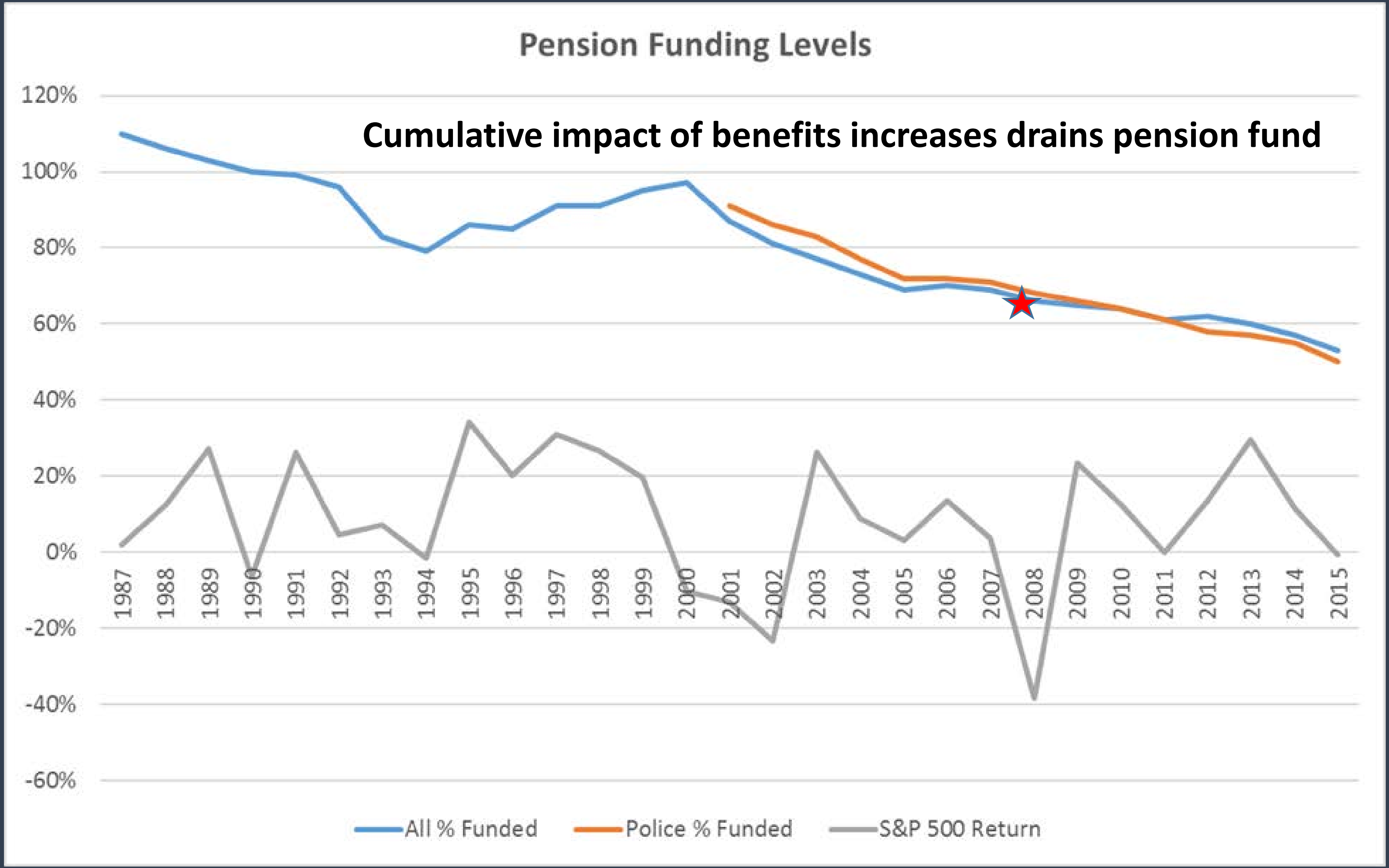

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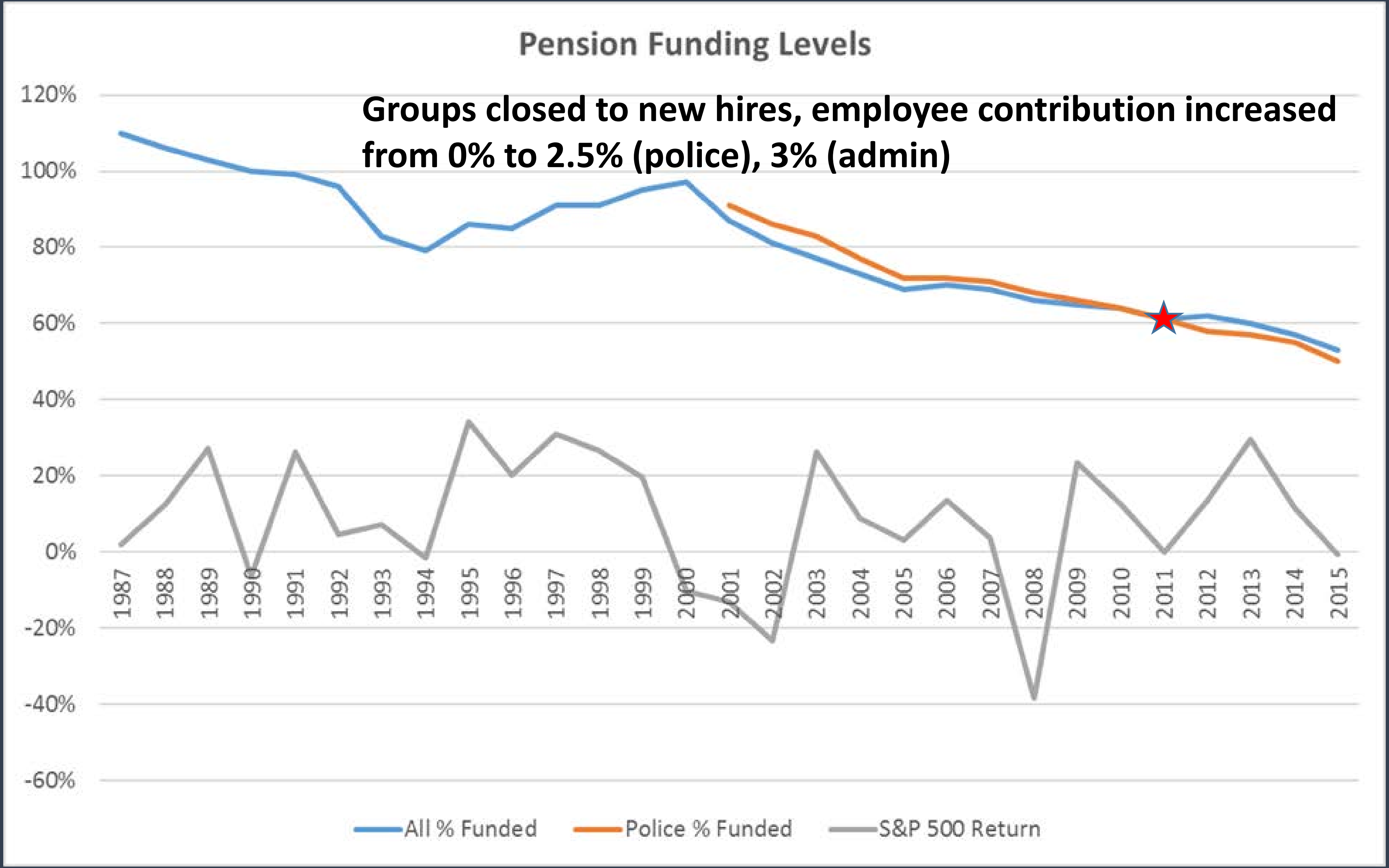

Current Funding Levels by Group

Actuarial Accrued Liabilities and Valuation Assets
As of December 31, 2015

Table 6

Division	Actuarial Accrued Liability	Valuation Assets[1]	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
01 - Gnrl Oth				
Active Employees	$ 0	$ 0	0.0%	$ 0
Vested Former Employees	254,809	3,696	1.5%	251,113
Retirees And Beneficiaries	237,537	173,569	73.1%	63,968
Pending Refunds	0	0	0.0%	0
Total	**$ 492,346**	**$ 177,265**	**36.0%**	**$ 315,081**
02 - Police				
Active Employees	$ 962,470	$ 114,490	11.9%	$ 847,980
Vested Former Employees	76,767	0	0.0%	76,767
Retirees And Beneficiaries	2,233,356	1,533,091	68.6%	700,265
Pending Refunds	0	0	0.0%	0
Total	**$ 3,272,593**	**$ 1,647,581**	**50.3%**	**$ 1,625,012**
10 - NonUnion				
Active Employees	$ 718,396	$ 35,099	4.9%	$ 683,297
Vested Former Employees	91,951	91,951	100.0%	0
Retirees And Beneficiaries	682,383	682,383	100.0%	0
Pending Refunds	0	0	0.0%	0
Total	**$ 1,492,730**	**$ 809,433**	**54.2%**	**$ 683,297**
11 - City Mgr				
Active Employees	$ 0	$ 0	0.0%	$ 0
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	692,175	491,240	71.0%	200,935
Pending Refunds	0	0	0.0%	0
Total	**$ 692,175**	**$ 491,240**	**71.0%**	**$ 200,935**
12 - Non-Union after 7/1/2011				
Active Employees	$ 16,223	$ 17,598	108.5%	$ (1,375)
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	2,244	2,244	100.0%	0
Total	**$ 18,467**	**$ 19,842**	**107.4%**	**$ (1,375)**
20 - Police as of 7/1/2011				
Active Employees	$ 21,154	$ 19,734	93.3%	$ 1,420
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	**$ 21,154**	**$ 19,734**	**93.3%**	**$ 1,420**

Budget Impact

	16-17	17-18	18-19	19-20	Increase: 2016 to 2020
Total General Fund Revenue	$2,679,162	$2,706,833	$2,724,989	$2,743,476	2.1%
Total General Fund Expenditures	$2,655,552	$2,694,651	$2,739,062	$2,789,886	5.1%
Pension Expenditures	*$238,010*	*$295,670*	*$324,984*	*$354,891*	*49.1%*
Non-Pension General Fund Expenditures	*$2,417,542*	*$2,398,981*	*$2,414,081*	*$2,434,995*	*0.7%*
Net Revenue	$23,610	$12,182	($14,106)	($46,444)	

Actions To-Date

- 2010 - Police group 02 and Admin group 10 closed to new hires
- 2011 - New groups created

  2.25 multiplier police

  1.7 multiplier admin
- 2011 - Employee contribution increased from 0 to 2.5% (police), 3% (admin)
- 2017 - Proposed Hybrid plan for now police hires
- 2017 - Health care savings plan for new hires (all)

MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM OF MICHIGAN

ANNUAL ACTUARIAL VALUATION REPORT DECEMBER 31, 2016

PLEASANT RIDGE, CITY OF (6301)

Spring, 2017

Pleasant Ridge, City of

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

This report presents the results of the Annual Actuarial Valuation, prepared as of December 31, 2016. The report includes the determination of liabilities and contribution rates resulting from the participation of Pleasant Ridge, City of (6301) in the Municipal Employees' Retirement System of Michigan ("MERS"). MERS is a nonprofit organization, independent from the State, that has provided retirement plans for municipal employees for 70 years. Pleasant Ridge, City of is responsible for the employer contributions needed to provide MERS benefits for its employees and former employees under the Michigan Constitution and the MERS Plan Document.

The purpose of the December 31, 2016 annual actuarial valuation is to:

- Measure funding progress
- Establish contribution requirements for the fiscal year beginning July 1, 2018
- Provide actuarial information in connection with applicable Governmental Accounting Standards Board (GASB) statements

This valuation report should not be relied upon for any other purpose. Reliance on information contained in this report by anyone for anything other than the intended purpose could be misleading.

The valuation uses financial data, plan provision data, and participant data as of December 31, 2016 furnished by MERS. In accordance with Actuarial Standards of Practice No. 23, the data was checked for internal and year to year consistency as well as general reasonableness, but was not otherwise audited. CBIZ Retirement Plan Services does not assume responsibility for the accuracy or completeness of the data used in this valuation.

The actuarial assumptions and methods are adopted by the MERS Retirement Board, and are reviewed every five years in an Experience Study. The most recent study was completed in 2015. Please refer to the division-specific assumptions described in table(s) in this report, and to the Appendix on the MERS website at:
www.mersofmich.com/Portals/0/Assets/Resources/AAV-Appendix/MERS-2016AnnualActuarialValuation-Appendix.pdf.

The actuarial assumptions used for this valuation produce results that we believe are reasonable.

To the best of our knowledge, this report is complete and accurate, was prepared in conformity with generally recognized actuarial principles and practices, with the Actuarial Standards of Practice issued by the Actuarial Standards Board, and is in compliance with Act No. 220 of the Public Acts of 1996, as amended, and the MERS Plan Document as revised. All of the undersigned are members of the American Academy of Actuaries (MAAA), and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. The Retirement Board of the Municipal Employees' Retirement System of Michigan confirms that the System provides for payment of the required employer contribution as described in Section 20m of Act No. 314 of 1965 (MCL 38.1140m).

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

This report was prepared at the request of the Retirement Board and may be provided only in its entirety by the municipality to other interested parties (MERS customarily provides the full report on request to associated third parties such as the auditor for the municipality). CBIZ Retirement Plan Services is not responsible for the consequences of any unauthorized use.

You should notify MERS if you disagree with anything contained in the report or are aware of any information that would affect the results of the report that have not been communicated to us. If you have reason to believe that the plan provisions are incorrectly described, that important plan provisions relevant to this valuation are not described, that conditions have changed since the calculations were made, that the information provided in this report is inaccurate or is in anyway incomplete, or if you need further information in order to make an informed decision on the subject matter in this report, please contact your Regional Manager at 1.800.767.MERS(6377).

Sincerely,

Cathy Nagy, MAAA, FSA
Jim Koss, MAAA, ASA
Curtis Powell, MAAA, EA

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Executive Summary

Actuarial Assumptions and Methods Adopted with the December 31, 2015 Valuations

The actuarial assumptions and methods are adopted by the MERS Retirement Board, and are reviewed every five years in an Experience Study. The Experience Study is a comprehensive, detailed analysis that reviews MERS' funding policy and compares actual experience with the current actuarial assumptions; the study recommends adjustments as necessary. The most recent study was completed in 2015 and changes to the assumptions and methods based on the 2015 Experience Study were first reflected in the December 31, 2015 valuations. The impact of these changes is being phased-in over a 5 year period. The phase-in allows the employer to spread the impact of the new assumptions over 5 fiscal years. This report continues to provide contributions both with and without the phase-in adjustments.

The assumptions and methods are described in the Appendix on the MERS website.

As part of the recent Experience Study, the following changes are first reflected in the December 31, 2016 annual valuation:

- The asset smoothing was changed from 10 to 5 years. The gain (loss) recognized each year will be 20% of the current year's gain (loss) plus 20% of the gain (loss) from each of the 4 preceding years. The cumulative difference between the market value and valuation assets as of December 31, 2015 will be recognized over 4 years.
- Annual changes in Unfunded Accrued Liability (UAL) will be amortized over fixed periods, creating "layers" of UAL. This will require removing and creating "layers" of UAL on an annual basis.
  - Once the amortization period drops below 15 years (10 years for closed divisions), any future liability and asset gains or losses will be spread over a 15-year fixed period for open divisions and a 10-year fixed period for closed divisions — creating "layers" of UAL on an annual basis.
  - This transparent method allows tracking of what changed your UAL, and sets a fixed period in time in which that UAL change will be fully funded.

MERS created a dedicated resource page on their website for additional information on these topics (http://www.mersofmich.com/Employer/Work-Scenarios/Unfunded-Liability).

Funded Ratio and Required Employer Contributions

The MERS Defined Benefit Plan is an agent multiple-employer plan, meaning that assets are pooled for investment purposes but separate accounts are maintained for each individual employer. Each municipality is responsible for their own plan liabilities; MERS does not borrow from one municipality's account to pay for another.

The funded ratio of a plan is the percentage of the dollar value of the accrued benefits that is covered by the actuarial value of assets.

Your Funded Ratio:

	12/31/2016	12/31/2015
Funded Ratio	53%	53%

Michigan Law requires that pension plans be pre-funded, meaning money is set aside now to pay for future benefits. Pension plans are usually funded by employer and employee contributions, and investment income.

How quickly a plan attains the 100% funding goal depends on many factors such as:

- The current funded ratio
- The future experience of the plan
- The amortization period

It is more important to look at the trend in the funded ratio over a period of time than at a particular point in time.

Your Required Employer Contributions:

Your computed employer contributions are shown in the following table. Employee contributions, if any, are in addition to the computed employer contributions. Changes to the assumptions and methods based on the 2015 Experience Study were first reflected in the December 31, 2015 valuations. The impact of these changes is being phased-in over a 5 year period. The phase-in allows the employer to spread the impact of the new assumptions over 5 fiscal years. This valuation reflects the second year of the phase-in.

Your minimum required contribution is the amount in the “Phase-in” columns. By default, MERS will invoice you the phased-in contribution amount, but strongly encourages you to contribute more than the minimum required contribution. If for 2017 your municipality is making employer contributions based on rates without the phase-in applied, contact MERS to ensure this rate is used again for 2018 and not the defaulted phase-in rates.

	Percentage of Payroll				Monthly $ Based on Projected Payroll			
	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in
Valuation Date:	12/31/2016	12/31/2016	12/31/2015	12/31/2015	12/31/2016	12/31/2016	12/31/2015	12/31/2015
Fiscal Year Beginning:	July 1, 2018	July 1, 2018	July 1, 2017	July 1, 2017	July 1, 2018	July 1, 2018	July 1, 2017	July 1, 2017
Division								
01 - Gnrl Oth	-	-	-	-	$ 2,062	$ 2,272	$ 5,089	$ 5,669
02 - Police	-	-	-	-	11,710	12,415	10,819	11,759
10 - NonUnion	-	-	-	-	5,314	5,674	5,436	5,916
11 - City Mgr	-	-	-	-	1,383	1,542	1,101	1,313
12 - Non-Union after 7/1/20	4.34%	4.34%	3.58%	3.58%	325	325	141	141
20 - Police as of 7/1/2011	9.04%	9.22%	8.85%	9.11%	1,389	1,416	1,246	1,282
Municipality Total					**$ 22,183**	**$ 23,644**	**$ 23,832**	**$ 26,080**

Employee contribution rates reflected in the valuations are shown below:

	Employee Contribution Rate	
Valuation Date:	12/31/2016	12/31/2015
Division		
01 - Gnrl Oth	0.00%	0.00%
02 - Police	2.50%	2.50%
10 - NonUnion	0.00%	0.00%
11 - City Mgr	0.00%	0.00%
12 - Non-Union after 7/1/20	3.00%	3.00%
20 - Police as of 7/1/2011	2.50%	2.50%

The employer may contribute more than the minimum required contributions, as these additional contributions will earn investment income and may result in lower future contribution requirements.

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

Assuming that experience of the plan meets actuarial assumptions:

- To accelerate to a 100% funding ratio in 10 years, estimated monthly employer contributions for the entire employer would be $ 35,005, instead of $ 23,644.

If you are interested in making additional contributions, please contact MERS and they can assist you with evaluating your options.

How and Why Do These Numbers Change?

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

- Changes in benefit provisions (see Table 2)
- Changes in actuarial assumptions and methods (see the Appendix)
- Experience of the plan (investment experience and demographic experience); this is the difference between actual experience of the plan and the actuarial assumptions. For example:
  - Lower actual investment returns would result in higher required employer contributions, and vice-versa.
  - Smaller than assumed pay increases would lower required employer contributions.
  - Reductions in the number of active employees would lower required contribution dollars, but would usually increase the contribution rate expressed as a percentage of (the now lower) payroll.
  - Retirements at earlier ages than assumed would usually increase required employer contributions.
  - More non-vested terminations of employment than assumed would decrease required contributions.
  - More disabilities or survivor (death) benefits than assumed would increase required contributions.
  - Longer lifetimes after retirement than assumed would increase required employer contributions.

Actuarial valuations do not affect the ultimate cost of the plan; the benefit payments (current and future) determine the cost of the plan. Actuarial valuations only affect the timing of the contributions into the plan. Because assumptions are for the long term, plan experience will not match the actuarial assumptions in any given year (except by coincidence). Each annual actuarial valuation will adjust the required employer contributions up or down based on the prior year's actual experience.

Comments on Asset Smoothing

The actuarial value of assets, used to determine both your funded ratio and your required employer contribution, is based on a smoothed value of assets (10-year smoothing prior to 2016; 5-year smoothing beginning in 2016). A smoothing method reduces the volatility of the valuation results, which affects your required employer contribution and funded ratio. The smoothed actuarial rate of return for 2016 was 5.14%.

As of December 31, 2016 the actuarial value of assets is 108% of market value. This means that meeting the actuarial assumption in the next few years will require average annual market returns that exceed the 7.75% investment return assumption.

If the December 31, 2016 valuation results were based on market value on that date instead of smoothed funding value: i) the funded percent of your entire municipality would be 49% (instead of 53%); and ii) your total employer contribution requirement for the fiscal year starting July 1, 2018 would be $ 303,504 (instead of $ 283,728).

The asset smoothing method is a powerful tool for reducing the volatility of your required employer contributions. **However, if the current 8% difference between the smoothed value and the market value of assets is not made up, the result would be gradual increases in your employer contribution requirement over the next few years (to around the levels described above).**

Risk Characteristics of Defined Benefit Plans

It is important to understand that Defined Benefit retirement plans, the plan sponsor, and the plan participants are exposed to certain risks. While risks cannot be eliminated entirely, they can be managed through various strategies. Below are a few examples of risk (this is not an all-inclusive list):

- Economic - investment return, wage inflation, etc.
- Demographic - longevity, disability, retirement, etc.
- Plan Sponsor and Employees - contribution volatility, attract/retain employees, etc.

The MERS Retirement Board adopts certain assumptions and methods to manage the economic and demographic risks, and the contribution volatility risks. For example, the investment risk is the largest economic risk and is managed by having a balanced portfolio and a clearly defined investment strategy. Demographic risks are managed by preparing special studies called experience studies on a regular basis to determine if the assumptions used are reasonable compared to the experience. Risk may be managed through a plan design that provides benefits that are sustainable in the long run. An Experience Study is completed every five years to review the assumptions and methods. The next Experience Study will be completed in 2020.

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

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

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

The analysis in this section is intended to review the potential volatility of the actuarial valuation results. It is important to note that calculations in this report are mathematical estimates based upon assumptions regarding future events, which may or may not materialize. Actuarial calculations can and do vary from one valuation to the next, sometimes significantly depending on the group's size.

Many assumptions are important in determining the required employer contributions. In the table below, we show the impact of varying one actuarial assumption: the future annual rate of investment return. Lower investment returns would result in higher required employer contributions, and vice-versa.

The relative impact of each investment return scenario below will vary from year to year, as the participant demographics change. The impact of each scenario should be analyzed for a given year, not from year to year. The results in the table are based on the December 31, 2016 valuation, and are for the municipality in total, not by division. These results do not reflect a 5-year phase in of the impact of the new actuarial assumptions.

	Assumed Future Annual Smoothed Rate of Investment Return			
	Lower Future Annual Returns		Valuation Assumption	Higher Returns
12/31/2016 Valuation Results	**5.75%**	**6.75%**	**7.75%**	**8.75%**
Accrued Liability	$ 7,643,445	$ 6,799,400	$ 6,094,047	$ 5,500,010
Valuation Assets	$ 3,229,910	$ 3,229,910	$ 3,229,910	$ 3,229,910
Unfunded Accrued Liability	$ 4,413,535	$ 3,569,490	$ 2,864,137	$ 2,270,100
Funded Ratio	42%	48%	53%	59%
Monthly Normal Cost	$ 10,166	$ 7,791	$ 5,990	$ 4,609
Monthly Amortization Payment	$ 23,955	$ 20,870	$ 17,654	$ 14,814
Total Employer Contribution[1]	$ 34,121	$ 28,661	$ 23,644	$ 19,423

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

Projection Scenarios

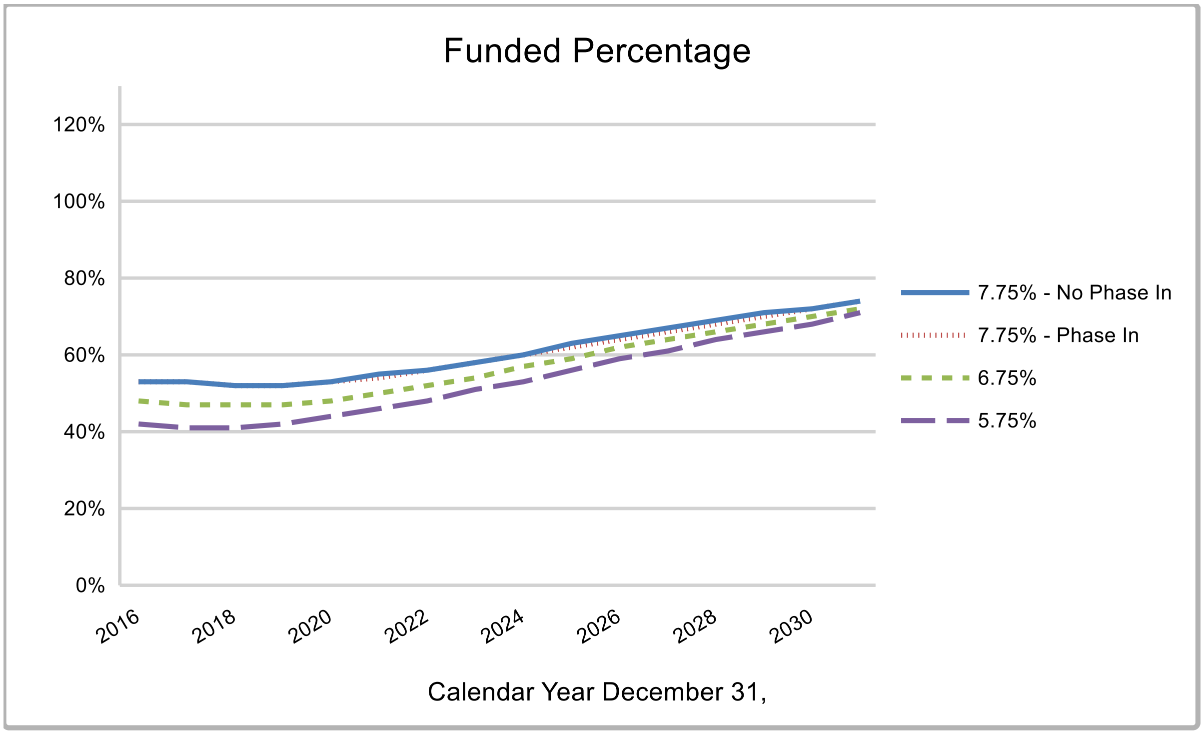
The next two pages show projections of the plan's funded ratio and computed employer contributions under the actuarial assumptions used in the valuation and alternate assumed long-term investment return scenarios. All four projections take into account the past investment losses that will continue to affect the smoothed rate of return in the short term. Under the 7.75% scenarios, two sets of projections are shown:

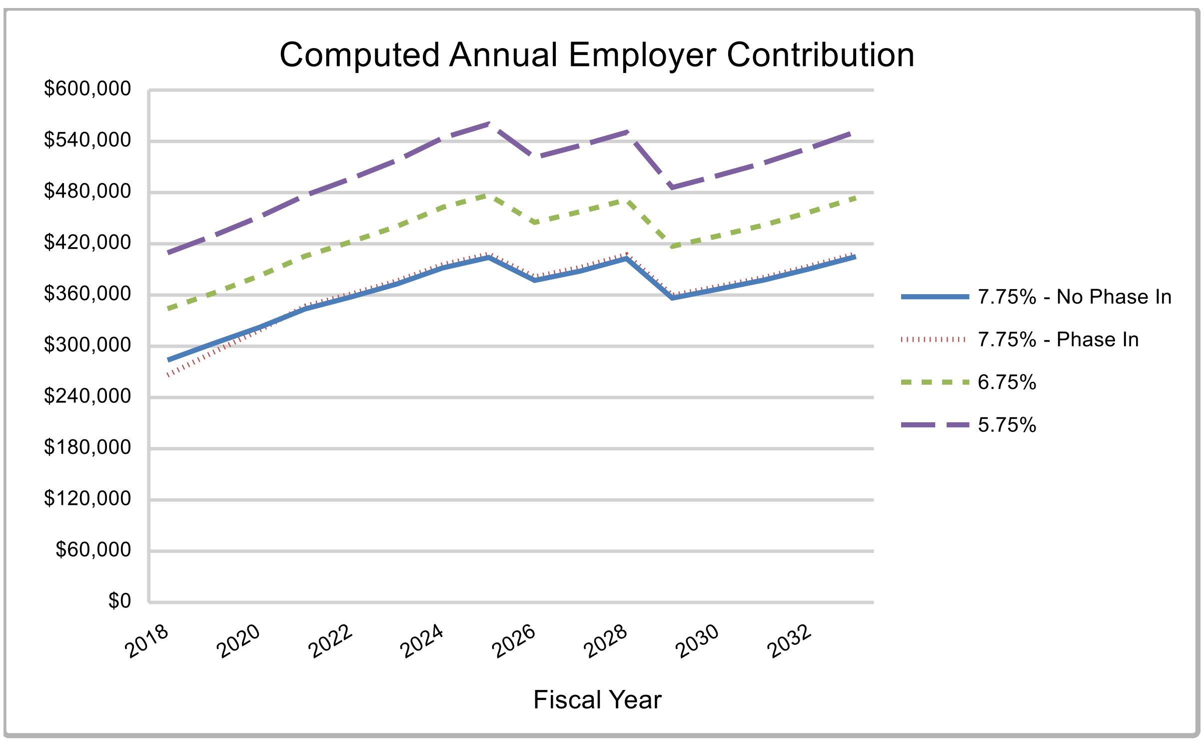
- Based on the phase-in over 5 fiscal years (beginning in 2017) of the increased contribution requirements associated with the new actuarial assumptions. This projects your minimum required contribution.
- Based on no phase-in of the increased contribution requirements.

The 7.75% scenarios provide an estimate of computed employer contributions based on current actuarial assumptions, and a projected 7.75% market return. The other two scenarios may be useful if the municipality chooses to budget more conservatively, and make contributions in addition to the minimum requirements. The 6.75% and 5.75% projections provide an indication of the potential required employer contribution if MERS were to realize investment returns of 6.75% and 5.75% over the long-term.

The projections are shown both in tabular and graphical form in total for the employer. The tables show projections for six years. The graphs show projections for fifteen years.

Valuation Year Ending 12/31	Fiscal Year Beginning 7/1	Actuarial Accrued Liability	Valuation Assets	Funded Percentage	Computed Annual Employer Contribution
7.75% Assumed Interest Discount Rate and Future Annual Market Rate of Return					
WITH 5-YEAR PHASE-IN					
2016	2018	$ 6,094,047	$ 3,229,910	53%	$ 266,196
2017	2019	6,260,000	3,300,000	53%	293,000
2018	2020	6,420,000	3,360,000	52%	319,000
2019	2021	6,580,000	3,400,000	52%	347,000
2020	2022	6,750,000	3,560,000	53%	361,000
2021	2023	6,910,000	3,740,000	54%	376,000
NO 5-YEAR PHASE-IN					
2016	2018	$ 6,094,047	$ 3,229,910	53%	$ 283,728
2017	2019	6,260,000	3,300,000	53%	303,000
2018	2020	6,420,000	3,370,000	52%	322,000
2019	2021	6,580,000	3,430,000	52%	344,000
2020	2022	6,750,000	3,600,000	53%	358,000
2021	2023	6,910,000	3,780,000	55%	373,000
6.75% Assumed Interest Discount Rate and Future Annual Market Rate of Return					
NO 5-YEAR PHASE-IN					
2016	2018	$ 6,799,400	$ 3,229,910	48%	$ 343,932
2017	2019	6,970,000	3,270,000	47%	362,000
2018	2020	7,140,000	3,330,000	47%	382,000
2019	2021	7,320,000	3,420,000	47%	406,000
2020	2022	7,490,000	3,620,000	48%	422,000
2021	2023	7,660,000	3,830,000	50%	440,000
5.75% Assumed Interest Discount Rate and Future Annual Market Rate of Return					
NO 5-YEAR PHASE-IN					
2016	2018	$ 7,643,445	$ 3,229,910	42%	$ 409,452
2017	2019	7,830,000	3,240,000	41%	430,000
2018	2020	8,010,000	3,300,000	41%	452,000
2019	2021	8,190,000	3,430,000	42%	477,000
2020	2022	8,370,000	3,660,000	44%	496,000
2021	2023	8,550,000	3,910,000	46%	518,000


Funded Percentage
120%
100%
80%
60%
40%
20%
0%
2016
2018
2020
2022
2024
2026
2028
2030
Calendar Year December 31,
7.75% - No Phase In
7.75% - Phase In
6.75%
5.75%


Computed Annual Employer Contribution
$600,000
$540,000
$480,000
$420,000
$360,000
$300,000
$240,000
$180,000
$120,000
$60,000
$0
2018
2020
2022
2024
2026
2028
2030
2032
Fiscal Year
7.75% - No Phase In
7.75% - Phase In
6.75%
5.75%

Employer Contribution Details For the Fiscal Year Beginning July 1, 2018

Table 1

Division	Employer Contributions[1]							
	Normal Cost	Payment of the Unfunded Accrued Liability[4]	Computed Employer Contribut. No Phase-In	Computed Employer Contribut. With Phase-In	Blended ER Rate No Phase-In[5]	Blended ER Rate With Phase-In[5]	Employee Contribut. Rate	Employee Contribut. Conversion Factor[2]
Percentage of Payroll								
01 - Gnrl Oth	-	-	-	-			0.00%	
02 - Police	-	-	-	-	38.94%	36.88%	2.50%	
10 - NonUnion	-	-	-	-	28.56%	26.85%	0.00%	
11 - City Mgr	-	-	-	-			0.00%	
12 - Non-Union after 7/	4.46%	-0.12%	4.34%	4.34%	28.56%	26.85%	3.00%	0.87%
20 - Police as of 7/1/2	9.04%	0.18%	9.22%	9.04%	38.94%	36.88%	2.50%	0.83%
Estimated Monthly Contribution[3]								
01 - Gnrl Oth	$ 0	$ 2,272	$ 2,272	$ 2,062				
02 - Police	2,460	9,955	12,415	11,710				
10 - NonUnion	1,808	3,866	5,674	5,314				
11 - City Mgr	0	1,542	1,542	1,383				
12 - Non-Union after 7/	334	(9)	325	325				
20 - Police as of 7/1/2	1,388	28	1,416	1,389				
Total Municipality	**$ 5,990**	**$ 17,654**	**$ 23,644**	**$ 22,183**				
Estimated Annual Contribution[3]	**$ 71,880**	**$ 211,848**	**$ 283,728**	**$ 266,196**				

1 The above employer contribution requirements are in addition to the employee contributions, if any.

2 If employee contributions are increased/decreased by 1.00% of pay, the employer contribution requirement will decrease/increase by the Employee Contribution Conversion Factor. The conversion factor is usually under 1%, because employee contributions may be refunded at termination of employment, and not used to fund retirement pensions. Employer contributions will all be used to fund pensions.

3 For divisions that are open to new hires, estimated contributions are based on projected fiscal year payroll. Actual contributions will be based on actual reported monthly pays, and will be different from the above amounts. For divisions that will have no new hires (ie closed divisions), invoices will be based on the above dollar amounts which are based on projected fiscal year payroll. See description of Open Divisions and Closed Divisions in the Appendix.

4 If projected assets exceed projected liabilities as of the beginning of the July 1, 2018 fiscal year, the negative unfunded accrued liability is treated as overfunding credit and is used to reduce the contribution. This amortization is used to reduce the employer contribution rate. Note that if the overfunding credit is larger than the normal cost, the full credit is shown above but the total contribution requirement is zero. This will cause the displayed normal cost and unfunded accrued liability contributions to not add across.

5 For linked divisions, the employer will be invoiced the Computed Employer Contribution with Phase-in rate shown above for each linked division (a contribution rate for the open division; a contribution dollar for the closed-but-linked division), unless the employer elects to contribute the Blended Employer Contribution rate shown above, by contacting MERS at 800-767-2308.

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

Benefit Provisions

Table 2

01 - Gnrl Oth: Closed to new hires

	2016 Valuation	2015 Valuation
Benefit Multiplier:	1.70% Multiplier (no max)	1.70% Multiplier (no max)
Normal Retirement Age:	60	60
Vesting:	6 years	6 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	5 years	5 years
COLA for Future Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	0%	0%
Act 88:	Yes (Adopted 10/14/1969)	Yes (Adopted 10/14/1969)

02 - Police: Closed to new hires, linked to Division 20

	2016 Valuation	2015 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	8 years	8 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	5 years	5 years
Employee Contributions:	2.50%	2.50%
Act 88:	Yes (Adopted 10/14/1969)	Yes (Adopted 10/14/1969)

10 - NonUnion: Closed to new hires, linked to Division 12

	2016 Valuation	2015 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	8 years	8 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	5 years	5 years
COLA for Future Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	0%	0%
Act 88:	Yes (Adopted 10/14/1969)	Yes (Adopted 10/14/1969)

Table 2 (continued)

11 - City Mgr: Closed to new hires

	2016 Valuation	2015 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	8 years	8 years
Early Retirement (Unreduced):	55/15	55/15
Early Retirement (Reduced):	50/25	50/25
Final Average Compensation:	5 years	5 years
COLA for Future Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	0%	0%
Act 88:	Yes (Adopted 10/14/1969)	Yes (Adopted 10/14/1969)

12 - Non-Union after 7/1/2011: Open Division, linked to Division 10

	2016 Valuation	2015 Valuation
Benefit Multiplier:	1.70% Multiplier (no max)	1.70% Multiplier (no max)
Normal Retirement Age:	60	60
Vesting:	8 years	8 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	5 years	5 years
Employee Contributions:	3%	3%
Act 88:	Yes (Adopted 10/14/1969)	Yes (Adopted 10/14/1969)

20 - Police as of 7/1/2011: Open Division, linked to Division 02

	2016 Valuation	2015 Valuation
Benefit Multiplier:	2.25% Multiplier (80% max)	2.25% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	8 years	8 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	5 years	5 years
Employee Contributions:	2.50%	2.50%
Act 88:	Yes (Adopted 10/14/1969)	Yes (Adopted 10/14/1969)

Participant Summary

Table 3

Division	2016 Valuation Number	2016 Valuation Annual Payroll[1]	2015 Valuation Number	2015 Valuation Annual Payroll[1]	2016 Valuation Average Age	2016 Valuation Average Benefit Service[2]	2016 Valuation Average Eligibility Service[2]
01 - Gnrl Oth							
Active Employees	0	$ 0	0	$ 0	0.0	0.0	0.0
Vested Former Employees	5	26,522	5	26,522	57.3	10.1	10.1
Retirees and Beneficiaries	2	27,468	3	34,212	71.1		
02 - Police							
Active Employees	4	$ 280,185	4	$ 273,212	47.9	17.1	23.3
Vested Former Employees	2	8,036	3	10,004	52.7	6.2	10.6
Retirees and Beneficiaries	9	227,292	8	225,522	69.7		
10 - NonUnion							
Active Employees	2	$ 153,871	2	$ 163,075	44.0	18.3	18.3
Vested Former Employees	2	8,629	2	8,629	61.0	6.6	9.8
Retirees and Beneficiaries	2	54,248	2	52,989	63.2		
11 - City Mgr							
Active Employees	0	$ 0	0	$ 0	0.0	0.0	0.0
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	1	53,392	1	52,150	64.6		
12 - Non-Union after 7/1/							
Active Employees	2	$ 76,018	1	$ 36,419	35.2	3.2	3.2
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
20 - Police as of 7/1/201							
Active Employees	2	$ 108,511	2	$ 96,156	45.0	2.7	2.9
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	0	0	0	0	0.0		
Total Municipality							
Active Employees	**10**	**$ 618,585**	**9**	**$ 568,862**	**44.0**	**11.7**	**14.2**
Vested Former Employees	**9**	**43,187**	**10**	**45,155**	**57.1**	**8.5**	**10.1**
Retirees and Beneficiaries	**14**	**362,400**	**14**	**364,873**	**68.6**		
Total Participants	**33**		**33**				

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

[2] Description can be found under Miscellaneous and Technical Assumptions in the Appendix.

Reported Assets (Market Value)

Table 4

Division	2016 Valuation		2015 Valuation	
	Employer and Retiree[1]	Employee[2]	Employer and Retiree[1]	Employee[2]
01 - Gnrl Oth	$ 211,429	$ 3,727	$ 152,432	$ 3,696
02 - Police	1,377,600	122,435	1,336,635	114,490
10 - NonUnion	786,605	0	712,917	0
11 - City Mgr	437,040	0	432,665	0
12 - Non-Union after 7/1/2011	16,951	8,929	10,704	6,772
20 - Police as of 7/1/2011	27,125	6,883	13,246	4,135
Municipality Total	**$ 2,856,750**	**$ 141,974**	**$ 2,658,599**	**$ 129,093**
Combined Reserves	**$ 2,998,724**		**$ 2,787,692**	

1 Reserve for Employer Contributions and Benefit Payments

2 Reserve for Employee Contributions

The December 31, 2016 valuation assets are equal to 1.077095 times the reported market value of assets (compared to 1.135382 as of December 31, 2015). The derivation of valuation assets is described, and detailed calculations of valuation assets are shown, in the Appendix.

Flow of Valuation Assets

Table 5

Year Ended 12/31	Employer Contributions Required	Employer Contributions Additional	Employee Contributions	Investment Income	Benefit Payments	Employee Contribution Refunds	Net Transfers	Valuation Asset Balance
2006	$ 99,876		$ 0	$ 208,637	$ (256,804)	$ 0	$ 0	$ 2,672,862
2007	118,319		0	212,185	(254,582)	0	0	2,748,784
2008	128,291		0	114,100	(255,275)	0	0	2,735,900
2009	132,818		0	95,004	(251,834)	0	0	2,711,888
2010	148,890		0	132,246	(251,708)	0	0	2,741,316
2011	156,907	$ 0	3,799	132,838	(253,778)	0	0	2,781,082
2012	157,727	0	9,031	143,275	(237,970)	0	57,598	2,910,743
2013	186,278	0	8,815	178,918	(264,957)	0	102,565	3,122,362
2014	200,664	0	10,150	173,782	(345,475)	0	0	3,161,483
2015	211,220	23	10,639	149,272	(367,542)	0	0	3,165,095
2016	227,824	16,500	11,785	160,432	(351,726)	0	0	3,229,910

Notes:

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

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

In the actuarial valuation additional employer contributions are combined with required contributions and used to reduce computed future required employer contributions.

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

Actuarial Accrued Liabilities and Valuation Assets
As of December 31, 2016

Table 6

Division	Actuarial Accrued Liability	Valuation Assets[1]	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
01 - Gnrl Oth				
Active Employees	$ 0	$ 0	0.0%	$ 0
Vested Former Employees	275,696	15,878	5.8%	259,818
Retirees And Beneficiaries	215,865	215,865	100.0%	0
Pending Refunds	0	0	0.0%	0
Total	**$ 491,561**	**$ 231,743**	**47.1%**	**$ 259,818**
02 - Police				
Active Employees	$ 1,054,481	$ 122,435	11.6%	$ 932,046
Vested Former Employees	52,322	0	0.0%	52,322
Retirees And Beneficiaries	2,218,596	1,493,245	67.3%	725,351
Pending Refunds	0	0	0.0%	0
Total	**$ 3,325,399**	**$ 1,615,680**	**48.6%**	**$ 1,709,719**
10 - NonUnion				
Active Employees	$ 735,830	$ 68,146	9.3%	$ 667,684
Vested Former Employees	94,962	94,962	100.0%	0
Retirees And Beneficiaries	684,140	684,140	100.0%	0
Pending Refunds	0	0	0.0%	0
Total	**$ 1,514,932**	**$ 847,248**	**55.9%**	**$ 667,684**
11 - City Mgr				
Active Employees	$ 0	$ 0	0.0%	$ 0
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	693,891	470,734	67.8%	223,157
Pending Refunds	0	0	0.0%	0
Total	**$ 693,891**	**$ 470,734**	**67.8%**	**$ 223,157**
12 - Non-Union after 7/1/2011				
Active Employees	$ 24,908	$ 25,612	102.8%	$ (704)
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	2,263	2,263	100.0%	0
Total	**$ 27,171**	**$ 27,875**	**102.6%**	**$ (704)**
20 - Police as of 7/1/2011				
Active Employees	$ 41,093	$ 36,630	89.1%	$ 4,463
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	0	0	0.0%	0
Pending Refunds	0	0	0.0%	0
Total	**$ 41,093**	**$ 36,630**	**89.1%**	**$ 4,463**

Table 6 (continued)

Division	Actuarial Accrued Liability	Valuation Assets[1]	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
Total Municipality				
Active Employees	**$ 1,856,312**	**$ 252,823**	**13.6%**	**$ 1,603,489**
Vested Former Employees	**422,980**	**110,840**	**26.2%**	**312,140**
Retirees and Beneficiaries	**3,812,492**	**2,863,984**	**75.1%**	**948,508**
Pending Refunds	**2,263**	**2,263**	**100.0%**	**0**
Total Participants	**$ 6,094,047**	**$ 3,229,910**	**53.0%**	**$ 2,864,137**
The following results show the combined accrued liabilities and assets for each set of linked divisions. These results are already included in the table above.				
Linked Divisions 20, 02				
Active Employees	$ 1,095,574	$ 159,065	14.5%	$ 936,509
Vested Former Employees	52,322	0	0.0%	52,322
Retirees and Beneficiaries	2,218,596	1,493,245	67.3%	725,351
Pending Refunds	0	0	0.0%	0
Total	**$ 3,366,492**	**$ 1,652,310**	**49.1%**	**$ 1,714,182**
Linked Divisions 12, 10				
Active Employees	$ 760,738	$ 93,758	12.3%	$ 666,980
Vested Former Employees	94,962	94,962	100.0%	0
Retirees and Beneficiaries	684,140	684,140	100.0%	0
Pending Refunds	2,263	2,263	100.0%	0
Total	**$ 1,542,103**	**$ 875,123**	**56.7%**	**$ 666,980**

[1] Includes both employer and employee assets.

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

See Section 46 of the Plan Document for MERS Fiscal Responsibility policy, on the MERS website at: https://employerportal.mersofmich.com/SharePointFormsService/Default.aspx?Publication=MERSPlanDocument.pdf.

Actuarial Accrued Liabilities - Comparative Schedule

Table 7

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2002	$ 3,041,853	$ 2,469,503	81%	$ 572,350
2003	3,259,096	2,517,831	77%	741,265
2004	3,559,624	2,591,780	73%	967,844
2005	3,779,317	2,621,153	69%	1,158,164
2006	3,826,485	2,672,862	70%	1,153,623
2007	3,959,143	2,748,784	69%	1,210,359
2008	4,137,479	2,735,900	66%	1,401,579
2009	4,147,589	2,711,888	65%	1,435,701
2010	4,291,886	2,741,316	64%	1,550,570
2011	4,592,932	2,781,082	61%	1,811,850
2012	4,681,628	2,910,743	62%	1,770,885
2013	5,185,947	3,122,362	60%	2,063,585
2014	5,545,429	3,161,483	57%	2,383,946
2015	5,989,465	3,165,095	53%	2,824,370
2016	6,094,047	3,229,910	53%	2,864,137

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

Division 01 - Gnrl Oth

Table 8-01: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2006	$ 631,757	$ 364,130	58%	$ 267,627
2007	633,868	338,892	53%	294,976
2008	636,510	299,430	47%	337,080
2009	643,218	248,680	39%	394,538
2010	598,172	207,307	35%	390,865
2011	600,737	173,213	29%	427,524
2012	479,890	171,938	36%	307,952
2013	496,862	147,381	30%	349,481
2014	508,008	156,666	31%	351,342
2015	492,346	177,265	36%	315,081
2016	491,561	231,743	47%	259,818

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

Table 9-01: Computed Employer Contributions - Comparative Schedule

Valuation Date	Active Employees		Computed Employer	Employee Contribution
December 31	Number	Annual Payroll	Contribution[1]	Rate[2]
2006	0	$ 0	$ 1,603	0.00%
2007	0	0	$ 1,895	0.00%
2008	0	0	$ 2,358	0.00%
2009	0	0	$ 3,047	0.00%
2010	0	0	$ 3,312	0.00%
2011	0	0	$ 4,186	0.00%
2012	0	0	$ 3,291	0.00%
2013	0	0	$ 5,066	0.00%
2014	0	0	$ 5,721	0.00%
2015	0	0	$ 5,669	0.00%
2016	0	0	$ 2,272	0.00%

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

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

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 7.

See the Benefit Provision History on page 38 for past benefit provision changes.

Division 02 - Police

Table 8-02: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2006	$ 2,655,862	$ 1,900,964	72%	$ 754,898
2007	2,731,994	1,933,656	71%	798,338
2008	2,811,699	1,897,983	68%	913,716
2009	2,784,602	1,848,095	66%	936,507
2010	2,883,690	1,831,678	64%	1,052,012
2011	2,592,377	1,573,633	61%	1,018,744
2012	2,760,682	1,609,951	58%	1,150,731
2013	3,000,021	1,722,286	57%	1,277,735
2014	3,074,465	1,690,208	55%	1,384,257
2015	3,272,593	1,647,581	50%	1,625,012
2016	3,325,399	1,615,680	49%	1,709,719

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

Table 9-02: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2006	6	$ 331,763	20.80%	0.00%
2007	6	356,194	20.73%	0.00%
2008	6	371,786	23.39%	0.00%
2009	6	370,812	23.89%	0.00%
2010	6	379,493	26.06%	0.00%
2011	5	316,577	$ 7,717	2.50%
2012	5	309,108	$ 8,167	2.50%
2013	4	245,026	$ 8,690	2.50%
2014	4	263,799	$ 9,684	2.50%
2015	4	273,212	$ 11,759	2.50%
2016	4	280,185	$ 12,415	2.50%

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

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

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 7.

See the Benefit Provision History on page 38 for past benefit provision changes.

Division 10 - NonUnion

Table 8-10: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2006	$ 198,913	$ 174,058	88%	$ 24,855
2007	225,259	206,981	92%	18,278
2008	269,315	235,904	88%	33,411
2009	296,588	271,996	92%	24,592
2010	348,366	315,043	90%	33,323
2011	905,869	604,203	67%	301,666
2012	928,760	655,467	71%	273,293
2013	1,026,023	726,739	71%	299,284
2014	1,283,433	783,475	61%	499,958
2015	1,492,730	809,433	54%	683,297
2016	1,514,932	847,248	56%	667,684

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

Table 9-10: Computed Employer Contributions - Comparative Schedule

Valuation Date	Active Employees		Computed	Employee
December 31	Number	Annual Payroll	Employer Contribution[1]	Contribution Rate[2]
2006	2	$ 94,291	9.20%	0.00%
2007	3	143,436	12.78%	0.00%
2008	3	149,467	14.38%	0.00%
2009	3	149,664	16.18%	0.00%
2010	2	109,995	14.44%	0.00%
2011	3	185,714	$ 3,335	0.00%
2012	3	179,481	$ 3,039	0.00%
2013	3	191,094	$ 3,317	0.00%
2014	2	145,189	$ 4,367	0.00%
2015	2	163,075	$ 5,916	0.00%
2016	2	153,871	$ 5,674	0.00%

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

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

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 7.

See the Benefit Provision History on page 38 for past benefit provision changes.

Division 11 - City Mgr

Table 8-11: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2006	$ 339,953	$ 233,710	69%	$ 106,243
2007	368,022	269,255	73%	98,767
2008	419,955	302,583	72%	117,372
2009	423,181	343,117	81%	80,064
2010	461,658	387,288	84%	74,370
2011	492,238	429,828	87%	62,410
2012	507,962	469,331	92%	38,631
2013	655,006	515,314	79%	139,692
2014	657,728	508,578	77%	149,150
2015	692,175	491,240	71%	200,935
2016	693,891	470,734	68%	223,157

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

Table 9-11: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2006	1	$ 72,659	21.40%	0.00%
2007	1	76,394	20.62%	0.00%
2008	1	83,915	20.79%	0.00%
2009	1	83,888	18.57%	0.00%
2010	1	89,487	18.11%	0.00%
2011	1	88,530	17.87%	0.00%
2012	1	88,672	16.60%	0.00%
2013	0	0	$ 702	0.00%
2014	0	0	$ 847	0.00%
2015	0	0	$ 1,313	0.00%
2016	0	0	$ 1,542	0.00%

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

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

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 7.

See the Benefit Provision History on page 38 for past benefit provision changes.

Division 12 - Non-Union after 7/1/2011

Table 8-12: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2011	$ 1,711	$ 205	12%	$ 1,506
2012	4,334	4,056	94%	278
2013	8,044	9,129	114%	(1,085)
2014	15,275	15,258	100%	17
2015	18,467	19,842	107%	(1,375)
2016	27,171	27,875	103%	(704)

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

Table 9-12: Computed Employer Contributions - Comparative Schedule

Valuation Date	Active Employees		Computed Employer	Employee Contribution
December 31	Number	Annual Payroll	Contribution[1]	Rate[2]
2011	1	$ 29,950	4.36%	3.00%
2012	1	31,000	4.13%	3.00%
2013	2	66,506	4.20%	3.00%
2014	2	71,360	4.40%	3.00%
2015	1	36,419	3.58%	3.00%
2016	2	76,018	4.34%	3.00%

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

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

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 7.

See the Benefit Provision History on page 38 for past benefit provision changes.

Division 20 - Police as of 7/1/2011

Table 8-20: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2013	(9)	1,513	0%	(1,522)
2014	6,520	7,298	112%	(778)
2015	21,154	19,734	93%	1,420
2016	41,093	36,630	89%	4,463

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

Table 9-20: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2011	0	$ 0	0.00%	0.00%
2013	1	54,808	9.75%	2.50%
2014	2	69,689	9.04%	2.50%
2015	2	96,156	9.11%	2.50%
2016	2	108,511	9.22%	2.50%

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

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

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 7.

See the Benefit Provision History on page 38 for past benefit provision changes.

Division 01 - Gnrl Oth

Table 10-01: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance	Original Amortization Period**	Amounts for Fiscal Year Beginning 7/1/2018: Outstanding UAL Balance*	Amortization Period**	Amortization Payment
Initial	12/31/2015	$ 315,081	4	$ 196,541	8	$ 28,992
Gain/Loss	12/31/2016	(12,612)	10	(14,106)	10	(1,728)
Total				**$ 182,435**		**$ 27,264**

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

** Please see the Appendix on the MERS website for a description of the amortization policy.

The unfunded accrued liability as of December 31, 2016 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2016 valuation to take into account the expected future contributions that are based on past valuations. The projected unfunded accrued liability is amortized over the appropriate period.

Division 02 - Police

Table 10-02: Layered Amortization Schedule

					Amounts for Fiscal Year Beginning 7/1/2018		
Type of UAL	Date Established	Original Balance		Original Amortiza-tion Period**	Outstanding UAL Balance*	Amortiza-tion Period**	Amortization Payment
Initial	12/31/2015	$	1,625,012	23	$ 1,706,148	22	$ 116,352
Gain/Loss	12/31/2016		40,680	22	45,499	22	3,108
Total					**$ 1,751,647**		**$ 119,460**

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

** Please see the Appendix on the MERS website for a description of the amortization policy.

The unfunded accrued liability as of December 31, 2016 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2016 valuation to take into account the expected future contributions that are based on past valuations. The projected unfunded accrued liability is amortized over the appropriate period.

Division 10 - NonUnion

Table 10-10: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance	Original Amortization Period**	Amounts for Fiscal Year Beginning 7/1/2018: Outstanding UAL Balance*	Amounts for Fiscal Year Beginning 7/1/2018: Amortization Period**	Amounts for Fiscal Year Beginning 7/1/2018: Amortization Payment
Initial	12/31/2015	$ 683,297	23	$ 730,629	22	$ 49,824
Gain/Loss	12/31/2016	(45,000)	22	(50,331)	22	(3,432)
Total				**$ 680,298**		**$ 46,392**

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

** Please see the Appendix on the MERS website for a description of the amortization policy.

The unfunded accrued liability as of December 31, 2016 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2016 valuation to take into account the expected future contributions that are based on past valuations. The projected unfunded accrued liability is amortized over the appropriate period.

Division 11 - City Mgr

Table 10-11: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance	Original Amortization Period**	Amounts for Fiscal Year Beginning 7/1/2018: Outstanding UAL Balance*	Amortization Period**	Amortization Payment
Initial	12/31/2015	$ 200,935	19	$ 209,607	17	$ 17,028
Gain/Loss	12/31/2016	16,285	17	18,214	17	1,476
Total				**$ 227,821**		**$ 18,504**

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

** Please see the Appendix on the MERS website for a description of the amortization policy.

The unfunded accrued liability as of December 31, 2016 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2016 valuation to take into account the expected future contributions that are based on past valuations. The projected unfunded accrued liability is amortized over the appropriate period.

Division 12 - Non-Union after 7/1/2011

Table 10-12: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance	Original Amortization Period**	Amounts for Fiscal Year Beginning 7/1/2018 Outstanding UAL Balance*	Amortization Period**	Amortization Payment
Initial	12/31/2015	$ (1,375)	10	$ (1,640)	10	$ (204)
Gain/Loss	12/31/2016	986	15	1,103	15	96
Total				**$ (537)**		**$ (108)**

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

** Please see the Appendix on the MERS website for a description of the amortization policy.

The unfunded accrued liability as of December 31, 2016 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2016 valuation to take into account the expected future contributions that are based on past valuations. The projected unfunded accrued liability is amortized over the appropriate period.

Division 20 - Police as of 7/1/2011

Table 10-20: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance		Original Amortization Period**	Amounts for Fiscal Year Beginning 7/1/2018 Outstanding UAL Balance*		Amortization Period**	Amortization Payment	
Initial	12/31/2015	$	1,420	23	$	1,183	22	$	84
Gain/Loss	12/31/2016		3,330	22		3,725	22		252
Total					**$**	**4,908**		**$**	**336**

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

** Please see the Appendix on the MERS website for a description of the amortization policy.

The unfunded accrued liability as of December 31, 2016 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2016 valuation to take into account the expected future contributions that are based on past valuations. The projected unfunded accrued liability is amortized over the appropriate period.

GASB 68 Information

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

Actuarial Valuation Date:		12/31/2016
Measurement Date of Total Pension Liability (TPL):		12/31/2016

At 12/31/2016, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits:	14
Inactive employees entitled to but not yet receiving benefits:	9
Active employees:	10
	33

Total Pension Liability as of 12/31/2015 measurement date:	$	5,832,373
Total Pension Liability as of 12/31/2016 measurement date:	$	5,936,043
Service Cost for the year ending on the 12/31/2016 measurement date:	$	75,507

Change in the Total Pension Liability due to:

- Benefit changes[1]:	$	0
- Differences between expected and actual experience[2]:	$	(75,651)
- Changes in assumptions[2]:	$	0

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

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

Average expected remaining service lives of all employees (active and inactive):		3
Covered employee payroll: (Needed for Required Supplementary Information)	$	618,585

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

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Change in Net Pension Liability as of 12/31/2016:	$ 675,204	-	$ (569,808)

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

Benefit Provision History

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

01 - Gnrl Oth

12/1/2016	Service Credit Purchase Estimates - Yes
7/1/2016	Option B Yes
6/1/1996	Temporary Benefit B-2 (06/01/1996 - 07/03/1996)
6/1/1996	6 Year Vesting
1/1/1985	E2 2.5% COLA for future retirees (07/01/1984)
7/1/1984	Benefit B-1
7/1/1983	Benefit F55 (With 25 Years of Service)
7/1/1982	Member Contribution Rate 0.00%
10/14/1969	Covered by Act 88
10/1/1969	Benefit C-1 (Old)
5/1/1946	Fiscal Month - July
5/1/1946	10 Year Vesting
5/1/1946	Benefit C (Old)
5/1/1946	Member Contribution Rate 3.00% Under $4,200.00 - Then 5.00%
5/1/1946	Benefit FAC-5 (5 Year Final Average Compensation)

02 - Police

12/1/2016	Service Credit Purchase Estimates - Yes
7/1/2011	Member Contribution Rate 2.50%
1/1/2005	8 Year Vesting
7/1/1998	Benefit B-4 (80% max)
7/1/1992	Benefit B-3 (80% max)
7/1/1989	Benefit B-2
7/1/1989	Benefit F50 (With 25 Years of Service)
7/1/1982	Member Contribution Rate 0.00%
7/1/1980	Benefit F55 (With 25 Years of Service)
10/14/1969	Covered by Act 88
7/1/1967	Benefit B-1
5/1/1946	Benefit FAC-5 (5 Year Final Average Compensation)
5/1/1946	10 Year Vesting
5/1/1946	Benefit B
5/1/1946	Member Contribution Rate 5.00%
5/1/1946	Fiscal Month - July

10 - NonUnion

12/1/2016	Service Credit Purchase Estimates - Yes
12/1/2009	Benefit F50 (With 25 Years of Service)
4/1/2001	Benefit B-4 (80% max)
9/1/1990	Benefit FAC-5 (5 Year Final Average Compensation)
9/1/1990	8 Year Vesting

10 - NonUnion

9/1/1990	Benefit B-1
9/1/1990	Member Contribution Rate 0.00%
1/1/1985	E2 2.5% COLA for future retirees (07/01/1984)
10/14/1969	Covered by Act 88
5/1/1946	Fiscal Month - July

11 - City Mgr

12/1/2016	Service Credit Purchase Estimates - Yes
1/1/2003	E2 2.5% COLA for future retirees (07/01/2002)
7/1/2002	Benefit FAC-5 (5 Year Final Average Compensation)
7/1/2002	8 Year Vesting
7/1/2002	Benefit B-4 (80% max)
7/1/2002	Benefit F55 (With 15 Years of Service)
7/1/2002	Member Contribution Rate 0.00%
10/14/1969	Covered by Act 88
5/1/1946	Fiscal Month - July

12 - Non-Union after 7/1/2011

12/1/2016	Service Credit Purchase Estimates - Yes
7/1/2011	Day of work defined as 8 Hours a Day for All employees.
7/1/2011	Benefit FAC-5 (5 Year Final Average Compensation)
7/1/2011	8 Year Vesting
7/1/2011	Benefit B-1
7/1/2011	Benefit F55 (With 25 Years of Service)
7/1/2011	Member Contribution Rate 3.00%
10/14/1969	Covered by Act 88
5/1/1946	Fiscal Month - July

20 - Police as of 7/1/2011

12/1/2016	Service Credit Purchase Estimates - Yes
7/1/2011	Benefit FAC-5 (5 Year Final Average Compensation)
7/1/2011	8 Year Vesting
7/1/2011	Benefit B-3 (80% max)
7/1/2011	Benefit F50 (With 25 Years of Service)
7/1/2011	Member Contribution Rate 2.50%
10/14/1969	Covered by Act 88
5/1/1946	Fiscal Month - July

Plan Provisions, Actuarial Assumptions, and Actuarial Funding Method

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

Increase in Final Average Compensation

Division	FAC Increase Assumption
All Divisions	2.00%

Withdrawal Rate Scaling Factor

Division	Withdrawal Rate Scaling Factor
All Divisions	100%

Miscellaneous and Technical Assumptions

Loads – None.

Amortization Policy for Closed Divisions

Closed Division	Amortization Option
01 - Gnrl Oth	Accelerated to 15-Year Amortization
11 - City Mgr	Accelerated to 5-Year Amortization

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SARAH J. GABIS
LINDA S. MAYER

July 6, 2017

VIA ELECTRONIC MAIL

Mr. James Breuckman, City Manager
City of Pleasant Ridge
23925 Woodward Avenue
Pleasant Ridge, Michigan 48069

Re: Police Pension Stabilization Millage Proposal

Dear Mr. Breuckman:

I have reviewed and approve the form of the attached ballot language for the millage proposal.

Please call or reply with any questions.

Very truly yours,

ADKISON, NEED, ALLEN, & RENTROP, PLLC

Gregory K. Need.

/mms
Enc.

m:\pleasant ridge\millage\2017-07-06 ltr to jbreuckman re police pension millage.docx

City of Pleasant Ridge

James Breuckman, City Manager

From: Jim Breuckman, City Manager

To: City Commission

Date: July 6, 2017

Re: City Code Amendment Public Hearing – Ridge Road Front Yard Fences

Overview

Attached is an ordinance for introduction to amend the City Code to allow front yard fences on properties that front upon Ridge Road, with certain restrictions and standards.

Background

As discussed at the May City Commission meeting, Staff has prepared an ordinance amendment to allow for front yard fences on properties that front upon Ridge Road. As discussed at that meeting there are already a number of front yard fences that exist on Ridge Road, which is a pattern that does not exist anywhere else in the City.

Before drafting the ordinance, we completed a survey of existing front yard fences to measure the setback from the sidewalk, height, and materials. The following table summarizes the results:

Address	Setback	Height	Material
16 Ridge	24 inches (fence) 14 inches (columns)	60 inches (fence) 65 inches (columns)	Wrought Iron (fence) Brick (columns)
38 Ridge	Only along side yard	44 inches	Wood
41 Ridge	12 inches	48 inches	Wrought Iron
50 Ridge	12 inches	40 inches	Wood

Additionally, the following houses which front upon an intersecting street have fences along their Ridge Road side yard frontage:

Address	Setback	Height	Material
31 Elm Park	7 inches	58 inches	Stone Columns
32 Elm Park	24 inches	48 inches	Wrought Iron
25 Poplar Park	19 inches	24 inches	Field Stone Wall

The above survey serves as the basis for the proposed fence standards, which allow for wood or wrought iron fences up to 48 inches in height to be located in front yards along Ridge Road. Additionally, stone or brick columns with a height of 5 feet may be incorporated into the fence, spaced at least 12 feet apart.

Additional standards include a maximum opacity of 50%, allowing for low stone walls not higher than two feet, and clarifying that all fences must comply with the corner unobstructed sight distance requirements.

Requested Action

City Commission action to schedule a public hearing for the August 8 meeting.

City of Pleasant Ridge
Ordinance No. ___

AN ORDINANCE TO AMEND THE CITY OF PLEASANT RIDGE CODE OF ORDINANCES, CHAPTER 14 – BUILDINGS and BUILDING REGULATIONS.

THE CITY OF PLEASANT RIDGE ORDAINS:

Section 1.

Chapter 14, Article V – Fences, Sec 14-117 is amended to read as follows:

Sec. 14-117. – Front yard fences.

(a) Terms defined in Chapter 82 shall have the same meaning when used in this section.

(b) No fence shall be constructed in front of the front building line, except as permitted by subsection (b), below.

(c) Properties which front upon Ridge Road may construct fences in the front yard in accordance with the following standards:

1. Such fences shall only be constructed out of wood or wrought iron. Except as allowed by subsections 4 and 5, no other materials are permitted, including chain link fences or materials which mimic the appearance of wood or wrought iron, such as composite, vinyl, or aluminum.

2. Such fences shall have a maximum height of four feet above the surrounding grade.

3. Except as allowed by subsection 5, such fences shall have a maximum opacity of 50%, leaving at least 50% open for the passage of air and light.

4. Stone or brick columns with a minimum spacing of 12 feet may be used as part of the fence. Such columns may not be more than 18 inches wide or five feet tall, measured from the surrounding grade.

5. Low brick or stone walls with a height not exceeding two feet above the surrounding grade are permitted.

6. Such fences shall comply with the unobstructed sight distance requirements of Section 82-165(d) and the unobstructed sign area requirements of Section 82-165(e).

7. For the purposes of this section, surrounding grade shall mean the sidewalk ground elevation for fences that are located along the front property line, and the average ground elevation within 5 feet of a side property line.

Section 2. Severability.

Should any provision or part of this Article be declared by any court of competent jurisdiction to be invalid or unenforceable, the same shall not affect the validity or enforceability of the balance of this Article, which shall remain in full force and effect.

Section 3. Repealer.

All other ordinances or parts of ordinances in conflict with this ordinance are hereby repealed only to the extent necessary to give this Ordinance full force and effect.

Section 4. Savings clause.

Nothing in this Article shall be construed to affect any suit or proceeding pending in any court or any rights acquired or any liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed as cited in Section 3 of this Ordinance; nor shall any just or legal right or remedy of any character be lost, impaired, or affected by this Ordinance.

Section 4. Effective Date.

This Ordinance shall become effective fifteen days after enactment and upon publication as provided by law.

Section 5. Adoption.

This Ordinance is hereby declared to have been adopted by the City Commission of the City of Pleasant Ridge at a meeting duly called and held on the ____ day of _______, 2017, and ordered to be given publication in the manner prescribed by law.

____
James Breuckman, City Manager

____
Amy M. Drealan, City Clerk