

City of Hamtramck
Receivership Transition Advisory Board Agenda
Tuesday, January 23, 2018
1:00 p.m.

Hamtramck City Hall
Council Chambers – 2nd Floor
3401 Evaline
Hamtramck, MI 48212

I. CALL TO ORDER

- A. Roll Call
- B. Approval of Agenda
- C. Approval of RTAB Minutes
 - 1. December 20, 2017 – Regular Meeting (attachment #1)

II. PUBLIC COMMENT

III. OLD BUSINESS

None.

IV. NEW BUSINESS

- A. Approval of Resolutions & Ordinances for City Council Meetings
 - 1. Resolutions from Regular City Council Meeting of December 12, 2017 (attachment #2)
 - 2. Claims and Accounts from Regular City Council Meeting Draft Minutes of January 9, 2018 (attachment #3)
- B. City Administrator Items (attachment #4)
 - 1. Approval of City Council Minutes – Addressed in New Business
 - 2. Approval of Invoice Register and Pre-Approved Expenditures (attachments #4a, #4b, #4c, #4d)
 - 3. Approval of Budget-to-Actual and Cash Flow Reports (attachment #4e, #4f, #4g)

4. Approval of Resolution #2018-06 (Budget Calendar 2018-2019) (attachment #4h)
5. Annual Audit Presentation 2016-2017 – Informational Only (attachment #4i, #4j, #4k)
6. Approval to Hire One Full-Time Police Officer (attachment #4L)
7. Approval to Hire One Part-Time Clerk (attachment #4m)
8. Approval of Citywide Overtime Report (attachment #4n)
9. 31st District Court Revenues – Informational Only (attachment #4o)

V. BOARD COMMENT

VI. ADJOURNMENT

City of Hamtramck

Receivership Transition Advisory Board Meeting Minutes

Wednesday, December 20th, 2017

Hamtramck City Hall

Council Chambers - 2nd floor

3401 Evaline

Hamtramck, Michigan 48212

RTAB MEMBERS PRESENT:

DEBORAH ROBERTS

KAREN YOUNG

MARK STEMA

AL BOGDAN

ALSO PRESENT:

Patrick Dostine

Michigan Department of Treasury

Reported by:

KRISTEN SHANKLETON (CER6785)

Modern Court Reporting & Video, LLC

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Called to order at 1:03 p.m.
Wednesday, December 20, 2017

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MS. ROBERTS: It is Wednesday, December 20th, just after 1:00, and I am going to call the City of Hamtramck Receivership Transition Advisory Board meeting to order.

Mr. Dostine, can you take roll, please?

MR. DOSTINE: Mr. Stema.

MS. ROBERTS: Here.

MR. DOSTINE: Ms. Young?

MS. YOUNG: Present.

MR. DOSTINE: Mr. Bogdan?

MR. BOGDAN: Here.

MR. DOSTINE: Ms. Roberts.

MS. ROBERTS: Here.

MR. DOSTINE: You have a quorum, Madame Chair.

MS. ROBERTS: Thank you. I'd like to remind the public, that if anyone that would like to speak during public comment, they need to sign up at the podium.

I would entertain a motion to approve the agenda as presented.

MS. ANGERER: Madam Chair?

MS. ROBERTS: Yes?

MS. ANGERER: I have one additional item I'd

1 like for the TAB board to consider, and it's the request
2 to hire a full-time clerk in the treasurer's office. And
3 I did provide you with a memo, as well as a resume, for
4 that position.

5 MS. ROBERTS: Okay. I will add that item as
6 Item 5 1/2, under the city administrator items. So I
7 would entertain a motion to approve the agenda as amended.

8 MR. STEMA: Motion to approve.

9 MS. YOUNG: Second.

10 MS. ROBERTS: Any discussion?

11 (No response)

12 MS. ROBERTS: Seeing none, all those in favor
13 say aye. Aye.

14 MR. BOGDAN: Aye.

15 MR. STEMA: Aye.

16 MS. YOUNG: Aye.

17 MS. ROBERTS: Opposed, the same.

18 (No response)

19 MS. ROBERTS: Motion carries.

20 Next on the agenda is the approval of the
21 November 28th, 2017, RTAB minutes. I would entertain a
22 motion to approve the minutes as presented.

23 MS. YOUNG: Motion to approve.

24 MR. BOGDAN: Second.

25 MS. ROBERTS: Any discussion?

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(No response)

MS. ROBERTS: Seeing none, all those in favor say aye. Aye.

MR. BOGDAN: Aye.

MR. STEMA: Aye.

MS. YOUNG: Aye.

MS. ROBERTS: Opposed, the same.

(No response)

MS. ROBERTS: Motion carries.

Next on the agenda is public comment. Mr. Dostine, do we have anyone signed up for public comment?

MR. DOSTINE: We do, Madam Chair. The first request comes from Mr. Ian Perratta.

MS. ROBERTS: Okay. Good afternoon.

MR. PERRATTA: Good afternoon.

I actually didn't have anything official to talk to you about, I just was here, and wanted to say thank you for your service, I know you volunteer your time. Wanted to wish you a Merry Christmas, happy holidays.

But I also had, in addition, I do support that addition. It's something that I've heard is needed, is additional help in the clerk, or, the treasurer's office, and so a full-time clerk would be good for the city.

MS. ROBERTS: Thank you.

MR. DOSTINE: Madam Chair, next request comes

1 from Mr. Bob Zwolak.

2 MR. ZWOLAK: Good afternoon.

3 THE BOARD: Good afternoon.

4 MR. ZWOLAK: Again, I would like to thank you
5 for your contributions in volunteering, for the city, and
6 for the state. I also wish you a Merry Christmas and a
7 happy new year, and a healthy new year.

8 MS. ROBERTS: Thank you.

9 MR. ZWOLAK: And for the following comment; I
10 understand that Ecorse is now out free from any financial
11 oversight. I hope there's no rush, yet, for Hamtramck.
12 We have new profile, a new makeup, on our council coming
13 up next year. We're still looking for a city manager.

14 So I would hope that you stay around until we
15 get somewhat consistent, and some continuity. So, please
16 don't go away, hope to see you next year. Thank you.

17 MR. DOSTINE: That concludes public comments,
18 Madam Chair.

19 MS. ROBERTS: Okay. We have no old business,
20 we'll move onto new business. The first item on the
21 agenda is approvals of resolutions and ordinances from the
22 city council meetings. The first item is resolutions from
23 the regular city council meeting of November 14th, 2017.

24 Please note that we have approved resolution
25 88, 89, and 90 previously, at our last board meeting. I

1 would entertain a motion to approve, deny, or postpone the
2 remaining ordinances and resolutions from November 14th,
3 2017.

4 MR. BOGDAN: Motion to approve.

5 MR. STEMA: Second it.

6 MS. ROBERTS: Any discussion?

7 (No response)

8 MS. ROBERTS: Seeing none, all those in favor
9 say aye. Aye.

10 MR. BOGDAN: Aye.

11 MR. STEMA: Aye.

12 MS. YOUNG: Aye.

13 MS. ROBERTS: Opposed, the same.

14 (No response)

15 MS. ROBERTS: Motion carries. Next on the
16 agenda is resolutions from the special city council
17 meeting of November 21st, 2017. Please note that we, item
18 number 91 was approved at our last meeting. So therefore,
19 I would entertain a motion to approve, deny, or postpone
20 the remaining ordinances and resolutions from the November
21 21st special city council meeting.

22 MS. YOUNG: Motion to approve.

23 MR. STEMA: Second it.

24 MS. ROBERTS: Any discussion?

25 (No response)

1 MS. ROBERTS: Seeing none, all those in favor
2 say aye. Aye.

3 MR. BOGDAN: Aye.

4 MR. STEMA: Aye.

5 MS. YOUNG: Aye.

6 MS. ROBERTS: Opposed, the same.

7 (No response)

8 MS. ROBERTS: Motion carries. Next on the
9 agenda is resolutions from the regular city council
10 meeting of November 28th, 2017. I would entertain a
11 motion to approve, deny, or postpone all ordinances and
12 resolutions from the November 28th regular city council
13 meeting.

14 MS. YOUNG: Motion to approve.

15 MR. STEMA: Second it.

16 MS. ROBERTS: Any discussion?

17 (No response)

18 MS. ROBERTS: Seeing none, all those in favor
19 say aye. Aye.

20 MR. BOGDAN: Aye.

21 MR. STEMA: Aye.

22 MS. YOUNG: Aye.

23 MS. ROBERTS: Opposed, the same.

24 (No response)

25 MS. ROBERTS: Motion carries. Next on the

1 agenda are the claims and accounts from the regular city
2 council meeting draft minutes of December 12th, 2017. I
3 would entertain a motion to approve, deny, or postpone
4 claims and accounts from the regular city council meeting
5 of December 12th, 2017.

6 MS. YOUNG: Motion to approve.

7 MR. BOGDAN: Second.

8 MS. ROBERTS: Any discussion?

9 (No response)

10 MS. ROBERTS: Seeing none, all those in favor
11 say aye. Aye.

12 MR. BOGDAN: Aye.

13 MR. STEMA: Aye.

14 MS. YOUNG: Aye.

15 MS. ROBERTS: Opposed, the same.

16 (No response)

17 MS. ROBERTS: Motion carries.

18 Next on the agenda is approval of invoice
19 register of preapproved expenditures. I would entertain a
20 motion to approve, deny, or postpone the invoice register
21 of preapproved expenditures.

22 MR. STEMA: Motion to approve.

23 MR. BOGDAN: Second.

24 MS. ROBERTS: Any discussion?

25 (No response)

1 MS. ROBERTS: Seeing none, all those in favor
2 say aye. Aye.

3 MR. BOGDAN: Aye.

4 MR. STEMA: Aye.

5 MS. YOUNG: Aye.

6 MS. ROBERTS: Opposed, the same.

7 (No response)

8 MS. ROBERTS: Motion carries.

9 Next on the agenda is approval of budget to
10 actual and cash flow reports. Ms. Angerer, would you
11 please provide a summary of this item for the board?

12 MS. ANGERER: Absolutely. I would call our
13 chief financial officer, city controller, Susan Hendricks,
14 up, to give an overview. But I would like to report to
15 the board that, how refreshing it is to have a full-time
16 chief financial officer of the city, and how different
17 things are going, on a regular basis.

18 We know percentage of money in the budget that
19 has been expended. Our weekly staff meetings, we have
20 financial reports and we are working, and I'm sure Ms.
21 Hendricks will tell you, that we are already beginning the
22 work for next year's budget. So, it really is refreshing
23 and appropriate, that we have this staff position filled
24 with a qualified and competent person. With that, Ms.
25 Hendricks.

1 MS. HENDRICKS: Thank you. So, at our last
2 meeting, we touched on the fact that you hadn't seen June
3 30th, 2017 numbers, and I told you I would get you
4 something. So, the first item in the package that you
5 received from me is the June 30, 2017 revenues and
6 expenditures, before the audit's issue. And I also
7 included with that, the fund balance.

8 We did receive a draft of the audited financial
9 statements, two days ago. It's being looked at, we're
10 doing all the spell check, and all of those fun things,
11 but we completely expect it to be completed and to the
12 state by December 31st, along with all the other reporting
13 requirements that the city has. On December 31st. We
14 expect all of those requirements to be met, timely.

15 We also have on the schedule, for your January
16 meeting, for our auditors to be here, to go through that
17 financial statement, very completely, with you. But for
18 today, we have the draft of the revenues and expenditures,
19 again, and the fund balances, for each of the funds.

20 I want to take just a couple minutes and talk
21 about the general fund, in particular. The amended budget
22 for the general fund was to close out the year with a
23 decrease of half million dollars. If you look at the
24 annual report that I gave you, on page one, in the third
25 column, which is a year to date column, you'll see the

1 actual results in the general fund is that we are
2 increasing the general fund by a little over \$700,000.

3 That means we are going to end June 30th, 2017,
4 with a fund balance of approximately 40 percent of our
5 2017 operating expenditures. The main cause of that is in
6 revenues. Revenues actually came in a million dollars
7 higher than the budget. For last year. So in just a
8 minute, I'm going to talk to you a little about what we're
9 looking at for budget adjustments for this year, and going
10 into next year.

11 Some of the things that we're going to look at
12 as we go through that process is really looking at those
13 revenues that are a lot higher, to find out if there were
14 some one-time occurrences. Or if those are revenues that
15 we need to increase in our budgets, going forward.

16 We also want to look at what the appropriate
17 fund balance for the City of Hamtramck is. And see if we
18 do potentially have some excess fund balance available, to
19 spend on things like additional payments to our defined
20 benefit pension plan, funding post-employment benefits,
21 reducing some of the debt that has been issued to the
22 city, or maybe even some of the capital needs that the
23 city has been pushing off for the past several years.

24 So we'll be looking at all of that, in
25 conjunction with moving forward in our budgets. So moving

1 onto this year, you do have the revenue and expenditure
2 report for November 30th, excuse me, and the cash flow
3 summary for November 30th, 2017. And we do know that, I'm
4 sure, we're going to find some budget adjustments that we
5 need to do in there. And we are going to get the to you
6 before June 30th, 2018.

7 What we would like to do, is, we are starting
8 the budget process for '18-'19 right now. In January, we
9 will be presenting a budget calendar to council, to be
10 approved. Our charter requires us to get that approved.
11 So that will be coming in January, to council. And the
12 proposed calendar will result in this board seeing an
13 appropriations ordinance in May.

14 So, we have until June. We're trying to make
15 sure we have everything to you in plenty of time. With
16 that in mind, as we're working through, and some
17 departments have already started working on their budgets
18 for that year, we're looking at two things at the same
19 time.

20 We're going to address the current fiscal year's
21 budget adjustments, should they be necessary, while we're
22 putting together the following year's budget. Instead of
23 trying to make it two different tasks. So you will be
24 seeing those, but they're coming -- they're going to be
25 developed as we're developing the next budget.

1 I also want to point out to you, if you look at
2 our cash flow statement, the city is in a position where
3 we have some investable cash. So, I will be working with
4 the treasurer. We have an investment policy; the city has
5 had one for some time, that does comply with Public Act
6 20. We're working with the treasurer to come up with an
7 investing plan, so we can start investing some of those
8 funds, and bring in some interest revenue, into the city.

9 With that, if there's any specific questions,
10 I'd be happy to answer.

11 MR. STEMA: Just one. For the general fund
12 revenues, and that, and the million dollars. Is that, can
13 you maybe give a little, like, was income tax a big jump
14 this year? Was it property tax? Or you're not ready?

15 MS. HENDRICKS: A big piece of it was actually
16 from an agreement between the City of Detroit and
17 Hamtramck, revolving around the GM plant.

18 MR. STEMA: Oh, okay.

19 MS. HENDRICKS: And so, I really need to get my
20 hands on that agreement, and find out -- and it depends on
21 how much taxes are paid to the City of Detroit on income
22 tax. So it may be impacted by how much work is going on
23 at GM.

24 MR. STEMA: Okay.

25 MS. HENDRICKS: We know GM slowed down in

1 October this year, so I'm not sure that we're only, but
2 that is a big part of it, so, we will be looking at those.

3 MR. STEMA: Yeah.

4 MS. ROBERTS: Thank you.

5 MS. HENDRICKS: Thank you.

6 MS. ROBERTS: I would entertain a motion to
7 approve, deny, or postpone the budget to actual cash flow
8 reports.

9 MS. YOUNG: Motion to approve.

10 MR. STEMA: Second it.

11 MS. ROBERTS: Any further discussion?

12 (No response)

13 MS. ROBERTS: Seeing none, all those in favor
14 say aye. Aye.

15 MR. BOGDAN: Aye.

16 MR. STEMA: Aye.

17 MS. YOUNG: Aye.

18 MS. ROBERTS: Opposed, the same.

19 (No response)

20 MS. ROBERTS: Motion carries. Next on the
21 agenda is approval to hire one full-time library aide.
22 Ms. Angerer, would you please provide a summary of this
23 item for the board?

24 MS. ANGERER: Thank you. Yes, the director of
25 the library is here, and she may want to make some

1 comments about this, as well. But this is a request to
2 hire Latisha Edge, who has been a longtime part-time
3 employee. When this full-time position was created, we
4 did conduct interviews; we posted this job internally and
5 we additionally posted it externally, interviewed
6 candidates, and Ms. Edge had the edge on this position.
7 And did an excellent job in the interview, and we
8 recommend that she be hired.

9 And, this benefit package is in line with the
10 library budget, and as well, this is a union position, and
11 it would be paid on the grade scale schedule.

12 MS. ROBERTS: Okay, thank you.

13 MS. ANGERER: Did you want to make any comments
14 today, director?

15 THE DIRECTOR: Thank you very much, no.

16 MS. ANGERER: Okay.

17 MS. ROBERTS: I would entertain a motion to
18 approve, deny, or postpone hiring one full-time library
19 aide.

20 MR. STEMA: Motion to approve.

21 MS. YOUNG: Second.

22 MS. ROBERTS: Any further discussion?

23 (No response)

24 MS. ROBERTS: Seeing none, all those in favor
25 say aye. Aye.

1 MR. BOGDAN: Aye.

2 MR. STEMA: Aye.

3 MS. YOUNG: Aye.

4 MS. ROBERTS: Opposed, the same.

5 (No response)

6 MS. ROBERTS: Motion carries.

7 Next on the agenda is approval to hire two part-
8 time police dispatchers. Ms. Angerer, would you please
9 provide a summary of this item for the board?

10 MS. ANGERER: Yes, and this is -- position's for
11 the police department. Two police dispatchers, Sheri
12 Yousif, and Daz'Shavon Hall, who are both candidates.
13 These are both part-time positions that are 29 hours per
14 week. They are budgeted, and we are pleased to make this
15 addition to the dispatch at the police department.

16 It is a budgeted position and they have passed
17 the background checks, and the chief is here, if you have
18 any additional questions.

19 MS. ROBERTS: Will this get us to full
20 employment there, or do we still have vacancies?

21 CHIEF MOISE: These are four dispatchers. We're
22 going to still have vacancies for dispatchers. So we'll
23 be bringing, hopefully, as we interview people, we're
24 going to be bringing more dispatchers, as well.

25 We actually have one that's leaving to go to the

1 police academy, so maybe we'll bring him back, as a police
2 officer candidate. That's all.

3 MR. STEMA: Someday, right?

4 CHIEF MOISE: Hopefully.

5 MS. ROBERTS: I would entertain a motion to
6 approve, deny, or postpone hiring two part-time police
7 dispatchers.

8 MR. STEMA: Motion to approve.

9 MR. BOGDAN: Second.

10 MS. ROBERTS: Any further discussion?

11 (No response)

12 MS. ROBERTS: Seeing none, all those in favor
13 say aye. Aye.

14 MR. BOGDAN: Aye.

15 MR. STEMA: Aye.

16 MS. YOUNG: Aye.

17 MS. ROBERTS: Opposed, the same.

18 (No response)

19 MS. ROBERTS: Motion carries.

20 Next on the agenda is approval to hire a full-
21 time clerk. Ms. Angerer, will you give us a summary of
22 this item, please?

23 MS. ANGERER: Thank you. This is, we are, we
24 have been working at less than capacity in the treasurer's
25 office, and the budget -- the department is actually

1 budgeted for two full-time clerks and the treasurer. And
2 we've been operating with just the treasurer, and you know
3 that she was newly appointed in June, or -- June, yes.
4 And the one part-time person.

5 Ms. Razwana Ahad is here with us today, and she
6 came on as a part-time staffer, in the fall. Has worked
7 out remarkably wonderfully. The comments from the public,
8 as well as from her supervisor, the treasurer, have been
9 excellent. We interviewed others for the full-time
10 position. It was posted properly, both internally and
11 externally.

12 It is a union position; the budget line item for
13 the salary is listed there on the memo. And, Ms. Ahad met
14 the pre-employment requirements upon her hiring in the
15 fall, and so she is ready to start full-time, if approved
16 today. And she did stand head and shoulders above any
17 candidate that we interviewed.

18 MS. ROBERTS: I would entertain a motion to
19 approve, deny, or postpone hiring a full-time clerk.

20 MR. STEMA: Motion to approve.

21 MS. YOUNG: Second.

22 MS. ROBERTS: Any discussion?

23 (No response)

24 MS. ROBERTS: Seeing none, all those in favor
25 say aye. Aye.

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MR. BOGDAN: Aye.

MR. STEMA: Aye.

MS. YOUNG: Aye.

MS. ROBERTS: Opposed, the same.

(No response)

MS. ROBERTS: Motion carries.

Next on the agenda is approval of Resolution 2017-96, emergency medical services agreement. While action on this item occurred during a council meeting outside the normal review period for today's board meeting, the city manager is requesting that we bring this item forward for early review.

City council passed this resolution on December 12th, 2017. Ms. Angerer, could you please provide a summary of this item for the board?

MS. ANGERER: Thank you.

We are very pleased to have this bid, along with another one, for the emergency medical and ambulance services for the city. When we put this out to RFP, one of the things that we frequently heard was that communities were now paying a subsidized rate for having ambulance, dedicated ambulance service, in their community.

This bid was received and there will be no subsidy to the city. They will collect from the person

1 who needs these services directly, and fortunately, that
2 means that there'll be no out of pocket for the city.

3 Once this is approved, if you do today, we're
4 working on a nice transition. The transition would happen
5 between our current provide, MedStar, and this company,
6 Rapid Response, on January 1st. What we need to sit down
7 and do is, say, is it January 1st at 12:01? Is it January
8 1st at 8 a.m.?

9 Both companies have agreed to a smooth
10 transition. And you will remember, the reason for this is
11 that our current provider, well qualified, dedicated, et
12 cetera, no longer had an adjacency to Hamtramck. And it
13 became increasingly costly for them to be here, and
14 dedicate that service.

15 And their new model, and their mission statement
16 is, that they work in adjacent communities, you know, to
17 have a better product. The one thing that is, there was a
18 small typo in the rate that would be charged for basic
19 life support. And we did correct that, with, will correct
20 that with the contract, going in.

21 MS. ROBERTS: Okay. I would entertain a motion
22 to approve, deny, or postpone Resolution 2017-99. Well,
23 wrong one. 2017-96, emergency medical services agreement.

24 MS. YOUNG: Motion to approve.

25 MR. BOGDAN: Second.

1 MS. ROBERTS: Any discussion?

2 (No response)

3 MS. ROBERTS: Seeing none, all those in favor
4 say aye. Aye.

5 MR. BOGDAN: Aye.

6 MR. STEMA: Aye.

7 MS. YOUNG: Aye.

8 MS. ROBERTS: Opposed, the same.

9 (No response)

10 MS. ROBERTS: Motion carries. Next on the
11 agenda is approval of Resolution 2017-99, lease agreement
12 with Detroit Machinery Center. While action on this item
13 occurred during a council meeting outside the normal
14 review period for today's board meeting, the city manager
15 is requesting that we bring this item forward for early
16 review.

17 City council passed a resolution on December
18 12th, 2017. Ms. Angerer, would you please provide a
19 summary of this item for the board?

20 MS. ANGERER: Yes, and thank you. We were
21 currently in a lease for property located at 6000 Caniff,
22 and this is for our Department of Public Services garage.
23 So they essentially store -- the employees punch in there
24 in the morning, the field employees. They punch out at
25 the end of the day. It's where they store their

1 equipment, their tools; we have machinery there.
2 Everything that they can use throughout the day.

3 We do not have city property that is, can
4 accommodate this. The changes from the current agreement,
5 that we're under, to this one, are this. We shortened the
6 amount of time, if we wanted to escape this lease. And
7 made it 60 days rather than 90, so if we were able to
8 acquire our own property, or build a barn or do something
9 different, we would have that.

10 There was a slight increase in the cost, you can
11 see that, a few dollars a month. They wanted to have a
12 larger increase; it went up 1020, or, excuse me, \$120.
13 Additionally, they have given us permission, if we choose,
14 and it would depend on the cost of sharing, of the space,
15 to build a storage unit for our winter salt.

16 Right now, we are travelling to the Wayne County
17 yard, spending manpower, vehicle wear and tear, and then
18 waiting in line for our salt. But if we had a storage
19 Quonset hut type of thing, we could get our salt at a
20 cheaper rate, and store it and use it and have it right
21 here in the city, on the edge of the city.

22 And so that's something that we've been looking
23 to want to do. And this would, we would pay 33 percent,
24 but we are not obligated to do that unless we'd like the
25 cost of the expense. So we will examine that at that

1 time, and then make a decision about whether or not that's
2 a good use for the city.

3 MS. ROBERTS: Okay.

4 I would entertain a motion to approve, deny, or
5 postpone Resolution 2017-99, lease agreement with Detroit
6 Machinery Center.

7 MR. BOGDAN: Motion to approve.

8 MS. YOUNG: Second.

9 MS. ROBERTS: Any discussion?

10 MR. STEMA: I just have one question, just out
11 of curiosity. Before, did you guys look at other
12 properties, or anything like that, that might work, or was
13 this just been so convenient, you just might as well
14 renew?

15 MS. ANGERER: This one we're continuing, based
16 on the fact that the price was not a big increase and we
17 could lower our obligation, our timeframe obligation.

18 MR. STEMA: Okay. Okay.

19 MS. ANGERER: I have looked at other properties,
20 and have started having a conversation about that.
21 There's also been discussion, and I'm not sure that this
22 is a good idea, but people suggested building on our park
23 land, at the parking lot.

24 But right now, we're entering into that
25 conversation about how are we going to program our space

1 there. So that would be premature. But I actually do
2 have two conversations going about other spaces, and
3 that's why I wanted to shorten the time on this one.

4 MR. STEMA: Okay.

5 MS. YOUNG: Are those spaces outside the city,
6 as well?

7 MS. ANGERER: They are not, they are in the
8 city. Which would be what we would like to do.

9 MS. ROBERTS: The motion before us is to approve
10 Resolution 2017-99. All those in favor say aye. Aye.

11 MR. BOGDAN: Aye.

12 MR. STEMA: Aye.

13 MS. YOUNG: Aye.

14 MS. ROBERTS: Opposed, the same.

15 (No response)

16 MS. ROBERTS: Motion carries.

17 Next on the agenda is the approval of the
18 citywide overtime report. Ms. Angerer, would you please
19 provide a summary of the progress the city's making in
20 regards to this?

21 MS. ANGERER: We are making progress, and that's
22 a good thing. I'd like to bring up our chiefs, because
23 the majority of our overtime, outside of snow emergencies,
24 like we had last week, and you won't see that on this
25 report, but next month I will certainly bring our DPS

1 director as well.

2 But I would bring up the police chief first, and
3 then if you have any questions about the fire report,
4 we'll bring up the fire chief, as well.

5 MS. ROBERTS: Okay.

6 CHIEF MOISE: We have the traffic overtime,
7 which is, you know, contractual. We're starting to get,
8 as the officers get their year on, we have more officers
9 that are working traffic that are eligible to. With the
10 holidays, you tend to see an increase in that.

11 The manpower normal hours are just, still the
12 staffing issues. We've got so many new officers that
13 they're still in training, and we're trying to overlap,
14 make sure we don't have too new of officers training, you
15 know, other officers.

16 And then the normal stuff that takes, you know,
17 additional manpower hours, for investigations and things
18 like that, so, we're getting there. With our dispatchers,
19 too, that's caused quite a bit of overtime, so we're
20 hoping, as we start to hire dispatcher, that that will
21 lower, as well.

22 MR. STEMA: One quick question. How many, like,
23 officers are you guys down? Like, if we were full
24 staffed, everybody was hired, you didn't have any
25 openings, how many are you down, just out of curiosity?

1 CHIEF MOISE: Currently, I believe we still have
2 one budgeted position, that we're trying to staff.

3 MR. STEMA: Oh, just one officer, then a couple
4 dispatchers?

5 CHIEF MOISE: We've got some contractual special
6 assignments, that eventually we'd like to bring back that
7 we've had to reduce, due to the seniority issues and
8 things like that. So as we move along, but, as far as
9 staffing, the road patrol, is currently one.

10 MS. ROBERTS: Okay, thank you.

11 MR. HAGEN: Good afternoon. Reasons haven't
12 changed from the past, so a little redundancy. If you
13 have any questions, I'll be more than glad to answer them.

14 MS. ROBERTS: I think we're good. Thank you. I
15 would entertain a motion to approve, deny, or postpone the
16 citywide overtime report.

17 MR. STEMA: Motion to approve.

18 MS. YOUNG: Second.

19 MS. ROBERTS: Any discussion?

20 (No response)

21 MS. ROBERTS: Seeing none, all those in favor
22 say aye. Aye.

23 MR. BOGDAN: Aye.

24 MR. STEMA: Aye.

25 MS. YOUNG: Aye.

1 MS. ROBERTS: Opposed, the same.
2 (No response)
3 MS. ROBERTS: Motion carries. We have the 31st
4 District Court report for the month; that's for
5 information only. And the last item on the agenda is
6 approval of the 2018 RTAB meeting schedule. I would
7 entertain a motion to approve, deny, or postpone the 2018
8 RTAB meeting schedule.
9 MR. BOGDAN: Motion to approve.
10 MR. STEMA: Second it.
11 MS. ROBERTS: All those in favor say aye. Aye.
12 MR. BOGDAN: Aye.
13 MR. STEMA: Aye.
14 MS. YOUNG: Aye.
15 MS. ROBERTS: Opposed, the same.
16 (No response)
17 MS. ROBERTS: Motion carries. Does anyone have
18 any board comment? The only thing I would say is Merry
19 Christmas, Happy New Year. I would entertain a motion to
20 adjourn.
21 MR. STEMA: Motion to adjourn.
22 MR. BOGDAN: Second it.
23 MS. ROBERTS: All those in favor say aye. Aye.
24 MR. BOGDAN: Aye.
25 MR. STEMA: Aye.

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MS. YOUNG: Aye.

MS. ROBERTS: Opposed, the same.

(No response)

MS. ROBERTS: Thank you all.

MS. YOUNG: Thank you. Merry Christmas,
everyone.

MR. STEMA: Yes, happy holidays.

(Proceedings adjourn at 1:29 p.m.)

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STATE OF MICHIGAN
COUNTY OF WASHTENAW) .ss

I certify that this transcript is a complete, true, and correct transcript to the best of my ability of the RTAB meeting held on December 20th, 2017, City of Hamtramck. I also certify that I am not a relative or employee of the parties involved and have no financial interest in this case.

RESPECTFULLY SUBMITTED: December 26, 2017

s/ Amy Shankleton-Novess

Amy Shankleton-Novess (CER 0838)
Certified Electronic Reporter

MINUTES
REGULAR CITY COUNCIL MEETING
HAMTRAMCK, MICHIGAN
DECEMBER 12, 2017
7:00 PM

PRELIMINARY MATTERS

The Regular City Council Meeting was called to order at 7:22 PM in the 2nd floor Council Chambers of City Hall, 3401 Evaline, Hamtramck, Michigan by Mayor Karen Majewski.

Roll Call: Mayor Karen Majewski, Mohammed Hassan, Ian Perrotta, Andrea Karpinski, Abu Musa
Absent: Anam Miah, Saad Alasmari (arrived 7:26 p.m.)

Staff present: Acting City Manager CED Director Kathy Angerer, City Attorney John Clark, Clerk August Gitschlag, Police Chief Anne Moise, Fire Chief Dan Hagen, City Controller Sue Hendricks, City Planner Melanie Markowicz, DPS Director Rodney Johnson, City Engineer Ryan Kern

All stood and said the Pledge of Allegiance to the flag.

AGENDA APPROVAL

Motion by Ian Perrotta, Andrea Karpinski seconds to move items C., D., E., F. & G from **NEW BUSINESS** to **CONSENT AGENDA**
Motion Passes by unanimous voice vote
Absent: Saad Alasmari, Anam Miah

Saad Alasmari arrives 7:26pm.

CONSENT AGENDA:

- A. Approval of Minutes from the November 28, 2017 Regular City Council Meeting
- B. Approval of Invoice Register Date Ending December 12, 2017
- C. Approval of Pre-Approved Expenditures Date Ending December 12, 2017
- D. Resolution 2017-94 Mayoral Reappointment of Regular Members to the Plan Commission
- E. Resolution 2017-97 Approval of Council Reappointment of Zoning Board of Appeals Member
- F. Resolution 2017-98 Approval of Council Appointment of Alternate Zoning Board of Appeals Member
- G. Resolution 2017-99 Approval of Lease Agreement Renewal
- H. Resolution 2017-100 Approval of Cancellation of December 26, 2017 City Council Meeting
- I. Resolution 2017-101 Approval of Paczki Day Alley Closure 2018

Motion by Andrea Karpinski Ian Perrotta seconds to approve Consent Agenda
Motion Passes by unanimous voice vote
Absent: Anam Miah

NEW BUSINESS:

- A. Resolution 2017-95 Approval of Design Engineering Services Proposal - Holbrook Avenue Reconstruction - Lumpkin Avenue to Joseph Campau Avenue

Motion by Andrea Karpinski, Mohammed Hassan seconds to approve
Motion Passes by unanimous voice vote
Absent: Anam Miah

- B. Resolution 2017-96 Approval of Emergency Medical Services Agreement

Motion by Andrea Karpinski, Mohammed Hassan seconds to approve
Motion Passes by unanimous voice vote
Absent: Anam Miah

REPORTS:

Mayor Karen Majewski gave an oral report
Council members gave individual reports and comments
Acting City Manager Kathy Angerer gave an oral report
Many offered well wishes for outgoing Councilman Mohamed Hassan

ADJOURNMENT:

Motion for adjournment.

Motion by Andrea Karpinski, Mohammed Hassan seconds

Ayes: Ian Perrotta, Andrea Karpinski, Saad Almasmari, Abu Musa, Mohammed Hassan

Absent: Anam Miah,

Motions Passes

Meeting Adjourned: 7:48 pm

Attest:

August R. Gitschlag, City Clerk

MINUTES
REGULAR CITY COUNCIL MEETING
HAMTRAMCK, MICHIGAN
JANUARY 9, 2018
7:00 PM

PRELIMINARY MATTERS

The Regular City Council Meeting was called to order at 7:00 PM in the 2nd floor Council Chambers of City Hall, 3401 Evaline, Hamtramck, Michigan by Mayor Karen Majewski.

Roll Call: Mayor Karen Majewski, Ian Perrotta, Andrea Karpinski, Abu Musa, Anam Miah, Saad Almasmari, Fadel Al-Marsoumi

Staff present: Acting City Manager CED Director Kathy Angerer, City Attorney John Clark, Clerk August Gitschlag, Police Chief Anne Moise, City Controller Sue Hendricks, City Planner Melanie Markowicz, Treasurer Joy Gargano

All stood and said the Pledge of Allegiance to the flag.

CONSENT AGENDA:

- A. Approval of Minutes from the December 12, 2017 Regular City Council Meeting
- B. Approval of Minutes from the January 2, 2018 Organizational Meeting
- C. Approval of Invoice Register Date Ending January 9, 2018
- D. Approval of Pre-Approved Expenditures Date Ending January 9, 2018
- E. Resolution 2018-03 Approval of Appointment of John Grossi to DDA Board of Directors
- F. Resolution 2018-04 Approval of Appointment of Rodney Johnson, DPS Director as Street Administrator

Motion by Andrea Karpinski Abu Musa seconds to approve Consent Agenda

Motion Passes by unanimous voice vote

NEW BUSINESS:

- A. Discussion - Code of Ordinances Chapter 30 General Provisions

*Mayor requests changes be discussed and made at next Council meeting

- B. Information - CDBG Program Year 2018 Matrix Codes

- C. Resolution 2018-05 Approval of Pre-Approved Expenditures

Motion by Andrea Karpinski, Ian Perrotta seconds to approve Res 2018-05

Motion Passes by unanimous voice vote

- D. Resolution 2018-06 Approval of Budget Calendar 2018-19

Motion by Andrea Karpinski, Anam Miah seconds to approve Res 2018-06

Motion Passes by unanimous voice vote

- E. Resolution 2018-07 Approval of a Site Plan for 2950 Holbrook

Motion by Anam Miah, Andrea Karpinski seconds to approve 2018-07

Motion Passes by unanimous voice vote

REPORTS:

Mayor Karen Majewski gave an oral report

Mayor ProTem Anam Miah gave an oral report

Council members gave individual reports and comments

Discussion on future council broadcast and sound options

ADJOURNMENT:

Motion for adjournment.

Motion by Andrea Karpinski, Anam Miah seconds

Ayes: Ian Perrotta, Andrea Karpinski, Saad Almasmari, Abu Musa, Fadel Al-Marsoumi, Anam Miah
Motions Passes

Meeting Adjourned: 7:46 pm

Attest:

August R. Gitschlag, City Clerk



CITY OF HAMTRAMCK

HISTORY • DIVERSITY • CULTURE

Date: January 12, 2018
To: The Receivership Transition Advisory Board
From: The City of Hamtramck
Subject: Agenda Items for the January 23, 2018 RTAB Meeting

The City of Hamtramck respectfully requests that the following items be placed on the Receivership Transition Advisory Board's January 23, 2018 meeting agenda:

1. Approval - Regular City Council Meeting Minutes: December 12, 2017, and January 9, 2018 draft (Attachment #1a, 1b)
2. Approval - Invoice Register and Pre-Approved Expenditures – Date Ending December 12, 2017, and January 9, 2018 (Attachment #2a, 2b, 2c, 2d)
3. Approval - Budget-to-Actual, Cash Flow Reports (Attachment #3a, 3b, 3c)
4. Approval - Resolution 2018-06 Approval of Budget Calendar 2018-19 (Attachment #4)
5. Approval - Annual Audit Presentation 2016-2017 (Attachment #5a, 5b, 5c)
6. Approval - Hiring of One Full-Time Police Officer (Attachment #6)
7. Approval - Hiring of Part-Time Clerk (Attachment #7)
8. City Wide Overtime Report (Attachment #8)
9. 31st District Court Revenues - Informational Only (Attachment #9)

INVOICE REGISTER REPORT FOR CITY OF HAMTRAMCK
 EXP CHECK RUN DATES 12/12/2017 - 12/12/2017
 BOTH JOURNALIZED AND UNJOURNALIZED
 OPEN

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
Inv Ref#	Description	Entered By					Post Date
	GL Distribution						
345774							
57853	9 MILE RENT-ALL INC	11/06/2017	12/06/2017	34.56	34.56	Open	N
	TRAILER RENTAL FOR VOTING EQUIPMENT	JHANG					11/27/2017
	101-262-946.000	ELECTION SET UP TRAILER RENT		34.56			
345810							
57854	9 MILE RENT-ALL INC	11/08/2017	12/08/2017	42.12	42.12	Open	N
	TRAILER RENTAL FOR VOTING EQUIPMENT	JHANG					11/27/2017
	101-262-946.000	ELECTION CLEAN UP TRAILER RENT		42.12			
334949-171001PBM							
57930	AMERICAN PLANNING ASSOCIATION	11/27/2017	12/27/2017	65.00	65.00	Open	N
	APA MEMBERSHIP - PLAN AND ZBA	JHANG					12/01/2017
	101-721-731.000	APA MEMBERSHIP - PLAN AND ZBA		65.00			
12012017							
57937	ANTHONY HACHEM	12/01/2017	12/31/2017	250.00	250.00	Open	N
	WORK BOOTS	JHANG					12/01/2017
	592-557-724.001	CATERPILLAR MENS STEEL-TOE BOOTS		250.00			
12012017							
57952	ANTHONY HACHEM	12/01/2017	12/31/2017	25.38	25.38	Open	N
	REIMB CDL PERMIT	JHANG					12/04/2017
	592-557-864.000	CDL PERMIT		25.38			
12012017							
57953	APWA DOWNRIVER	12/01/2017	12/31/2017	20.00	20.00	Open	N
	APWA 2018 MEMBERSHIP REGISTRATION -	JHANG					12/04/2017
	592-557-864.000	MEMBERSHIP FEES		20.00			
04135920							
57871	ARGUS-HAZCO SERVICES	10/31/2017	11/30/2017	1,010.00	1,010.00	Open	N
	ANNUAL AIR-PAK FLOW TESTING	JHANG					11/27/2017
	101-336-778.000	AIR-PAKS TESTED		935.00			
	101-336-778.000	LABOR		75.00			
M117591							
57880	AUTOCLEAR, LLC	09/21/2017	10/21/2017	18,017.00	18,017.00	Open	N
	ME 5333 XRAY MACHINE INV M117591	JHANG					11/27/2017
	101-136-970.000	ME5333 XRAY MACHINE		16,886.00			
	101-136-970.000	5333-29A EXIT SLIDE RAMP		431.00			
	101-136-970.000	FREIGHT		700.00			
5259602937							
57934	AUTOZONE	11/07/2017	12/07/2017	402.57	402.57	Open	N
	VEHICLE	JHANG					12/01/2017

INVOICE REGISTER REPORT FOR CITY OF HAMTRAMCK
 EXP CHECK RUN DATES 12/12/2017 - 12/12/2017
 BOTH JOURNALIZED AND UNJOURNALIZED
 OPEN

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
Inv Ref#	Description	Entered By					Post Date
	GL Distribution						
	202-222-751.002	VEHICLE MAINTENANCE/EQUIPMENT SUPPLIES		402.57			
3572187							
57906	BARNES & NOBLE, INC.	11/16/2017	12/16/2017	4.98	4.98	Open	N
	CHILDREN BOOKS INVOICE# 3572187	JHANG					12/01/2017
	268-738-957.000	CHILDREN BOOKS		4.98			
3572236							
57908	BARNES & NOBLE, INC.	11/16/2017	12/16/2017	499.04	499.04	Open	N
	ADULT BOOKS INVOICE# 3572236	JHANG					12/01/2017
	268-738-957.000	ADULT BOOKS		499.04			
3572346							
57909	BARNES & NOBLE, INC.	11/16/2017	12/16/2017	307.60	307.60	Open	N
	CHILDREN BOOKS INVOICE# 3572346	JHANG					12/01/2017
	268-738-957.000	CHILDREN BOOKS		307.60			
10-148518							
57869	BASIC CORPORATE	11/16/2017	12/16/2017	201.55	201.55	Open	N
	NOV 2017 RETIREE BILLING	JHANG					11/27/2017
	101-274-716.100	NOV 2017 RETIREE OVER 65 BILLING		132.05			
	101-274-716.100	NOV 2017 RETIREE PRE-65 BILLING		69.50			
877403							
57954	CANIFF ELECTRIC SUPPLY CO INC	11/20/2017	12/20/2017	72.16	72.16	Open	N
	LIGHT BULBUS FOR THE	JHANG					12/04/2017
	101-265-776.000	LIGHT BULBUS FOR THE REAR OF CITY HALL		72.16			
110617							
57936	CENTURY CEMENT COMPANY	11/06/2017	12/06/2017	151,906.84	151,906.84	Open	N
	2016-2018 EMERGENCY PAVEMENT REPAIRS	JHANG					12/01/2017
	202-222-970.000	2016-2018 EMERGENCY PAVEMENT REPAIRS		151,906.84			
7115542							
57955	CONTRACTORS CONNECTION INC	11/29/2017	12/29/2017	412.60	412.60	Open	N
	DPW - WINTER MAINTENANCE / EQUIPMENT	JHANG					12/04/2017
	592-557-740.000	WATER DEPT. AND SIDEWALKS.		412.60			
6078942							
57956	CREST FORD INC	11/30/2017	12/30/2017	158.14	158.14	Open	N
	OIL CHANGE, TIRE ROTATION,	JHANG					12/04/2017
	592-557-751.002	TRUCK #2 VEHICLE MAINTENANCE		158.14			
INV1083092							
57928	DASH MEDICAL GLOVES	11/22/2017	12/22/2017	65.90	65.90	Open	N
	PD DISPOSABLE GLOVES	JHANG					12/01/2017
	101-301-740.000	GLOVES-1 CASE XL		65.90			

INVOICE REGISTER REPORT FOR CITY OF HAMTRAMCK
 EXP CHECK RUN DATES 12/12/2017 - 12/12/2017
 BOTH JOURNALIZED AND UNJOURNALIZED
 OPEN

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
10203583948 57870	DELL MARKETING L.P. DELL LAPTOP AND DESKTOP COMPUTERS 275-275-805.000 275-275-805.000	11/20/2017 JHANG	12/20/2017	3,733.65	3,733.65	Open	N 11/27/2017
	QUOTE 3000019532098.1 DELL LATITUDE 5580			3,523.68			
	QUOTE 3000019532098.1 DELL ADAPTER			209.97			
6259898 57907	DEMCO 210242174 - CIRCULATION DESK 268-738-728.000	11/21/2017 JHANG	12/21/2017	106.77	106.77	Open	N 12/01/2017
	DATE DUE SLIPS, BIO LABELS, ENVELOPES			106.77			
11272017 57882	DENNIS NUNLEE OUT OF STATE RETIREE HEALTHCARE JAN 101-274-716.100	11/27/2017 JHANG	12/31/2017	1,320.28	1,320.28	Open	N 11/27/2017
	NUNLEE HEALTHCARE JAN 2018			1,320.28			
1107126 57874	DES MOINES STAMP, MFG CO PERMA STAMP INK INV1107126 101-136-728.000 101-136-728.000	11/16/2017 JHANG	12/16/2017	8.90	8.90	Open	N 11/27/2017
	PERMA STAMP			5.90			
	SHIPPING			3.00			
167851 57957	DETROIT ELEVATOR COMPANY ROUTINE MAINTENANCE SEPTEMBER 2017 101-265-776.000	09/01/2017 JHANG	10/01/2017	303.00	303.00	Open	N 12/04/2017
	ROUTINE MAINTENANCE SEPTEMBER 2017			303.00			
168174 57958	DETROIT ELEVATOR COMPANY ELEVATOR REPAIR CAR STUCK 2ND FLOOR 101-265-776.000	09/19/2017 JHANG	10/19/2017	2,835.86	2,835.86	Open	N 12/04/2017
	ELEVATOR REPAIR			2,835.86			
169127 57959	DETROIT ELEVATOR COMPANY ROUTINE MAINTENANCE NOVEMBER 2017 101-265-776.000	11/01/2017 JHANG	12/01/2017	303.00	303.00	Open	N 12/04/2017
	ROUTINE MAINTENANCE NOVEMBER 2017			303.00			
47200 57935	DETROIT MACHINERY CENTER, INC 6000 CANIFF OCTOBER UTILITIES INV. 202-222-776.005	11/10/2017 JHANG	12/10/2017	248.46	248.46	Open	N 12/01/2017
	GAS & ELECTRIC OCT 2017			248.46			
INV35988 57961	DORNBOS SIGN, INC CHRYSLER SIGN INVOICE #INV35988 202-222-776.002	11/07/2017 JHANG	12/07/2017	128.11	128.11	Open	N 12/04/2017
	CHRYSLER SIGN			115.35			

INVOICE REGISTER REPORT FOR CITY OF HAMTRAMCK
 EXP CHECK RUN DATES 12/12/2017 - 12/12/2017
 BOTH JOURNALIZED AND UNJOURNALIZED
 OPEN

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
	202-222-776.002	FREIGHT		12.76			
37978 57852	ELECTION SOURCE EQUIPMENT TESTING AND ACCURACY 101-262-800.000	11/10/2017 JHANG	12/10/2017	3,045.00 3,045.00	3,045.00	Open	N 11/27/2017
MW170-1117 57927	ELITE TRAUMA CLEAN-UP HAZARDOUS BIN-MEDICAL 266-367-800.000 266-367-800.000	11/27/2017 JHANG	12/27/2017	70.00 30.00 40.00	70.00	Open	N 12/01/2017
100-7065 57981	EMPIRE DISPOSAL CLEAN UP TO BE REIMB BY CDBG 275-275-953.001	12/03/2017 JHANG	12/31/2017	175.00 175.00	175.00	Open	N 12/05/2017
53808 57876	FIVE STAR LANGUAGES BENGALI INTERP 10/16/17 INV53808 101-136-801.200 101-136-801.200	10/17/2017 JHANG	11/16/2017	161.12 160.00 1.12	161.12	Open	N 11/27/2017
53814 57877	FIVE STAR LANGUAGES UKRAINIAN INTERP 10/16/17 INV53814 101-136-801.200 101-136-801.200	10/20/2017 JHANG	11/19/2017	198.08 160.00 38.08	198.08	Open	N 11/27/2017
53822 57878	FIVE STAR LANGUAGES BENGALI INTERP 10/19/17 INV53822 101-136-801.200 101-136-801.200	10/20/2017 JHANG	11/19/2017	297.92 280.00 17.92	297.92	Open	N 11/27/2017
53918 57916	FIVE STAR LANGUAGES POLISH INTERP 11/27 INV53918 101-136-801.200 101-136-801.200	11/28/2017 JHANG	12/28/2017	175.68 160.00 15.68	175.68	Open	N 12/01/2017
53923 57917	FIVE STAR LANGUAGES BENGALI INTERP 11/27/17 INV53923 101-136-801.200	11/29/2017 JHANG	12/29/2017	177.92 160.00	177.92	Open	N 12/01/2017

INVOICE REGISTER REPORT FOR CITY OF HAMTRAMCK
 EXP CHECK RUN DATES 12/12/2017 - 12/12/2017
 BOTH JOURNALIZED AND UNJOURNALIZED
 OPEN

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
Inv Ref#	Description	Entered By					Post Date
	GL Distribution						
	101-136-801.200	MILEAGE		17.92			
1720410							
57932	GFL ENVIRONMENTAL SERVICES	10/31/2017	11/30/2017	350.00	350.00	Open	N
	6000 CANIFF, ROLL OFF 30YD /INV	JHANG					12/01/2017
	101-528-824.000	6000 CANIFF, ROLL OFF 30YD /INV#280129		350.00			
1769227							
57960	GFL ENVIRONMENTAL SERVICES	12/01/2017	12/31/2017	59,583.33	59,583.33	Open	N
	313606 - RESIDENTAL TRASH REMOVAL	JHANG					12/04/2017
	101-528-824.000	RESIDENTIAL TRASH REMOVAL DEC 2017		59,583.33			
81199-000B 112							
57857	GIARMARCO, MULLINS & HORTON, P C	11/09/2017	12/09/2017	6,304.95	6,304.95	Open	N
	81199-000B CITY ATTORNEY WORK OCT	JHANG					11/27/2017
	101-266-801.000	CITY ATTORNEY WORK OCT 2017		6,304.95			
81199-014B 54							
57858	GIARMARCO, MULLINS & HORTON, P C	11/09/2017	12/09/2017	2,033.70	2,033.70	Open	N
	81199-014B GARRETT OCT 2017	JHANG					11/27/2017
	101-266-801.000	GARRETT OCT 2017		2,033.70			
81199-028B 52							
57859	GIARMARCO, MULLINS & HORTON, P C	11/09/2017	12/09/2017	8,266.96	8,266.96	Open	N
	81199-028B PROSECUTIONS OCT 2017	JHANG					11/27/2017
	101-266-801.000	PROSECUTIONS OCT 2017		8,266.96			
81199-035B 46							
57860	GIARMARCO, MULLINS & HORTON, P C	11/09/2017	12/09/2017	670.80	670.80	Open	N
	81199-035B TAX TRIBUNAL MATTERS OCT	JHANG					11/27/2017
	101-266-801.000	TAX TRIBUNAL MATTERS OCT 2017		670.80			
81199-043B 45							
57861	GIARMARCO, MULLINS & HORTON, P C	11/09/2017	12/09/2017	1,206.25	1,206.25	Open	N
	81199-043B STEVE SHAYA OCT 2017	JHANG					11/27/2017
	101-266-801.000	STEVE SHAYA OCT 2017		1,206.25			
81199-063B 18							
57862	GIARMARCO, MULLINS & HORTON, P C	11/09/2017	12/09/2017	375.00	375.00	Open	N
	81199-063B SAM'S TIRE SHOP OCT 2017	JHANG					11/27/2017
	101-266-801.000	SAM'S TIRE SHOP OCT 2017		375.00			
81199-064B 16							
57863	GIARMARCO, MULLINS & HORTON, P C	11/09/2017	12/09/2017	400.00	400.00	Open	N
	81199-064B M&M CARS OCT 2017	JHANG					11/27/2017
	101-266-801.000	M&M CARS OCT 2017		400.00			

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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
81199-066B 17 57864	GIARMARCO, MULLINS & HORTON, P C 81199-066B DABISH & LIVERNOIS 101-266-801.000	11/09/2017 JHANG	12/09/2017	75.00 75.00	75.00	Open	N 11/27/2017
81199-070B 13 57865	GIARMARCO, MULLINS & HORTON, P C 81199-070B MONIQUE MAYS OCT 2017 101-266-801.000	11/09/2017 JHANG	12/09/2017	238.90 238.90	238.90	Open	N 11/27/2017
81199-069B 11 57866	GIARMARCO, MULLINS & HORTON, P C 81199-069B DEJUAN SMITH OCT 2017 101-266-801.000	11/09/2017 JHANG	12/09/2017	6,180.03 6,180.03	6,180.03	Open	N 11/27/2017
81199-071B 8 57867	GIARMARCO, MULLINS & HORTON, P C 81199-071B JIBREEL MONTALVO OCT 2017 101-266-801.000	11/09/2017 JHANG	12/09/2017	2,259.20 2,259.20	2,259.20	Open	N 11/27/2017
81199-074B 1 57868	GIARMARCO, MULLINS & HORTON, P C 81199-074B RAY FAYET OCT 2017 101-266-801.000	11/09/2017 JHANG	12/09/2017	312.50 312.50	312.50	Open	N 11/27/2017
113886 57962	H.D. EDWARDS & CO. FIRE HYDRANT REPAIRS INVOICE#113886 592-557-787.000	08/07/2017 JHANG	09/06/2017	55.93 55.93	55.93	Open	N 12/04/2017
423943 57872	HAMTRAMCK HARDWARE REPLACEMENT ANGLE BROOM AND DRILL 101-336-740.000 101-336-740.000	11/17/2017 JHANG	12/17/2017	17.59 8.60 8.99	17.59	Open	N 11/27/2017
140661 57963	HAMTRAMCK HARDWARE DOOR STOPS & GAP SEALANT 101-265-776.000 101-265-776.000	11/14/2017 JHANG	12/14/2017	17.77 12.78 4.99	17.77	Open	N 12/04/2017
143562 57964	HAMTRAMCK HARDWARE SANDING SCREEN FOR DRYWALL 101-265-740.000	11/27/2017 JHANG	12/27/2017	7.58 3.79	7.58	Open	N 12/04/2017

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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
	101-265-740.000	SANDING SCRNL DRYWL		3.79			
143837 57965	HAMTRAMCK HARDWARE GROUND CLAMP FOR NEW METER INSTALLS 592-557-740.000	11/28/2017 JHANG	12/28/2017	7.98 7.98	7.98	Open	N 12/04/2017
142305 57993	HAMTRAMCK HARDWARE OPERATING SUPPLIES 101-265-740.000 101-265-740.000 101-265-740.000 101-265-740.000	11/21/2017 JHANG FASTENER VELCRO STRP BIT DRILL COBALT SPARKPLUG WRENCH 3/4 KILLS BEDBUGS PLUS	12/21/2017	38.72 19.95 1.79 3.99 12.99	38.72	Open	N 12/06/2017
143934 57994	HAMTRAMCK HARDWARE DPS - OFFICE SUPPLIES 592-557-787.000 592-557-787.000 592-557-787.000	11/28/2017 JHANG TEFLON TAPE 1/2'' X 260 PLUMBING BALL VALVE STD 1/2IPS	12/28/2017	20.98 1.00 7.99 11.99	20.98	Open	N 12/06/2017
11102017 57889	HAMTRAMCK RECREATION DEPARTMENT 50% COST TREE LIGHTING 101-261-947.101	11/10/2017 JHANG 50% SHARE OF ICE RINK	12/10/2017	1,902.50 1,902.50	1,902.50	Open	N 11/28/2017
30015-110717 57891	HENRY FORD HEALTH SYSTEM ANNUAL FIT/TB/PULMONARY TESTING - 101-336-802.001	11/16/2017 JHANG ANNUAL TESTING FOR LT. CRANDALL	12/16/2017	155.00 155.00	155.00	Open	N 11/28/2017
0045180-IN 57966	HYDROCORP CROSS CONNECTION INSPECTION NOV 2017 592-557-802.004	11/30/2017 JHANG CROSS CONNECTION CONTROL PROGRAM	12/30/2017	1,335.00 1,335.00	1,335.00	Open	N 12/04/2017
062741 57851	INLAND PRESS BALLOTS FOR THE NOVEMBER ELECTION 101-262-904.000 101-262-904.000	10/31/2017 JHANG BALLOTS FOR NOVEMBER ELECTION FOLDING AV BALLOTS	11/30/2017	1,446.40 1,368.90 77.50	1,446.40	Open	N 11/27/2017
11272017 57881	JOSEPH GRUCZ OUT OF STATE RETIREE HEALTHCARE JAN	11/27/2017 JHANG	12/31/2017	1,320.28	1,320.28	Open	N 11/27/2017

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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
	101-274-716.100	GRUCZ HEALTHCARE JAN 2018		1,320.28			
12042017 57991	KATHY ANGERER REIMBURSEMENT 101-261-947.101	12/04/2017 JHANG	12/31/2017	88.73	88.73	Open	N 12/06/2017
	TREE LIGHTING SUPPLIES			88.73			
12042017 F 57992	KATHY ANGERER REIMBURSEMENT 275-275-805.000	12/04/2017 JHANG	12/31/2017	28.68	28.68	Open	N 12/06/2017
	SD CARD - CODE ENF			28.68			
11272017 57884	MARK SYLVESTER OUT OF STATE RETIREE HEALTHCARE JAN 101-274-716.100	11/27/2017 JHANG	12/31/2017	1,320.28	1,320.28	Open	N 11/27/2017
	SYLVESTER HEALTHCARE JAN 2018			1,320.28			
11222017 57926	MELANIE MARKOWICZ NATIONAL TRUST CONFERENCE TRAVEL 101-721-864.000	11/22/2017 JHANG	12/22/2017	575.99	575.99	Open	N 12/01/2017
	FREEHAND CHICAGO HOTEL			255.94			
	PER DIEM - MEALS 11/15/17			74.00			
	PER DIEM - MEALS 11/16/17			74.00			
	PER DIEM - MEALS 11/17/17			56.00			
	PER DIEM - MEALS 11/18/17			55.50			
	LYFT - TRANSIT 11/15/17			7.07			
	LYFT - TRANSIT 11/17/17			7.40			
	LYFT - TRANSIT 11/18/17			14.18			
	LYFT - TRANSIT 11/19/17			6.90			
	CHICAGO TRANSIT AUTHORITY - VENTRA			25.00			
12012017 57931	MELANIE MARKOWICZ NOVEMBER 2017 MEETINGS 101-721-864.000	12/01/2017 JHANG	12/31/2017	50.25	50.25	Open	N 12/01/2017
	MEETING WITH CITY ATTORNEY MILEAGE			16.49			
	MEETING WITH SMITHGROUPJJR - MEAL			18.88			
	MEETING WITH MOT - MILEAGE			5.99			
	MEETING WIHT WAYNE COUNTY - MILEAGE			6.74			
	MEETING WIHT WAYNE COUNTY - PARKING			2.15			
01-2017 57913	MICHIGAN DEPARTMENT OF TREASURY JAN 2017 PENALTY FOR LATE FILING OF 101-223-915.000	11/24/2017 JHANG	12/24/2017	2.63	2.63	Open	N 12/01/2017
	JAN 2017 DETROIT LATE PENALTY			2.63			

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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
H1710 57894	MICHIGAN HUMANE SOCIETY ANIMAL HANDLING CONTRACT-OCTOBER 101-301-801.000	10/31/2017 JHANG ANIMAL HANDLING-OCT 2017	11/30/2017	600.00 600.00	600.00	Open	N 11/30/2017
99724 57873	MICHIGAN LAUNDRY MACHINERY SERVICE REPAIRS TO HEAVY-DUTY WASHER 101-336-778.000 101-336-778.000 101-336-778.000 101-336-778.000	11/10/2017 JHANG LABOR HOURS MILEAGE 4-WAY VALVE HOUSING MAGNET	12/10/2017	316.53 220.50 31.20 47.52 17.31	316.53	Open	N 11/27/2017
104463 57950	MODERN COURT REPORTING 17-6326 NOV 2017 RTAB MEETING 101-264-801.000 101-264-801.000	12/01/2017 JHANG ATTEND RTAB MEETING PREPARE MINUTES	12/31/2017	333.00 125.00 208.00	333.00	Open	N 12/04/2017
CLM0008798 57893	OAKLAND COUNTY PD CLEMIS MAINTENANCE FEES JUL-SEPT 264-264-801.600 264-264-801.600 264-264-801.600 264-264-801.600 264-264-801.600 264-264-801.600 264-264-801.600	09/30/2017 JHANG CLEMIS MEMBERSHIP MDC FEES CONNECTIVITY COSTS SITE MONITOR FEE LIVESCAN-OCT-DEC MUG SHOT OCT-DEC CRIME MAPPING	11/29/2017	8,555.28 1,999.50 3,282.00 671.03 600.00 927.75 1,000.00 75.00	8,555.28	Open	N 11/30/2017
711631803 57887	OCCUPATIONAL HEALTH CENTERS OF MI N04-0220024432 PHYSICAL NEW HIRE 101-270-801.000	11/18/2017 JHANG NEW HIRE PHYSICAL - HENDRICKS	12/18/2017	68.50 68.50	68.50	Open	N 11/28/2017
711795086 57888	OCCUPATIONAL HEALTH CENTERS OF MI N04-0220002807 NEW HIRE PHYSICAL 101-270-801.000	11/21/2017 JHANG NEW HIRE PHYSICAL - JOHNSON	12/21/2017	125.00 125.00	125.00	Open	N 11/28/2017
985177092001 57967	OFFICE DEPOT PAPER FOR DPW INVOICE#985177092001 592-557-728.000	11/30/2017 JHANG PAPER X-9,11" 10/CA	12/30/2017	62.98 62.98	62.98	Open	N 12/04/2017

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3336-230954 57890	O'REILLY AUTOMOTIVE INC 2-GALLONS CAR WASH 101-336-740.000	11/22/2017 JHANG	12/22/2017	9.98	9.98	Open	N 11/28/2017
	GALLON CAR WASH			9.98			
11272017 57883	PAUL ODOBINA OUT OF STATE RETIREE HEALTHCARE JAN 101-274-716.100	11/27/2017 JHANG	12/31/2017	1,492.50	1,492.50	Open	N 11/27/2017
	ODOBINA HEALTHCARE JAN 2018			1,492.50			
54613 57892	PCT SECURITY, INC. PD KEY CARD DOOR REPAIRS 266-367-776.000	11/20/2017 JHANG	12/20/2017	955.00	955.00	Open	N 11/30/2017
	REPLACE KEY CARD READER AND STRIKE PLATE			955.00			
54644 57987	PCT SECURITY, INC. PD KEY CARD DOOR REPAIRS 266-367-776.000 266-367-776.000 266-367-776.000	12/01/2017 JHANG	12/31/2017	1,297.37	1,297.37	Open	N 12/06/2017
	REPLACE CIRCUIT BOARD MATERIALS			677.37			
	TECH LABOR			480.00			
	IT LABOR REPROGRAMING			140.00			
11072017 57856	PEOPLES COMMUNITY CENTER POLLING PLACE RENTAL 11-7-17 101-262-801.000	11/07/2017 JHANG	12/07/2017	300.00	300.00	Open	N 11/27/2017
	POLLING PLACE RENTAL			300.00			
1488624 57844	PLANTE & MORAN, PLLC SERVICES THROUGH 10/17 - TO BE 101-223-801.000	11/14/2017 JHANG	12/14/2017	17,781.25	17,781.25	Open	N 11/27/2017
	YE ACCOUNTINS SERVICES - REIMB SOM			17,781.25			
12012017 57979	RODNEY JOHNSON REIMBURSEMENT 101-265-740.000 101-265-740.000 101-265-740.000	12/01/2017 JHANG	12/31/2017	97.45	97.45	Open	N 12/05/2017
	SCREWDRIVERS, PLIERS, SOCKETS			54.03			
	LABELLER			29.67			
	TOOL BAG			13.75			
12012017 W 57980	RODNEY JOHNSON REIMBURSEMENT 592-557-728.000 592-557-728.000 592-557-728.000	12/01/2017 JHANG	12/31/2017	194.93	194.93	Open	N 12/05/2017
	FILE FOLDERS, FILE FRAMES			39.19			
	FILE HOLDER, LABELS, FILE TRAY, BINDERS			96.99			
	TAPE MEASURE, PAD LOCKS			21.16			

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
Inv Ref#	Description	Entered By					
	GL Distribution						
	592-557-728.000	KEY CABINET		37.59			
27699							
57968	SEWER & WATER SPECIALIST, INC	10/26/2017	11/25/2017	770.00	770.00	Open	N
	10/10/17 DELIVERED ONE TRAIN 21A	JHANG					12/04/2017
	202-222-776.002	21A CRUSHED CONCRETE		770.00			
27700							
57969	SEWER & WATER SPECIALIST, INC	10/26/2017	11/25/2017	770.00	770.00	Open	N
	10/11/17 DELIVERED ONE TRAIN 21A	JHANG					12/04/2017
	202-222-776.002	TRAIN 21A CRUSHED CONCRET		770.00			
27701							
57970	SEWER & WATER SPECIALIST, INC	10/26/2017	11/25/2017	770.00	770.00	Open	N
	10/13/17 DELIVERED ONE TRAIN 21A	JHANG					12/04/2017
	202-222-776.002	TRAIN 21A CRUSHED CONCRETE		770.00			
27868							
57971	SEWER & WATER SPECIALIST, INC	11/21/2017	12/21/2017	980.00	980.00	Open	N
	REPAIRS WATER MAIN ON	JHANG					12/04/2017
	203-203-776.002	REPAIRS WATER MAIN ON DENTON & EDWIN		980.00			
B07393770							
57988	SHI INTERNATIONAL CORP	11/20/2017	12/20/2017	2,055.00	2,055.00	Open	N
	GAMBER-JOHNSON LAPTOP VEHICLE MOUNT	JHANG					12/06/2017
	275-275-805.000	7160-0230 ADJ. SUPPORT BRACE - SHORT		105.00			
	275-275-805.000	7160-0250 NOTEPAD COMPUTER CRADLE		477.00			
	275-275-805.000	7160-0556 VEHICLE BASE		258.00			
	275-275-805.000	7160--0500 LOCKING SLIDE ARM 6"		375.00			
	275-275-805.000	7160-0178 CENTER UPER POLE 7"		117.00			
	275-275-805.000	7160-0220 MONGOOSE 9" LOCK SLIDE ARM		456.00			
	275-275-805.000	7160-0572 ASE, CHEVY EQUINOX/GMC TERRAIN		186.00			
	275-275-805.000	DS-LOWER-9 LOWER POLE ASSEMBLY 9"		81.00			
1763							
57972	STRATA UNDERGROUND, LLC	11/16/2017	12/01/2017	24,133.04	24,133.04	Open	N
	2017 ALLEY RECONSTRUCTION PROGRAM	JHANG					12/04/2017
	101-265-776.500	2017 ALLEY RECONSTRUCTION PROGRAM		24,133.04			
18172							
57652	SYO COMPUTER ENGINEERING SERVICES	11/15/2017	12/15/2017	6,500.00	6,500.00	Open	N
	MONTHLY IT SERVICES 11/15 - 12/14/17	JHANG					11/06/2017
	101-264-801.000	MONTHLY IT SERVICES		6,500.00			

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18244 57977	SYO COMPUTER ENGINEERING SERVICES REPLACE BAD BATTERY BACKUPS FOR 101-336-740.000 1500VA UPS	11/27/2017 JHANG	12/27/2017	350.00 350.00	350.00	Open	N 12/04/2017
284629 57879	TARGET INFORMATION MANAGEMENT INC CIVIL FORMS DC104 & DC107 INV284629 101-136-904.000 DC104 LLT SUMMONS FORMS 101-136-904.000 DC107 LLT WRIT FORMS 101-136-904.000 SHIPPING	11/17/2017 JHANG	12/17/2017	61.62 35.10 17.70 8.82	61.62	Open	N 11/27/2017
4147 57849	THE HAMTRAMCK REVIEW NOTICE OF GENERAL ELECTION NOV 7 101-262-903.000 NOTICE OF GENERAL ELECTION 11-7	11/03/2017 JHANG	12/03/2017	888.00 888.00	888.00	Open	N 11/27/2017
4153 57850	THE HAMTRAMCK REVIEW CDBG LEGAL NOTICE 275-275-805.000 LEGAL NOTICE 11-17-17	11/17/2017 JHANG	12/17/2017	388.50 388.50	388.50	Open	N 11/27/2017
4167 57924	THE HAMTRAMCK REVIEW PUBLIC NOTICE OF PROPERTY TAXES 2017 101-253-800.000 PUBLIC NOTICE PROP TAX	11/30/2017 JHANG	12/30/2017	222.00 222.00	222.00	Open	N 12/01/2017
4154 57929	THE HAMTRAMCK REVIEW ZBA PUBLIC NOTICE AD 101-721-903.000 ZBA PUBLIC NOTICE AD	11/17/2017 JHANG	12/17/2017	277.50 277.50	277.50	Open	N 12/01/2017
4335583 57982	THE REINALT-THOMAS CORPORATION DPW TRUCK #4 REPAIR 203-203-751.002 PLOWING AND SALTING	11/16/2017 JHANG	12/16/2017	669.28 669.28	669.28	Open	N 12/05/2017
837140117 57895	THOMSON REUTERS - WEST 1004666422 - CLEAR INVEST CHARGES 101-301-801.000 WEST INFO CHARGES OCT 2017	11/01/2017 JHANG	12/01/2017	329.00 329.00	329.00	Open	N 11/30/2017
19559 57989	TOLEDO ELEVATOR & MACHINE COMPANY ELEVATOR MAINTENANCE INVOICE#19559 101-265-776.000 ELEVATOR DOWN FOUND SPEED FAULT	11/20/2017 JHANG	12/20/2017	606.00 606.00	606.00	Open	N 12/06/2017

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
7320007610 57983	TREDROC TIRE SERVICES, LLC. DPW - REPAIR NEW TIRES 202-222-751.002	11/14/2017 JHANG PLOWING AND SALTING	12/14/2017	1,831.00 1,831.00	1,831.00	Open	N 12/05/2017
29559574 57976	TYCO INTEGRATED SECURITY 01300102745322 DPS SECURITY DEC - 202-222-776.005	11/11/2017 JHANG QUARTERLY BILLING 12/01 - 2/28/18	12/01/2017	1,116.00 1,116.00	1,116.00	Open	N 12/04/2017
11082017 57973	UNDERGROUND CONTRACTORS, INC. RELEASE OF ESCROW 101-000-245.002	11/08/2017 JHANG RELEASE OF ESCROW	12/08/2017	3,000.00 3,000.00	3,000.00	Open	N 12/04/2017
L0040288348 57845	UNEMPLOYMENT INSURANCE AGENCY 0804665000 - UNEMPLOYMENT 101-264-844.000	10/13/2017 JHANG UNEMPLOYMENT COMPENSATION	11/12/2017	959.17 959.17	959.17	Open	N 11/27/2017
11032017 57855	WAYNE COUNTY CLERK CANVASS CHARGES AUGUST ELECTION 101-262-801.000	11/03/2017 JHANG REIMBURSEMENT OF CANVASS COST	12/03/2017	185.12 185.12	185.12	Open	N 11/27/2017
12012017 57920	WAYNE COUNTY DIST JUDGES ASSOC WCDJA ANNUAL DUES 2017-2018 101-136-958.000	12/01/2017 JHANG WCDJA ANNUAL DUES 17-18	12/31/2017	200.00 200.00	200.00	Open	N 12/01/2017
1555 57986	WHEELHOUSE DETROIT BIKE PARKING 275-275-980.200 275-275-980.200	12/05/2017 JHANG SARIS BIKE DOCK 2113 FREIGHT	12/31/2017	1,000.00 900.00 100.00	1,000.00	Open	N 12/06/2017
# of Invoices:	105	# Due:	105	Totals:	363,684.10		363,684.10
# of Credit Memos:	0	# Due:	0	Totals:	0.00		0.00
Net of Invoices and Credit Memos:					<u>363,684.10</u>		<u>363,684.10</u>

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnalized
Inv Ref#	Description	Entered By					Post Date
	GL Distribution						
--- TOTALS BY FUND ---							
	101 - General Fund			182,371.05	182,371.05		
	202 - Mvh Major Street Fund			157,942.98	157,942.98		
	203 - Mvh Local Street Fund			1,649.28	1,649.28		
	264 - 911 Emergency			8,555.28	8,555.28		
	266 - DRUG LAW ENF. ACT 265 - STAT			2,322.37	2,322.37		
	268 - Library Fund			918.39	918.39		
	275 - Comm Develop Block Grant			7,380.83	7,380.83		
	592 - WATER & SEWER FUND			2,543.92	2,543.92		
--- TOTALS BY DEPT/ACTIVITY ---							
	000 - GENERAL			3,000.00	3,000.00		
	136 - 31-St District Court			19,298.24	19,298.24		
	203 - LOCAL STREETS			1,649.28	1,649.28		
	222 - MAJOR STREETS			157,942.98	157,942.98		
	223 - CONTROLLER DEPARTMENT			17,783.88	17,783.88		
	253 - Treasurer			222.00	222.00		
	261 - COMMUNITY & GOVERNMENTAL AFF			1,991.23	1,991.23		
	262 - ELECTIONS			5,941.20	5,941.20		
	264 - GENERAL ADMINISTRATION			16,347.45	16,347.45		
	265 - BUILDING & GROUNDS			28,414.58	28,414.58		
	266 - LEGAL			28,323.29	28,323.29		
	270 - HUMAN RESOURCES			193.50	193.50		
	274 - RETIREE COSTS			5,654.89	5,654.89		
	275 - Cdbg			7,380.83	7,380.83		
	301 - POLICE DEPARTMENT			994.90	994.90		
	336 - FIRE DEPARTMENT			1,859.10	1,859.10		
	367 - Drug Forfeiture - State Expe			2,322.37	2,322.37		
	528 - Sanitation Services			59,933.33	59,933.33		
	557 - WATER & SEWER			2,543.92	2,543.92		
	721 - COMMUNITY & ECONOMIC DEVELOP			968.74	968.74		
	738 - Library			918.39	918.39		

CHECK DISBURSEMENT REPORT FOR CITY OF HAMTRAMCK
 CHECK DATE FROM 12/04/2017 - 12/04/2017

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 General Fund							
12/04/2017	GEN	3 (E)	EAGLECLAIMS	WORKMEN'S COMPENSATION	835.000	264	2,104.43
12/04/2017	GEN	69980	COMCAST	ISP/FAX SUB PMT 11/2017	922.000	136	174.95
12/04/2017	GEN	69981*#	COMCAST	TELEPHONE 11/15 - 12/14/17	922.000	136	460.15
				TELEPHONE 11/15 - 12/14/17	922.000	265	994.43
				TELEPHONE 11/15 - 12/14/17	922.000	301	619.07
				TELEPHONE 11/15 - 12/14/17	922.000	336	277.22
				CHECK GEN 69981 TOTAL			<u>2,350.87</u>
12/04/2017	GEN	69982	DTE ENERGY	8700 JOS CAMPAU ELECTRIC NOV 2017	921.000	265	65.64
				10035 JOS CAMPAU ELECTRIC OCT & NOV	921.000	265	41.94
				HFD ELECTRIC NOV 2017	921.000	265	715.50
				8700 JOS CAMPAU GAS NOV 2017	923.000	265	140.36
				HFD GAS NOV 2017	923.000	265	383.36
				2929 EVALINE STR LGHTS NOV 2017	926.000	265	204.66
				2769 POLAND STR LGHTS NOV 2017	926.000	265	489.42
				2920 BELMONT STR LGHTS NOV 2017	926.000	265	373.12
				2931 EVALINE STR LGHTS OCT & NOV 2017	926.000	265	48.00
				CHECK GEN 69982 TOTAL			<u>2,462.00</u>
12/04/2017	GEN	69983*#	FIDELITY SECURITY LIFE INSURANCE	VISION DEC 2017	716.200	136	49.66
				VISION DEC 2017	716.200	202	13.90
				VISION DEC 2017	716.200	215	7.31
				VISION DEC 2017	716.200	253	7.31
				VISION DEC 2017	716.200	257	14.62
				VISION DEC 2017	716.200	270	13.90
				VISION DEC 2017	716.200	301	284.68
				VISION DEC 2017	716.200	301	42.35
				VISION DEC 2017	716.200	336	181.79
				VISION DEC 2017	716.200	721	7.31
				CHECK GEN 69983 TOTAL			<u>622.83</u>
12/04/2017	GEN	69984	KOLC, ARTUR	Owner Registration	478.000	000	75.00
12/04/2017	GEN	69985#	KONICA MINOLTA PREMIER FINANCE	COPIER RENTAL NOV 2017	800.000	202	139.03
				COPIER RENTAL NOV 2017	800.000	215	139.02
				COPIER RENTAL NOV 2017	800.000	223	139.02
				COPIER RENTAL NOV 2017	800.000	253	139.02
				COPIER RENTAL NOV 2017	800.000	301	139.03
				COPIER RENTAL NOV 2017	800.000	721	139.03

CHECK DISBURSEMENT REPORT FOR CITY OF HAMTRAMCK
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Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 General Fund				CHECK GEN 69985 TOTAL			834.15
12/04/2017	GEN	69986	OFFICE TEAM	TEMP WK END 11/17/2017- COLEMAN	801.000	172	1,163.09
				TEMP WK END 11/24/17- COLEMAN	801.000	172	679.73
				CHECK GEN 69986 TOTAL			<u>1,842.82</u>
12/04/2017	GEN	69987	PREMIER BUSINESS PRODUCTS	K CHARGES COPIER	801.300	136	88.04
12/04/2017	GEN	69988	ROBERT E. ZARANEK	HOUSE COUNSEL 11/22/17	801.100	136	250.00
				HOUSE COUNSEL 11/30	801.100	136	250.00
				CHECK GEN 69988 TOTAL			<u>500.00</u>
12/04/2017	GEN	69989	SEAN K. KOWALSKI, P-43764	HOUSE COUNSEL 11/27	801.100	136	300.00
12/04/2017	GEN	69990#	T-MOBILE	TELEPHONE OCT 2017	922.000	301	65.69
				TELEPHONE OCT 2017	922.000	336	68.12
				CHECK GEN 69990 TOTAL			<u>133.81</u>
12/04/2017	GEN	69991	US BANK EQUIPMENT FINANCE	COPIER LEASE	801.300	136	152.90
12/04/2017	GEN	69992#	US BANK VOYAGER FLEET SYS	FUEL NOV 2017	751.001	301	3,395.47
				FUEL NOV 2017	751.001	336	822.39
				CHECK GEN 69992 TOTAL			<u>4,217.86</u>
12/04/2017	GEN	69993	WILLIAM DICKENS	EMT RENEWAL FEE	801.000	336	25.00
Total for fund 101 General Fund							15,884.66

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Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 202 Mvh Major Street Fund							
12/04/2017	FID	9484	COMCAST	DPS CABLE/INTERNET/FAX DEC 2017	776.005	222	196.83
12/04/2017	FID	9485	COMCAST	TELEPHONE 11/15 - 12/14/17	776.005	222	61.32
12/04/2017	FID	9487*#	FIDELITY SECURITY LIFE INSURANCE	VISION DEC 2017	716.200	222	7.31
12/04/2017	FID	9490*#	T-MOBILE	TELEPHONE OCT 2017	800.001	222	40.02
12/04/2017	FID	9491*#	US BANK VOYAGER FLEET SYS	FUEL NOV 2017	751.002	222	230.22
Total for fund 202 Mvh Major Street Fund							535.70

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Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 203 Mvh Local Street Fund							
12/04/2017	FID	9489	MATTHEW BARNES	REPLACE STOLEN CHAIN SAW	776.002	203	4.99
12/04/2017	FID	9491*#	US BANK VOYAGER FLEET SYS	FUEL NOV 2017	751.002	203	230.22
Total for fund 203 Mvh Local Street Fund							235.21

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 264 911 Emergency							
12/04/2017	FID	9488	KONICA MINOLTA PREMIER FINANCE	COPIER RENTAL NOV 2017	800.000	264	278.06
Total for fund 264 911 Emergency							278.06

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Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 266 DRUG LAW ENF. ACT 265 - STATE							
12/04/2017	FID	9486	DTE ENERGY	5090 EDWIN ELECTRIC NOV 2017	921.000	367	50.20
				5090 EDWIN GAS NOV 2017	923.000	367	156.31
				CHECK FID 9486 TOTAL FOR			<u>206.51</u>
12/04/2017	FID	9487*#	FIDELITY SECURITY LIFE INSURANCE	VISION DEC 2017	716.200	367	20.42
12/04/2017	FID	9490*#	T-MOBILE	TELEPHONE OCT 2017	922.100	367	13.14
12/04/2017	FID	9491*#	US BANK VOYAGER FLEET SYS	FUEL NOV 2017	751.001	367	249.39
12/04/2017	FID	9492	VERIZON WIRELESS	TRACKERS NOV 2017	922.100	367	29.48
				Total for fund 266 DRUG LAW ENF. ACT 265 - STATE			518.94

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 268 Library Fund							
12/04/2017	GEN	69981*#	COMCAST	TELEPHONE 11/15 - 12/14/17	922.000	738	130.36
12/04/2017	GEN	69983*#	FIDELITY SECURITY LIFE INSURANCE	VISION DEC 2017	716.200	738	13.90
Total for fund 268 Library Fund							144.26

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Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 275 Comm Develop Block Grant							
12/04/2017	FID	9491*#	US BANK VOYAGER FLEET SYS	FUEL NOV 2017	805.000	275	67.91
Total for fund 275 Comm Develop Block Grant							67.91

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Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 592 WATER & SEWER FUND							
12/04/2017	WAT	9589	AIDA KOVACI	XOVERPAYMENT	040.000	000	645.96
12/04/2017	WAT	9590	ESTATE OF GENEVIEVE KUPINSKI	XOVERPAYMENT	040.000	000	97.90
12/04/2017	WAT	9591	FIDELITY SECURITY LIFE INSURANCE	VISION DEC 2017	716.200	557	7.31
12/04/2017	WAT	9592	GREAT LAKES WATER AUTHORITY	IWC CHARGE FOR OCTOBER	925.100	557	7,105.68
12/04/2017	WAT	9593	KONICA MINOLTA PREMIER FINANCE	COPIER RENTAL NOV 2017	800.000	557	139.03
12/04/2017	WAT	9594	T-MOBILE	TELEPHONE OCT 2017	922.000	557	84.25
12/04/2017	WAT	9595	US BANK VOYAGER FLEET SYS	FUEL NOV 2017	751.001	557	230.22
12/04/2017	WAT	9596	VERIZON WIRELESS	HEX CHARGES NOV 2017	922.000	557	21.12
Total for fund 592 WATER & SEWER FUND							8,331.47

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 703 Prop Tax Collection Fund							
12/04/2017	PTC	2251	ZINDANI, AHMED K	Undistributed Current Tax Collections	274.000	000	1,207.07
Total for fund 703 Prop Tax Collection Fund							1,207.07
TOTAL - ALL FUNDS							27,203.28

'*'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE FUND

'#'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE DEPARTMENT

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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
233599 58138	18TH STREET DELI INC PRISONER MEALS NOV 101-301-750.000	11/07/2017 JHANG TURKEY/CHEESE WEDGES 30 @ \$1.50	11/21/2017	45.00 45.00	45.00	Open	N 12/19/2017
235437 58139	18TH STREET DELI INC PRISONER MEALS NOV 101-301-750.000	11/13/2017 JHANG TURKEY/CHEESE WEDGES 25 @ \$1.50	11/27/2017	37.50 37.50	37.50	Open	N 12/19/2017
237234 58140	18TH STREET DELI INC PRISONER MEALS NOV 101-301-750.000	11/20/2017 JHANG TURKEY/CHEESE WEDGES 25 @ \$1.50	12/04/2017	37.50 37.50	37.50	Open	N 12/19/2017
238067 58141	18TH STREET DELI INC PRISONER MEALS NOV 101-301-750.000	11/24/2017 JHANG TURKEY/CHEESE WEDGES 25 @ \$1.50	12/08/2017	37.50 37.50	37.50	Open	N 12/19/2017
239921 58142	18TH STREET DELI INC PRISONER MEALS NOV 101-301-750.000	11/30/2017 JHANG TURKEY/CHEESE WEDGES 25 @ \$1.50	12/14/2017	37.50 37.50	37.50	Open	N 12/19/2017
997342 58046	ABA COMMUNICATIONS INC CARD ACCESS SERVICE CALL INV997342 101-136-801.300 101-136-801.300	12/01/2017 JHANG SERVICE CALL CARD ACCESS SYSTEM TRAVEL CHARGES	12/31/2017	140.00 95.00 45.00	140.00	Open	N 12/13/2017
9949315804 58014	AIRGAS USA, LLC 2158521 - RENTAL OF OXYGEN TANKS NOV 101-336-740.000 101-336-740.000	11/30/2017 JHANG LARGE OXYGEN TANK RENTALS HAZMAT CHARGE	12/30/2017	26.86 16.36 10.50	26.86	Open	N 12/12/2017
113500 58093	ALFRED BENESCH & COMPANY WATER AND SEWER RATE ANALYSIS 10/18- 592-557-970.000	12/08/2017 JHANG WATER AND SEWER RATE ANALYSIS	01/07/2018	5,837.61 5,837.61	5,837.61	Open	N 12/15/2017
172508 58000	AMERISOURCE INDUSTRIAL SUPPLY CO CITY HALL CLEANING 101-265-740.000 101-265-740.000 101-265-740.000	12/07/2017 JHANG TOILET PAPER MULTIFOLD HAND TOWEL PAPER TOWEL ROLL	01/06/2018	485.22 205.04 96.60 70.84	485.22	Open	N 12/11/2017

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Inv Num Inv Ref#	Vendor Description	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
	GL Distribution						
	101-265-740.000	CANLINER 38X58 INCHES		91.83			
	101-265-740.000	URINAL SCREEN		14.16			
	101-265-740.000	HANDLING FEE		6.75			
5259623928							
58117	AUTOZONE	12/06/2017	01/05/2018	(7.49)	(7.49)	Open	N
	RETURNED STP AIR FILTER	JHANG					12/19/2017
	202-222-751.002	STP AIR FILTER		(7.49)			
5259627296							
58118	AUTOZONE	12/11/2017	01/10/2018	6.13	6.13	Open	N
	VEHICLE MAINTENANCE	JHANG					12/19/2017
	203-203-751.002	GAUGE		2.19			
	203-203-751.002	PLUG		1.97			
	203-203-751.002	BALLFOOT C		1.97			
5259625156							
58149	AUTOZONE	12/08/2017	01/07/2018	35.76	35.76	Open	N
	VEHICLE MAINTENANCE	JHANG					12/19/2017
	202-222-751.002	VEHICLE MAINTENANCE		35.76			
10-152301							
58160	BASIC CORPORATE	12/19/2017	01/18/2018	201.55	201.55	Open	N
	DEC 2017 RETIREE BILLING	JHANG					12/20/2017
	101-274-716.100	DEC 2017 RETIREE OVER 65 BILLING		132.05			
	101-274-716.100	DEC 2017 RETIREE PRE-65 BILLING		69.50			
12062017							
58048	BENJAMIN RUBY	12/06/2017	12/31/2017	88.81	88.81	Open	N
	MJI CONF MILEAGE 12/6/17	JHANG					12/13/2017
	101-136-864.000	MJI CONFERENCE MILEAGE		88.81			
021180							
58098	BRIDGESTONE AMERICAS INC	11/28/2017	12/28/2017	3,298.89	3,298.89	Open	N
	UTILITY BILLING AND POSTAGE NOV 2017	JHANG					12/15/2017
	592-557-730.000	HAMTYRAMCK UTILITY BILLS MAILING		3,298.89			
021181							
58099	BRIDGESTONE AMERICAS INC	11/28/2017	12/28/2017	1,897.98	1,897.98	Open	N
	PRINT & LETTER SHOP	JHANG					12/15/2017
	592-557-730.000	SPECIAL MAILING FALL NEWSLETTER		1,897.98			
C534186-IN							
58087	BROADSPIRE - "A CRAWFORD COMPANY"	12/01/2017	12/31/2017	48.00	48.00	Open	N
	LOSS FUND REIMBURSEMENT NOV 2017	JHANG					12/14/2017
	101-266-855.000	LOSS FUND REIMBURSEMENT NOV 2017		48.00			

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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
9357 58226	BRONCO PRINTING & COPY CENTER ENVELOPES INV9357 101-136-904.000	12/21/2017 JHANG ENVELOPES 2500	12/31/2017	174.00 174.00	174.00	Open	N 01/04/2018
11302017 HFD 58016	CAMPAU-BOTSFORD SERVICE REPAIRS TO CHIEF AND FIRE MARSHAL 101-336-778.000 101-336-778.000	11/30/2017 JHANG OIL, FILTER, TIRE ROTATION FOR CHIEF-1 COMPLETE WIRE HARNESS FOR FM-1	12/30/2017	365.00 30.00 335.00	365.00	Open	N 12/12/2017
11302017 HPD 58086	CAMPAU-BOTSFORD SERVICE HPD VEHICLE REPAIRS/MAINTENANCE 101-301-751.002 101-301-751.002 101-301-751.002 101-301-751.002 101-301-751.002 101-301-751.002 101-301-751.002 101-301-751.002 101-301-751.002 101-301-751.002	11/30/2017 JHANG CMV-LOF/TIRE SUV EXPEDITION-WIRES/FUSES/WIPERS 600-ACTUATOR PATRIOT-LOF/TIRE REPAIR 400-TIRE 401-SPOT LIGHT 402-TRUNK SHELF 402-SPOT LIGHT HANDLE TRF 4-THERMOSTAT/RADIATOR 400-RADIATOR	12/30/2017	1,755.00 325.00 75.00 145.00 30.00 185.00 80.00 100.00 60.00 340.00 415.00	1,755.00	Open	N 12/14/2017
873509 58060	CANIFF ELECTRIC SUPPLY CO INC LIGHT BULBS FOR THE 101-265-776.000	10/24/2017 JHANG PHIL 281899	11/23/2017	14.85 14.85	14.85	Open	N 12/13/2017
DET0074304 58103	CLEANNET OF GREATER MICHIGAN INC DEC 2017 MONTHLY JANITORIAL SERVICES 268-738-776.000	12/01/2017 JHANG DEC 2017 JANITORIAL SERVICES	12/31/2017	920.00 920.00	920.00	Open	N 12/15/2017
451 58047	COURT INNOVATIONS INC ONLINE TICK NEG. NOV 2017 INV451 101-136-801.300 101-136-801.300	11/30/2017 JHANG NOV 2017 MONTHLY MINIMUM NOV 2017 TICK NEGOTIATION ABOVE MIN	12/30/2017	340.00 200.00 140.00	340.00	Open	N 12/13/2017
478 58227	COURT INNOVATIONS INC DEC 2017 TIX NEG SUB INV478 101-136-801.300 101-136-801.300	12/31/2017 JHANG MINIMUM SUB PMT OVERAGE TRANSACTIONS	01/30/2018	245.00 200.00 45.00	245.00	Open	N 01/04/2018

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169780 58163	DETROIT ELEVATOR COMPANY ROUTINE MAINTENANCE DECEMBER 2017 101-265-776.000	12/01/2017 JHANG	12/31/2017	303.00 303.00	303.00	Open	N 12/20/2017
INV36276 58057	DORNBOS SIGN, INC SPEED LIMIT/NO TURN ON 202-222-776.002 202-222-776.002 202-222-776.002 202-222-776.002 202-222-776.002	11/28/2017 JHANG NO TURN ON RED SPEED LIMIT SNAP LOCK ASSEMBLY FLARED LEG BRACKET FREIGHT	12/28/2017	1,121.29 241.50 367.80 382.40 90.00 39.59	1,121.29	Open	N 12/13/2017
017238 58107	EBCO COMPANY, LLC FILE FOLDERS & LABELS FOR 2018 101-136-904.000 101-136-904.000 101-136-904.000 101-136-904.000 101-136-904.000	12/09/2017 JHANG DESTROY DATE LABELS CLASSIFICATION LABELS STRIPE LABELS FOR 2018 FILE FOLDERS FOR 2018 FREIGHT	01/08/2018	1,653.00 8.70 8.00 346.50 1,083.00 206.80	1,653.00	Open	N 12/15/2017
12202017 58221	EDWARD S. CICHOWLAS WORK BOOTS DPS 592-557-724.001 592-557-724.001 592-557-724.001	12/20/2017 JHANG LEATHER PAC BOOTS BAD AXE INS BLACK TAX	01/19/2018	79.48 34.99 39.99 4.50	79.48	Open	N 01/04/2018
110170110726 58119	EJ USA, INC. SERVICE LINE REPAIR SUPPLIES 592-557-787.000 592-557-787.000 592-557-787.000 592-557-787.000	12/07/2017 JHANG 6500 30T TOP SECTION W/LID BOTTOM SECTION T-374 REPAIR LID OLD STYLE CUR AY 761003/4 BALL VLV	01/06/2018	1,567.89 443.52 241.92 26.97 855.48	1,567.89	Open	N 12/19/2017
1245 58147	FIFER INVESTIGATIONS, LLC BACKGROUND INVESTIGATION 101-270-801.000	11/08/2017 JHANG C. JOHNSON	12/08/2017	187.50 187.50	187.50	Open	N 12/19/2017
53964 58050	FIVE STAR LANGUAGES ARABIC INTERP 12/11/17 INV53964 101-136-801.200	12/12/2017 JHANG ARABIC INTERP 12/11/17	12/31/2017	196.96 160.00	196.96	Open	N 12/13/2017

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	101-136-801.200	MILEAGE		36.96			
53976 58068	FIVE STAR LANGUAGES BENGALI INTERP 12/11/17 INV53976 101-136-801.200 101-136-801.200	12/14/2017 JHANG BENGALI INTERP 12/11/17 MILEAGE	01/13/2018	177.92 160.00 17.92	177.92	Open	N 12/14/2017
53978 58069	FIVE STAR LANGUAGES UKRAINIAN INTERP 12/12/17 INV53978 101-136-801.200 101-136-801.200	12/14/2017 JHANG UKRAINIAN INTERP 12/12/17 MILEAGE	01/13/2018	199.20 160.00 39.20	199.20	Open	N 12/14/2017
53807 58228	FIVE STAR LANGUAGES ARABIC INTERP 10/16/17 INV53807 101-136-801.200 101-136-801.200	10/17/2017 JHANG ARABIC INTERP MILEAGE	11/16/2017	263.52 240.00 23.52	263.52	Open	N 01/04/2018
54018 58229	FIVE STAR LANGUAGES ARABIC INTERP 12/21/17 INV54018 101-136-801.200 101-136-801.200	12/22/2017 JHANG ARABIC INTERP MILEAGE	01/21/2018	186.88 160.00 26.88	186.88	Open	N 01/04/2018
81199-000B 113 58018	GIARMARCO, MULLINS & HORTON, P C 81199-000B CITY ATTORNEY WORK NOV 101-266-801.000	12/08/2017 JHANG CITY ATTORNEY WORK NOV 2017	12/31/2017	6,982.44 6,982.44	6,982.44	Open	N 12/12/2017
81199-014B 55 58019	GIARMARCO, MULLINS & HORTON, P C 81199-014B GARRETT NOV 2017 101-266-801.000	12/08/2017 JHANG GARRETT NOV 2017	12/31/2017	1,271.50 1,271.50	1,271.50	Open	N 12/12/2017
81199-028B 53 58020	GIARMARCO, MULLINS & HORTON, P C 81199-028B PROSECUTIONS NOV 2017 101-266-801.000	12/08/2017 JHANG PROSECUTIONS NOV 2017	12/31/2017	11,045.00 11,045.00	11,045.00	Open	N 12/12/2017
81199-035B 47 58021	GIARMARCO, MULLINS & HORTON, P C 81199-035B TAX TRIBUNAL MATTERS NOV 101-266-801.000	12/08/2017 JHANG TAX TRIBUNAL MATTERS NOV 2017	12/31/2017	1,165.65 1,165.65	1,165.65	Open	N 12/12/2017
81199-043B 46 58022	GIARMARCO, MULLINS & HORTON, P C 81199-043B STEVE SHAYA NOV 2017	12/08/2017 JHANG	12/31/2017	1,555.15	1,555.15	Open	N 12/12/2017

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	101-266-801.000	STEVE SHAYA NOV 2017		1,555.15			
81199-063B 19 58023	GIARMARCO, MULLINS & HORTON, P C 81199-063B SAM'S TIRE SHOP NOV 2017 101-266-801.000	12/08/2017 JHANG	12/31/2017	325.00	325.00	Open	N 12/12/2017
		SAM'S TIRE SHOP NOV 2017		325.00			
81199-064B 17 58024	GIARMARCO, MULLINS & HORTON, P C 81199-064B M&M CARS NOV 2017 101-266-801.000	12/08/2017 JHANG	12/31/2017	387.50	387.50	Open	N 12/12/2017
		M&M CARS NOV 2017		387.50			
81199-065B 17 58025	GIARMARCO, MULLINS & HORTON, P C 81199-065B MOHAMED ALANI NOV 2017 101-266-801.000	12/08/2017 JHANG	12/31/2017	803.50	803.50	Open	N 12/12/2017
		MOHAMED ALANI NOV 2017		803.50			
81199-069B 12 58026	GIARMARCO, MULLINS & HORTON, P C 81199-069B DEJUAN SMITH NOV 2017 101-266-801.000	12/08/2017 JHANG	12/31/2017	2,115.77	2,115.77	Open	N 12/12/2017
		DEJUAN SMITH NOV 2017		2,115.77			
81199-071B 9 58027	GIARMARCO, MULLINS & HORTON, P C 81199-071B JIBREEL MONTALVO NOV 2017 101-266-801.000	12/08/2017 JHANG	12/31/2017	3,449.75	3,449.75	Open	N 12/12/2017
		JIBREEL MONTALVO NOV 2017		3,449.75			
81199-074B 2 58028	GIARMARCO, MULLINS & HORTON, P C 81199-074B RAY FAYET NOV 2017 101-266-801.000	12/08/2017 JHANG	12/31/2017	382.00	382.00	Open	N 12/12/2017
		RAY FAYET NOV 2017		382.00			
9628966112 58015	GRAINGER 4-GALLONS OF FLOOR WAX 101-336-740.000	11/29/2017 JHANG	12/29/2017	92.66	92.66	Open	N 12/12/2017
		CASE (4-GALLONS) FLOOR WAX		92.66			
19126162 58006	GUARDIAN ALARM 8592964 - MONTHLY ALARM DEC 2017 268-738-776.000	12/01/2017 JHANG	12/31/2017	56.71	56.71	Open	N 12/11/2017
		MONTHLY ALARM BILL DEC 2017		56.71			
1712-089722 58120	HAMTRAMCK HARDWARE BOILER ROOM KEYS INVOICE#1712-089722 101-265-776.000	12/08/2017 JHANG	01/07/2018	1.88	1.88	Open	N 12/19/2017
		BOILER ROOM KEYS		1.88			
1712-089725 58176	HAMTRAMCK HARDWARE METER INSTALLATION SUPPLIES	12/08/2017 JHANG	01/07/2018	15.98	15.98	Open	N 12/20/2017

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	GL Distribution 592-557-787.000			15.98			
154312 58121	HENNESSEY ENGINEERS, INC. GENERAL CONSULTING 10/27 - 12/7/17 592-557-970.000	12/07/2017 JHANG	01/06/2018	1,772.00 1,772.00	1,772.00	Open	N 12/19/2017
154314 58122	HENNESSEY ENGINEERS, INC. DTE MAINTENANCE/RESTORATION 10/27 - 101-000-245.018	12/07/2017 JHANG	01/06/2018	264.00 264.00	264.00	Open	N 12/19/2017
154315 58123	HENNESSEY ENGINEERS, INC. DTE ENERGY GAS MAIN REPLACEMENT- 101-000-245.014	12/07/2017 JHANG	01/06/2018	1,188.00 1,188.00	1,188.00	Open	N 12/19/2017
154319 58124	HENNESSEY ENGINEERS, INC. 2016 PAVEMENT UTILITY REPAIRS 10/27 202-222-970.000	12/07/2017 JHANG	01/06/2018	1,037.75 1,037.75	1,037.75	Open	N 12/19/2017
154322 58125	HENNESSEY ENGINEERS, INC. 2017 ALLEY RECONST PROGRAM 10/27 - 101-265-776.500	12/07/2017 JHANG	01/06/2018	7,161.50 7,161.50	7,161.50	Open	N 12/19/2017
154324 58126	HENNESSEY ENGINEERS, INC. HAMTRAMCK PHASE 1 SRF SEWER PROJ 592-557-976.001	12/07/2017 JHANG	01/06/2018	227.50 227.50	227.50	Open	N 12/19/2017
154318 58144	HENNESSEY ENGINEERS, INC. CDBG TO REIMB ZUSSMAN PARK 275-275-980.200	12/07/2017 JHANG	01/06/2018	409.50 409.50	409.50	Open	N 12/19/2017
154313 58178	HENNESSEY ENGINEERS, INC. CITY OF HAMTRAMCK WATER SYS. ISSUES 592-557-970.200 592-557-970.200	12/07/2017 JHANG	01/06/2018	338.50 227.50 111.00	338.50	Open	N 12/20/2017
0044926-IN 58058	HYDROCORP STAGE 2 DBPR COMPLIANCE MONITORING 3 592-557-802.004	10/31/2017 JHANG	11/30/2017	1,100.00 1,100.00	1,100.00	Open	N 12/13/2017

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740983 58174	ICLE CIVIL JURY INST. 101-136-957.000 101-136-957.000	12/18/2017 JHANG	01/17/2018	138.50	138.50	Open	N 12/20/2017
		MODEL JURY INSTRUCTIONS		129.00			
		SHIPPING		9.50			
17-2075 58127	INGERSOLL MECHANICAL INC. BOILER & BUILDING PIPING 101-265-776.000	12/13/2017 JHANG	01/12/2018	15,755.35	15,755.35	Open	N 12/19/2017
		BOILER & BUILDING PIPING REPAIRS/RADIATO		15,755.35			
PMA5879 58003	IRON MOUNTAIN INC SHRED AND STORAGE SERVICES NOV 2017 101-265-800.000	11/30/2017 JHANG	12/30/2017	99.00	99.00	Open	N 12/11/2017
		SHRED AND STORAGE SERVICES		99.00			
12182017 58161	JACK WILLIAMS CODE ENFORCEMENT REIMBURSEMENT 275-275-805.000 275-275-805.000	12/18/2017 JHANG	01/17/2018	190.71	190.71	Open	N 12/20/2017
		CODE ENFORCEMENT REIMBURSEMENT		111.24			
		CYBERPOW COMPUTER PART		79.47			
DET12170075 58128	JANI-KING OF MICHIGAN INC 434170 - MAINTENANCE SERVICE DEC 101-265-776.000	12/01/2017 JHANG	12/31/2017	3,795.00	3,795.00	Open	N 12/19/2017
		DECEMBER 2017 - CITY HALL MAINTENANCE		3,795.00			
125924 58061	LABELLE BAD CIRCUIT IN DPW OFFICE / INV. 101-265-776.000 101-265-776.000	11/16/2017 JHANG	12/16/2017	225.00	225.00	Open	N 12/13/2017
		FOREMAN		190.00			
		SERVICE CALL CHARGE		35.00			
126023 58165	LABELLE REPAIRED POLE HEADS AND CK. ALL 101-265-926.000 101-265-926.000 101-265-926.000 101-265-926.000 101-265-926.000 101-265-926.000 101-265-926.000	12/07/2017 JHANG	01/06/2018	4,363.29	4,363.29	Open	N 12/20/2017
		ELECTRICIAN WITH BUCKET TRUCK		1,365.00			
		ELECTRICIAN LABOR		1,710.00			
		20 AMP GFI		472.15			
		1 GANG IN USE COVER		72.24			
		400W MH ED28 LAMP		70.00			
		150W MH ED BASE LAMP		666.40			
		FRN-R 10 250V RK5 TD FUSE		7.50			
4203651 58230	LANGUAGE LINE SERVICES, INC NOV 2017 TX INTERP CHARGES 101-136-801.200	11/30/2017 JHANG	12/30/2017	60.25	60.25	Open	N 01/04/2018
		OCT 2017 PAST DUE CHARGES		60.25			

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66683 58084	MAPLE VETERINARY HOSPITAL K9 UDAA VET BILL 266-367-809.200	11/29/2017 JHANG	12/29/2017	430.50	430.50	Open	N 12/14/2017
	K9 UDAA VET ANNUAL EXAM			430.50			
16-4288 58129	MECHANICAL SYSTEM SERVICES CORP FINAL PAYMENT OF NEW BOILER FOR CITY 225-225-776.000	11/21/2017 JHANG	12/21/2017	4,333.15	4,333.15	Open	N 12/19/2017
	FINAL PMT FOR NEW BOILER			4,333.15			
R-14417 58231	METCOM, INC. 3PT CASH RECEIPTS INV.R-14417 101-136-904.000	12/28/2017 JHANG	01/27/2018	664.61	664.61	Open	N 01/04/2018
	3 PT CASH RECEIPTS			570.00			
	SHIPPING			94.61			
H1711 58143	MICHIGAN HUMANE SOCIETY ANIMAL HANDLING NOV 2017 101-301-801.000	11/30/2017 JHANG	12/30/2017	501.00	501.00	Open	N 12/19/2017
	ANIMAL HANDLING-NOV 2017			501.00			
20180370 58167	MISS DIG SYSTEMS INC MISS DIG ANNUAL MEMBERSHIP FEE - 592-557-787.000	11/21/2017 JHANG	12/21/2017	1,258.25	1,258.25	Open	N 12/20/2017
	MONTHLY MEMBERSHIP FEE 2018			783.48			
	EDUCATION FEE-2018			50.00			
	ANNUAL MAINTENANCE DATABASE			309.12			
	ANNUAL MAINTENANCE REMOTE			115.65			
104477 58220	MODERN COURT REPORTING 17-6348 DEC 2017 RTAB MEETING 101-264-801.000	12/26/2017 JHANG	01/25/2018	241.00	241.00	Open	N 01/04/2018
	ATTEND RTAB MEETING			125.00			
	PREPARE MINUTES			116.00			
16784885 58005	MONOPRICE, INC. LASER TONERS, HDMI CABLE INVOICE# 268-738-728.000	11/16/2017 JHANG	12/16/2017	311.66	311.66	Open	N 12/11/2017
	LASER TONERS, HDMI CABLE			311.66			
16905959 58102	MONOPRICE, INC. HP TONERS INVOICE# 16905959 268-738-728.000	12/07/2017 JHANG	01/06/2018	233.14	233.14	Open	N 12/15/2017
	HP TONERS			233.14			
711651695 58146	OCCUPATIONAL HEALTH CENTERS OF MI N04-0220024432 NEW	12/07/2017 JHANG	01/06/2018	68.50	68.50	Open	N 12/19/2017

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	101-270-801.000	NEW HIRE PHYSICAL - CHANEY		68.50			
986805060001 58064	OFFICE DEPOT OFFICE SUPPLIES FOR TREASURERS	12/06/2017 JHANG	01/06/2018	53.69	53.69	Open	N 12/14/2017
	101-253-728.000	LYSOL WIPES # 149452		6.71			
	101-253-728.000	PAPERMATE RED PENS # 558087		13.10			
	101-253-728.000	WALL CALENDAR 2018 # 378179		17.49			
	101-253-728.000	STAPLES # 745922		16.39			
987194543001 58065	OFFICE DEPOT OFFICE SUPPLIES FOR TREASURERS	12/07/2017 JHANG	01/06/2018	28.48	28.48	Open	N 12/14/2017
	101-253-728.000	RECEIPT PAPER ROLLS # 109282		28.48			
987203100001 58066	OFFICE DEPOT OFFICE SUPPLIES FOR	12/07/2017 JHANG	01/06/2018	114.64	114.64	Open	N 12/14/2017
	202-222-776.005	TZE-2312 PK ITEM #479596		18.99			
	202-222-776.005	FILE FOLDER ITEM #810838		5.46			
	202-222-776.005	DRY ERASE MARKERS ITEM #804136		13.20			
	202-222-776.005	POST IT ITEM #504808		10.46			
	202-222-776.005	CASE OF PAPER ITEM #196517		31.49			
	202-222-776.005	WHITE OUT ITEM #396420		10.98			
	202-222-776.005	RED INK PENS ITEM #396521		3.24			
	202-222-776.005	HANGING FOLDERS ITEM #1376263		14.74			
	202-222-776.005	BLUE INK PENS #112266		6.08			
988925564001 58094	OFFICE DEPOT HFD OFFICE SUPPLIES	12/13/2017 JHANG	01/13/2018	38.21	38.21	Open	N 12/15/2017
	101-336-728.000	627457 8-TAB DIVIDERS		5.70			
	101-336-728.000	296278 ENVELOPES 9 X 12		16.48			
	101-336-728.000	432255 25,000 COUNT STAPLES		3.31			
	101-336-728.000	908194 STAPLER		12.72			
988701339001 58095	OFFICE DEPOT HFD OFFICE SUPPLIES	12/12/2017 JHANG	01/13/2018	55.09	55.09	Open	N 12/15/2017
	101-336-728.000	546007 ENVELOPES-INSERT 2" MANILLA		11.62			
	101-336-728.000	399905 CALENDAR DESKTOP		4.80			
	101-336-728.000	222056 PAPERCLIPS 100 CNT.		0.19			
	101-336-728.000	400866 BINDER CLIPS		11.49			
	101-336-728.000	875250 SCOTCH TAPE 12 PK		26.99			
988925442001 58096	OFFICE DEPOT HFD OFFICE SUPPLIES	12/13/2017 JHANG	01/13/2018	79.98	79.98	Open	N 12/15/2017

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	101-336-728.000	943175 300 PG LOG BOOK		79.98			
988699831001 58097	OFFICE DEPOT HFD OFFICE SUPPLIES 101-336-728.000 101-336-728.000 101-336-728.000	12/12/2017 JHANG	01/13/2018	72.09	72.09	Open	N 12/15/2017
		788407 BATTERY PENCIL SHARPENER		14.49			
		400116 PENS, PENCILS, MARKERS ET		1.99			
		603170 8 OZ PURELL BOTTLES		55.61			
988685644001 58100	OFFICE DEPOT PD COPY & FOIA SUPPLIES 101-301-728.000 101-301-728.000 101-301-728.000	12/12/2017 JHANG	01/13/2018	258.61	258.61	Open	N 12/15/2017
		COPY PAPER #488018		235.13			
		DVD SLEEVES #646510		6.87			
		BLANK DVD #209136		16.61			
988642769001 58101	OFFICE DEPOT PD OFFICE & CALENDAR SUPPLIES 101-301-740.000 101-301-740.000	12/12/2017 JHANG	01/13/2018	108.48	108.48	Open	N 12/15/2017
		DAILY BOOKS #348609		89.28			
		DESK CALENDARS #399905		19.20			
988640725001 58170	OFFICE DEPOT OFFICE DEPOT ORDER 268-738-728.000 268-738-728.000	12/12/2017 JHANG	01/13/2018	195.94	195.94	Open	N 12/20/2017
		COPY PAPER ITEM# 273646		178.45			
		MONTHLY WALL CALENDAR		17.49			
987839765001 58232	OFFICE DEPOT 2018 CALENDAR ORDER INV987839765001 101-136-728.000 101-136-728.000	12/11/2017 JHANG	01/14/2018	72.69	72.69	Open	N 01/04/2018
		DESKPAD CALENDARS 2018		14.40			
		2018 PLANNERS		58.29			
992800096001 58239	OFFICE DEPOT ENVELOPE SEALERS INV992800096001 101-136-728.000	12/29/2017 JHANG	01/28/2018	11.10	11.10	Open	N 01/05/2018
		ENVELOPE SEALERS		11.10			
992800124001 58240	OFFICE DEPOT MAILING LABELS INV992800124001 101-136-728.000 101-136-728.000	12/29/2017 JHANG	01/28/2018	43.39	43.39	Open	N 01/05/2018
		COLORED LABELS		6.99			
		MAILING LABELS		36.40			
3336-233996 58104	O'REILLY AUTOMOTIVE INC DIFFERENT FLUIDS FOR APPARATUS 101-336-778.000	12/12/2017 JHANG	01/11/2018	41.02	41.02	Open	N 12/15/2017
		QUART FUEL MIX		6.49			

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Inv Ref#	Description	Entered By					Post Date
	GL Distribution						
	101-336-778.000	STARTER FLUID		6.98			
	101-336-778.000	CARBORATOR CLEANER		6.98			
	101-336-778.000	BLUE DEF FOR EMISSIONS		14.99			
	101-336-778.000	WIPER FLUID		5.58			
3336-236152							
58223	O'REILLY AUTOMOTIVE INC	12/24/2017	01/23/2018	53.62	53.62	Open	N
	2 SETS OF WIPER BLADES336	JHANG					01/04/2018
	101-336-778.000	WIPER BLADES		36.04			
	101-336-778.000	WIPER BLADES		17.58			
3336-236744							
58244	O'REILLY AUTOMOTIVE INC	12/28/2017	01/27/2018	3.99	3.99	Open	N
	REPLACEMENT BOLT	JHANG					01/05/2018
	101-336-778.000	BOLT		3.99			
959392							
58148	PINKERTON CONSULTING & INVESTI	12/06/2017	01/05/2018	56.50	56.50	Open	N
	808202-3 NEW HIRE BACKGROUND CHECK	JHANG					12/19/2017
	101-270-801.000	BACKGROUND CHECK - JOHNSON		56.50			
1491597							
58038	PLANTE & MORAN, PLLC	11/29/2017	12/29/2017	6,165.00	6,165.00	Open	N
	SERVICES THROUGH 11/28 - TO BE	JHANG					12/13/2017
	101-223-801.000	YE ACCOUNTINS SERVICES - REIMB SOM		6,165.00			
25329							
58162	ROLAR PROPERTY SERVICES INC	11/30/2017	12/30/2017	4,725.00	4,725.00	Open	N
	2241 - STREET SWEEPING NOVEMBER 2017	JHANG					12/20/2017
	202-222-776.002	STREET SWEEPING NOVEMBER 2017		4,725.00			
12272017							
58222	RONALD CICHECKI	12/27/2017	01/26/2018	48.74	48.74	Open	N
	2 - DAILY PLANNERS (REIMBURSEMENT)	JHANG					01/04/2018
	101-336-740.000	DAILY PLANNER		45.98			
	101-336-740.000	SALES TAX		2.76			
0036013-IN							
58089	SAFEBUILT INC	11/30/2017	12/30/2017	34,740.39	34,740.39	Open	N
	08-HAMTRAMCK NOV 2017	JHANG					12/14/2017
	101-721-801.000	BUILDING PERMIT FEES NEW		34,326.60			
	101-721-801.000	BUILDING PERMIT FEES EXISTING		413.79			
38423							
58130	SANTORO, INC.	12/08/2017	01/07/2018	6,029.95	6,029.95	Open	N
	DPW TRUCK# 7 SNOW PLOW	JHANG					12/19/2017
	202-222-970.000	NEW BOSS 8.2 BOSS DXT SNOW PLOW		6,029.95			

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38449 58131	SANTORO, INC. PLOWING SNOW/ SPARE 202-222-776.005	12/12/2017 JHANG PLOWING SNOW/ SPARE PLOW PARTS	01/11/2018	1,727.04 1,727.04	1,727.04	Open	N 12/19/2017
27867 58150	SEWER & WATER SPECIALIST, INC 5163 EDWIN /PREP AND POUR BACK FROM 203-203-776.002	11/21/2017 JHANG PREP AND POUR BACK FROM THREE WATER MAIN	12/21/2017	3,000.00 3,000.00	3,000.00	Open	N 12/20/2017
27869 58151	SEWER & WATER SPECIALIST, INC PREP AND POUR BACK ROAD FROM WATER 203-203-776.002	11/21/2017 JHANG 8' X 28' X 8'' 5 YARDS OF CONCRETE	12/21/2017	1,250.00 1,250.00	1,250.00	Open	N 12/20/2017
27933 58152	SEWER & WATER SPECIALIST, INC 11/28 & 11/29 WATER 592-557-787.000	12/07/2017 JHANG 11/28 & 11/29 WATER SHUT OFF PROG	01/06/2018	4,160.00 4,160.00	4,160.00	Open	N 12/20/2017
27942 58153	SEWER & WATER SPECIALIST, INC ASPHALT 1957 TROWBRIDGE / INV. 203-203-776.002 203-203-776.002	12/07/2017 JHANG MATERIAL LABOR	01/06/2018	895.00 180.00 715.00	895.00	Open	N 12/20/2017
27947 58154	SEWER & WATER SPECIALIST, INC 12153 MCDUGALL / 592-557-787.000	12/08/2017 JHANG INSTALL NEW STOP BOX AND BACKFILLED	01/07/2018	1,750.00 1,750.00	1,750.00	Open	N 12/20/2017
27965 58155	SEWER & WATER SPECIALIST, INC 3040 JACOB STOP BOX REPAIR / INV. 592-557-787.000	12/08/2017 JHANG 3040 JACOB STOP BOX REPAIR / INV. #27965	01/07/2018	1,400.00 1,400.00	1,400.00	Open	N 12/20/2017
27966 58156	SEWER & WATER SPECIALIST, INC 3252 LEHMAN / REPLACED 2 STOP BOX - 592-557-787.000	12/08/2017 JHANG 3252 LEHMAN / REPLACED 2 STOP BOX	01/07/2018	1,400.00 1,400.00	1,400.00	Open	N 12/20/2017
27967 58157	SEWER & WATER SPECIALIST, INC DENTON / REPLACED ASPHALT FROM WATER 203-203-776.002	12/08/2017 JHANG REPLACED ASPHALT FROM WATER MAIN & VALVE	01/07/2018	875.00 875.00	875.00	Open	N 12/20/2017
27968 58158	SEWER & WATER SPECIALIST, INC EDWIN / PUT BACK ASPHALT AT 3 LOCA.	12/08/2017 JHANG	01/07/2018	2,125.00	2,125.00	Open	N 12/20/2017

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	203-203-776.002	EDWIN /	PUT BACK ASPHALT AT 3 LOCA.	2,125.00			
28008 58159	SEWER & WATER SPECIALIST, INC 3865 DOREMUS / SINK 592-557-787.000	12/15/2017 JHANG	01/14/2018	1,260.00	1,260.00	Open	N 12/20/2017
	3865 DOREMUS / SINK HOLE REPAIR			1,260.00			
11302017 58085	SHIAWASSEE COUNTY SHERIFF OFFICE PRISONER LODGING-NOV 101-301-800.500	11/30/2017 JHANG	12/30/2017	3,000.00	3,000.00	Open	N 12/14/2017
	101-301-800.500	PRISONER LODGING		2,940.00			
	101-301-800.500	PICK UPS (2)		60.00			
250140 58132	SLC METER, L.L.C. WATER METER REPLACEMENT PROGRAM 592-557-970.000	12/08/2017 JHANG	01/07/2018	311.45	311.45	Open	N 12/19/2017
	592-557-970.000	WATER METER REPLACEMENT PROGRAM		311.45			
250197 58177	SLC METER, L.L.C. WAT MTR REPLACEMENT SUPPLIES 592-557-970.000	12/18/2017 JHANG	01/17/2018	211.20	211.20	Open	N 12/20/2017
	592-557-970.000	1/2'' THRU 1'' PIPE GROUND CLAMP		211.20			
599 58236	SLOAN ENVIRONMENTAL SERVICES, INC BUILDING MAINTENANCE / INV. #599 225-225-776.000	12/20/2017 JHANG	01/19/2018	118,700.00	118,700.00	Open	N 01/05/2018
	225-225-776.000	BUILDING MAINTENANCE / INV. #599		118,700.00			
18249 58145	SYO COMPUTER ENGINEERING SERVICES MONTHLY IT SERVICES 12/15 - 1/14/18 101-264-801.000	12/15/2017 JHANG	01/14/2018	6,500.00	6,500.00	Open	N 12/19/2017
	101-264-801.000	MONTHLY IT SERVICES		6,500.00			
4164 58007	THE HAMTRAMCK REVIEW NOV 2017 LIBRARY COLUMN 268-738-957.100	11/29/2017 JHANG	12/29/2017	90.00	90.00	Open	N 12/11/2017
	268-738-957.100	WEEKLY COLUMN FOR NOV 2017		90.00			
4175 58012	THE HAMTRAMCK REVIEW CDBG FINAL NOTICE 275-275-980.200	12/01/2017 JHANG	12/31/2017	222.00	222.00	Open	N 12/12/2017
	275-275-980.200	LEGAL AD		222.00			
4179 58137	THE HAMTRAMCK REVIEW PD AUTO AUCTION AD 101-301-903.000	12/11/2017 JHANG	01/10/2018	92.50	92.50	Open	N 12/19/2017
	101-301-903.000	AUTO AUCTION AD 12-8-17 PUBLICATION		92.50			

INVOICE REGISTER REPORT FOR CITY OF HAMTRAMCK
 EXP CHECK RUN DATES 12/26/2017 - 12/26/2017
 BOTH JOURNALIZED AND UNJOURNALIZED
 OPEN

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
4196 58225	THE HAMTRAMCK REVIEW PLAN COMM. + ZBA PUBLIC NOTICE AD 101-721-903.000	12/21/2017 JHANG	01/20/2018	388.50 388.50	388.50	Open	N 01/04/2018
41746 58233	THE HUTTENLOCHER GROUP BOND CANCELLATION REFUND - CAIRNS 101-223-800.000	12/07/2017 JHANG	01/06/2018	(1,373.00) (1,373.00)	(1,373.00)	Open	N 01/05/2018
41791 58234	THE HUTTENLOCHER GROUP BOND CANCELLATION 101-253-911.000	12/07/2017 JHANG	01/06/2018	(1,031.00) (1,031.00)	(1,031.00)	Open	N 01/05/2018
60410 58004	THE LIBRARY NETWORK ANNUAL BOOKBILLING SUBSCRIPTION 268-738-801.003	11/30/2017 JHANG	12/30/2017	2,386.25 2,386.25	2,386.25	Open	N 12/11/2017
4337623 58059	THE REINALT-THOMAS CORPORATION WARRANTY/REPLACE TIRE FRM#4337623 202-222-751.002	12/01/2017 JHANG	12/31/2017	23.25 23.25	23.25	Open	N 12/13/2017
837311081 58090	THOMSON REUTERS - WEST 1004713124 THOMSON REUTERS SOFTWARE 101-202-801.000	12/01/2017 JHANG	12/31/2017	181.00 181.00	181.00	Open	N 12/14/2017
837309836 58136	THOMSON REUTERS - WEST 1004666422 - CLEAR INVEST CHARGES 101-301-801.000	12/01/2017 JHANG	12/31/2017	329.00 329.00	329.00	Open	N 12/19/2017
19424 58164	TOLEDO ELEVATOR & MACHINE COMPANY CITY HALL ELEVATOR 101-265-776.000	11/14/2017 JHANG	12/14/2017	606.00 606.00	606.00	Open	N 12/20/2017
390992 58062	USABLUBOOK OPERATING SUPPLIES / INV. #390992 101-265-740.000 101-265-740.000 101-265-740.000	10/11/2017 JHANG	11/10/2017	126.96 60.90 43.90 22.16	126.96	Open	N 12/13/2017

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INVOICE REGISTER REPORT FOR CITY OF HAMTRAMCK
 EXP CHECK RUN DATES 12/26/2017 - 12/26/2017
 BOTH JOURNALIZED AND UNJOURNALIZED
 OPEN

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date
429936 58133	USABLUEBOOK DPW - THREE SAFETY FUEL CANS 592-557-751.002 CHAIN SAWS , SNOW BLOWERS, STRING TRIMER 592-557-751.002 FREIGHT	11/29/2017 JHANG	12/29/2017	323.11 269.85 53.26	323.11	Open	N 12/19/2017
19596 58171*	VISICOM SERVICES, INC. IT SUPPORT SERVICES INV.19596 101-136-801.100 SECURITY SFTWR LICENSE DEC 2017 101-136-801.100 DNS SERVICE DEC 2017 101-136-801.100 HOSTING FEE 365 ESSENT. DEC2017 101-136-801.100 HOSTING FEE 365 PREM. DEC2017 101-136-801.100 BACKUP SFTWR LICENSE DEC 2017 101-136-801.100 IT SUPPORT HOURS 101-136-801.100 PREPAID SUPPORT HOURS 101-136-801.100 IT CARE K Q1	11/30/2017 JHANG	12/30/2017	1,065.45 35.00 23.45 42.00 30.00 125.00 393.75 (183.75) 600.00	1,065.45	Open	N 12/20/2017
109775 58134	WARREN GEAR & AXLE ROUTINE MAINTENCE WATER DEPART 592-557-751.002 ROUTINE MAINTENCE	12/13/2017 JHANG	01/12/2018	772.24 772.24	772.24	Open	N 12/19/2017
109761 58175	WARREN GEAR & AXLE REPAIR: OIL CHANGE, O2 SENSORS, AIR 592-557-751.002 OXYGEN SENSOR 592-557-751.002 IMPACT SENSOR 592-557-751.002 HUB ASSEMBLY TIMKEN 592-557-751.002 BOLT & LUG NUT 592-557-751.002 SHOP SUPPLIES 592-557-751.002 COMPUTER SCAN 592-557-751.002 SYNTHETIC ENGINE OIL 592-557-751.002 OIL FILTER 592-557-751.002 LABOR-2	12/05/2017 JHANG	01/04/2018	1,273.18 100.72 132.44 470.00 33.00 10.00 40.00 36.00 9.02 442.00	1,273.18	Open	N 12/20/2017
292803 58135	WAYNE COUNTY 500013 - TRAFFIC SIGNAL MAINT 202-222-776.004 TRAFFIC SIGNAL MAINTENANCE 10/2017	12/07/2017 JHANG	01/06/2018	1,674.90 1,674.90	1,674.90	Open	N 12/19/2017
292869 58166	WAYNE COUNTY 500013 - TRAFFIC SIGNAL MAINT 202-222-776.004 TRAFFIC SIGNAL MAINTENANCE 11/17	12/12/2017 JHANG	01/11/2018	942.44 942.44	942.44	Open	N 12/20/2017

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
15144 58105	WEST SHORE FIRE, INC. DOT INSPECTION, PREVENTATIVE MAINT. JHANG 101-336-778.000 HOURS LABOR TO PERFORM DOT AND PM 101-336-778.000 DUAL FLOW OIL FILTER 101-336-778.000 FUEL FILTER 101-336-778.000 FUEL FILTER 101-336-778.000 COOLANT FILTER 101-336-778.000 QUARTS OF 15W-40 OIL 101-336-778.000 SHOP SUPPLIES 101-336-778.000 SERVICE CALL	12/08/2017	01/07/2018	955.00 510.00 56.73 31.53 61.00 20.50 173.71 26.53 75.00	955.00	Open	N 12/15/2017
15292 58224	WEST SHORE FIRE, INC. PREVENTATIVE MAINTENANCE FOR ENGINE- JHANG 101-336-778.000 MILEAGE CHARGE 101-336-778.000 50/50 ANTIFREEE 101-336-778.000 FUEL/WATER SEPARATOR 101-336-778.000 DUAL FLOW OIL FILTER 101-336-778.000 15W-40 OIL 101-336-778.000 HOURS OF LABOR FOR PM 101-336-778.000 SHOP SUPPLIES	12/27/2017	01/26/2018	955.00 75.00 31.98 92.62 68.74 209.65 467.50 9.51	955.00	Open	N 01/04/2018
01022018 58235	WHEELHOUSE DETROIT DDA SIGN GRANT 244-244-881.000 SIGN GRANT 50% BALANCE DUE	01/02/2018 JHANG	02/01/2018	177.50 177.50	177.50	Open	N 01/05/2018
01042018 58237	WLAM JUDGE KROT MEMBERSHIP DUES 2018 JHANG 101-136-958.000 MEMBERSHIP DUES 2018	01/04/2018	02/03/2018	100.00 100.00	100.00	Open	N 01/05/2018
# of Invoices:	133	# Due:	133	Totals:	312,076.02		312,076.02
# of Credit Memos:	3	# Due:	3	Totals:	(2,411.49)		(2,411.49)
Net of Invoices and Credit Memos:					309,664.53		309,664.53
* 1 Net Invoices have Credits Totalling:					(183.75)		

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnalized
Inv Ref#	Description	Entered By					Post Date
	GL Distribution						
--- TOTALS BY FUND ---							
	101 - General Fund			125,176.55	125,176.55		
	202 - Mvh Major Street Fund			17,424.53	17,424.53		
	203 - Mvh Local Street Fund			8,151.13	8,151.13		
	225 - Building Fund			123,033.15	123,033.15		
	244 - DOWNTOWN DEVELOPMENT AUTH			177.50	177.50		
	266 - DRUG LAW ENF. ACT 265 - STAT			430.50	430.50		
	268 - Library Fund			4,193.70	4,193.70		
	275 - Comm Develop Block Grant			822.21	822.21		
	592 - WATER & SEWER FUND			30,255.26	30,255.26		
--- TOTALS BY DEPT/ACTIVITY ---							
	000 - GENERAL			1,452.00	1,452.00		
	136 - 31-St District Court			5,821.28	5,821.28		
	202 - Income Tax			181.00	181.00		
	203 - LOCAL STREETS			8,151.13	8,151.13		
	222 - MAJOR STREETS			17,424.53	17,424.53		
	223 - CONTROLLER DEPARTMENT			4,792.00	4,792.00		
	225 - BUILDING			123,033.15	123,033.15		
	244 - DDA			177.50	177.50		
	253 - Treasurer			(948.83)	(948.83)		
	264 - GENERAL ADMINISTRATION			6,741.00	6,741.00		
	265 - BUILDING & GROUNDS			32,937.05	32,937.05		
	266 - LEGAL			29,531.26	29,531.26		
	270 - HUMAN RESOURCES			312.50	312.50		
	274 - RETIREE COSTS			201.55	201.55		
	275 - Cdbg			822.21	822.21		
	301 - POLICE DEPARTMENT			6,239.59	6,239.59		
	336 - FIRE DEPARTMENT			2,787.26	2,787.26		
	367 - Drug Forfeiture - State Expe			430.50	430.50		
	557 - WATER & SEWER			30,255.26	30,255.26		
	721 - COMMUNITY & ECONOMIC DEVELOP			35,128.89	35,128.89		
	738 - Library			4,193.70	4,193.70		

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 General Fund							
12/14/2017	WCOMP	0 (E)	EAGLECLAIMS	WORKMEN'S COMPENSATION	835.000	264	405.57
				WORKMEN'S COMPENSATION	835.000	264	1,268.59
				CHECK WCOMP 0 (E) TOTAL			<u>1,674.16</u>
12/14/2017	GEN	70039	18TH STREET DELI INC	PRIS MEALS	750.000	301	45.00
				PRIS MEALS	750.000	301	45.00
				PRIS MEALS	750.000	301	22.50
				PRIS MEALS	750.000	301	45.00
				PRIS MEALS	750.000	301	30.00
				PRIS MEALS	750.000	301	22.50
				PRIS MEALS	750.000	301	22.50
				CHECK GEN 70039 TOTAL			<u>232.50</u>
12/14/2017	GEN	70040	ACCURATE APPRAISALS & REALTY, INC.	Professional Services	801.000	721	1,500.00
12/14/2017	GEN	70041#	CARDMEMBER SERVICE	FEDEX SHIPPING FOR TAX GARNISHMENTS	740.000	136	13.73
				PUBLIC RELATION EXPENSES	885.000	172	44.14
				PAYROLL CONFERENCE	864.000	223	100.00
				MGFOA 2017-2018	864.000	223	120.00
				FIRE SCENE INVEST CAMERA & WARRANTY	740.000	336	517.56
				CHECK GEN 70041 TOTAL			<u>795.43</u>
12/14/2017	GEN	70042#	COMCAST	PHONE JAN 2018	922.000	301	111.10
				HFD CABLE/INTERNET JAN 2018	740.000	336	84.45
				CHECK GEN 70042 TOTAL			<u>195.55</u>
12/14/2017	GEN	70043	DETROIT EDISON	STRT LGHTS SEMI-ORNA STAND NOV 2017	926.000	265	52.85
				STRT LGHTS UG SHORTSPAN STAND NOV 2017	926.000	265	6,634.08
				STRT LGHTS UG LONGSPAN STAND NOV 2017	926.000	265	4,682.00
				STRT LGHTS OH STAND NOV 2017	926.000	265	13,589.34
				AUTOMATIC TRAFFIC SIGNAL NOV 2017	926.000	265	2,279.21
				STRT LGHTS UG SHORTSPAN STAND NOV 2017	926.000	265	351.55
				STRT LGHTS OH STAND NOV 2017	926.000	265	31.68
				CHECK GEN 70043 TOTAL			<u>27,620.71</u>

CHECK DISBURSEMENT REPORT FOR CITY OF HAMTRAMCK
 CHECK DATE FROM 12/14/2017 - 12/19/2017

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 General Fund							
12/14/2017	GEN	70045	Hanson's Windows & Constr	Permit Fee	478.000	000	119.00
12/14/2017	GEN	70046	JASON ABBEY	EMT LICENSE RENEWAL FOR JASON ABBEY	801.000	336	25.00
12/14/2017	GEN	70047	JUDGE PAUL PARUK	CELL PHONE REIMBURSEMENT	922.000	136	265.68
12/14/2017	GEN	70048	KATRINA POWELL	PARKING	864.000	172	18.00
				PARKING	864.000	172	12.00
				PARKING 10/17/16	864.000	172	19.00
				CHECK GEN 70048 TOTAL			<u>49.00</u>
12/14/2017	GEN	70049#	KONICA MINOLTA BUSINESS SOLUTIONS	COPIER USAGE 11/1 - 11/30/17	800.000	202	49.73
				COPIER USAGE 11/1 - 11/30/17	800.000	215	18.32
				COPIER USAGE 11/1 - 11/30/17	800.000	223	68.93
				COPIER USAGE 11/1 - 11/30/17	800.000	253	4.88
				COPIER USAGE 11/1 - 11/30/17	800.000	301	11.77
				COPIER USAGE 11/1 - 11/30/17	800.000	721	65.40
				CHECK GEN 70049 TOTAL			<u>219.03</u>
12/14/2017	GEN	70050	Martino Enterprises Inc	Permit Fee	478.000	000	145.00
				Roll-off Container - 5 days	478.000	000	25.00
				CHECK GEN 70050 TOTAL			<u>170.00</u>
12/14/2017	GEN	70051	MUNEER K. AKADMI	Sign over 20 sq. ft.	478.000	000	250.00
12/14/2017	GEN	70052	OFFICE TEAM	TEMP WK END 12/1/17 - COLEMAN	801.000	172	1,147.98
				TEMP WK END 12/08/17 - COLEMAN	801.000	172	1,072.46
				CHECK GEN 70052 TOTAL			<u>2,220.44</u>
12/14/2017	GEN	70053	SAM'S CLUB MC/SYNCS	CLEANING SUPPLIES FOR FIRE DEPARTMENT	740.000	336	170.98
12/14/2017	GEN	70054	TURBO AUTO WASH INC	PD VEHICLE WASH-DEC 2016	751.002	301	12.00
12/18/2017	GEN	70055	31ST JUDICIAL DISTRICT COURT	1/2 DAY JUROR PMTS	802.000	136	425.00
				FULL DAY JUROR PMTS	802.000	136	150.00
				CHECK GEN 70055 TOTAL			<u>575.00</u>

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Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 General Fund							
12/18/2017	GEN	70056	ALEXIS G. KROT	MJI CONFERENCE MILEAGE	864.000	136	92.02
12/18/2017	GEN	70057	AUGUST R. GITSCHLAG	REIMBURSEMENT	947.101	261	72.52
12/18/2017	GEN	70058	DANNY H. HAGEN	"SAVING OUR OWN" DVD	803.000	336	79.00
12/18/2017	GEN	70059	JEREMY WEBSTER	MITA MILEAGE (330 X .535)	864.000	202	176.55
12/18/2017	GEN	70060	REGAN WATSON	TRAVEL TO CLASS DELTA TWP	864.000	215	50.83
				HOTEL	864.000	215	94.25
				PER DIEM 11/30	864.000	215	59.00
				PER DIEM 12/1	864.000	215	59.00
				TRAVEL BACK FROM DELTA TWP	864.000	215	50.83
				CHECK GEN 70060 TOTAL			<u>313.91</u>
12/18/2017	GEN	70061	STATE OF MICHIGAN	JIS USER FEES 10/2017-12/2017	801.300	136	7,893.24
12/18/2017	GEN	70062	STEVE COLEMAN	REIMBURSEMENT	947.101	261	56.94
12/19/2017	WCOMP	1 (E)	EAGLECLAIMS	WORKMEN'S COMPENSATION	835.000	264	371.94
12/19/2017	GEN	70063*#	BLUE CARE NETWORK	HEALTHCARE JAN 2018	716.100	136	4,071.27
				HEALTHCARE JAN 2018	716.100	202	1,407.61
				HEALTHCARE JAN 2018	716.100	215	426.55
				HEALTHCARE JAN 2018	716.100	253	426.55
				HEALTHCARE JAN 2018	716.100	257	1,834.16
				HEALTHCARE JAN 2018	716.100	270	1,172.70
				RETIREE JAN 2018 HEALTH INS PREM	716.100	274	10,436.81
				HEALTHCARE JAN 2018	716.100	274	44,575.62
				HEALTHCARE JAN 2018	716.100	301	19,683.75
				HEALTHCARE JAN 2018	716.100	301	3,115.21
				HEALTHCARE JAN 2018	716.100	336	16,755.83
				HEALTHCARE JAN 2018	716.100	721	426.55
				CHECK GEN 70063 TOTAL			<u>104,332.61</u>
12/19/2017	GEN	70064	BLUE CROSS BLUE SHIELD OF MICHIGAN	RETIREE JAN 2018 HEALTH INS PREM	716.100	274	6,963.18
				RETIREE JAN 2018 HEALTH INS PREM	716.100	274	25,679.20

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Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 General Fund				CHECK GEN 70064 TOTAL			32,642.38
12/19/2017	GEN	70065*#	COMCAST	DECEMBER 2017 FAX/ISP INVOICE	922.000	136	203.45
				CABLE/INTERNET JAN 2018	922.000	265	596.42
				FAX JAN 2018	922.000	336	47.00
				CHECK GEN 70065 TOTAL			<u>846.87</u>
12/19/2017	GEN	70066	GRIFFIN LAW PLLC	HOUSE COUNSEL 12/14/17	801.100	136	250.00
12/19/2017	GEN	70067	PEOPLES COMMUNITY CENTER	LOCATION RENTAL NOVEMBER ELECTION	707.000	262	300.00
12/19/2017	GEN	70068	ROBERT E. ZARANEK	HOUSE COUNSEL 12/7/17	801.100	136	250.00
12/19/2017	GEN	70069	SEAN K. KOWALSKI, P-43764	HOUSE COUNSEL 12/11/17	801.100	136	300.00
12/19/2017	GEN	70070	STREET DEMOCRACY	HOUSE COUNSEL	801.100	136	2,250.00
12/19/2017	GEN	70071*#	THE STANDARD	DENTAL INS DEC 2017	716.000	136	164.84
				DENTAL INS DEC 2017	716.000	202	60.80
				DENTAL INS DEC 2017	716.000	215	19.92
				DENTAL INS DEC 2017	716.000	223	19.92
				DENTAL INS DEC 2017	716.000	253	19.92
				DENTAL INS DEC 2017	716.000	257	80.72
				DENTAL INS DEC 2017	716.000	261	65.24
				DENTAL INS DEC 2017	716.000	270	40.88
				DENTAL INS DEC 2017	716.000	274	5,101.60
				DENTAL INS DEC 2017	716.000	301	998.60
				DENTAL INS DEC 2017	716.000	301	144.92
				DENTAL INS DEC 2017	716.000	336	904.56
				DENTAL INS DEC 2017	716.000	721	19.92
				CHECK GEN 70071 TOTAL			<u>7,641.84</u>
12/19/2017	GEN	70072	VERIZON WIRELESS	M2M CONNECTION SUB PMT	922.000	136	38.52
				Total for fund 101 General Fund			194,002.82

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 202 Mvh Major Street Fund							
12/19/2017	FID	9516*#	BLUE CARE NETWORK	HEALTHCARE JAN 2018	716.100	222	2,651.32
12/19/2017	FID	9517*#	THE STANDARD	DENTAL INS DEC 2017	716.000	222	65.24
Total for fund 202 Mvh Major Street Fund							2,716.56

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Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 244 DOWNTOWN DEVELOPMENT AUTH							
12/14/2017	FID	9510*#	CARDMEMBER SERVICE	CHRISTMAS LIGHTS	881.000	244	737.82
				STREET POLE BANNER BRACKETS	881.000	244	480.00
				CHECK FID 9510 TOTAL FOR			<u>1,217.82</u>
				Total for fund 244 DOWNTOWN DEVELOPMENT AUTH			1,217.82

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 264 911 Emergency							
12/14/2017	FID	9511	KONICA MINOLTA BUSINESS SOLUTIONS	COPIER USAGE 11/1 - 11/30/17	800.000	264	25.34
				COPIER USAGE 11/1 - 11/30/17	800.000	264	64.99
				CHECK FID 9511 TOTAL FOR			<hr/> 90.33
				Total for fund 264 911 Emergency			90.33

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 266 DRUG LAW ENF. ACT 265 - STATE							
12/14/2017	FID	9510*#	CARDMEMBER SERVICE	PORTABLE EXTERNAL HARD DRIVE	740.000	367	109.98
				16 GB USB FLASH DRIVE	740.000	367	16.98
				32 GB USB FLASH DRIVE	740.000	367	38.97
				CHECK FID 9510 TOTAL FOR			<u>165.93</u>
12/18/2017	FID	9513	CEVON MATTHEWS	FORFEITURE FUNDS RETURN	810.000	367	5,000.00
12/18/2017	FID	9515	WAYNE COUNTY PROSECUTOR'S OFC	ADMIN FEE FORFEITURE CASE-MATTHEWS	810.000	367	2,295.00
12/19/2017	FID	9516*#	BLUE CARE NETWORK	HEALTHCARE JAN 2018	716.100	367	1,109.02
12/19/2017	FID	9517*#	THE STANDARD	DENTAL INS DEC 2017	716.000	367	65.24
				Total for fund 266 DRUG LAW ENF. ACT 265 - STATE			8,635.19

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 268 Library Fund							
12/14/2017	GEN	70044	DTE ENERGY	LIBRARY ELECTRIC NOV 2017	921.000	738	850.00
12/19/2017	GEN	70063*#	BLUE CARE NETWORK	HEALTHCARE JAN 2018	716.100	738	981.06
12/19/2017	GEN	70065*#	COMCAST	FAX JAN 2018	922.000	738	32.05
12/19/2017	GEN	70071*#	THE STANDARD	DENTAL INS DEC 2017	716.000	738	40.88
Total for fund 268 Library Fund							1,903.99

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CHECK DISBURSEMENT REPORT FOR CITY OF HAMTRAMCK
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Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 275 Comm Develop Block Grant							
12/14/2017	FID	9510*#	CARDMEMBER SERVICE	CAMERA	805.000	275	252.28
12/18/2017	FID	9512	AMERICAN ATHLETIX LLC	OUTDOOR INLINE DASHERBOARD SYSTEM	980.200	275	91,529.00
				RETRACTABLE SOCCER GOALS	980.200	275	6,500.00
				BLACK VINYL CHAIN LINK	980.200	275	5,500.00
				TURF: ALL GREEN	980.200	275	45,000.00
				SOCCER GOAL 8'X24'	980.200	275	6,975.00
				SOCCER GOAL 7'X21'	980.200	275	6,000.00
				SOCCER GOAL 6'X16'	980.200	275	5,250.00
				FUTSAL GOALS	980.200	275	1,450.00
				CHECK FID 9512 TOTAL FOR			<u>168,204.00</u>
12/18/2017	FID	9514	DELL MARKETING L.P.	QUOTE 3000019532248.1 OPTIPLEX 5050 MT	805.000	275	2,974.14
				Total for fund 275 Comm Develop Block Grant			171,430.42

CHECK DISBURSEMENT REPORT FOR CITY OF HAMTRAMCK
 CHECK DATE FROM 12/14/2017 - 12/19/2017

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 592 WATER & SEWER FUND							
12/14/2017	WAT	9606	CARDMEMBER SERVICE	LG K20 CELL PHONE CASE			** VOIDED **
12/14/2017	WAT	9607	GREAT LAKES WATER AUTHORITY	POLLUTANT SURCHARGE METRO SEPT/OCT 2017			** VOIDED **
12/14/2017	WAT	9608	JOHNSONS AUTOMATION & CONSULTING	MONTHLY SERVICES FOR			** VOIDED **
12/14/2017	WAT	9609	KONICA MINOLTA BUSINESS SOLUTIONS	COPIER USAGE 11/1 - 11/30/17			** VOIDED **
12/14/2017	WAT	9610	CARDMEMBER SERVICE	LG K20 CELL PHONE CASE	922.000	557	11.99
12/14/2017	WAT	9611	GREAT LAKES WATER AUTHORITY	POLLUTANT SURCHARGE METRO SEPT/OCT 2017	925.200	557	931.72
12/14/2017	WAT	9612	JOHNSONS AUTOMATION & CONSULTING	MONTHLY SERVICES FOR	801.000	557	9,880.00
12/14/2017	WAT	9613	KONICA MINOLTA BUSINESS SOLUTIONS	COPIER USAGE 11/1 - 11/30/17	800.000	557	37.14
12/19/2017	WAT	9614	BLUE CARE NETWORK	HEALTHCARE JAN 2018	716.100	557	2,815.22
12/19/2017	WAT	9615	GREAT LAKES WATER AUTHORITY	SEWAGE MONTHLY CHARGE NOV 2017	925.000	557	329,900.00
				POLLUTANT SURCHARGE BOZEKS SEPT/OCT	925.200	557	245.39
				POLLUTANT SURCHARGE KOWALSKI SEPT 2017	925.200	557	918.00
				POLLUTANT SURCHARGE HOME STYLE AUG 2017	925.200	557	14,875.68
				CHECK WAT 9615 TOTAL FOR			<u>345,939.07</u>
12/19/2017	WAT	9616	STERLING TITLE AGENCY	XOVERPAYMENT	040.000	000	346.40
12/19/2017	WAT	9617	THE STANDARD	DENTAL INS DEC 2017	716.000	557	206.76
12/19/2017	WAT	9618	TSP SERVICES, INC.	DPS SVC CALL - WTR	040.000	000	1,400.00
12/19/2017	WAT	9619	YASER RAGEH	XOVERPAYMENT	040.000	000	826.15
				Total for fund 592 WATER & SEWER FUND			362,394.45

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 703 Prop Tax Collection Fund							
12/14/2017	PTC	2253	CAMPAU CLOTHING CO	Undistributed Current Tax Collections	274.000	000	49.78
12/19/2017	PTC	2254	DUDA, JANE T LIFE TENANT	Undistributed Current Tax Collections	274.000	000	14.84
12/19/2017	PTC	2255	WAYNE COUNTY TREASURER	DELINQ TAX SETTLEMENT	273.000	000	456.31
12/19/2017	PTC	2256	WELLS, RICHARD	Undistributed Current Tax Collections	274.000	000	59.43
				Total for fund 703 Prop Tax Collection Fund			580.36
TOTAL - ALL FUNDS							742,971.94

'*'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE FUND

'#'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE DEPARTMENT

CITY OF HAMTRAMCK

CASH FLOW SUMMARY FOR THE MONTH ENDING DECEMBER 31, 2017

DESCRIPTION	101	202	203	225	244	264
	General Fund	Major Road	Local Road	Building Dept	DDA	911 Emergency
Cash Inflows	1,787,665.55	107,676.66	33,069.81	7,426.00	232.24	-
Cash Outflows	(2,529,908.38)	(161,195.24)	(1,884.49)	-	(1,450.06)	(8,923.67)
Net Cash Flow	(742,242.83)	(53,518.58)	31,185.32	7,426.00	(1,217.82)	(8,923.67)
Add: Beginning Balance	6,695,884.20	2,320,110.73	2,155,780.49	410,272.13	123,656.25	24,068.22
Ending Balance	5,953,641.37	2,266,592.15	2,186,965.81	417,698.13	122,438.43	15,144.55
	5,953,641.37	2,266,592.15	2,186,965.81	417,698.13	122,438.43	15,144.55

DESCRIPTION	266	267	268	275	280
	State Drug Forfeiture	Federal Drug Forfeiture	Library	CDBG	Police Training P.A. 302 Water/Sewer
Cash Inflows	-	18,929.00	18,873.18	-	618,074.73
Cash Outflows	(11,476.50)	-	(2,966.64)	(178,879.16)	(388,126.86)
Net Cash Flow	(11,476.50)	18,929.00	15,906.54	(178,879.16)	229,947.87
Add: Beginning Balance	297,066.40	66,983.25	271,581.51	125,463.21	18,536.40
Ending Balance	285,589.90	85,912.25	287,488.05	(53,415.95)	18,536.40

GL NUMBER	DESCRIPTION	2017-18		YTD BALANCE	% BDGT USED
		ORIGINAL BUDGET	2017-18 AMENDED BUDGET	12/31/2017 (NORMAL) (ABNORMAL)	
Fund 101 - General Fund					
Revenues					
Dept 000 - GENERAL					
101-000-401.000	Property Taxes - Operating	3,748,115.00	3,748,115.00	2,663,112.70	71.05
101-000-402.000	Property Taxes - Rubbish	562,215.00	562,215.00	399,445.59	71.05
101-000-403.000	Property Taxes - Pf Pension	95,618.00	95,618.00	67,922.07	71.03
101-000-404.000	Property Taxes - Gm Agreement	530,000.00	530,000.00	0.00	0.00
101-000-407.000	Property Taxes - Prior Years Refunds	(50,000.00)	(50,000.00)	0.00	0.00
101-000-411.000	PROPERTY TAXES-DELINQUENT REAL CURRENT	(75,000.00)	(75,000.00)	0.00	0.00
101-000-421.000	Property Taxes - CY Del PPT Deferred	(30,000.00)	(30,000.00)	0.00	0.00
101-000-438.000	Income Tax	2,100,000.00	2,100,000.00	924,190.08	44.01
101-000-438.500	Income Tax -Highland Pk. Revenue	180,000.00	180,000.00	94,800.00	52.67
101-000-438.990	Income Tax Refunds	(100,000.00)	(100,000.00)	(54,782.20)	54.78
101-000-445.000	Property Taxes - Penalty And Interest	120,000.00	120,000.00	40,072.57	33.39
101-000-447.000	Property Taxes - Administration Fee	115,000.00	115,000.00	90,738.82	78.90
101-000-449.000	Cable Franchise Fees	85,000.00	85,000.00	42,092.11	49.52
101-000-450.000	Business Licenses	85,000.00	85,000.00	4,805.00	5.65
101-000-477.000	Registration & Insp Fees	225,000.00	225,000.00	118,157.00	52.51
101-000-477.442	Sanitation Service Fee	500,000.00	500,000.00	322,842.93	64.57
101-000-478.000	Permit Fees-Bldg Department	200,000.00	200,000.00	140,937.00	70.47
101-000-501.500	FEDERAL FIRE SAFER GRANT	950,000.00	950,000.00	214,974.00	22.63
101-000-515.000	MISC STATE GRANTS	0.00	0.00	1,100.00	100.00
101-000-570.000	METRO AUTHORITY (PA 48)	40,000.00	40,000.00	0.00	0.00
101-000-573.000	LOCAL COMM STABILIZATION AUTHORITY	90,000.00	90,000.00	97,412.39	108.24
101-000-575.000	STATE-SALES TAX CVTRS	1,423,691.00	1,423,691.00	240,286.00	16.88
101-000-575.A00	State-Sales Tax Constitut	1,736,176.00	1,736,176.00	326,477.00	18.80
101-000-577.000	State-Liquor License	22,000.00	22,000.00	22,243.69	101.11
101-000-579.000	State-Judges Salary Stand	45,000.00	45,000.00	11,431.00	25.40
101-000-580.000	Wayne County Jail Pilot	1,150,000.00	1,150,000.00	0.00	0.00
101-000-582.000	Other Pilot Payments	80,000.00	80,000.00	0.00	0.00
101-000-610.000	RESTITUTION	0.00	0.00	990.00	100.00
101-000-612.000	Svc Fees-Ambulance Fees	0.00	0.00	332.25	100.00
101-000-622.000	DPS MATERIAL & C/S COST RECOVERY	0.00	0.00	(9,000.00)	100.00
101-000-627.000	Svc Rendered - Accident	30,000.00	30,000.00	14,758.18	49.19
101-000-631.100	Svc Rendered-Police Hsg	75,000.00	75,000.00	0.00	0.00
101-000-643.000	Reimbursement- Police Department	0.00	0.00	3,104.15	100.00
101-000-645.000	Service Fees/Budget	0.00	0.00	80.00	100.00
101-000-651.100	PARK AND RECREATION FEES	10,000.00	10,000.00	200.00	2.00
101-000-652.000	Parking Meter Collections	70,000.00	70,000.00	10,172.90	14.53
101-000-653.000	Parking Permits	0.00	0.00	1,405.00	100.00
101-000-656.000	DPS STAFF SERVICE FEE INCOME	0.00	0.00	325.00	100.00
101-000-657.000	Tow & Storage Fees	40,000.00	40,000.00	17,600.00	44.00
101-000-658.000	Fines & Forf Dist Court	1,250,000.00	1,250,000.00	489,726.38	39.18
101-000-668.000	RENTS AND ROYALTIES	20,000.00	20,000.00	22,000.00	110.00
101-000-676.000	Ref&Rebates - Emp Ins	0.00	0.00	23,306.95	100.00
101-000-694.200	MISC REVENUES-FIRE DEPT	0.00	0.00	400.00	100.00
101-000-694.B00	Misc Excess Taxes	0.00	0.00	(97.73)	100.00
101-000-694.D00	Misc Others	75,000.00	75,000.00	20,737.54	27.65
101-000-698.202	Admin Expense Reimbursement - 202	83,000.00	83,000.00	0.00	0.00
101-000-698.203	Admin Expense Reimbursement - 203	24,000.00	24,000.00	0.00	0.00
101-000-698.268	Admin Expense Reimbursement - 268	12,000.00	12,000.00	0.00	0.00
101-000-698.592	Admin Expense Reimbursement - 592	200,000.00	200,000.00	0.00	0.00
Total Dept 000 - GENERAL		15,716,815.00	15,716,815.00	6,364,298.37	40.49
TOTAL REVENUES		15,716,815.00	15,716,815.00	6,364,298.37	40.49
Expenditures					
Dept 101 - Mayor & City Council					
101-101-702.000	Salaries	27,100.00	27,100.00	13,540.50	49.96
101-101-715.000	Social Security (Fica)	1,900.00	1,900.00	1,035.82	54.52
101-101-728.000	OFFICE SUPPLIES	150.00	150.00	72.04	48.03
101-101-864.000	Conference-Workshop	15,000.00	15,000.00	4,673.92	31.16
101-101-881.000	Special Projects	500.00	500.00	0.00	0.00
101-101-958.000	Membership Dues	10,000.00	10,000.00	0.00	0.00
Total Dept 101 - Mayor & City Council		54,650.00	54,650.00	19,322.28	35.36
Dept 136 - 31-St District Court					
101-136-702.000	Salaries	437,920.00	437,920.00	189,926.05	43.37
101-136-715.000	Social Security (Fica)	33,500.00	33,500.00	12,533.00	37.41
101-136-716.000	INSURANCES-DENTAL (FT DEARBORN)	4,800.00	4,800.00	949.20	19.78
101-136-716.100	Insurance - Healthcare (Bcbs)	45,000.00	45,000.00	22,278.57	49.51
101-136-716.200	INSURANCE - OPTICAL (DAVIS VISION)	0.00	0.00	(35.92)	100.00
101-136-716.400	INSURANCE - LIFE (FT DEARBORN)	3,000.00	3,000.00	1,243.77	41.46
101-136-718.000	Retirement (Mers)	0.00	0.00	2,581.14	100.00

PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017-18		YTD BALANCE	% BDGT USED
		ORIGINAL BUDGET	2017-18 AMENDED BUDGET	12/31/2017 (ABNORMAL)	
Fund 101 - General Fund					
Expenditures					
101-136-728.000	OFFICE SUPPLIES	6,200.00	6,200.00	2,091.58	33.74
101-136-730.000	Postage	10,000.00	10,000.00	0.00	0.00
101-136-740.000	Operating Supplies	2,200.00	2,200.00	1,553.73	70.62
101-136-801.100	COURT APPOINTED ATTORNEYS	30,000.00	30,000.00	20,415.45	68.05
101-136-801.200	INTERPRETERS	15,000.00	15,000.00	10,978.15	73.19
101-136-801.300	TECHNOLOGY SERVICES	49,500.00	49,500.00	21,931.79	44.31
101-136-801.400	PROFESSIONAL SERVICES	7,500.00	7,500.00	5,808.94	77.45
101-136-802.000	Jury & Witness Fees	2,000.00	2,000.00	575.00	28.75
101-136-864.000	Conference-Workshop	2,000.00	2,000.00	923.91	46.20
101-136-904.000	Printing	5,500.00	5,500.00	2,924.22	53.17
101-136-922.000	UTILITIES - TELEPHONE	9,760.00	9,760.00	4,560.43	46.73
101-136-946.000	Equipment Rental	600.00	600.00	299.40	49.90
101-136-957.000	Books	700.00	700.00	138.50	19.79
101-136-958.000	Membership Dues	1,900.00	1,900.00	830.00	43.68
101-136-970.000	CAPITAL OUTLAYS > \$5,000	38,000.00	38,000.00	18,017.00	47.41
101-136-981.001	Probation	2,485.00	2,485.00	740.00	29.78
Total Dept 136 - 31-St District Court		707,565.00	707,565.00	321,263.91	45.40
Dept 172 - City Manager					
101-172-702.000	Salaries	155,000.00	155,000.00	40,519.48	26.14
101-172-706.000	CAR ALLOWANCE	6,000.00	6,000.00	0.00	0.00
101-172-715.000	Social Security (Fica)	11,900.00	11,900.00	2,741.37	23.04
101-172-716.000	INSURANCES-DENTAL (FT DEARBORN)	500.00	500.00	0.00	0.00
101-172-716.100	Insurance - Healthcare (Bcbs)	9,700.00	9,700.00	(426.55)	(4.40)
101-172-716.400	INSURANCE - LIFE (FT DEARBORN)	2,200.00	2,200.00	(140.80)	(6.40)
101-172-718.000	Retirement (Mers)	17,250.00	17,250.00	0.00	0.00
101-172-728.000	OFFICE SUPPLIES	300.00	300.00	955.74	318.58
101-172-801.000	Professional Services	3,500.00	3,500.00	14,523.50	414.96
101-172-864.000	Conference-Workshop	6,000.00	6,000.00	35.00	0.58
101-172-885.000	Public Relations	0.00	0.00	52.92	100.00
101-172-922.000	UTILITIES - TELEPHONE	700.00	700.00	(51.08)	(7.30)
101-172-958.000	Membership Dues	2,000.00	2,000.00	60.00	3.00
Total Dept 172 - City Manager		215,050.00	215,050.00	58,269.58	27.10
Dept 202 - Income Tax					
101-202-702.000	Salaries	98,000.00	98,000.00	48,615.37	49.61
101-202-715.000	Social Security (Fica)	7,800.00	7,800.00	3,448.23	44.21
101-202-716.000	INSURANCES-DENTAL (FT DEARBORN)	1,000.00	1,000.00	223.62	22.36
101-202-716.100	Insurance - Healthcare (Bcbs)	9,700.00	9,700.00	7,268.38	74.93
101-202-716.200	INSURANCE - OPTICAL (DAVIS VISION)	0.00	0.00	(13.96)	100.00
101-202-716.400	INSURANCE - LIFE (FT DEARBORN)	400.00	400.00	312.05	78.01
101-202-728.000	OFFICE SUPPLIES	600.00	600.00	383.53	63.92
101-202-800.000	Contract Services	0.00	0.00	956.57	100.00
101-202-801.000	Professional Services	240,000.00	240,000.00	736.93	0.31
101-202-864.000	Conference-Workshop	6,000.00	6,000.00	346.37	5.77
101-202-904.000	Printing	500.00	500.00	0.00	0.00
101-202-915.000	Fees & Fines	4,000.00	4,000.00	2,122.80	53.07
Total Dept 202 - Income Tax		368,000.00	368,000.00	64,399.89	17.50
Dept 215 - City Clerk					
101-215-702.000	Salaries	80,000.00	80,000.00	38,510.72	48.14
101-215-715.000	Social Security (Fica)	6,200.00	6,200.00	2,832.81	45.69
101-215-716.000	INSURANCES-DENTAL (FT DEARBORN)	300.00	300.00	119.52	39.84
101-215-716.100	Insurance - Healthcare (Bcbs)	4,900.00	4,900.00	2,559.30	52.23
101-215-716.200	INSURANCE - OPTICAL (DAVIS VISION)	0.00	0.00	(7.26)	100.00
101-215-716.400	INSURANCE - LIFE (FT DEARBORN)	300.00	300.00	179.95	59.98
101-215-728.000	OFFICE SUPPLIES	500.00	500.00	65.93	13.19
101-215-730.000	Postage	5,500.00	5,500.00	8,000.00	145.45
101-215-740.000	Operating Supplies	500.00	500.00	496.10	99.22
101-215-800.000	Contract Services	2,000.00	2,000.00	1,661.66	83.08
101-215-864.000	Conference-Workshop	4,000.00	4,000.00	313.91	7.85
101-215-903.000	Legal Notices	5,000.00	5,000.00	740.00	14.80
101-215-904.000	Printing	250.00	250.00	0.00	0.00
101-215-946.000	Equipment Rental	3,000.00	3,000.00	1,056.03	35.20
101-215-970.001	CAPITAL OUTLAY \$5,000 OR LESS	500.00	500.00	0.00	0.00
Total Dept 215 - City Clerk		112,950.00	112,950.00	56,528.67	50.05
Dept 223 - CONTROLLER DEPARTMENT					
101-223-702.000	Salaries	171,000.00	171,000.00	59,041.31	34.53

PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017-18		YTD BALANCE	% BDGT USED
		ORIGINAL BUDGET	2017-18 AMENDED BUDGET	12/31/2017 (ABNORMAL)	
Fund 101 - General Fund					
Expenditures					
101-223-715.000	Social Security (Fica)	13,500.00	13,500.00	4,516.66	33.46
101-223-716.000	INSURANCES-DENTAL (FT DEARBORN)	2,000.00	2,000.00	119.52	5.98
101-223-716.100	Insurance - Healthcare (Bcbs)	9,700.00	9,700.00	0.00	0.00
101-223-716.400	INSURANCE - LIFE (FT DEARBORN)	1,000.00	1,000.00	162.00	16.20
101-223-728.000	OFFICE SUPPLIES	3,000.00	3,000.00	474.70	15.82
101-223-730.000	Postage	1,000.00	1,000.00	0.00	0.00
101-223-800.000	Contract Services	10,000.00	10,000.00	2,743.49	27.43
101-223-801.000	Professional Services	0.00	0.00	6,165.00	100.00
101-223-806.000	Audit And Accounting Fees	40,000.00	40,000.00	26,292.69	65.73
101-223-864.000	Conference-Workshop	6,000.00	6,000.00	220.00	3.67
101-223-904.000	Printing	0.00	0.00	110.00	100.00
101-223-915.000	Fines and Fees	0.00	0.00	2.63	100.00
Total Dept 223 - CONTROLLER DEPARTMENT		257,200.00	257,200.00	99,848.00	38.82
Dept 253 - Treasurer					
101-253-702.000	Salaries	130,000.00	130,000.00	48,602.26	37.39
101-253-710.000	Overtime	4,000.00	4,000.00	1,293.30	32.33
101-253-715.000	Social Security (Fica)	15,000.00	15,000.00	3,630.38	24.20
101-253-716.000	INSURANCES-DENTAL (FT DEARBORN)	1,100.00	1,100.00	199.20	18.11
101-253-716.100	Insurance - Healthcare (Bcbs)	16,000.00	16,000.00	3,838.95	23.99
101-253-716.200	INSURANCE - OPTICAL (DAVIS VISION)	0.00	0.00	(7.26)	100.00
101-253-716.400	INSURANCE - LIFE (FT DEARBORN)	1,350.00	1,350.00	205.71	15.24
101-253-718.000	Retirement (Mers)	15,750.00	15,750.00	0.00	0.00
101-253-728.000	OFFICE SUPPLIES	600.00	600.00	314.70	52.45
101-253-800.000	Contract Services	19,000.00	19,000.00	4,795.40	25.24
101-253-864.000	Conference-Workshop	4,500.00	4,500.00	1,634.41	36.32
101-253-911.000	Premuim On Bonds	3,000.00	3,000.00	3,093.00	103.10
101-253-970.001	CAPITAL OUTLAY \$5,000 OR LESS	1,500.00	1,500.00	0.00	0.00
Total Dept 253 - Treasurer		211,800.00	211,800.00	67,600.05	31.92
Dept 257 - ASSESSOR					
101-257-702.000	Salaries	158,000.00	158,000.00	65,745.20	41.61
101-257-710.000	Overtime	400.00	400.00	66.30	16.58
101-257-715.000	Social Security (FICA)	12,100.00	12,100.00	4,683.44	38.71
101-257-716.000	INSURANCES-DENTAL (FT DEARBORN)	1,300.00	1,300.00	404.64	31.13
101-257-716.100	Insurance - Healthcare (Bcbs)	20,000.00	20,000.00	9,298.76	46.49
101-257-716.200	INSURANCE - OPTICAL (DAVIS VISION)	0.00	0.00	(40.39)	100.00
101-257-716.400	INSURANCE - LIFE (FT DEARBORN)	1,200.00	1,200.00	398.56	33.21
101-257-718.000	Retirement-MERS (Active)	3,900.00	3,900.00	1,650.00	42.31
101-257-728.000	OFFICE SUPPLIES	3,000.00	3,000.00	117.11	3.90
101-257-730.000	Postage	3,500.00	3,500.00	0.00	0.00
101-257-800.000	Contract Services	56,500.00	56,500.00	0.00	0.00
101-257-801.000	Professional Services	9,500.00	9,500.00	71.50	0.75
101-257-808.000	Board Of Review	1,200.00	1,200.00	0.00	0.00
101-257-864.000	Conference-Workshop	3,000.00	3,000.00	1,582.50	52.75
101-257-903.000	Legal Notices	500.00	500.00	0.00	0.00
Total Dept 257 - ASSESSOR		274,100.00	274,100.00	83,977.62	30.64
Dept 261 - COMMUNITY & GOVERNMENTAL AFFAIRS					
101-261-702.000	Salaries	88,000.00	88,000.00	26,399.78	30.00
101-261-702.100	Salaries Allocated To Cdbg	(23,683.00)	(23,683.00)	0.00	0.00
101-261-715.000	Social Security (FICA)	6,800.00	6,800.00	2,019.54	29.70
101-261-716.000	INSURANCES-DENTAL (FT DEARBORN)	900.00	900.00	391.44	43.49
101-261-716.400	INSURANCE - LIFE (FT DEARBORN)	400.00	400.00	194.00	48.50
101-261-728.000	OFFICE SUPPLIES	500.00	500.00	0.00	0.00
101-261-864.000	Conference-Workshop	5,000.00	5,000.00	0.00	0.00
101-261-903.000	Legal Notices	500.00	500.00	0.00	0.00
101-261-947.101	Community Events	1,500.00	1,500.00	(1,329.31)	(88.62)
Total Dept 261 - COMMUNITY & GOVERNMENTAL AFFAIRS		79,917.00	79,917.00	27,675.45	34.63
Dept 262 - ELECTIONS					
101-262-702.000	Salaries	20,000.00	20,000.00	12,365.71	61.83
101-262-710.000	Overtime	0.00	0.00	220.94	100.00
101-262-715.000	Social Security (FICA)	2,300.00	2,300.00	94.43	4.11
101-262-728.000	OFFICE SUPPLIES	500.00	500.00	193.73	38.75
101-262-730.000	Postage	500.00	500.00	0.00	0.00
101-262-800.000	Contract Services	3,500.00	3,500.00	3,045.00	87.00
101-262-801.000	Professional Services	10,000.00	10,000.00	2,755.12	27.55
101-262-903.000	Legal Notices	6,000.00	6,000.00	3,385.50	56.43

PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017-18	2017-18	YTD BALANCE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2017 (ABNORMAL)	
Fund 101 - General Fund					
Expenditures					
101-262-904.000	Printing	5,000.00	5,000.00	2,483.38	49.67
101-262-946.000	Equipment Rental	1,000.00	1,000.00	165.22	16.52
101-262-970.000	CAPITAL OUTLAYS > \$5,000	10,000.00	10,000.00	1,276.51	12.77
Total Dept 262 - ELECTIONS		58,800.00	58,800.00	25,985.54	44.19
Dept 264 - GENERAL ADMINISTRATION					
101-264-718.000	Retirement-MERS (Active)	21,000.00	21,000.00	6,865.00	32.69
101-264-728.000	OFFICE SUPPLIES	2,000.00	2,000.00	0.00	0.00
101-264-801.000	Professional Services	85,000.00	85,000.00	40,505.00	47.65
101-264-835.000	Workmen's Compensation	100,000.00	100,000.00	84,740.74	84.74
101-264-844.000	Unemployment Compensation	10,000.00	10,000.00	959.17	9.59
101-264-910.000	City Insurances	235,000.00	235,000.00	262,025.00	111.50
101-264-915.000	Fines and Fees	4,000.00	4,000.00	4,256.56	106.41
101-264-961.302	Gen Obligation Expense	182,700.00	182,700.00	174,675.00	95.61
101-264-961.303	MI DEPT TREAS- EMERGENCY LOAN	232,500.00	232,500.00	17,148.91	7.38
Total Dept 264 - GENERAL ADMINISTRATION		872,200.00	872,200.00	591,175.38	67.78
Dept 265 - BUILDING & GROUNDS					
101-265-702.000	Salaries	50,000.00	50,000.00	36,131.07	72.26
101-265-710.000	Overtime	2,400.00	2,400.00	3,272.66	136.36
101-265-715.000	Social Security (Fica)	2,000.00	2,000.00	3,587.65	179.38
101-265-740.000	Operating Supplies	10,000.00	10,000.00	2,923.49	29.23
101-265-776.000	Building Maintenance	100,000.00	100,000.00	68,314.29	68.31
101-265-776.050	PARKING METER MAINTENANCE	15,000.00	15,000.00	2,117.44	14.12
101-265-776.500	ALLEY REPAIR & MAINTENANCE	0.00	0.00	19,364.50	100.00
101-265-800.000	CONTRACT SERVICES	5,000.00	5,000.00	495.00	9.90
101-265-921.000	UTILITIES - ELECTRIC	60,000.00	60,000.00	19,245.22	32.08
101-265-922.000	UTILITIES - TELEPHONE, INTERNET ETC	65,000.00	65,000.00	8,547.01	13.15
101-265-923.000	Heating	25,000.00	25,000.00	5,854.54	23.42
101-265-926.000	Street Lighting	325,000.00	325,000.00	144,190.83	44.37
101-265-981.000	Parks Maintenance	10,000.00	10,000.00	18,084.42	180.84
Total Dept 265 - BUILDING & GROUNDS		669,400.00	669,400.00	332,128.12	49.62
Dept 266 - LEGAL					
101-266-801.000	Professional Services	300,000.00	300,000.00	111,864.63	37.29
101-266-855.000	Lawsuit Settlements	100,000.00	100,000.00	(1,341.82)	(1.34)
Total Dept 266 - LEGAL		400,000.00	400,000.00	110,522.81	27.63
Dept 270 - HUMAN RESOURCES					
101-270-702.000	Salaries	75,000.00	75,000.00	37,500.06	50.00
101-270-715.000	Social Security (FICA)	5,400.00	5,400.00	2,743.92	50.81
101-270-716.000	INSURANCES-DENTAL (FT DEARBORN)	300.00	300.00	104.10	34.70
101-270-716.100	Insurance - Healthcare (Bcbs)	4,900.00	4,900.00	6,375.10	130.10
101-270-716.200	INSURANCE - OPTICAL (DAVIS VISION)	0.00	0.00	(13.96)	100.00
101-270-716.400	INSURANCE - LIFE (FT DEARBORN)	300.00	300.00	194.00	64.67
101-270-728.000	OFFICE SUPPLIES	500.00	500.00	55.00	11.00
101-270-801.000	Professional Services	35,000.00	35,000.00	2,479.80	7.09
101-270-803.000	Training	3,000.00	3,000.00	0.00	0.00
101-270-864.000	Conference-Workshop	3,000.00	3,000.00	0.00	0.00
Total Dept 270 - HUMAN RESOURCES		127,400.00	127,400.00	49,438.02	38.81
Dept 274 - RETIREE COSTS					
101-274-716.000	INSURANCES-DENTAL (FT DEARBORN)	75,200.00	75,200.00	30,669.36	40.78
101-274-716.100	Insurance - Healthcare (Bcbs)	1,292,100.00	1,292,100.00	573,264.42	44.37
101-274-716.400	INSURANCE - LIFE (FT DEARBORN)	3,200.00	3,200.00	997.82	31.18
101-274-719.100	RETIREE CONTRIBUTION - MERS	1,738,212.00	1,738,212.00	724,255.00	41.67
Total Dept 274 - RETIREE COSTS		3,108,712.00	3,108,712.00	1,329,186.60	42.76
Dept 301 - POLICE DEPARTMENT					
101-301-702.000	Salaries	1,935,500.00	1,935,500.00	831,138.02	42.94
101-301-709.000	Holiday Pay	35,000.00	35,000.00	25,478.92	72.80
101-301-710.000	Overtime	145,000.00	145,000.00	87,431.24	60.30
101-301-710.100	Traffic Overtime	100,000.00	100,000.00	49,187.20	49.19
101-301-712.000	Court Time	15,000.00	15,000.00	5,057.92	33.72

PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017-18		YTD BALANCE	% BDGT USED
		ORIGINAL BUDGET	2017-18 AMENDED BUDGET	12/31/2017 (ABNORMAL)	
Fund 101 - General Fund					
Expenditures					
101-301-715.000	Social Security (FICA)	41,000.00	41,000.00	17,812.02	43.44
101-301-716.000	INSURANCES-DENTAL (FT DEARBORN)	16,500.00	16,500.00	5,283.52	32.02
101-301-716.100	Insurance - Healthcare (Bcbs)	200,000.00	200,000.00	129,272.80	64.64
101-301-716.200	INSURANCE - OPTICAL (DAVIS VISION)	0.00	0.00	(394.81)	100.00
101-301-716.400	INSURANCE - LIFE (FT DEARBORN)	10,000.00	10,000.00	7,145.01	71.45
101-301-718.000	Retirement-MERS (Active)	1,113,072.00	1,113,072.00	473,679.67	42.56
101-301-728.000	OFFICE SUPPLIES	1,500.00	1,500.00	1,037.03	69.14
101-301-740.000	Operating Supplies	5,000.00	5,000.00	1,744.25	34.89
101-301-744.000	Gun Allowance	0.00	0.00	19,750.00	100.00
101-301-745.000	Gun Allowance	15,000.00	15,000.00	0.00	0.00
101-301-750.000	Prisoner Meals	3,000.00	3,000.00	1,132.50	37.75
101-301-751.000	Traffic Supplies	1,000.00	1,000.00	983.35	98.34
101-301-751.001	FUEL	25,000.00	25,000.00	14,389.21	57.56
101-301-751.002	Vehicle Maintenance	35,000.00	35,000.00	21,888.31	62.54
101-301-778.000	Equipment Maintenance	1,500.00	1,500.00	1,366.61	91.11
101-301-800.000	Contract Services	8,000.00	8,000.00	4,311.91	53.90
101-301-800.500	PRISONER LODGING	100,000.00	100,000.00	54,796.00	54.80
101-301-801.000	Professional Services	30,000.00	30,000.00	11,789.00	39.30
101-301-803.000	Training	10,000.00	10,000.00	5,958.00	59.58
101-301-864.000	Conference-Workshop	3,000.00	3,000.00	0.00	0.00
101-301-903.000	Legal Notices	2,500.00	2,500.00	1,054.80	42.19
101-301-922.000	UTILITIES - TELEPHONE, INTERNET	2,000.00	2,000.00	4,339.43	216.97
Total Dept 301 - POLICE DEPARTMENT		3,853,572.00	3,853,572.00	1,775,631.91	46.08
Dept 336 - FIRE DEPARTMENT					
101-336-702.000	Salaries	1,794,300.00	1,794,300.00	894,004.75	49.82
101-336-703.000	COMPENSATED ABSENCES PAYOUT	7,000.00	7,000.00	7,130.00	101.86
101-336-709.000	Holiday Pay	34,000.00	34,000.00	16,354.91	48.10
101-336-710.000	Overtime	60,000.00	60,000.00	48,101.84	80.17
101-336-715.000	Social Security (FICA)	28,000.00	28,000.00	12,959.63	46.28
101-336-716.000	INSURANCES-DENTAL (FT DEARBORN)	12,000.00	12,000.00	5,407.44	45.06
101-336-716.100	Insurance - Healthcare (Bcbs)	170,000.00	170,000.00	103,616.14	60.95
101-336-716.200	INSURANCE - OPTICAL (DAVIS VISION)	0.00	0.00	(173.79)	100.00
101-336-716.400	INSURANCE - LIFE (FT DEARBORN)	14,500.00	14,500.00	6,896.58	47.56
101-336-718.000	Retirement-MERS (Active)	1,165,488.00	1,165,488.00	494,894.09	42.46
101-336-722.000	Sick & Severance	0.00	0.00	1,087.16	100.00
101-336-728.000	OFFICE SUPPLIES	550.00	550.00	617.58	112.29
101-336-740.000	Operating Supplies	12,000.00	12,000.00	4,946.22	41.22
101-336-744.000	CLOTHING ALLOWANCE	19,000.00	19,000.00	10,125.00	53.29
101-336-751.001	FUEL	10,000.00	10,000.00	4,092.88	40.93
101-336-776.000	Building Maintenance	10,000.00	10,000.00	4,347.31	43.47
101-336-778.000	Equipment Maintenance	25,000.00	25,000.00	10,823.46	43.29
101-336-802.001	Testing Fees	0.00	0.00	155.00	100.00
101-336-803.000	Training	6,700.00	6,700.00	1,707.62	25.49
101-336-864.000	Conference-Workshop	4,000.00	4,000.00	0.00	0.00
101-336-885.000	Public Relations	3,000.00	3,000.00	422.00	14.07
101-336-922.000	UTILITIES - TELEPHONE, INTERNET ETC	2,500.00	2,500.00	1,939.32	77.57
101-336-970.000	CAPITAL OUTLAYS > \$5,000	10,000.00	10,000.00	2,020.00	20.20
101-336-970.001	CAPITAL OUTLAY \$5,000 OR LESS	11,100.00	11,100.00	0.00	0.00
Total Dept 336 - FIRE DEPARTMENT		3,399,138.00	3,399,138.00	1,631,475.14	48.00
Dept 528 - Sanitation Services					
101-528-824.000	Sanitation - Rizzo	750,000.00	750,000.00	357,849.98	47.71
101-528-824.100	Sanitation - Other	10,000.00	10,000.00	0.00	0.00
Total Dept 528 - Sanitation Services		760,000.00	760,000.00	357,849.98	47.09
Dept 721 - COMMUNITY & ECONOMIC DEVELOPMENT					
101-721-702.000	Salaries	140,000.00	140,000.00	33,942.31	24.24
101-721-715.000	Social Security (FICA)	10,710.00	10,710.00	2,542.65	23.74
101-721-716.000	INSURANCES-DENTAL (FT DEARBORN)	300.00	300.00	119.52	39.84
101-721-716.100	Insurance - Healthcare (Bcbs)	4,900.00	4,900.00	2,088.94	42.63
101-721-716.200	INSURANCE - OPTICAL (DAVIS VISION)	0.00	0.00	36.55	100.00
101-721-716.400	INSURANCE - LIFE (FT DEARBORN)	200.00	200.00	148.70	74.35
101-721-728.000	OFFICE SUPPLIES	1,000.00	1,000.00	114.66	11.47
101-721-731.000	PLANNING/ZBA EXPENDITURES	2,000.00	2,000.00	1,256.00	62.80
101-721-800.000	Contract Services	0.00	0.00	1,020.80	100.00
101-721-801.000	Professional Services	302,000.00	302,000.00	165,101.25	54.67
101-721-864.000	Conference-Workshop	5,000.00	5,000.00	1,941.71	38.83
101-721-903.000	Legal Notices	6,000.00	6,000.00	1,572.50	26.21
101-721-947.101	Community Events	3,000.00	3,000.00	0.00	0.00
101-721-958.000	Membership Dues	1,000.00	1,000.00	195.00	19.50

PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017-18	2017-18	YTD BALANCE	% BGD USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2017 (NORMAL (ABNORMAL))	
Fund 101 - General Fund Expenditures					
Total Dept 721 - COMMUNITY & ECONOMIC DEVELOPMENT		476,110.00	476,110.00	210,080.59	44.12
Dept 999 - Operating Transfers Out					
101-999-999.264 OPERATING TRANSFERS OUT-FUND 264		50,000.00	50,000.00	0.00	0.00
Total Dept 999 - Operating Transfers Out		50,000.00	50,000.00	0.00	0.00
TOTAL EXPENDITURES		16,056,564.00	16,056,564.00	7,212,359.54	44.92
Fund 101 - General Fund:					
TOTAL REVENUES		15,716,815.00	15,716,815.00	6,364,298.37	40.49
TOTAL EXPENDITURES		16,056,564.00	16,056,564.00	7,212,359.54	44.92
NET OF REVENUES & EXPENDITURES		(339,749.00)	(339,749.00)	(848,061.17)	249.61

PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017-18		YTD BALANCE	% BGD USED
		ORIGINAL BUDGET	2017-18 AMENDED BUDGET	12/31/2017 (NORMAL) (ABNORMAL)	
Fund 202 - Mvh Major Street Fund					
Revenues					
Dept 000 - GENERAL					
202-000-445.000	Property Taxes - Penalty And Interest	0.00	0.00	3.96	100.00
202-000-546.100	STATE GRANTS - ACT 51 MTF	1,000,000.00	1,000,000.00	441,626.36	44.16
202-000-546.200	STATE GRANTS - ACT 51 LRP	30,000.00	30,000.00	10,103.76	33.68
202-000-656.000	DPS STAFF SERVICE FEE INCOME	0.00	0.00	550.00	100.00
Total Dept 000 - GENERAL		1,030,000.00	1,030,000.00	452,284.08	43.91
TOTAL REVENUES		1,030,000.00	1,030,000.00	452,284.08	43.91
Expenditures					
Dept 222 - MAJOR STREETS					
202-222-702.000	SALARIES	100,000.00	100,000.00	19,940.58	19.94
202-222-710.000	Overtime	0.00	0.00	1,873.70	100.00
202-222-715.000	Social Security (FICA)	8,000.00	8,000.00	1,838.43	22.98
202-222-716.000	INSURANCES-DENTAL (FT DEARBORN)	1,000.00	1,000.00	65.24	6.52
202-222-716.100	Insurance - Healthcare (Bcbs)	15,000.00	15,000.00	2,651.32	17.68
202-222-716.200	INSURANCE - OPTICAL (DAVIS VISION)	0.00	0.00	43.86	100.00
202-222-716.400	INSURANCE - LIFE (FT DEARBORN)	1,000.00	1,000.00	268.55	26.86
202-222-751.002	VEHICLE MAINTENANCE	15,000.00	15,000.00	7,801.11	52.01
202-222-776.002	Routine Maint. Streets	175,000.00	175,000.00	69,230.54	39.56
202-222-776.004	Traffic Services	15,000.00	15,000.00	5,365.90	35.77
202-222-776.005	Winter Maintenance	200,000.00	200,000.00	17,596.93	8.80
202-222-800.001	Administration	90,000.00	90,000.00	192.05	0.21
202-222-970.000	CAPITAL OUTLAYS > \$5,000	150,000.00	150,000.00	292,425.86	194.95
202-222-970.200	Engineering	10,000.00	10,000.00	0.00	0.00
202-222-970.300	Nonmotorized Improvements	35,000.00	35,000.00	2,075.00	5.93
Total Dept 222 - MAJOR STREETS		815,000.00	815,000.00	421,369.07	51.70
Dept 999 - Operating Transfers Out					
202-999-999.203	Operating Transfer Out - Fund 203	200,000.00	200,000.00	0.00	0.00
Total Dept 999 - Operating Transfers Out		200,000.00	200,000.00	0.00	0.00
TOTAL EXPENDITURES		1,015,000.00	1,015,000.00	421,369.07	41.51
Fund 202 - Mvh Major Street Fund:					
TOTAL REVENUES		1,030,000.00	1,030,000.00	452,284.08	43.91
TOTAL EXPENDITURES		1,015,000.00	1,015,000.00	421,369.07	41.51
NET OF REVENUES & EXPENDITURES		15,000.00	15,000.00	30,915.01	206.10

PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017-18		YTD BALANCE	% BGD USED
		ORIGINAL BUDGET	2017-18 AMENDED BUDGET	12/31/2017 (ABNORMAL)	
Fund 203 - Mvh Local Street Fund					
Revenues					
Dept 000 - GENERAL					
203-000-546.100	STATE GRANTS - ACT 51 MTF	290,000.00	290,000.00	135,687.63	46.79
203-000-546.300	STATE GRANTS - ACT 51 LRP	10,000.00	10,000.00	3,104.32	31.04
203-000-699.202	Operating Transfer In - Fund 202	200,000.00	200,000.00	0.00	0.00
Total Dept 000 - GENERAL		500,000.00	500,000.00	138,791.95	27.76
TOTAL REVENUES		500,000.00	500,000.00	138,791.95	27.76
Expenditures					
Dept 203 - LOCAL STREETS					
203-203-702.000	Salaries	30,000.00	30,000.00	20,086.77	66.96
203-203-710.000	Overtime	0.00	0.00	2,486.83	100.00
203-203-715.000	Social Security (FICA)	2,300.00	2,300.00	1,941.20	84.40
203-203-751.002	VEHICLE MAINTENANCE	10,000.00	10,000.00	4,864.38	48.64
203-203-776.002	Routine Maint. Streets	140,000.00	140,000.00	56,865.46	40.62
203-203-776.004	Traffic Services	10,000.00	10,000.00	7,298.57	72.99
203-203-800.001	Administration	28,000.00	28,000.00	0.00	0.00
203-203-970.000	CAPITAL OUTLAYS > \$5,000	410,000.00	410,000.00	74,363.20	18.14
203-203-970.200	Engineering	3,000.00	3,000.00	0.00	0.00
203-203-970.300	Nonmotorized Improvements	25,000.00	25,000.00	0.00	0.00
Total Dept 203 - LOCAL STREETS		658,300.00	658,300.00	167,906.41	25.51
TOTAL EXPENDITURES		658,300.00	658,300.00	167,906.41	25.51
Fund 203 - Mvh Local Street Fund:					
TOTAL REVENUES		500,000.00	500,000.00	138,791.95	27.76
TOTAL EXPENDITURES		658,300.00	658,300.00	167,906.41	25.51
NET OF REVENUES & EXPENDITURES		(158,300.00)	(158,300.00)	(29,114.46)	18.39

PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 AMENDED BUDGET	YTD BALANCE 12/31/2017 (ABNORMAL)	% BDGT USED
Fund 225 - Building Fund					
Revenues					
Dept 000 - GENERAL					
225-000-658.000	Fines & Forf Dist Court	80,000.00	80,000.00	30,021.99	37.53
Total Dept 000 - GENERAL		80,000.00	80,000.00	30,021.99	37.53
TOTAL REVENUES		80,000.00	80,000.00	30,021.99	37.53
Expenditures					
Dept 225 - BUILDING					
225-225-776.000	BUILDING EXPENDITURES	200,000.00	200,000.00	86,663.05	43.33
Total Dept 225 - BUILDING		200,000.00	200,000.00	86,663.05	43.33
TOTAL EXPENDITURES		200,000.00	200,000.00	86,663.05	43.33
Fund 225 - Building Fund:					
TOTAL REVENUES		80,000.00	80,000.00	30,021.99	37.53
TOTAL EXPENDITURES		200,000.00	200,000.00	86,663.05	43.33
NET OF REVENUES & EXPENDITURES		(120,000.00)	(120,000.00)	(56,641.06)	47.20

PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017-18	2017-18	YTD BALANCE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2017 (ABNORMAL)	
Fund 244 - DOWNTOWN DEVELOPMENT AUTH					
Revenues					
Dept 000 - GENERAL					
244-000-403.000	Current Tax Collections	40,000.00	40,000.00	9,199.90	23.00
244-000-675.900	CONTRIBUTIONS - DDA	0.00	0.00	10,000.00	100.00
Total Dept 000 - GENERAL		40,000.00	40,000.00	19,199.90	48.00
TOTAL REVENUES		40,000.00	40,000.00	19,199.90	48.00
Expenditures					
Dept 244 - DDA					
244-244-881.000	Special Projects	40,000.00	40,000.00	13,312.83	33.28
Total Dept 244 - DDA		40,000.00	40,000.00	13,312.83	33.28
TOTAL EXPENDITURES		40,000.00	40,000.00	13,312.83	33.28
Fund 244 - DOWNTOWN DEVELOPMENT AUTH:					
TOTAL REVENUES		40,000.00	40,000.00	19,199.90	48.00
TOTAL EXPENDITURES		40,000.00	40,000.00	13,312.83	33.28
NET OF REVENUES & EXPENDITURES		0.00	0.00	5,887.07	100.00

PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017-18		YTD BALANCE	% BDGT USED
		ORIGINAL BUDGET	2017-18 AMENDED BUDGET	12/31/2017 (ABNORMAL)	
Fund 264 - 911 Emergency					
Revenues					
Dept 000 - GENERAL					
264-000-539.000	ST OGF MI - 911 FEES	40,000.00	40,000.00	33,055.47	82.64
264-000-540.001	CITY OF DETROIT - 911 FEES	60,000.00	60,000.00	0.00	0.00
264-000-699.101	Operating Transfer In - Fund 101	50,000.00	50,000.00	0.00	0.00
Total Dept 000 - GENERAL		150,000.00	150,000.00	33,055.47	22.04
TOTAL REVENUES		150,000.00	150,000.00	33,055.47	22.04
Expenditures					
Dept 264 - GENERAL ADMINISTRATION					
264-264-702.000	Salaries	86,000.00	86,000.00	46,200.00	53.72
264-264-709.000	Holiday Pay	0.00	0.00	1,680.00	100.00
264-264-710.000	Overtime	10,000.00	10,000.00	15,772.50	157.73
264-264-715.000	Social Security (FICA)	7,400.00	7,400.00	4,648.01	62.81
264-264-778.000	Equipment Maintenance	3,000.00	3,000.00	871.25	29.04
264-264-800.000	Contract Services	2,500.00	2,500.00	1,764.74	70.59
264-264-801.600	CLEMIS Maintenance	37,000.00	37,000.00	11,156.72	30.15
Total Dept 264 - GENERAL ADMINISTRATION		145,900.00	145,900.00	82,093.22	56.27
TOTAL EXPENDITURES		145,900.00	145,900.00	82,093.22	56.27
Fund 264 - 911 Emergency:					
TOTAL REVENUES		150,000.00	150,000.00	33,055.47	22.04
TOTAL EXPENDITURES		145,900.00	145,900.00	82,093.22	56.27
NET OF REVENUES & EXPENDITURES		4,100.00	4,100.00	(49,037.75)	1,196.04

PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017-18		YTD BALANCE	% BDGT USED
		ORIGINAL BUDGET	2017-18 AMENDED BUDGET	12/31/2017 (ABNORMAL)	
Fund 266 - DRUG LAW ENF. ACT 265 - STATE					
Revenues					
Dept 000 - GENERAL					
266-000-656.100	STATE DRUG FORFEITURES	150,000.00	150,000.00	43,325.84	28.88
Total Dept 000 - GENERAL		150,000.00	150,000.00	43,325.84	28.88
TOTAL REVENUES		150,000.00	150,000.00	43,325.84	28.88
Expenditures					
Dept 367 - Drug Forfeiture - State Expenditures					
266-367-702.000	Salaries	54,000.00	54,000.00	30,435.76	56.36
266-367-709.000	Holiday Pay	900.00	900.00	1,065.12	118.35
266-367-710.000	Overtime	30,000.00	30,000.00	17,761.11	59.20
266-367-715.000	Social Security (FICA)	1,300.00	1,300.00	708.88	54.53
266-367-716.000	INSURANCES-DENTAL (FT DEARBORN)	700.00	700.00	391.44	55.92
266-367-716.100	INSURANCE - HEALTHCARE (BCBS)	12,000.00	12,000.00	6,654.12	55.45
266-367-716.200	INSURANCE - OPTICAL (DAVIS VISION)	0.00	0.00	122.52	100.00
266-367-716.400	INSURANCE - LIFE (FT DEARBORN)	300.00	300.00	219.50	73.17
266-367-724.005	BULLET PROOF VESTS	5,000.00	5,000.00	715.00	14.30
266-367-728.000	OFFICE SUPPLIES	2,500.00	2,500.00	106.34	4.25
266-367-740.000	Operating Supplies	2,500.00	2,500.00	165.93	6.64
266-367-745.000	Gun Allowance	500.00	500.00	0.00	0.00
266-367-751.001	FUEL	5,000.00	5,000.00	1,414.44	28.29
266-367-751.002	Vehicle Maintenance	5,000.00	5,000.00	1,250.00	25.00
266-367-776.000	Building Maintenance	4,000.00	4,000.00	2,389.87	59.75
266-367-800.000	Contract Services	4,500.00	4,500.00	387.89	8.62
266-367-801.700	DUES & SUBSCRIPTIONS	1,500.00	1,500.00	0.00	0.00
266-367-803.000	Training	5,000.00	5,000.00	0.00	0.00
266-367-809.100	RESERVE POLICE	3,500.00	3,500.00	1,414.00	40.40
266-367-809.200	K-9 UNIT	10,000.00	10,000.00	2,130.50	21.31
266-367-810.000	ASSET SHARIING	0.00	0.00	250,230.85	100.00
266-367-921.000	UTILITIES - ELECTRIC	500.00	500.00	194.15	38.83
266-367-922.100	UTILITIES - MOBILE PHONES	500.00	500.00	199.92	39.98
266-367-923.000	Heating	2,500.00	2,500.00	434.09	17.36
266-367-946.100	BUILDING RENTAL	13,200.00	13,200.00	6,600.00	50.00
266-367-980.000	MISCELLANEOUS	17,000.00	17,000.00	909.00	5.35
Total Dept 367 - Drug Forfeiture - State Expenditures		181,900.00	181,900.00	325,900.43	179.16
TOTAL EXPENDITURES		181,900.00	181,900.00	325,900.43	179.16
Fund 266 - DRUG LAW ENF. ACT 265 - STATE:					
TOTAL REVENUES		150,000.00	150,000.00	43,325.84	28.88
TOTAL EXPENDITURES		181,900.00	181,900.00	325,900.43	179.16
NET OF REVENUES & EXPENDITURES		(31,900.00)	(31,900.00)	(282,574.59)	885.81

PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017-18		YTD BALANCE	% BDGT USED
		ORIGINAL BUDGET	2017-18 AMENDED BUDGET	12/31/2017 (ABNORMAL)	
Fund 267 - DRUG LAW ENF. ACT 265 - FEDERAL					
Revenues					
Dept 000 - GENERAL					
267-000-656.300	FED DRUG DEA	10,000.00	10,000.00	0.00	0.00
267-000-656.A00	Fed Drug Law Enf Forfeitures	0.00	0.00	65,712.16	100.00
Total Dept 000 - GENERAL		10,000.00	10,000.00	65,712.16	657.12
TOTAL REVENUES		10,000.00	10,000.00	65,712.16	657.12
Expenditures					
Dept 267 - Drug Forfeiture - Federal Expenditures					
267-267-803.000	Training	3,500.00	3,500.00	0.00	0.00
Total Dept 267 - Drug Forfeiture - Federal Expenditures		3,500.00	3,500.00	0.00	0.00
TOTAL EXPENDITURES		3,500.00	3,500.00	0.00	0.00
Fund 267 - DRUG LAW ENF. ACT 265 - FEDERAL:					
TOTAL REVENUES		10,000.00	10,000.00	65,712.16	657.12
TOTAL EXPENDITURES		3,500.00	3,500.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		6,500.00	6,500.00	65,712.16	1,010.96

PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017-18		YTD BALANCE	% BGD USED
		ORIGINAL BUDGET	2017-18 AMENDED BUDGET	12/31/2017 (NORMAL) (ABNORMAL)	
Fund 268 - Library Fund					
Revenues					
Dept 000 - GENERAL					
268-000-403.000	Property Taxes - Library	295,000.00	295,000.00	246,881.93	83.69
268-000-411.000	Property Taxes - Delinquent Real	40,000.00	40,000.00	0.00	0.00
268-000-501.000	Grant Income	1,000.00	1,000.00	0.00	0.00
268-000-502.000	State Aide	11,000.00	11,000.00	0.00	0.00
268-000-503.000	Penal Fines	18,000.00	18,000.00	19,393.77	107.74
268-000-675.000	Contributions & Donations	25,000.00	25,000.00	10,650.00	42.60
268-000-676.000	NON RESIDENT LIBRARY CARD FEES	1,000.00	1,000.00	0.00	0.00
268-000-677.000	E-RATE FEDERAL REIMBURSEMENTS	19,000.00	19,000.00	7,372.64	38.80
Total Dept 000 - GENERAL		410,000.00	410,000.00	284,298.34	69.34
TOTAL REVENUES		410,000.00	410,000.00	284,298.34	69.34
Expenditures					
Dept 738 - Library					
268-738-702.000	Salaries	192,000.00	192,000.00	101,740.15	52.99
268-738-710.000	Overtime	0.00	0.00	359.42	100.00
268-738-715.000	Social Security (Fica)	14,000.00	14,000.00	7,610.87	54.36
268-738-716.000	INSURANCES-DENTAL (FT DEARBORN)	800.00	800.00	324.96	40.62
268-738-716.100	Insurance - Healthcare (Bcbs)	15,000.00	15,000.00	7,509.10	50.06
268-738-716.200	INSURANCE - OPTICAL (DAVIS VISION)	0.00	0.00	98.74	100.00
268-738-716.300	Insurance - Prescription (Pharmacare)	400.00	400.00	0.00	0.00
268-738-716.400	INSURANCE - LIFE (FT DEARBORN)	600.00	600.00	270.69	45.12
268-738-718.000	Retirement-MERS (Active)	9,700.00	9,700.00	6,849.59	70.61
268-738-728.000	OFFICE SUPPLIES	8,000.00	8,000.00	2,827.27	35.34
268-738-740.000	Operating Supplies	2,000.00	2,000.00	0.00	0.00
268-738-776.000	Building Maintenance	20,000.00	20,000.00	6,760.95	33.80
268-738-800.000	Contract Services	10,000.00	10,000.00	140.00	1.40
268-738-800.001	Administration	12,000.00	12,000.00	0.00	0.00
268-738-801.000	Professional Services	9,000.00	9,000.00	96.00	1.07
268-738-801.003	PROFL SERV - LIBRARY NETWORK	50,000.00	50,000.00	22,820.18	45.64
268-738-802.200	Education Reimbursement	1,000.00	1,000.00	0.00	0.00
268-738-903.000	Legal Notices	1,000.00	1,000.00	0.00	0.00
268-738-904.000	Printing	2,000.00	2,000.00	0.00	0.00
268-738-921.000	UTILITIES - ELECTRIC	12,000.00	12,000.00	5,862.45	48.85
268-738-922.000	UTILITIES - TELEPHONE	700.00	700.00	846.32	120.90
268-738-923.000	Heating	5,000.00	5,000.00	611.55	12.23
268-738-946.000	Equipment Rental	1,300.00	1,300.00	0.00	0.00
268-738-957.000	Books	15,000.00	15,000.00	3,285.07	21.90
268-738-957.100	Programs & Activities	6,000.00	6,000.00	472.50	7.88
268-738-970.000	CAPITAL OUTLAYS > \$5,000	21,500.00	21,500.00	0.00	0.00
268-738-980.000	Miscellaneous	1,000.00	1,000.00	0.00	0.00
Total Dept 738 - Library		410,000.00	410,000.00	168,485.81	41.09
TOTAL EXPENDITURES		410,000.00	410,000.00	168,485.81	41.09
Fund 268 - Library Fund:					
TOTAL REVENUES		410,000.00	410,000.00	284,298.34	69.34
TOTAL EXPENDITURES		410,000.00	410,000.00	168,485.81	41.09
NET OF REVENUES & EXPENDITURES		0.00	0.00	115,812.53	100.00

PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017-18	2017-18	YTD BALANCE	% BGD USED
		ORIGINAL BUDGET	AMENDED BUDGET	12/31/2017 (ABNORMAL)	
Fund 275 - Comm Develop Block Grant					
Revenues					
Dept 000 - GENERAL					
275-000-501.000	GRANT INCOME	0.00	0.00	23,682.63	100.00
275-000-501.012	GRANT INCOME - PROGRAM YR 2014	214,190.00	214,190.00	0.00	0.00
275-000-501.013	GRANT INCOME - PROGRAM YR 2015	62,542.00	62,542.00	0.00	0.00
275-000-501.014	GRANT INCOME - PROGRAM YR 2016	213,143.00	213,143.00	6,825.00	3.20
Total Dept 000 - GENERAL		489,875.00	489,875.00	30,507.63	6.23
TOTAL REVENUES		489,875.00	489,875.00	30,507.63	6.23
Expenditures					
Dept 275					
275-275-715.000	SOCIAL SECURITY (FICA)	0.00	0.00	1,107.72	100.00
275-275-800.001	Administration	21,419.00	21,419.00	0.00	0.00
275-275-805.000	Prof Serv - Code Enforcement	203,946.00	203,946.00	25,091.81	12.30
275-275-931.000	Housing Rehabilitation	33,143.00	33,143.00	182.00	0.55
275-275-932.100	COMMERCIAL/INDUSTRIAL REHAB	15,000.00	15,000.00	0.00	0.00
275-275-953.001	Clean Up Program	43,596.00	43,596.00	3,254.65	7.47
275-275-980.200	Parks & Recreation	172,771.00	172,771.00	194,557.30	112.61
Total Dept 275 - Cdbg		489,875.00	489,875.00	224,193.48	45.77
TOTAL EXPENDITURES		489,875.00	489,875.00	224,193.48	45.77
Fund 275 - Comm Develop Block Grant:					
TOTAL REVENUES		489,875.00	489,875.00	30,507.63	6.23
TOTAL EXPENDITURES		489,875.00	489,875.00	224,193.48	45.77
NET OF REVENUES & EXPENDITURES		0.00	0.00	(193,685.85)	100.00

PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017-18		YTD BALANCE	% BDGT USED
		ORIGINAL BUDGET	2017-18 AMENDED BUDGET	12/31/2017 (NORMAL) (ABNORMAL)	
Fund 592 - WATER & SEWER FUND					
Revenues					
Dept 000 - GENERAL					
592-000-421.000	Property Taxes - CY Del PPT Deferred	50,000.00	50,000.00	0.00	0.00
592-000-445.000	Pen & Int On Water/Sewer	90,000.00	90,000.00	57,494.68	63.88
592-000-620.000	WATER USAGE CHARGES	2,250,000.00	2,250,000.00	1,202,162.51	53.43
592-000-620.600	FIRE LINE CHARGES	3,000.00	3,000.00	1,470.00	49.00
592-000-621.000	SEWER USAGE CHARGES	4,100,000.00	4,100,000.00	2,162,635.39	52.75
592-000-621.050	POLLUTANT SURCHARGE	40,000.00	40,000.00	26,077.30	65.19
592-000-621.100	IND WASTE CONTROL PRE TREATMENT CHARGES	180,000.00	180,000.00	103,793.57	57.66
592-000-622.000	DPS MATERIAL & C/S COST RECOVERY	5,000.00	5,000.00	2,130.00	42.60
592-000-626.000	Charges(Water Fund)	50.00	50.00	535.71	1,071.42
592-000-651.001	CAPITAL IMPROVEMENT FEE - SEWER	0.00	0.00	452,144.51	100.00
592-000-656.000	DPS STAFF SERVICE FEE INCOME	0.00	0.00	27,828.50	100.00
592-000-658.000	FINES TAMPERING, ETC	3,500.00	3,500.00	2,000.00	57.14
592-000-692.000	PROCEEDS FROM SCRAP	0.00	0.00	1,320.20	100.00
592-000-694.D00	Misc Others	1,200.00	1,200.00	(3,438.74)	(286.56)
Total Dept 000 - GENERAL		6,722,750.00	6,722,750.00	4,036,153.63	60.04
TOTAL REVENUES		6,722,750.00	6,722,750.00	4,036,153.63	60.04
Expenditures					
Dept 557 - WATER & SEWER					
592-557-702.000	Salaries	200,000.00	200,000.00	60,710.98	30.36
592-557-710.000	Overtime	15,000.00	15,000.00	5,866.20	39.11
592-557-715.000	Social Security (Fica)	17,000.00	17,000.00	7,065.43	41.56
592-557-716.000	INSURANCES-DENTAL (FT DEARBORN)	2,000.00	2,000.00	1,012.52	50.63
592-557-716.100	Insurance - Healthcare (Bcbs)	30,000.00	30,000.00	15,523.73	51.75
592-557-716.200	INSURANCE - OPTICAL (DAVIS VISION)	0.00	0.00	(461.31)	100.00
592-557-716.400	INSURANCE - LIFE (FT DEARBORN)	1,000.00	1,000.00	1,222.00	122.20
592-557-724.001	Clothing	0.00	0.00	250.00	100.00
592-557-728.000	OFFICE SUPPLIES	2,000.00	2,000.00	969.64	48.48
592-557-730.000	Postage	40,000.00	40,000.00	23,587.55	58.97
592-557-740.000	Operating Supplies	15,000.00	15,000.00	1,711.02	11.41
592-557-751.001	FUEL	0.00	0.00	1,238.73	100.00
592-557-751.002	Vehicle Maintenance	20,000.00	20,000.00	5,964.32	29.82
592-557-778.000	Equipment Maintenance	2,000.00	2,000.00	0.00	0.00
592-557-787.000	SERVICE LINE REPAIRS	350,000.00	350,000.00	297,178.64	84.91
592-557-787.001	Sewer Repairs & Maint.	50,000.00	50,000.00	1,876.75	3.75
592-557-800.000	Contract Services	45,000.00	45,000.00	854.79	1.90
592-557-800.001	Administration	243,700.00	243,700.00	0.00	0.00
592-557-801.000	Professional Services	72,000.00	72,000.00	54,530.06	75.74
592-557-802.004	CROSS CONNECTION	30,000.00	30,000.00	8,875.00	29.58
592-557-855.000	Lawsuit Settlements	10,000.00	10,000.00	0.00	0.00
592-557-864.000	Conference-Workshop	10,000.00	10,000.00	555.38	5.55
592-557-922.000	UTILITIES - TELEPHONE	2,000.00	2,000.00	587.78	29.39
592-557-924.000	Water Charges	690,000.00	690,000.00	237,181.31	34.37
592-557-925.000	Sewer & Drainage	4,000,000.00	4,000,000.00	1,649,500.00	41.24
592-557-925.100	Iwc Charges	84,800.00	84,800.00	35,528.40	41.90
592-557-925.200	Sewage Surcharges	63,000.00	63,000.00	22,579.11	35.84
592-557-930.000	Interest Expense	125,000.00	125,000.00	75,625.02	60.50
592-557-970.000	CAPITAL OUTLAYS > \$5,000	600,000.00	600,000.00	225,572.86	37.60
592-557-970.001	CAPITAL OUTLAY \$5,000 OR LESS	5,000.00	5,000.00	1,414.35	28.29
592-557-970.200	Engineering	20,000.00	20,000.00	819.50	4.10
592-557-976.001	SRF PROJECT - ENGINEERING	0.00	0.00	863.50	100.00
592-557-976.002	SRF PROJECT - CONSTRUCTION	0.00	0.00	126,631.06	100.00
Total Dept 557 - WATER & SEWER		6,744,500.00	6,744,500.00	2,864,834.32	42.48
TOTAL EXPENDITURES		6,744,500.00	6,744,500.00	2,864,834.32	42.48
Fund 592 - WATER & SEWER FUND:					
TOTAL REVENUES		6,722,750.00	6,722,750.00	4,036,153.63	60.04
TOTAL EXPENDITURES		6,744,500.00	6,744,500.00	2,864,834.32	42.48
NET OF REVENUES & EXPENDITURES		(21,750.00)	(21,750.00)	1,171,319.31	5,385.38
TOTAL REVENUES - ALL FUNDS					
TOTAL REVENUES - ALL FUNDS		25,299,440.00	25,299,440.00	11,497,649.36	45.45
TOTAL EXPENDITURES - ALL FUNDS					
TOTAL EXPENDITURES - ALL FUNDS		25,945,539.00	25,945,539.00	11,567,118.16	44.58
NET OF REVENUES & EXPENDITURES		(646,099.00)	(646,099.00)	(69,468.80)	10.75

MEMORANDUM



To: Members of the Receivership Transition Advisory Board

From: Kathy Angerer, Acting City Manager

Date: January 11, 2018

Subject: Unaudited financial reports – December 31, 2018

In accordance with Order No. 2014-20 issued by the Emergency Manager, please find the following financial reports attached:

- Revenue and Expenditure report for the period ending December 31, 2017
- Cash Flow Summary for the month ending December 31, 2017

The funds included in these reports are:

- General Fund
- Major Roads
- Local Roads
- Building
- Downtown Development Authority (DDA)
- 911 Emergency
- State Drug Forfeiture
- Federal Drug Forfeiture
- Library
- Community Development Block Grant (CDBG)
- Police Training PA 302
- Water and Sewer fund

RESOLUTION 2018 - 06

RESOLUTION APPROVING FY 2018-19 BUDGET CALENDAR

WHEREAS, in order to provide for timely review and approval of the City of Hamtramck FY 2018-19 Budget, the following timeline is recommended:

November

- Preparation of Water & Sewer Rate Study

December

- City Management establishes City wide budget goals
- Finance prepares personnel costs for Proposed Budget based on current funded positions
- December 19, 2017 - 2018/19 Intention Statements due from all departments
- December 28, 2017 - Revenue study – Update rates and fees where applicable
- Department Director and Finance meetings begin to prepare budget worksheets

January

- Revenue Worksheets completed
- Budget worksheets for all departments completed
- Draft budget presented to City Manager for review
- Prepare CDBG budget

February

- February 12 - Budget Meetings held with City Manager completed

March

- March 6, 2018 – Budget workshop
- March 8, 2018 - Budget workshop
- March 20, 2018 – Budget workshop, if necessary
- Any changes to budget resulting from budget workshops incorporated

April

- April ?, 2018 - Budget Notice published in local newspaper
- April 24, 2018 – City Council hold public hearing on recommended budget

May

- May 8, 2018 – Council adopts Appropriation Ordinance
- May 22, 2018 - RTAB approves Appropriations Ordinance

November

- Preparation of Water & Sewer Rate Study

December

- City Management establishes City wide budget goals
- Finance prepares personnel costs for Proposed Budget based on current funded positions
- December 19, 2017 - 2018/19 Intention Statements due from all departments

- December 28, 2017 - Revenue study – Update rates and fees where applicable
- Department Director and Finance meetings begin to prepare budget worksheets

January

- Revenue Worksheets completed
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- Draft budget presented to City Manager for review
- Prepare CDBG budget

February

- February 12 - Budget Meetings held with City Manager completed

March

- March 6, 2018 – Budget workshop
- March 8, 2018 - Budget workshop
- March 20, 2018 – Budget workshop, if necessary
- Any changes to budget resulting from budget workshops incorporated

April

- April 17, 2018 - Budget Notice published in local newspaper
- April 24, 2018 – City Council hold public hearing on recommended budget

May

- May 8, 2018 – Council adopts Appropriation Ordinance
- May 22, 2018 - RTAB approves Appropriations Ordinance

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Hamtramck, Wayne County, Michigan that the budget calendar be approved for FY 2018-19.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF HAMTRAMCK, WAYNE COUNTY, MICHIGAN THIS 9th DAY OF JANUARY, 2018

AYES: Karpinski, Perrotta, Alasmari, Musa, Miah, Al-Marsoumi

NAYS:

ABSENT:



August R. Gitschlag
City Clerk

August R. Gitschlag
City Clerk

CITY OF HAMTRAMCK, MICHIGAN
FINANCIAL REPORT
WITH SUPPLEMENTAL INFORMATION
JUNE 30, 2017

CITY OF HAMTRAMCK, MICHIGAN
FINANCIAL STATEMENTS
JUNE 30, 2017

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CITY OF HAMTRAMCK, MICHIGAN
FINANCIAL STATEMENTS
JUNE 30, 2017

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**GREGORY
TERRELL
& COMPANY**

INDEPENDENT AUDITORS' REPORT

To the Mayor and City Council
City of Hamtramck, Michigan

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Hamtramck, Michigan (the "City"), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of June 30, 2017, and the respective changes in financial position, and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 27, 2017 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Other Matters

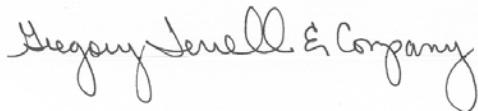
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the major fund analysis and budgetary comparison schedules, and the pension system schedules of changes in the City net pension liability and related ratios and City contributions, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The other supplemental information, as identified in the table of contents, are presented for purpose of additional analysis and are not a required part of the basic financial statements.

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

A handwritten signature in cursive script that reads "Gregory Terrell & Company".

GREGORY TERRELL & COMPANY
Certified Public Accountants

December 27, 2017

CITY OF HAMTRAMCK, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF JUNE 30, 2017

Our discussion and analysis of the City of Hamtramck, Michigan's (the "City") financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2017. Please read it in conjunction with the City's financial statements.

Financial Highlights

As discussed in further detail in this discussion and analysis, the following represents the most significant financial highlights for the year ended June 30, 2017:

- The Receivership Transition Advisory Board appointed by Governor Snyder continues to oversee the financial affairs of the City.
- The current year General Fund operations resulted in revenues over expenditures by over \$700,000, resulting in over \$6.5 million of fund balance. The City continues to strengthen its short-term balance sheet.
- Water Fund: In 2012, the City received an S2 grant to study the sewer system capacity and concluded that the existing sanitary and storm water system was grossly undersized to handle flows during wet weather events. During the 2016 fiscal year, the City closed on a \$6.4 million State Revolving Fund (SRF) loan to install the Phase 1 of the sewer network project that involves installing a 60 inch sewer along Joseph Campau from Denton to Goodson streets. The project was completed in this current fiscal year.

Using this Annual Report

This annual report consists of a series of financial statements. The statement of net position and the statement of activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. This longer-term view uses the accrual basis of accounting so that it can measure the cost of providing services during the current year, and whether the taxpayers have funded the full cost of providing government services.

The Fund financial statements present a short-term view; they tell us how the taxpayers' resources were spent during the year, as well as how much is available for future spending. Fund financial statements also report the City's operations in more detail than the government-wide financial statements by providing information about the City's most significant funds. The fiduciary fund statements provide financial information about activities for which the City acts solely as an agent for the benefit of those outside of the government.

CITY OF HAMTRAMCK, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF JUNE 30, 2017
(Continued)

Governmental Activities

The following table shows, in a condensed format, the current year's net position compared to the prior two years (in thousands of dollars):

	Governmental Activities				
	2015	2016	2017	Change	Percent Change
Assets					
Cash and Investments	\$ 8,778	\$ 11,160	\$ 11,318	\$ 158	1%
Other Assets	2,526	2,617	3,374	757	29%
Capital Assets	<u>7,759</u>	<u>8,893</u>	<u>9,297</u>	<u>404</u>	5%
Total Assets	19,063	22,670	23,989	1,319	6%
Deferred Outflows of Resources -					
Deferred amount on pension earnings	2,900	3,793	1,296	(2,497)	-66%
Liabilities					
Accounts Payable	1,426	1,727	1,716	(11)	-1%
Non current Liabilities					
Due within One Year	626	359	363	4	1%
Due in more than One Year	<u>53,031</u>	<u>58,352</u>	<u>64,777</u>	<u>6,425</u>	11%
Total Liabilities	55,083	60,438	66,856	6,418	11%
Deferred Inflows of Resources -					
Deferred amount on pension earnings	-	-	2,469	2,469	100%
Net Position (Deficit)					
Invested in Capital Assets -					
Net of Related Debt	7,759	8,893	9,297	404	5%
Restricted	5,496	5,771	6,208	437	8%
Unrestricted (Deficit)	<u>(46,375)</u>	<u>(48,639)</u>	<u>(59,545)</u>	<u>(10,906)</u>	22%
Total Net Position (Deficit)	<u>\$ (33,120)</u>	<u>\$ (33,975)</u>	<u>\$ (44,040)</u>	<u>\$ (10,065)</u>	30%

CITY OF HAMTRAMCK, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF JUNE 30, 2017
(Continued)

The following table shows, in a condensed format, the changes in net position, compared to the prior two years (in thousands of dollars):

	Governmental Activities				
	2015	2016	2017	Change	Percent Change
Revenue					
Program Revenue:					
Charges for Services	\$ 3,336	\$ 3,400	\$ 2,716	\$ (684)	-20%
Operating Grants	1,269	1,011	771	(240)	-24%
General Revenue:					
Property Taxes	6,735	7,380	7,195	(185)	-3%
Income Taxes	1,988	2,337	2,366	29	1%
State-Shared Revenue	4,951	5,493	4,360	(1,133)	-21%
State Sources	-	-	1,726	1,726	100%
Other Revenue	582	1,276	637	(639)	-50%
Total Revenue	18,861	20,897	19,771	(1,126)	-5%
Expenditures					
General Government	3,924	6,904	4,439	(2,465)	-36%
Public Safety	18,152	11,094	12,864	1,770	16%
Public Works	1,323	2,276	2,938	662	29%
Community and Economic Development	658	1,053	696	(357)	-34%
Recreation and Cultural	449	351	357	6	2%
Interest on Long-term Debt	78	73	69	(4)	-5%
Total Expenditures	24,584	21,751	21,363	(388)	-2%
Change in Net Position (Deficit)	\$ (5,723)	\$ (854)	\$ (1,592)	\$ (738)	86%

Property taxes and revenues from the State of Michigan, including State-Shared Revenue, Act 51 road funding, and other grants, continue to be the City's two largest revenue sources. This year, they account for 58% of total City revenue.

Under full-accrual accounting which is similar to how a business would perform its accounting, the City is still incurring more expenses than its revenue will support. This is primarily due to the expenses related to legacy costs such as pension and retiree healthcare.

CITY OF HAMTRAMCK, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF JUNE 30, 2017
(Continued)

Business-Type Activities

The City's business-type activities consist of the Water and Sewer Fund which provides water and sanitary sewage disposal to its users. The following table shows, in a condensed format, the current year's net position compared to the prior two years (in thousands of dollars):

	Business Type Activities				Percent Change
	2015	2016	2017	Change	
Assets					
Cash and Investments	\$ 2,661	\$ 1,706	\$ 5,999	\$ 4,293	252%
Receivables and Prepaids	1,135	1,157	1,215	58	5%
Capital Assets	<u>2,362</u>	<u>6,255</u>	<u>8,365</u>	<u>2,110</u>	34%
Total Assets	6,158	9,118	15,579	6,461	71%
Liabilities					
Accounts Payable/Accrued Liabilities	784	1,468	1,012	(456)	-31%
Non current Liabilities Due in more than One Year	<u>120</u>	<u>640</u>	<u>6,443</u>	<u>5,803</u>	907%
Total Liabilities	904	2,108	7,455	5,347	254%
Net Position					
Invested in Capital Assets - Net of Related Debt	2,346	5,944	2,284	(3,660)	-62%
Unrestricted	-	406	4,978	4,572	100%
Restricted	<u>2,908</u>	<u>660</u>	<u>862</u>	<u>202</u>	31%
Total Net Position	<u>\$ 5,254</u>	<u>\$ 7,010</u>	<u>\$ 8,124</u>	<u>\$ 1,114</u>	16%

The City provides water to residents from the Detroit water system and sewage treatment through a contract with the Detroit Water and Sewer Department (DWSD).

CITY OF HAMTRAMCK, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF JUNE 30, 2017
(Continued)

The following table shows, in a condensed format, the current year's changes in net position, compared to the prior two years (in thousands of dollars):

	Business Type Activities				
	2015	2016	2017	Change	Percent Change
Water and Sewer:					
Charges for Services	\$ 5,847	\$ 7,333	\$ 7,910	\$ 577	8%
Operating Expenses	<u>(6,587)</u>	<u>(5,947)</u>	<u>(6,675)</u>	<u>(728)</u>	12%
Surplus (Shortfall)	(740)	1,386	1,235	(151)	20%
General Revenue					
Property Taxes	77	370	-	(370)	-100%
State Grants	<u>393</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
	470	370	-	(370)	
General Expense					
Interest Expense	-	-	121	121	-100%
Change in Net Position	<u>\$ (270)</u>	<u>\$ 1,756</u>	<u>\$ 1,114</u>	<u>\$ (642)</u>	20%

The operating surplus for water and sewer operations of \$1,235,420 was due to a special assessment tax for future debt payments.

Currently, the City is evaluating its operating costs, capital requirements, and its customer billing rates in order to address the needs of the system.

The City's Funds

Our analysis of the City's major funds follows the government-wide financial statements. The fund financial statements provide detail information about the most significant funds, not the City as a whole. The City Council creates funds to help manage money for specific purposes as well as to show accountability for certain activities, such as special property tax millage. The City's major funds for 2017 include the General Fund, Major and Local Streets Funds, and the Water & Sewer Fund.

CITY OF HAMTRAMCK, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF JUNE 30, 2017
(Continued)

The General Fund pays for most of the City's governmental services. Its two largest source of revenue, property taxes and state shared revenue, decreased this year. Expenditures remained flat compared to 2016 as the City has diligently monitored all spending throughout the year. As a result, the current year General Fund revenues exceeded expenditures by approximately \$735,000, adding to the City's growing General Fund balance.

The following table shows the General Fund activity, on a modified accrual basis (in thousands):

	General Fund				
	2015	2016	2017	Change	Percent Change
Revenue					
Property Taxes	\$ 5,160	\$ 7,019	\$ 6,857	\$ (162)	-2%
Income Taxes	1,988	2,337	2,366	29	1%
Licenses and Permits	1,230	1,302	1,329	27	2%
Federal Grants	1,054	559	335	(224)	-40%
State-Shared Revenue	3,306	3,533	3,370	(163)	-5%
State Sources	-	-	92	92	100%
Charges for Services	1,457	149	115	(34)	-23%
Fines and Forfeitures	1,660	1,717	1,272	(445)	-26%
Other Revenue	570	689	614	(75)	-11%
Total Revenue	16,425	17,305	16,350	(955)	-6%
Expenditures					
General Government	6,724	3,516	3,054	(462)	-13%
Public Safety	7,782	10,074	9,936	(138)	-1%
Public Works	1,151	1,018	1,592	574	56%
Community and Economic Development	457	486	510	24	5%
Interest on Long-term Debt	1,174	419	423	4	1%
Total Expenditures	17,288	15,513	15,515	2	0%
Other Financing Sources (Uses):					
Proceeds from Issuance of Bonds	2,070	-	-	-	0%
Total Other Financing (Uses) Sources	2,070	-	(100)	-	0%
Net Change in Fund Balance	1,207	1,792	735	(957)	-53%
Fund Balance - Beginning of year	2,805	4,012	5,804	1,792	45%

CITY OF HAMTRAMCK, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF JUNE 30, 2017
(Continued)

General Fund Budgetary Highlights

General Fund actual revenue exceeded budgeted amounts by approximately \$1.1 million, primarily due to the City property tax revenue exceeding the budget.

The City continues to monitor spending very closely, resulting in actual expenditures under budget by approximately \$200,000.

Capital Asset and Debt Administration

- At the end of 2017, the City had approximately \$17.7 million invested in a broad range of capital assets, including roads, buildings, public safety equipment, and water and sewer lines. The City's replacement and major maintenance of capital assets continues to be less than ideal given the advancing age of the infrastructure. Due to the tight budget and still recovering finances, the City makes capital purchases only when necessary.
- In 2015, the City closed on a \$6.4 million Clean Water State Revolving Fund (SRF) loan to construct phase 1 of the sewer network project that involves installing a 60 inch sewer line underneath Joseph Campau from Denton to Goodson Street and also to complete City-wide sewer rehabilitation work. The total amount spent as of June 30, 2017 was over \$6 million and payable over 20 years at a rate of interest of 2.5%. The project was completed during the 2017 fiscal year.

Economic Factors and Next Year's Budgets and Rates

The City's financial condition should continue to improve during fiscal year 2018. The City remains under the oversight of the Governor appointed Receivership Treasury Advisory Board as the City continues to closely monitor its short-term operating costs and looks for ways to reduce its long-term liabilities.

Contacting the City's Management

This financial report is intended to provide our citizens, taxpayers, customers, and investors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional information, we welcome you to contact the City of Hamtramck's City Manager's Office, 3401 Evaline, Hamtramck, MI 48212.

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CITY OF HAMTRAMCK, MICHIGAN
STATEMENT OF NET POSITION (DEFICIT)
JUNE 30, 2017

	Primary Government			Downtown Development Authority
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and Cash Equivalents (Note 3)	\$ 11,317,946	\$ 5,999,634	\$ 17,317,580	\$ 91,287
Receivables:				
Property Taxes Receivable	114,430	-	114,430	-
Customers (Net of Allowance for Uncollectible)	-	1,076,382	1,076,382	-
Due from Other Governmental Units	2,775,956	138,226	2,914,182	-
Accounts Receivable - Court	90,889	-	90,889	-
Due from Primary Government	-	-	-	26,030
Due from Water & Sewer Fund	356,745	-	356,745	-
Due from Component Unit	500	-	500	-
Prepaid Expenses and Other Assets	35,279	-	35,279	-
Capital Assets (Note 4):				
Assets not being Depreciated	\$ 831,138	\$ 96,790	\$ 927,928	\$ -
Assets being Depreciation	8,465,766	8,268,359	16,734,125	-
Total Capital Assets	<u>9,296,904</u>	<u>8,365,149</u>	<u>17,662,053</u>	<u>-</u>
Total Assets	<u>\$ 23,988,649</u>	<u>\$ 15,579,391</u>	<u>\$ 39,568,040</u>	<u>\$ 117,317</u>
Deferred Outflows of Resources				
Deferred Amount on Pension (Note 8)	\$ 1,296,271	\$ -	\$ 1,296,271	\$ -
Liabilities				
Accounts Payable	\$ 331,388	\$ 608,988	\$ 940,376	\$ 534
Accrued Liabilities and Other	1,357,854	213,374	1,571,228	-
Due from Other Governmental Units	1,119	-	1,119	-
Due to Component Unit	26,030	-	26,030	-
Due to Primary Government	-	356,745	356,745	-
Portion of Noncurrent Liabilities Due within One Year (Note 6)	363,235	260,000	623,235	-
Compensated Absences	1,583,995	22,700	1,606,695	-
OPEB Liability	5,584,830	172,726	5,757,556	-
Pension Liability	55,221,926	-	55,221,926	-
Noncurrent Liabilities - Due in more than One Year - Long-term Debt (Note 6)	2,385,954	5,820,938	8,206,892	-
Total Liabilities	<u>\$ 66,856,331</u>	<u>\$ 7,455,471</u>	<u>\$ 74,311,802</u>	<u>\$ 534</u>
Deferred Inflows of Resources				
Deferred Amount on Pension (Note 8)	\$ 2,468,915	\$ -	\$ 2,468,915	\$ -
Net Investment in Capital Assets	\$ 9,296,904	\$ 2,284,211	\$ 11,581,115	\$ -
Restricted for:				
Highways and Streets	4,334,461	-	4,334,461	-
Public Safety	768,921	-	768,921	-
Community Development	528,090	-	528,090	-
Recreation and Culture	139,997	-	139,997	-
Building and Improvement Fund	470,006	-	470,006	-
Committed Fund Balance	9,811	-	9,811	-
Water and Sewer	-	862,294	862,294	-
Unrestricted	(59,588,516)	4,977,415	(54,611,101)	116,783
Total Net Position (Deficit)	<u>\$ (44,040,326)</u>	<u>\$ 8,123,920</u>	<u>\$ (35,916,406)</u>	<u>\$ 116,783</u>

The accompanying notes are an integral part of this financial statement.

CITY OF HAMTRAMCK, MICHIGAN
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenue</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary Government:				
Governmental Activities:				
General Government	\$ 4,439,205	\$ 115,397	\$ -	\$ -
Public Safety	12,863,517	1,445,145	770,811	-
Public Works	2,938,128	1,329,279	-	-
Community and Economic Development	696,494	-	-	-
Recreation and Culture	356,545	-	-	-
Interest on Long-term Debt	69,181	-	-	-
Total Governmental Activities	<u>\$ 21,363,070</u>	<u>\$ 2,889,821</u>	<u>\$ 770,811</u>	<u>\$ -</u>
Business-type Activities:				
Water and Sewer	\$ 6,796,305	\$ 7,910,499	\$ -	\$ -
Total Business-type Activities	<u>\$ 6,796,305</u>	<u>\$ 7,910,499</u>	<u>\$ -</u>	<u>\$ -</u>
Total Primary Government	<u>\$ 28,159,375</u>	<u>\$ 10,800,320</u>	<u>\$ 770,811</u>	<u>\$ -</u>
Component Unit - Downtown Development Authority	<u>\$ 32,361</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
General Revenue:				
Property Taxes				
Income Taxes				
State-Shared Revenue				
State Sources				
Other Miscellaneous Income				
Total General Revenue				
Change In Net Position				
Net Position (Deficit) - (As Restated) Beginning of Year				
Net Position (Deficit), End of Year				

Net (Expense) Revenue and Changes in Net Position

Primary Government

Governmental Activities	Business-type Activities	Total	Component Unit
\$ (4,323,808)	\$ -	\$ (4,323,808)	\$ -
(10,647,561)	-	(10,647,561)	-
(1,608,849)	-	(1,608,849)	-
(696,494)	-	(696,494)	-
(356,545)	-	(356,545)	-
(69,181)	-	(69,181)	-
<u>\$ (17,702,438)</u>	<u>\$ -</u>	<u>\$ (17,702,438)</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ 1,114,194</u>	<u>\$ 1,114,194</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ 1,114,194</u>	<u>\$ 1,114,194</u>	<u>\$ -</u>
<u>\$ (17,702,438)</u>	<u>\$ 1,114,194</u>	<u>\$ (16,588,244)</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (32,361)</u>
\$ 7,195,420	\$ -	\$ 7,195,420	\$ 50,136
2,366,030	-	2,366,030	-
3,370,275	-	3,370,275	-
2,542,861	-	2,542,861	-
635,902	-	635,902	-
<u>\$ 16,110,488</u>	<u>\$ -</u>	<u>\$ 16,110,488</u>	<u>\$ 50,136</u>
\$ (1,591,950)	\$ 1,114,194	\$ (477,756)	\$ 17,775
(42,448,376)	7,009,726	(35,438,650)	99,008
<u>\$ (44,040,326)</u>	<u>\$ 8,123,920</u>	<u>\$ (35,916,406)</u>	<u>\$ 116,783</u>

The accompanying notes are an integral part of this financial statement.

CITY OF HAMTRAMCK, MICHIGAN
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2017

	<u>General Fund</u>	<u>Major Streets Fund</u>	<u>Local Streets Fund</u>	<u>Nonmajor Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Assets					
Cash and Cash Equivalents (Note 3)	\$ 5,051,195	\$ 2,193,187	\$ 2,009,444	\$ 2,064,120	\$ 11,317,946
Other Receivable	114,430	-	-	-	114,430
Accounts Receivable - Court	90,889	-	-	-	90,889
Due from Other Governmental Units	2,204,341	216,893	66,429	288,293	2,775,956
Due from Other Funds (Note 5)	919,753	34,821	104,106	80,938	1,139,618
Due from Fiduciary Funds	500	-	-	-	500
Prepaid Expenses and Other Assets	35,279	-	-	-	35,279
Total Assets	<u>\$ 8,416,387</u>	<u>\$ 2,444,901</u>	<u>\$ 2,179,979</u>	<u>\$ 2,433,351</u>	<u>\$ 15,474,618</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 253,641	\$ 28,753	\$ 8,317	\$ 40,677	\$ 331,388
Due to Other Governmental Units	1,119	-	-	-	1,119
Due to Other Funds (Note 5)	38,927	205,136	45,088	493,722	782,873
Due to Component Unit	-	-	-	26,030	26,030
Accrued Liabilities and Other	1,345,982	1,522	1,603	-	1,349,107
Total Liabilities	<u>\$ 1,639,669</u>	<u>\$ 235,411</u>	<u>\$ 55,008</u>	<u>\$ 560,429</u>	<u>\$ 2,490,517</u>
Deferred Inflows of Resources -					
Unavailable Revenue	<u>\$ 237,355</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,616</u>	<u>\$ 328,971</u>
Fund Balances					
Nonspendable - Prepaid Expenses	\$ 35,279	\$ -	\$ -	\$ -	\$ 35,279
Restricted:					
Highways and Streets	-	2,209,490	2,124,971	-	4,334,461
Public Safety	-	-	-	721,208	721,208
Community Development	-	-	-	484,187	484,187
Recreation and Culture	-	-	-	139,997	139,997
Building and Improvement Fund	-	-	-	470,006	470,006
Committed Fund Balance	-	-	-	9,811	9,811
Unassigned Fund Balance	6,504,084	-	-	(43,903)	6,460,181
Total Fund Balances	<u>\$ 6,539,363</u>	<u>\$ 2,209,490</u>	<u>\$ 2,124,971</u>	<u>\$ 1,781,306</u>	<u>\$ 12,655,130</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 8,416,387</u>	<u>\$ 2,444,901</u>	<u>\$ 2,179,979</u>	<u>\$ 2,433,351</u>	<u>\$ 15,474,618</u>

The accompanying notes are an integral part of this financial statement.

CITY OF HAMTRAMCK, MICHIGAN
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
JUNE 30, 2017

Fund Balance Reported in Governmental Funds	\$ 12,655,130
Amounts reported for Governmental Activities in the Statement of Net Position (Deficit) are different because:	
Capital Assets used in Governmental Activities are not Financial Resources and are not reported in the funds	9,296,904
Grants and Other Receivables that are collected after year end, such that they are not available to pay bills outstanding as of year end, are not recognized in the funds	328,971
Bonds and Notes Payable are not due and payable in the current period and are not reported in the funds	(2,187,135)
Employee Compensated Absences are payable over a long period of years and do not represent a claim on current financial resources; therefore, they are not reported as fund liabilities	(1,583,995)
Net Pension Obligations do not present a claim on current financial resources and is not reported as fund liabilities	(55,221,926)
Certain pension contributions and changes in pension plan net position are reported as deferred outflows of resources in the statement of net position, but are reported as expenses in the governmental funds	1,296,271
Certain pension contributions and changes in pension plan net position are reported as deferred inflows of resources in the statement of net position, but are reported as expenses in the governmental funds	(2,468,915)
Workers' compensation does not present a claim on current financial resources and is not reported as fund liabilities	(194,171)
Accrued Interest is not due and payable in the current period and is not reported in the funds	(8,747)
Lawsuits and judgments do not present a claim on current financial resources and is not reported as fund liabilities	(367,883)
Other Post Employment Benefits do not present a claim on current financial resources and are not reported as fund liabilities	<u>(5,584,830)</u>
Net Position (Deficit) of Governmental Activities	\$ <u>(44,040,326)</u>

The accompanying notes are an integral part of this financial statement.

CITY OF HAMTRAMCK, MICHIGAN
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN
FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	<u>General Fund</u>	<u>Major Streets Fund</u>	<u>Local Streets Fund</u>	<u>Nonmajor Funds</u>	<u>Total Governmental Funds</u>
REVENUE					
Property Taxes	\$ 6,857,051	\$ -	\$ -	\$ 338,369	\$ 7,195,420
Income Tax	2,366,030	-	-	-	2,366,030
Licenses and Permits	1,329,279	-	-	-	1,329,279
Federal Grants	334,848	-	-	287,431	622,279
State-Shared Revenue	3,370,275	-	-	-	3,370,275
State Sources	91,668	1,117,882	343,407	989,904	2,542,861
Fines and Forfeitures	1,271,558	-	-	173,587	1,445,145
Charges for Services	115,397	-	-	-	115,397
Other Revenue	614,384	804	-	20,714	635,902
Total Revenue	<u>\$ 16,350,490</u>	<u>\$ 1,118,686</u>	<u>\$ 343,407</u>	<u>\$ 1,810,005</u>	<u>\$ 19,622,588</u>
EXPENDITURES					
Current:					
General Government:	\$ 2,425,675	\$ -	\$ -	\$ 18,725	\$ 2,444,400
District Court	631,880	-	-	-	631,880
Public Safety	9,935,798	-	-	903,707	10,839,505
Public Works	1,591,605	1,368,190	269,177	209,643	3,438,615
Community and Economic Development	409,127	-	-	186,035	595,162
Community and Government Affairs	101,332	-	-	-	101,332
Recreation and Culture	-	-	-	369,245	369,245
Debt Service	419,264	-	-	-	419,264
Total Expenditures	<u>\$ 15,514,681</u>	<u>\$ 1,368,190</u>	<u>\$ 269,177</u>	<u>\$ 1,687,355</u>	<u>\$ 18,839,403</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 835,809</u>	<u>\$ (249,504)</u>	<u>\$ 74,230</u>	<u>\$ 122,650</u>	<u>\$ 783,185</u>
OTHER FINANCING SOURCES (USES)					
Interfund Transfers In (Out)	\$ (100,000)	\$ (100,000)	\$ 100,000	\$ 100,000	\$ -
Total Other Financing (Uses) Sources	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>
NET CHANGE IN FUND BALANCES	<u>\$ 735,809</u>	<u>\$ (349,504)</u>	<u>\$ 174,230</u>	<u>\$ 222,650</u>	<u>\$ 783,185</u>
Fund Balances - Beginning of Year	<u>5,803,554</u>	<u>2,558,994</u>	<u>1,950,741</u>	<u>1,558,656</u>	<u>11,871,945</u>
Fund Balances - End of Year	<u>\$ 6,539,363</u>	<u>\$ 2,209,490</u>	<u>\$ 2,124,971</u>	<u>\$ 1,781,306</u>	<u>\$ 12,655,130</u>

The accompanying notes are an integral part of this financial statement.

CITY OF HAMTRAMCK, MICHIGAN
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

Net Change in Fund Balances - Total Governmental Funds	\$	783,185
<p>Amounts reported for Governmental Activities in the Statement of Activities are different because:</p> <p>Governmental Funds report Capital Outlays as Expenditures; however, in the Statement of Activities, these costs are allocated over their estimated useful lives as depreciation:</p>		
Construction in Progress		1,710,519
Depreciation Expense		(641,141)
Reclass from Construction in Progress to Capital Assets		(665,910)
Change in Lawsuits and Claims is not reported in the Governmental Funds, but is recorded in the Statement of Activities because it is long-term debt		(164,893)
Change in liability for Net Pension Obligation and related deferred outflow amounts does not require the use of current resources and are not recorded in the Governmental Funds		(2,790,410)
Change in liability for Net Pension Obligation and related deferred inflow amounts does not require the use of current resources and are not recorded in the Governmental Funds		(1,022,521)
Change in liability for workers' compensation claims is not recorded in the Governmental Funds, but is recorded in the Statement of Activities because it is long-term debt		(3,837)
Repayment of bond principal is an expenditures in the governmental funds, but not in the statement of activities (where it reduces long-term debt)		358,830
Government funds report pension contributions; in the statement of activites, pension expense is actuarially determined		1,820,269
Change in liability for accrued interest payable is not recorded in the Governmental Funds, but is recorded in the Statement of Activities		(4,697)
Change in Unavailable Revenue within the Fund-Based Statements is deemed available in the Statement of Activities		146,701
Change in Other Postemployment Benefit Obligations Expense is recognized in the Statement of Activities, but not in the Governmental Funds		(1,084,504)
Change in Accumulated Employee Sick and Vacation Pay and Other Similar Expenses reported in the Statement of Activities do not require the use of current resources and therefore are not reported in the Fund Statements until they come due for payment		<u>(33,541)</u>
Change in Net Position (Deficit) of Governmental Activities	\$	<u>(1,591,950)</u>

The accompanying notes are an integral part of this financial statement.

CITY OF HAMTRAMCK, MICHIGAN
STATEMENT OF NET POSITION
PROPRIETARY FUND
JUNE 30, 2017

	<u>Water & Sewer</u>
Assets	
Current Assets:	
Cash and Cash Equivalents (Note 3)	\$ 5,999,634
Customer Receivables	1,076,382
Due from Other Governmental Units	<u>138,226</u>
Total Current Assets	\$ 7,214,242
Noncurrent - Capital Assets, Net (Note 4)	<u>8,365,149</u>
Total Assets	<u>\$ 15,579,391</u>
Liabilities	
Current Liabilities:	
Accounts Payable	\$ 608,988
Accrued Liabilities and Other	213,374
Due to Other Funds (Note 5)	356,745
Current Portion of Long-term Debt	260,000
OPEB Liability	172,726
Compensated Absences	22,700
Noncurrent Liabilities:	
Long-term Debt (Note 6)	<u>5,820,938</u>
Total Liabilities	<u>\$ 7,455,471</u>
Net Position:	
Net Investment in Capital Assets	\$ 2,284,211
Restricted	862,294
Unrestricted	<u>4,977,415</u>
Total Net Position	<u>\$ 8,123,920</u>

The accompanying notes are an integral part of this financial statement.

CITY OF HAMTRAMCK, MICHIGAN
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2017

	Water & Sewer
Operating Revenue	
Sale of Water	\$ 2,583,703
Sewage Disposal Charges	4,833,880
Other Revenue	492,916
Total Operating Revenue	\$ 7,910,499
 Operating Expenses	
Cost of Water	\$ 758,967
Cost of Sewage Treatment	4,138,106
Other Operating Expenses	1,640,827
Depreciation (Note 4)	137,179
Total Operating Expenses	\$ 6,675,079
Operating Income	\$ 1,235,420
 Nonoperating Revenue (Expense)	
Interest Expense	\$ (121,226)
Total Nonoperating Revenue (Expense)	\$ (121,226)
Change in Net Position	\$ 1,114,194
Net Position - Beginning of Year	7,009,726
Net Position - End of Year	\$ 8,123,920

The accompanying notes are an integral part of this financial statement.

CITY OF HAMTRAMCK, MICHIGAN
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Water & Sewer</u>
Cash Flows from Operating Activities	
Receipts from Customers	\$ 7,326,154
Payments to Vendors	(6,988,301)
Other Receipts	492,916
Net Cash Provided by Operating Activities	<u>\$ 830,769</u>
Cash Flows from Capital and Related Financing Activities	
Proceeds from Long Term Debt	\$ 6,080,938
Payment Long Term Debt	(250,000)
Interest on Long Term Debt	(121,226)
Net Cash Provided by Capital and Related Financing Activities	<u>\$ 5,709,712</u>
Cash Flows from Investing Activities	
Purchase of Capital Assets	\$ (2,246,805)
Net Cash Used for Investing Activities	<u>\$ (2,246,805)</u>
Net Change in Cash and Cash Equivalents	\$ 4,293,676
Cash and Cash Equivalents - Beginning of Year	<u>1,705,958</u>
Cash and Cash Equivalents - End of Year	<u>\$ 5,999,634</u>
Reconciliation of Operating Income to Net Cash from Operating Activities	
Operating Income	\$ 1,235,420
Adjustments to reconcile Operating Income to Net Cash from Operating Activities:	
Depreciation	137,179
Changes in Assets and Liabilities:	
Accounts Receivables	80,338
Due from Other Funds	(138,226)
Accounts Payable	(844,030)
Accrued and Other Liabilities	47,110
Due to Other Funds	346,519
Net OPEB	(33,541)
Net Cash Provided by Operating Activities	<u>\$ 830,769</u>

The accompanying notes are an integral part of this financial statement.

CITY OF HAMTRAMCK, MICHIGAN
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2017

	Development Agreement Escrow Private Purpose Trust Fund	Agency Funds
	<hr/>	<hr/>
Assets		
Cash and Cash Equivalents	\$ 698,297	\$ 642,917
	<hr/>	<hr/>
Total Assets	\$ 698,297	\$ 642,917
	<hr/>	<hr/>
Liabilities		
Accounts Payable	\$ 1,875	\$ 168,221
Due to Other Governmental Units	-	423,397
Refundable Deposits, Bonds, Etc.	-	51,299
	<hr/>	<hr/>
Total Liabilities	\$ 1,875	\$ 642,917
	<hr/>	<hr/>
Net Position Held in Trust for Development Agreement Escrow	\$ 696,422	
	<hr/>	

The accompanying notes are an integral part of this financial statement.

CITY OF HAMTRAMCK, MICHIGAN
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

Deductions

Community and Economic Development \$ 4,499

Total Deductions \$ 4,499

Net Decrease in Net Position Held in Trust \$ (4,499)

**Net Position Held in Trust for Development
Agreement Escrow Fund, Beginning of year** 700,921

**Net Position Held in Trust for Development
Agreement Escrow, End of Year** \$ 696,422

The accompanying notes are an integral part of this financial statement.

CITY OF HAMTRAMCK, MICHIGAN
STATEMENT OF NET POSITION
COMPONENT UNIT
JUNE 30, 2017

	<u>Downtown Development Authority</u>
Assets	
Cash and Cash Equivalents	\$ 91,287
Due from Primary Government	<u>26,030</u>
Total Assets	<u><u>\$ 117,317</u></u>
Liabilities	
Accounts Payable and Accrued Liabilities	<u>\$ 534</u>
Total Liabilities	<u><u>\$ 534</u></u>
Net Position	<u><u>\$ 116,783</u></u>

The accompanying notes are an integral part of this financial statement.

CITY OF HAMTRAMCK, MICHIGAN
STATEMENT OF ACTIVITIES
COMPONENT UNIT
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Downtown Development Authority</u>
Expenses	\$ 32,361
General Revenue - Property Tax Capture	<u>50,136</u>
Change in Net Position	\$ 17,775
Net Position - Beginning of Year	<u>99,008</u>
Net Position - End of Year	<u><u>\$ 116,783</u></u>

The accompanying notes are an integral part of this financial statement.

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

(1) **NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES**

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

Reporting Entity

The City of Hamtramck, Michigan is governed by an elected mayor and a six-member City Council.

The accompanying financial statements present the City and its component unit, an entity for which the City is considered to be financially accountable. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City (see discussion below for description).

Discretely Presented Component Unit

Downtown Development Authority – The Downtown Development Authority (DDA) was created to correct and prevent deterioration in the downtown district, encourage historical preservation, and to promote economic growth within the downtown district. The DDA’s governing body consists of 10 individuals appointed by the mayor, subject to approval of the City Council. In addition, the DDA’s budget is subject to approval by the City Council. The DDA does not issue a separate financial report. The DDA’s administrative office is located at 3401 Evaline, Hamtramck, Michigan 48212.

Government-wide and Fund Financial Statements

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

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(1) **NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

Government-wide and Fund Financial Statements (Cont'd)

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported in separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund, fiduciary fund, and component unit financial statements. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenue to be available if it is collected within 60 days of the end of the current fiscal period. The following major revenue sources meet the availability criterion: state-shared revenue, state gas and weight tax revenue, district court fines, and interest associated with the current fiscal period. Conversely, federal grant reimbursements will be collected after the period of availability; receivables have been recorded for these, along with a "deferred inflow".

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(1) **NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

The City reports the following major governmental funds:

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

Major Streets – The Major Streets Funds is the City's special revenue fund account for the expenditures of motor fuel taxes that are earmarked by state law for major street and highway purposes.

Local Streets – The Local Streets Funds is the City's special revenue fund account for the expenditures of State of Michigan PA 51 monies that are used to construct and maintain local road systems.

The City reports the following major proprietary fund:

Water and Sewer Fund – The Water and Sewer Fund is used to account for the provision of water and sewer services to the residents of the City financed primarily by user charges. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance, billing, and collection.

The City reports **Special Revenue Funds** that are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purpose other than debt service or capital projects.

Additionally, the City reports the following fiduciary activities:

Agency Funds – The Agency Funds account for assets held by the City in a trustee capacity. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

Development Agreement Escrow Fund – The Development Agreement Escrow Fund records money held in trust resulting from a 1981 court judgment. The judgment required the City to create a Tax Increment Finance Authority (TIFA) District (R-31). All revenue including property taxes, income taxes, and sale and building permit proceeds must be held in this fund and used for the replacement rehabilitation of homes in this district. The judgment called for the creation of two corporations to supervise the development in this district.

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(1) **NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

Other Policies

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

Amounts reported as program revenue include: (1) charges to customers for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions. General revenue includes all taxes.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the City's policy is to first apply restricted resources. When an expense is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it is the City's policy to spend funds in this order: committed, assigned, and unassigned.

Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the City's proprietary fund relates to charges to customers for sales and services. Operating expenses for the proprietary fund includes the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Property Tax Revenue

Properties are assessed as of December 31. Property taxes are levied the following July 1 and become a lien on December 1. The taxes are due on February 28, after which point they are added to the county tax rolls.

The City's 2016 tax is levied and collectible on July 1 and December 1, 2016 and is recognized as revenue in the year ended June 30, 2017, when the proceeds of the levy are budgeted and available for the financing of operations.

The 2016 taxable valuation of the City totaled \$186,491,364, on which taxes levied consisted of 19.5994 mills for operating purposes, 2.9399 mills for rubbish services, 0.5000 mills for police and fire pension, 1.8171 mills for library, and 1.8251 for DDA District.

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(1) **NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

Assets, Liabilities, and Net Position or Equity

Bank Deposits and Investments – Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired.

Receivables and Payables – In general, outstanding balances between funds are reported as “due to/from other funds.” Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as “advances to/from other funds.”

Prepaid Costs – Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets – Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial individual cost of more than \$10,000 for infrastructure assets and \$5,000 for all other capital assets and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Buildings, equipment, and vehicles are depreciated using the straight-line method over the following useful lives:

Roads and Sidewalks	30 years
Street Lights	20 years
Water and Sewer Facilities	50 years
Building and Building Improvements	15-50 years
Vehicles	5-20 years
Machinery and Equipment	5-12 years
Library Collection	10 years

Compensated Absences (Vacation and Sick Leave) – It is the City’s policy to permit employees to accumulate earned but unused sick and vacation pay benefits. All sick and vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only for employee terminations as of year end.

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(1) **NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES** (Cont'd)

Long-term Obligations – In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund-type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses. Issuance costs are reported as debt service expenditures.

Pension – The City offers an agent defined benefit pension plan to its employees. The City records a net pension liability for the difference between the total pension liability calculated by the actuary and the pension plan's fiduciary net position. For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plan, and additions to/deductions from the pension plan's fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefit Costs – The City offers retiree healthcare benefits to retirees. The City receives an actuarial valuation to compute the annual required contribution (ARC) necessary to fund the obligation over the remaining amortization period. In the governmental funds, OPEB costs are recognized as contributions are made. For the government-wide statements and proprietary funds, the City reports the full accrual cost equal to the current year required contribution, adjusted for interest and "adjustment to the ARC" on the beginning of year underpaid amount, if any.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(1) **NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

Deferred Outflow and Inflow of Resources – In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows/inflows of resources. The separate financial statement element is defined as the consumption or usage of net assets applicable to a future reporting period and will not be recognized as an outflow of resources until then. The City has two items that qualify for reporting in this category. It is deferred outflows as a result of pension earnings on the pension plan in the government wide statement of net position and employer contributions made subsequent to the measurement date. The amount related to pension earnings is deferred and amortized over the shorter of the life of the pension earnings. This amount is the result of a difference between what the plan expected to earn from the plan investments and what it actually earned. The amount that relates to employer contributions is the result of payments made subsequent to the measurement date. At June 30, 2017, total deferred outflows totaled \$1,296,271 and total deferred inflows totaled \$2,468,915.

In addition, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflow of resources. This separate financial statement element represents an acquisition of net position applicable to a future reporting period and will not be recognized as an inflow of resources (revenue) until that time. As of June 30, 2017, deferred inflows include \$328,971 related to receivables that were not collected within the 60 day period of availability.

Fund Equity - In the fund financial statements, governmental funds report the following components of fund balance:

Nonspendable: Amounts that are not in spendable form or are legally or contractually required to be maintained intact.

Restricted: Amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose.

Committed: Amounts that have been formally set aside by the City Council for use for specific purposes. Commitments are made and can be rescinded only via resolution of the City Council.

Assigned: Intent to spend resources on specific purposes expressed by the governing body or individual who is authorized by resolution approved by the governing body to make assignments.

Unassigned: Amounts that do not fall into any other category above. This is the residual classification for amounts in the General Fund and represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes in the General Fund. In other governmental funds, only negative unassigned amounts are reported, if any, and represent expenditures incurred for specific purposes exceeding the amounts previously restricted, committed, or assigned to those purposes.

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(1) **NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

Construction Code Fees – The City oversees building construction, in accordance with the State’s Construction Code Act, including inspection of building construction and renovation to ensure compliance with the building codes. The City charges fees for these services. The law requires that collection of these fees be used only for construction code costs, including an allocation of estimated overhead costs. A summary of the current year activity and the cumulative shortfall generated since January 1, 2011 is as follows:

Cumulative Shortfall at July 1, 2016	\$ <u>(1,430,155)</u>
Revenue - Building Fee Revenue	\$ 473,690
Expenditures	<u>(386,874)</u>
Current Year Income	\$ 86,816
Cumulative Shortfall at June 30, 2017	\$ <u><u>(1,343,339)</u></u>

(2) **STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Community Development Block Grant – The deficit within the Community Development Block Grant is due to a timing issue. The City’s deficit was \$43,903; and unavailable revenue at June 30, 2017 totaled \$43,903.

Noncompliance with Legal or Contractual Provisions – The City did not distribute delinquent personal property tax collections to third parties in a timely manner.

(3) **DEPOSITS AND INVESTMENTS**

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The law also allows investments outside the state of Michigan when fully insured. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreement; bankers’ acceptances of United States banks; commercial paper rated within the two highest classifications, which matures not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions, which are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

The City has designated two banks for the deposit of its funds. The investment policy adopted by the board in accordance with Public Act 196 of 1997 follows the state statutory authority as listed above. The City’s cash and investments are subject to several types of risk, which are examined in more detail below:

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(3) **DEPOSITS AND INVESTMENTS (Cont'd)**

Custodial Credit Risk of Bank Deposits – Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk. At year end, the City had \$10,603,208 bank deposits (certifications of deposit, checking, and savings accounts), that were uninsured or uncollateralized. The City believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, the City evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Interest Rate Risk – Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The City's investment policy does not restrict investment maturities. At year end, the City had no investment securities susceptible to interest rate risk.

Credit Risk – State law limits investments in commercial papers to the top two ratings issued by nationally recognized statistical rating organizations. The City has no investment policy that would further limit its investment choices. At year end, the City held no debt securities.

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(4) **CAPITAL ASSETS**

Capital asset activity of the City's governmental and business-type activities was as follows:

	<u>Balance</u> <u>July 1, 2016</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>June 30, 2017</u>
Governmental Activities				
Capital Assets not being depreciated:				
Land	\$ 808,656	\$ -	\$ -	\$ 808,656
Construction in progress	688,392	-	(665,910)	22,482
Subtotal	1,497,048	-	(665,910)	831,138
Capital Assets being depreciated:				
Land improvements	6,811,857	1,416,535	-	8,228,392
Street lights	683,201	-	-	683,201
Buildings and improvements	4,485,942	-	-	4,485,942
Machinery and equipment	490,317	122,321	-	612,638
Vehicles	4,316,256	158,605	-	4,474,861
Library collection	1,199,292	13,058	(8,250)	1,204,100
Subtotal	17,986,865	1,710,519	(8,250)	19,689,134
Accumulated Depreciation:				
Land improvements	(4,391,039)	(157,812)	-	(4,548,851)
Street lights	(139,771)	(34,160)	-	(173,931)
Buildings and improvements	(1,687,153)	(95,583)	-	(1,782,736)
Machinery and equipment	(374,225)	(126,141)	-	(500,366)
Vehicles	(2,936,214)	(193,470)	-	(3,129,684)
Library collection	(1,062,075)	(33,975)	8,250	(1,087,800)
Subtotal	(10,590,477)	(641,141)	8,250	(11,223,368)
Net Capital Assets being depreciated:	<u>7,396,388</u>	<u>1,069,378</u>	<u>-</u>	<u>8,465,766</u>
Net Capital Assets	<u>\$ 8,893,436</u>	<u>\$ 1,069,378</u>	<u>\$ (665,910)</u>	<u>\$ 9,296,904</u>

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(4) **CAPITAL ASSETS** (Cont'd)

	<u>Balance</u> <u>July 1, 2016</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>June 30, 2017</u>
Business-type Activities				
Capital Assets not being depreciated:				
Land	\$ 96,790	\$ -	\$ -	\$ 96,790
Construction in progress	<u>3,812,708</u>	<u>251,470</u>	<u>(4,064,178)</u>	<u>-</u>
Subtotal	3,909,498	251,470	(4,064,178)	96,790
Capital Assets being depreciated:				
Water and sewer lines	3,771,916	6,231,359	-	10,003,275
Machinery and equipment	<u>1,587,136</u>	<u>-</u>	<u>(171,846)</u>	<u>1,415,290</u>
Subtotal	5,359,052	6,231,359	(171,846)	11,418,565
Accumulated Depreciation:				
Water and Sewer Lines	(1,617,908)	(117,007)	-	(1,734,915)
Machinery and Equipment	<u>(1,395,119)</u>	<u>(20,172)</u>	<u>-</u>	<u>(1,415,291)</u>
Subtotal	<u>(3,013,027)</u>	<u>(137,179)</u>	<u>-</u>	<u>(3,150,206)</u>
Net Capital Assets being depreciated:	<u>2,346,025</u>	<u>6,094,180</u>	<u>(171,846)</u>	<u>8,268,359</u>
Net Capital Assets	<u>\$ 6,255,523</u>	<u>\$ 6,345,650</u>	<u>\$ (4,236,024)</u>	<u>\$ 8,365,149</u>

Depreciation expense was charged to programs of the primary government as follows:

Governmental Activities:

General Government	\$ 75,884
Public Safety	259,761
Public Works	250,138
Recreation and Culture	<u>55,358</u>
Total Governmental Activities	<u>\$ 641,141</u>

Business-Type Activities:

Water and Sewer	<u>\$ 137,179</u>
Total Business-Type Activities	<u>\$ 137,179</u>

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(5) **INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

The composition of interfund balances is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Due to/from Other Funds		
General Fund	Nonmajor Governmental Funds	\$ 413,658
	Major Streets Fund	105,136
	Local Streets Fund	45,088
	Business Type Activities	355,871
		<u>\$ 919,753</u>
Major Streets Fund	General Fund	<u>\$ 34,821</u>
Local Streets Fund	General Fund	\$ 4,106
	Major Streets Fund	100,000
		<u>\$ 104,106</u>
Nonmajor Governmental Funds	General Fund	\$ 80,065
	Business Type Activities	874
		<u>\$ 80,939</u>

Interfund transfers reported in the fund financial statement are comprised of the following:

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
Nonmajor Governmental Funds	General Fund	\$ 100,000
Local Streets Fund	Major Streets Fund	100,000

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(6) **LONG-TERM DEBT**

The City issues long-term debt to provide for the acquisition and construction of major capital facilities. General obligation debt are direct obligations and pledge the full faith and credit of the City.

Long-term debt activity can be summarized as follows:

	<u>Interest Rate Ranges</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities						
2012B Fiscal Stability:						
Amount of issue - \$1,340,000						
Maturing through 2021	2% - 3%	\$ 865,000	\$ -	\$ 165,000	\$ 700,000	\$ 165,000
2014 Fiscal Stability:						
Amount of issue - \$2,070,027						
Maturing through 2024	2.30%	<u>1,680,965</u>	<u>-</u>	<u>193,830</u>	<u>1,487,135</u>	<u>198,235</u>
Total Bonds and Installment Obligations		\$ 2,545,965	\$ -	\$ 358,830	\$ 2,187,135	\$ 363,235
Accumulated Compensated Absences		1,550,454	33,541	-	1,583,995	-
Net Pension Obligation		57,042,195	-	1,820,269	55,221,926	-
Net OPEB Obligation		4,500,326	1,084,504	-	5,584,830	-
Workers' Compensation		190,334	138,424	134,587	194,171	-
Lawsuits and Claims		<u>202,990</u>	<u>164,893</u>	<u>-</u>	<u>367,883</u>	<u>-</u>
Total Governmental Activities		<u>\$ 66,032,264</u>	<u>\$ 1,421,362</u>	<u>\$ 2,313,686</u>	<u>\$ 65,139,940</u>	<u>\$ 363,235</u>

	<u>Interest Rate Ranges</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions/ Adjustments</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Business-Type Activities						
2015 Michigan Finance Authority - Clean Water Program:						
Amount of issue - \$3,982,142						
Maturing through 2030	2.50%	\$ 311,280	\$ 6,019,658	\$ 250,000	\$ 6,080,938	\$ 260,000
Total Bonds and Installment Obligations		\$ 311,280	\$ 6,019,658	\$ 250,000	\$ 6,080,938	\$ 260,000
Net OPEB Obligation		\$ 139,185	\$ 33,541	\$ -	\$ 172,726	\$ -
Lawsuits and Claims		166,249	-	-	166,249	\$ -
Accumulated Compensated Absences		<u>22,927</u>	<u>-</u>	<u>227</u>	<u>22,700</u>	<u>-</u>
Total Business-Type Activities		<u>\$ 639,641</u>	<u>\$ 6,053,199</u>	<u>\$ 250,227</u>	<u>\$ 6,442,613</u>	<u>\$ 260,000</u>

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(6) **LONG-TERM DEBT** (Cont'd)

Annual debt service requirements to maturity for governmental and business-type activities debt are as follows:

Years Ending June 30	Governmental Activities		
	Principal	Interest	Total
2018	\$ 363,235	\$ 51,904	\$ 415,139
2019	372,795	43,145	415,940
2020	387,424	33,264	420,688
2021	397,257	22,957	420,214
2022	217,112	15,328	232,440
2023- 2024	449,312	15,567	464,879
Total	\$ 2,187,135	\$ 182,165	\$ 2,369,300

Years Ending June 30	Business-Type Activities		
	Principal	Interest	Total
2018	\$ 260,000	\$ 90,804	\$ 350,804
2019	265,000	84,302	349,302
2020	270,000	77,678	347,678
2021	280,000	70,928	350,928
2022	285,000	63,928	348,928
2023- 2027	1,530,000	209,394	1,739,394
2028- 2032	1,735,000	8,144	1,743,144
2033- 2036	1,455,938	(129,625)	1,326,313
Total	\$ 6,080,938	\$ 475,553	\$ 6,556,491

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(7) **RISK MANAGEMENT**

The City is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. Beginning July 1, 2011, the City became partially insured for workers compensation claims. The following is a summary of the City's risk management programs:

General Liability – The City is exposed to various risks of loss related to property loss, torts, errors and omissions as well as medical benefits provided to employees. The City has purchased insurance coverage through commercial carriers for general and auto liability, auto physical damage, dishonesty, boiler and medical benefits. The City is partially self-insured for general liability claims.

Workers' Compensation –The City is partially self-insured for workers' compensation claims. The City estimates the liability for workers' compensation claims that have been incurred through the end of the fiscal year, including both those claims that have been reported as well as those that have not yet been reported. Changes in the estimated liability for the past two fiscal years were as follows:

	Workers' Compensation		General Liability	
	2017	2016	2017	2016
Estimated Liability - Beginning of year	\$ 190,334	\$ 687,120	\$ 202,990	\$ 276,823
Estimated Claims Incurred - Including Changes in Estimates	138,424	1,438	164,893	131,290
Claim Payments	<u>(134,587)</u>	<u>(498,224)</u>	<u>-</u>	<u>(205,123)</u>
Estimated Liability - End of year	<u>\$ 194,171</u>	<u>\$ 190,334</u>	<u>\$ 367,883</u>	<u>\$ 202,990</u>

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(8) **AGENT DEFINED BENEFIT PENSION PLAN**

Plan Description

The City participates in an agent multiple-employer defined benefit pension plan administered by the Municipal Employees' Retirement System (MERS of Michigan) that covers certain general, nonunion, police, and patrol employees of the City. MERS was established as a statewide public employee pension plan by Michigan Legislature under PA 135 of 1945 and is administered by a nine-member retirement board. MERS issues a publicly available financial report which includes the financial statements and required supplemental information of this defined benefit plan. This report can be obtained at www.mersofmichigan.com or in writing to MERS at 1134 Municipal Way, Lansing, Michigan 48917.

Benefits Provided

The plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. PA 427 of 1984, as amended, established, and amends the benefit provisions of the participants in MERS.

The MERS plan covers general employees, police employees, and department heads. Retirement benefits for general employees and nonunion employees hired before January 1, 2008 are calculated as 2.5 percent (80 percent max) of the employee's final three-year average salary times the employee's years of service. Normal retirement age is 60 with early retirement at 50 with 25 years of service or 55 with 15 years of service. Vesting period is 10 years.

Benefit terms provide for annual cost of living adjustments to each employee's retirement allowance subsequent to the employee's retirement date limited to increases in the Consumer Price Index.

Benefit terms, within the parameters established by MERS, are generally established and amended by authority of the City Council, generally after negotiations of these terms with the affected unions. Police employee benefit terms may be subject to binding arbitration in certain circumstances.

Employees Covered by Benefit Terms

At December 31, 2016, the System's membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	227
Inactive employees entitled to but not yet receiving benefits	23
Active employees	<u>87</u>
	337

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(8) **AGENT DEFINED BENEFIT PENSION PLAN (Cont'd)**

Member Contributions

Contributions - Article 9, Section 24 of the State of Michigan constitution requires that financial benefits arising on account of employee services rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS retirement board. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

Net Pension Liability of the City

The components of the net pension liability of the City at June 30, 2017 were as follows:

Net Pension Liability

Total pension liability	\$ 96,139,335
Plan fiduciary net position	<u>40,917,408</u>
City's net pension liability	<u><u>\$ 55,221,927</u></u>
Plan fiduciary net position as a percentage of the Total Pension Liability	42.56%

The net pension liability reported at June 30, 2017, was determined by using a measurement of the total pension liability and the plan net position as of December 31, 2016.

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(8) **AGENT DEFINED BENEFIT PENSION PLAN (Cont'd)**

Changes in the net pension liability during the measurement year were as follows:

	<u>Total Pension Liability</u>	<u>Plan Net Plan</u>	<u>Net Pension Liability</u>
Balances at December 31, 2016	\$ 97,413,687	\$ 40,371,492	\$ 57,042,195
Changes for the year:			
Service cost	538,706	(86,626)	625,332
Interest	7,345,944	-	7,345,944
Difference between expected and actual experience	(1,338,316)	-	(1,338,316)
Employer contributions	-	3,540,664	(3,540,664)
Employee contributions	-	529,811	(529,811)
Net investment income	-	4,382,753	(4,382,753)
Benefit Payments	<u>(7,820,686)</u>	<u>(7,820,686)</u>	<u>-</u>
Net changes	<u>(1,274,352)</u>	<u>545,916</u>	<u>(1,820,268)</u>
Balances at December 31, 2017	<u>\$ 96,139,335</u>	<u>\$ 40,917,408</u>	<u>\$ 55,221,927</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2017, the City recognized pension expense of \$5,082,339. At June 30, 2017, the City reported deferred outflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between expected and actual experience	\$ -	\$ (892,211)
Net difference between projected and actual earnings on pension plan investments.	-	(1,576,704)
Employer contributions to the plan subsequent to the measurement date	<u>1,296,271</u>	<u>-</u>
Total	<u>\$ 1,296,271</u>	<u>\$ (2,468,915)</u>

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(8) **AGENT DEFINED BENEFIT PENSION PLAN** (Cont'd)

Amounts reported as deferred outflows of resources related to pension will be recognized in pension expense as follows. These amounts are exclusive of the employer contributions to the plan made subsequent to the measurement date of \$1,296,271, which will impact the net pension liability in fiscal year 2018, rather than pension expense.

Year ending June 30	Net Deferred Outflows of Resources
2018	\$ (973,156)
2019	(973,156)
2020	(261,302)
2021	(261,301)
Total	\$ (2,468,915)

Actuarial Methods and Assumptions – The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 %
Salary increases	3.75 %
Investment rate of return	7.75 % Gross of pension plan investment expense, including inflation.

Mortality rates were based on a 50 percent male and 50 percent female blend of the following tables:

1. The RP-2014 Health Annuitant Mortality Tables with rates multiplied by 105 percent
2. The RP-2014 Employee Mortality Tables
3. The RP-2014 Juvenile Mortality Tables

The actuarial assumptions used in the December 31, 2016 valuation were based on the results of the most recent actuarial experience study c2009-2013.

Discount Rate - The discount rate used to measure the total pension liability was 8.00 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(8) **AGENT DEFINED BENEFIT PENSION PLAN (Cont'd)**

Sensitivity of the net pension liability to changes in the discount rate:

The following presents the net pension liability of the City, calculated using the single discount rate of 8 percent, as well as what the City's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower (2.7 percent) or 1-percentage-point higher (4.7) percent) than the current rate:

	1% Decrease (7.00%)	Current Single Discount Rate 8.00%	1% Increase (9.00%)
Net Pension Liability	\$ 65,022,205	\$ 55,221,927	\$ 46,958,815

(9) **OTHER POSTEMPLOYMENT BENEFITS**

Plan Description – The City provides retiree healthcare benefits to eligible employees and their spouses upon retirement, in accordance with labor contracts. This is a single-employer defined benefit plan administered by the City. The benefits are provided under collective bargaining agreements. At June 30, 2017, the date of the most recent actuarial valuation, membership consisted of the following and the plan does not issue a separate financial report.

Funding Policy – The obligation to contribute to and maintain the system for these employees was established by negotiation with the City's collective bargaining units. The City has no obligation to make contributions in advance of when the insurance premiums are due for payment (in other words, this may be financed on a "pay-as-you-go" basis). The costs of administering the plan are borne by the General Fund. The retirees contribute varying amounts, as negotiated by collective bargaining units.

Funding Progress – For the year ended June 30, 2017, the City has estimated the cost of providing retiree healthcare benefits through an actuarial valuation as of April 30, 2015. The valuation computes an annual required contribution which represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 15 years.

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(9) **OTHER POSTEMPLOYMENT BENEFITS** (Cont'd)

This valuation's computed contribution and actual funding are summarized as follows:

Annual Required Contribution (Recommended)	\$ 2,285,998
Interest on the prior year's net OPEB obligation	<u>162,383</u>
Annual OPEB cost	2,448,381
Payments of current premiums	<u>(1,330,336)</u>
Increase in net OPEB obligation	1,118,045
OPEB obligation - Beginning of year	<u>4,639,511</u>
OPEB obligation - End of year	<u><u>\$ 5,757,556</u></u>

The annual OPEB costs, the percentage contributed to the plan, and the net OPEB obligation for the three most recent years were as follows:

Fiscal Year Ended	Actuarial Valuation Date	Annual Required Contribution*	Percentage Contributed	Net OPEB Obligation
6/30/15	4/30/2013	\$ 2,288,920	67.0%	\$ 3,872,810
6/30/16	4/30/2015	2,294,510	62.0%	4,639,511
6/30/17	4/30/2015	2,285,998	54.0%	5,757,556

* The required contribution is expressed to the City as a percentage of payroll.

The funding progress of the plan is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)(b)	Unfunded (AAL UAAL) (b- a)	Funded Ratio (Percent) (a/b)
5/1/2011	-	\$ 47,287,476	\$ 47,287,476	0%
4/30/2013	-	32,746,691	32,746,691	0%
4/30/2015	-	33,241,386	33,241,386	0%

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(9) **OTHER POSTEMPLOYMENT BENEFITS (Cont'd)**

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the April 30, 2015 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 3.0 percent investment rate of return (net of administrative expenses), a projected salary increase of 0 percent in the first year, then 1 percent, compounded annually, and an annual healthcare care cost increase trend of 8 percent in the first year and 5 percent thereafter. The actuarial value of assets was determined using the reported market value of assets. The UAAL is being amortized as a level dollar amount. The remaining amortization period at December 31, 2015 was 13 years.

(10) **CONTINGENT LIABILITIES**

Lawsuits and Claims – The City is a defendant in several lawsuits and asserted claims. A provision of \$367,883 has been recorded for the estimated obligation for these lawsuits and asserted claims. Management and legal counsel believe in the City's ultimate exposure with respect to these actions is not determinable. No provision has been made in the accompanying financial statements for additional potential liabilities, if any, that may arise from the suits and asserted claims, or any unasserted claims that relate to current or prior activities of the City.

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(11) **CLAIMS AND JUDGMENTS**

Wyandotte Project (Michigan R-31) – A class action lawsuit was brought against the City by minority residents who lived in the R-31 Urban Renewal Area (Wyandotte Project) who alleged discrimination in the City of Hamtramck and the U.S. Department of Housing (HUD) Urban Development Program.

The Court determined that there was merit to the complaint and the decision ordered the City to set up a Tax Increment Financing Authority (TIFA) district in the R-31 area. All revenue collected in this area, including property taxes, income tax, permit interest, and property sales, must be placed in a separate fund and used for the construction of housing for the families displaced by the development project.

The City is currently in the process of satisfying the judgment. The Development Agreement Escrow Fund was created to accumulate the earmarked revenue. This fund had a reserve fund balance of \$696,422 at June 30, 2017.

The City completed the infrastructure for the project, including putting in water and sewer lines and construction of streets and sidewalks during the year ended June 30, 2005. All prior year infrastructure expenditures incurred were paid from Community Development Block Grant revenue, Section 108 loans, Brownfield Economic Initiative program loans and grants, Wayne County Brownfield Redevelopment loans, and contributions from the Major, Local, and Water Sewer Funds. The City began actual housing construction in spring 2006. Cumulative costs for this project through June 20, 2017 total approximately \$10,560,595. The remaining fund balance will be used per decision of the court in this respect. The City has to construct an additional three homes to satisfy the judgment.

Environmental Commitment – In a prior year, the City and additional defendants entered into a consent judgment with the State of Michigan and the Michigan Department of Environmental Quality (MDEQ) to clean up a piece of property. The agreement called for the property to be cleaned up and an amount to be placed in a trust for future operating and maintenance costs. The City completed the cleanup during 2003 and placed approximately \$442,000 in a trust for future operating and maintenance costs related to the property. The balance in the trust at June 30, 2017 totaled approximately \$401,733.

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(Continued)

(12) **RESTATEMENT**

In a previous year, the net pension plan liability was understated by \$7,321,081, pension deferred outflows was understated by \$293,568, and the pension deferred inflow was understated by \$1,446,394 for a net effect of \$8,473,907 underreported as stated below:

	Restatement of GASB 68 Pension Liability
Net Position - June 30, 2016 - As previously reported	\$ (33,974,469)
Adjustment for GASB 68 Error	(8,473,907)
Net Position - June 30, 2016 - As restated	\$ (42,448,376)

(13) **UPCOMING ACCOUNTING PRONOUNCEMENTS**

In June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which addresses reporting by governments that provide postemployment benefits other than pensions (OPEB) to their employees and for governments that finance OPEB for employees of other governments. This OPEB standard will require the City to recognize on the face of the financial statements its proportionate share of the net OPEB liability related to its participation in the OPEB plan. The statement also enhances accountability and transparency through revised note disclosures and required supplemental information (RSI). The provisions of this statement are effective for the City's financial statements for the year ending June 30, 2018.

(14) **SUBSEQUENT EVENTS**

Subsequent events have been evaluated through December 27, 2017, which is the date the financial statements were available to be issued. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required.

REQUIRED SUPPLEMENTAL INFORMATION

CITY OF HAMTRAMCK, MICHIGAN
NOTE TO REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2017

Budgetary Information – Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General Fund and all special revenue funds. All annual appropriations lapse at fiscal year-end. The annual budget and subsequent budget amendments are prepared by the City management and are approved by the City Council; subsequent amendments are approved by the City Council

The budget process is initiated in January, when the departments are given information and guidelines to assist them in formulating their budget requests before submitting to the finance director. The City manager and finance director review the appropriation requests and finalize the budget. In March, the City Council adopts a budget calendar that establishes deadlines for review and adoption phases for the upcoming fiscal year. The budget is submitted to the City Council in mid-May for approval. After a public hearing, the final budget is adopted by a resolution from the City Council no later than the second business day in June.

Excess of Expenditures over Appropriations in Budgeted Funds – During the year, the City of Hamtramck, Michigan incurred expenditures that were in excess of the amounts budgeted as follows:

General Fund	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
City Manager	\$ 213,550	\$ 222,713	\$ (9,163)
Controller	262,500	269,423	(6,923)
City Clerk	112,950	133,710	(20,760)
Legal	330,000	343,976	(13,976)
Personnel	106,000	122,725	(16,725)
General Administration	476,000	490,651	(14,651)
Fire	3,322,300	3,412,198	(89,898)

CITY OF HAMTRAMCK, MICHIGAN
REQUIRED SUPPLEMENTAL INFORMATION
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Amended Budget	Actual	Variance Under/(Over) Final Budget
REVENUES:				
Property Taxes	\$ 5,985,000	\$ 5,985,000	\$ 6,857,051	\$ (872,051)
Income Tax	2,048,500	2,208,500	2,366,030	(157,530)
Licenses and Permits	983,000	1,053,000	1,329,279	(276,279)
Federal Grants	-	600,000	334,848	265,152
State-Shared Revenue	3,322,054	3,322,054	3,370,275	(48,221)
State Sources	-	92,000	91,668	332
Fines and Forfeitures	1,567,600	1,306,700	1,271,558	35,142
Charges for Services	110,000	110,000	115,397	(5,397)
Other Revenue	494,000	564,000	614,384	(50,384)
Total Revenues	\$ 14,510,154	\$ 15,241,254	\$ 16,350,490	\$ (1,109,236)
EXPENDITURES:				
Current:				
General Government:				
Legislative	\$ 46,150	\$ 55,650	\$ 49,487	\$ 6,163
City Manager	213,550	213,550	222,713	(9,163)
Controller	262,500	262,500	269,423	(6,923)
Treasurer	276,650	276,650	269,292	7,358
City Assessor	168,200	168,200	160,544	7,656
City Clerk	112,950	112,950	133,710	(20,760)
Elections	72,300	72,300	37,392	34,908
Legal	500,000	330,000	343,976	(13,976)
Personnel	90,600	106,000	122,725	(16,725)
Income Tax	273,650	363,150	325,762	37,388
General Administration	855,400	476,000	490,651	(14,651)
Total General Government	\$ 2,871,950	\$ 2,436,950	\$ 2,425,675	\$ 11,275
District Court	\$ 698,285	\$ 723,285	\$ 631,880	\$ 91,405
Public Safety:				
Police	\$ 3,790,100	\$ 3,790,100	\$ 3,653,875	\$ 136,225
Fire	3,222,300	3,322,300	3,412,198	(89,898)
Retiree Benefits	2,900,400	2,900,400	2,843,428	56,972
Code Enforcement	-	-	(1,236)	1,236
Auto Theft Grant	97,600	30,000	27,533	2,467
Total Public Safety	\$ 10,010,400	\$ 10,042,800	\$ 9,935,798	\$ 107,002
Public Works:				
Sanitation	\$ 1,419,900	\$ 1,582,900	\$ 1,591,605	\$ (8,705)
Total Public Works	\$ 1,419,900	\$ 1,582,900	\$ 1,591,605	\$ (8,705)
Community and Economic Development	\$ 362,800	\$ 412,800	\$ 409,127	\$ 3,673
Community and Government Affairs	\$ 82,917	\$ 82,917	\$ 101,332	\$ (18,415)
Debt Service	\$ -	\$ 419,400	\$ 419,264	\$ 136
Total Expenditures	\$ 15,446,252	\$ 15,701,052	\$ 15,514,681	\$ 186,371

CITY OF HAMTRAMCK, MICHIGAN
REQUIRED SUPPLEMENTAL INFORMATION
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017
 (Continued)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Under/(Over) Final Budget</u>
Excess of Revenues Over (Under) Expenditures	\$ (936,098)	\$ (459,798)	\$ 835,809	\$ (1,295,607)
OTHER FINANCING SOURCES (USES):				
Operating transfers Out	-	(100,000)	(100,000)	-
NET CHANGE IN FUND BALANCE	\$ (936,098)	\$ (559,798)	\$ 735,809	\$ (1,295,607)
Fund Balance - Beginning of year	5,803,554	5,803,554	5,803,554	-
Fund Balance - End of year	<u>\$ 4,867,456</u>	<u>\$ 5,243,756</u>	<u>\$ 6,539,363</u>	<u>\$ (1,295,607)</u>

CITY OF HAMTRAMCK, MICHIGAN
REQUIRED SUPPLEMENTAL INFORMATION
BUDGETARY COMPARISON SCHEDULE – MAJOR STREETS FUND
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Under/(Over) Final Budget</u>
REVENUES:				
State Sources	\$ 970,000	\$ 970,000	\$ 1,118,686	\$ (148,686)
EXPENDITURES:				
Highways and Streets				
Total Public Works	\$ 1,479,000	\$ 1,479,000	\$ 1,368,190	\$ 110,810
Excess of Revenues Over (Under) Expenditures	\$ (509,000)	\$ (509,000)	\$ (249,504)	\$ (259,496)
OTHER FINANCING SOURCES (USES):				
Operating transfers Out	(100,000)	(100,000)	(100,000)	-
NET CHANGE IN FUND BALANCE	\$ (609,000)	\$ (609,000)	\$ (349,504)	\$ (259,496)
Fund Balance - Beginning of year	2,558,994	2,558,994	2,558,994	-
Fund Balance - End of year	<u>\$ 1,949,994</u>	<u>\$ 1,949,994</u>	<u>\$ 2,209,490</u>	<u>\$ (259,496)</u>

CITY OF HAMTRAMCK, MICHIGAN
REQUIRED SUPPLEMENTAL INFORMATION
BUDGETARY COMPARISON SCHEDULE – LOCAL STREETS FUND
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Under/(Over) Final Budget</u>
REVENUES:				
State Sources	\$ 390,000	\$ 390,000	\$ 343,407	\$ 46,593
EXPENDITURES:				
Highways and Streets				
Total Public Works	\$ 679,000	\$ 679,000	\$ 269,177	\$ 409,823
Excess of Revenues Over (Under) Expenditures	\$ (289,000)	\$ (289,000)	\$ 74,230	\$ (363,230)
OTHER FINANCING SOURCES (USES):				
Operating transfers In	-	-	100,000	100,000
NET CHANGE IN FUND BALANCE	\$ (289,000)	\$ (289,000)	\$ 174,230	\$ (263,230)
Fund Balance - Beginning of year	1,950,741	1,950,741	1,950,741	-
Fund Balance - End of year	<u>\$ 1,661,741</u>	<u>\$ 1,661,741</u>	<u>\$ 2,124,971</u>	<u>\$ (263,230)</u>

CITY OF HAMTRAMCK, MICHIGAN
REQUIRED SUPPLEMENTAL INFORMATION
GENERAL EMPLOYEES PENSION PLAN
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS

	<u>2017</u>	<u>2016</u>
Total Pension Liability		
Service Costs	\$ 538,706	\$ 564,484
Interest	7,345,944	7,228,630
Difference between expected and actual experience	(1,338,316)	(1,298,294)
Changes in Assumptions	-	4,678,844
Other Changes	-	225,895
Benefit Payments	<u>(7,820,686)</u>	<u>(8,123,012)</u>
Net Change in Total Pension Liability	(1,274,352)	3,276,547
Total Pension Liability - Beginning of Year	<u>\$ 97,413,687</u>	<u>\$ 94,137,140</u>
Total Pension Liability - End of Year	<u>\$ 96,139,335</u>	<u>\$ 97,413,687</u>
 Plan Fiduciary Net Position		
Employer Contributions	\$ 3,540,664	\$ 3,351,106
Employee Contributions	529,811	558,856
Net investment Income	4,382,753	(5,198,513)
Administrative Costs	(86,626)	-
Benefit Payments	<u>(7,820,686)</u>	<u>(8,123,012)</u>
Net Change in Plan Fiduciary Net Position	\$ 545,916	\$ (9,411,563)
Plan Fiduciary Net Position -Beginning of Year	<u>40,371,492</u>	<u>49,783,055</u>
Plan Fiduciary Net Position - End of Year	<u>\$ 40,917,408</u>	<u>\$ 40,371,492</u>
 City's Net Pension Liability - Ending	<u>\$ 55,221,927</u>	<u>\$ 57,042,195</u>
 Plan Fiduciary Net Position as a % of Total Pension Liability	42.56%	41.44%

CITY OF HAMTRAMCK, MICHIGAN
REQUIRED SUPPLEMENTAL INFORMATION
GENERAL EMPLOYEES PENSION PLAN
SCHEDULE OF CONTRIBUTIONS LAST TEN FISCAL YEARS

June 30	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Actuarially required contribution	\$ 4,666,848	\$ 4,474,296	\$ 3,169,757	\$ 3,239,661	\$ 3,169,757	\$ 3,538,769	\$ 3,215,370	\$ 2,946,379	\$ 3,322,569	\$ 3,116,381
Contributions in relation to the actuarially required contribution	<u>5,082,339</u>	<u>3,497,280</u>	<u>3,423,084</u>	<u>1,127,814</u>	<u>839,667</u>	<u>3,538,769</u>	<u>3,215,370</u>	<u>2,946,379</u>	<u>3,322,569</u>	<u>3,116,381</u>
Contribution Deficiency (Excess)	<u>\$ (415,491)</u>	<u>\$ 977,016</u>	<u>\$ (253,327)</u>	<u>\$ 2,111,847</u>	<u>\$ 2,330,090</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Employee Payroll	\$ 4,462,514	\$ 4,638,309	\$ 4,595,866	\$ 5,115,809	\$ 6,532,664	\$ 6,752,884	\$ 6,859,618	\$ 7,708,454	\$ 6,903,656	\$ 6,955,451
Contributions as a Percentage of Covered Employee Payroll	113.9%	75.4%	74.5%	22.0%	12.9%	52.4%	46.9%	38.2%	48.1%	44.8%

CITY OF HAMTRAMCK, MICHIGAN
REQUIRED SUPPLEMENTAL INFORMATION
NOTES TO SCHEDULE FOR ALL CITY CONTRIBUTION PLANS
JUNE 30, 2017

Actuarial Methods and Assumptions:

Valuation Date	December 31, two years prior to the end of the fiscal year in which the contributions are reported
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Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age
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Actuarial Required Contribution (ARC)	Level-percentage of payroll, closed
---------------------------------------	-------------------------------------

Wage inflation	2.5%
Salary Increases	3.75%
Investment rate of return	7.75%
Remaining amortization period	22 years
Mortality	50% Female/50% Male 2014 Health Annuity Mortality Table
Discount Rate	8.00%
Other information	None

CITY OF HAMTRAMCK, MICHIGAN
REQUIRED SUPPLEMENTAL INFORMATION
OTHER POSTEMPLOYMENT BENEFIT SCHEDULE OF FUNDING PROGRESS
JUNE 30, 2017

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL)(b)</u>	<u>Unfunded (AAL UAAL) (b- a)</u>	<u>Funded Ratio (Percent) (a/b)</u>
5/1/2011	-	\$ 47,287,476	\$ 47,287,476	0%
4/30/2013	-	32,746,691	32,746,691	0%
4/30/2015	-	33,241,386	33,241,386	0%

OTHER SUPPLEMENTAL INFORMATION

CITY OF HAMTRAMCK, MICHIGAN
OTHER SUPPLEMENTAL INFORMATION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017

Special Revenue Funds					
	Building and Improvements	Special Events	911 Emergency	Miscellaneous Grants	Drug Law Enforcement State
ASSETS					
Assets					
Cash and Investments	\$ 470,006	\$ 35,841	\$ 115,457	\$ 108,065	\$ 528,290
Due From Other Governmental Units	-	-	57,753	1,831	45,882
Due From Other Funds	-	-	-	-	71,966
Total Assets	\$ 470,006	\$ 35,841	\$ 173,210	\$ 109,896	\$ 646,138
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
Liabilities					
Accounts Payable and Other Liabilities	\$ -	\$ -	\$ 14,667	\$ 526	\$ 6,154
Due to Other Funds	-	-	104,731	28,984	41,220
Due to Component Unit	-	26,030	-	-	-
Total Liabilities	\$ -	\$ 26,030	\$ 119,398	\$ 29,510	\$ 47,374
Deferred Inflows - Unavailable					
Revenue	\$ -	\$ -	\$ -	\$ 1,831	\$ 45,882
Fund Balances (Deficit)					
Nonspendable - Prepaid Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
Public Safety	-	-	53,812	78,555	552,882
Community Development	-	-	-	-	-
Recreation and Culture	-	-	-	-	-
Building and Improvement Fund	470,006	-	-	-	-
Committed Fund Balances	-	9,811	-	-	-
Unassigned Fund Balances	-	-	-	-	-
Total Fund Balances	\$ 470,006	\$ 9,811	\$ 53,812	\$ 78,555	\$ 552,882
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 470,006	\$ 35,841	\$ 173,210	\$ 109,896	\$ 646,138

Special Revenue Funds

Drug Law Enforcement Federal	Library	Community Development Block Grant	NSP 2 Grant	Police Training	Property Revitalization	Total
\$ 93,543	\$ 212,108	\$ -	\$ 82,454	\$ 16,623	\$ 401,733	\$ 2,064,120
-	14,667	168,160	-	-	-	288,293
8,972	-	-	-	-	-	80,938
<u>\$ 102,515</u>	<u>\$ 226,775</u>	<u>\$ 168,160</u>	<u>\$ 82,454</u>	<u>\$ 16,623</u>	<u>\$ 401,733</u>	<u>\$ 2,433,351</u>
\$ -	\$ 18,247	\$ 458	\$ -	\$ 625	\$ -	\$ 40,677
82,314	68,531	167,702	-	240	-	493,722
-	-	-	-	-	-	26,030
<u>\$ 82,314</u>	<u>\$ 86,778</u>	<u>\$ 168,160</u>	<u>\$ -</u>	<u>\$ 865</u>	<u>\$ -</u>	<u>\$ 560,429</u>
\$ -	\$ -	\$ 43,903	\$ -	\$ -	\$ -	\$ 91,616
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20,201	-	-	-	15,758	-	721,208
-	-	-	82,454	-	401,733	484,187
-	139,997	-	-	-	-	139,997
-	-	-	-	-	-	470,006
-	-	-	-	-	-	9,811
-	-	(43,903)	-	-	-	(43,903)
<u>\$ 20,201</u>	<u>\$ 139,997</u>	<u>\$ (43,903)</u>	<u>\$ 82,454</u>	<u>\$ 15,758</u>	<u>\$ 401,733</u>	<u>\$ 1,781,306</u>
<u>\$ 102,515</u>	<u>\$ 226,775</u>	<u>\$ 168,160</u>	<u>\$ 82,454</u>	<u>\$ 16,623</u>	<u>\$ 401,733</u>	<u>\$ 2,433,351</u>

CITY OF HAMTRAMCK, MICHIGAN
OTHER SUPPLEMENTAL INFORMATION
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN
FUND BALANCES (DEFICIT)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Special Revenue Funds				
	Building and Improvements	Special Events	911 Emergency	Miscellaneous Grants	Drug Law Enforcement State
REVENUES:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants	-	-	-	-	-
State Sources	-	-	-	237,280	709,773
Fines and Forfeitures	76,519	-	97,068	-	-
Other Revenue	-	-	-	-	-
Total Revenue	<u>\$ 76,519</u>	<u>\$ -</u>	<u>\$ 97,068</u>	<u>\$ 237,280</u>	<u>\$ 709,773</u>
EXPENDITURES:					
General Government	\$ 18,725	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	181,093	-	716,516
Public Works	-	-	-	209,643	-
Community and Economic Development	-	-	-	-	-
Recreation and Culture	-	-	-	-	-
Total Expenditures	<u>\$ 18,725</u>	<u>\$ -</u>	<u>\$ 181,093</u>	<u>\$ 209,643</u>	<u>\$ 716,516</u>
Excess of Revenue (Under) Over Expenditures	<u>\$ 57,794</u>	<u>\$ -</u>	<u>\$ (84,025)</u>	<u>\$ 27,637</u>	<u>\$ (6,743)</u>
OTHER FINANCING SOURCES (USES):					
Interfund Transfers In	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Interfund Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>
NET CHANGE IN FUND BALANCES	<u>\$ 57,794</u>	<u>\$ -</u>	<u>\$ 15,975</u>	<u>\$ 27,637</u>	<u>\$ (6,743)</u>
Fund Balances (Deficit), Beginning of Year	<u>412,212</u>	<u>9,811</u>	<u>37,837</u>	<u>50,918</u>	<u>559,625</u>
Fund Balances (Deficit) - End of Year	<u>\$ 470,006</u>	<u>\$ 9,811</u>	<u>\$ 53,812</u>	<u>\$ 78,555</u>	<u>\$ 552,882</u>

Special Revenue Funds

Drug Law Enforcement Federal	Library	Community Development Block Grant	NSP 2 Grant	Police Training	Property Revitalization	Total
\$ -	\$ 338,369	\$ -	\$ -	\$ -	\$ -	\$ 338,369
18,206	-	269,225	-	-	-	287,431
-	37,229	-	-	5,622	-	989,904
-	-	-	-	-	-	173,587
-	19,394	-	-	-	1,320	20,714
<u>\$ 18,206</u>	<u>\$ 394,992</u>	<u>\$ 269,225</u>	<u>\$ -</u>	<u>\$ 5,622</u>	<u>\$ 1,320</u>	<u>\$ 1,810,005</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,725
243	-	-	-	5,855	-	903,707
-	-	-	-	-	-	209,643
-	-	186,035	-	-	-	186,035
-	369,245	-	-	-	-	369,245
<u>\$ 243</u>	<u>\$ 369,245</u>	<u>\$ 186,035</u>	<u>\$ -</u>	<u>\$ 5,855</u>	<u>\$ -</u>	<u>\$ 1,687,355</u>
<u>\$ 17,963</u>	<u>\$ 25,747</u>	<u>\$ 83,190</u>	<u>\$ -</u>	<u>\$ (233)</u>	<u>\$ 1,320</u>	<u>\$ 122,650</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>
\$ 17,963	\$ 25,747	\$ 83,190	\$ -	\$ (233)	\$ 1,320	\$ 222,650
<u>2,238</u>	<u>114,250</u>	<u>(127,093)</u>	<u>82,454</u>	<u>15,991</u>	<u>400,413</u>	<u>1,558,656</u>
<u>\$ 20,201</u>	<u>\$ 139,997</u>	<u>\$ (43,903)</u>	<u>\$ 82,454</u>	<u>\$ 15,758</u>	<u>\$ 401,733</u>	<u>\$ 1,781,306</u>

CITY OF HAMTRAMCK, MICHIGAN
OTHER SUPPLEMENTAL INFORMATION
COMBINING BALANCE SHEET
FIDUCIARY FUNDS
JUNE 30, 2017

	Agency Funds				
	Tax Collections	General	Highland Park Tax Collections	31st District Court	Total
Assets					
Cash and Cash Equivalents	\$ 43,216	\$ 167,841	\$ 214,022	\$ 217,838	\$ 642,917
Total Assets	<u>\$ 43,216</u>	<u>\$ 167,841</u>	<u>\$ 214,022</u>	<u>\$ 217,838</u>	<u>\$ 642,917</u>
Liabilities					
Accounts Payable and Accrued Liabilities		\$ 167,841	\$ -	\$ 380	\$ 168,221
Due to Other Governmental Units	43,216	-	214,022	166,159	423,397
Refundable Deposits, Bonds, Etc.	-	-	-	51,299	51,299
Total Liabilities	<u>\$ 43,216</u>	<u>\$ 167,841</u>	<u>\$ 214,022</u>	<u>\$ 217,838</u>	<u>\$ 642,917</u>



**GREGORY
TERRELL
& COMPANY**

To the Mayor and City Council
City of Hamtramck, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Hamtramck, Michigan (the "City") as of and for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, Government Auditing Standards and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 27, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the liability for the agent defined benefit pension plan of approximately \$55,221,926 is based on actuarial assumptions and calculation as of December 31, 2016, including assumptions related to future benefit payments, life expectancies of plan participants, discount rates, and expected return on plan assets. We evaluated the key factors and assumptions used to develop the liability for the agent defined benefit pension plan in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the liability for the other postemployment benefit obligations of approximately \$5,584,830 is based on actuarial assumptions and calculation as of December 31, 2015, including assumptions related to future benefit payments, life expectancies of plan participants, discount rates, and expected return on plan assets. We evaluated the key factors and assumptions used to develop the liability for other postemployment benefit obligations in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 27, 2017.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

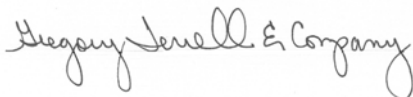
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not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

Other Matters

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

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

Very truly yours,



GREGORY TERRELL & COMPANY

Certified Public Accountants

December 27, 2017

CITY OF HAMTRAMCK, MICHIGAN
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2017

CITY OF HAMTRAMCK, MICHIGAN
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2017

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**GREGORY
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& COMPANY**

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

To the Honorable Mayor
and Members of the City Council,
City of Hamtramck, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Hamtramck, Michigan (the "City") as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 27, 2017.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we identified deficiencies in internal control over financial reporting, described in the schedule of findings and questioned costs that we consider to be significant deficiencies in internal control over financial reporting under 2017-001 and 2017-002. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

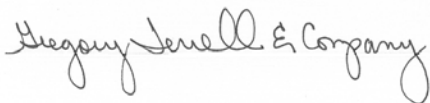
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

City of Hamtramck's Response to Findings

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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



GREGORY TERRELL & COMPANY
Certified Public Accountants

December 27, 2017



**GREGORY
TERRELL
& COMPANY**

REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Mayor
and Members of the City Council,
City of Hamtramck, Michigan

Report on Compliance for Each Major Federal Program

We have audited City of Hamtramck, Michigan (the “City”) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City’s major federal programs for the year ended June 30, 2017. The City’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the City’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City’s compliance.

Opinion on Each Major Federal Program

In our opinion, the City, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of The City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. We identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2017-003 that we consider to be material weaknesses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

City of Hamtramck's Response to Findings

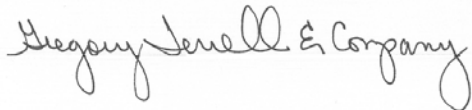
The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of City of Hamtramck, Michigan as of and for the year ended June 30, 2017, and have issued our report thereon dated December 27, 2017, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



GREGORY TERRELL & COMPANY
Certified Public Accountants

December 27, 2017

CITY OF HAMTRAMCK, MICHIGAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2017

Federal Agency/Pass-through Agency Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Federal Expenditures
U. S. Department of Homeland Security - Direct Programs			
Staffing for Adequate Fire and Emergency Response (SAFER) Grant	97.044	EMW-2015-FH-00416	\$ 478,655
2014 Assistance to Firefighter Grant		EMW-2014-FO-02605	86,788
2015 Assistance to Firefighter Grant		EMW-2015-FO-05382	5,410
Total US Department of Homeland Security			<u>570,853</u>
U.S. Department of Justice - Direct Programs			
JAG Grant-2014	16.738	2014-DJ-BX-0503	20,521
JAG Grant-2015		2015-DJ-BX-0911	18,521
Bulletproof Vest Partnership	16.607	GEMADP2A3	6,840
Total U.S. Department of Justice			<u>45,882</u>
U.S. Department of Housing and Urban Development			
Passed Through Charter County of Wayne, Michigan			
Community Development Block Grant			
2015 Program Year	14.218	B-15-UC-26-0003	154,566
2016 Program Year		B-16-UC-26-0003	31,469
Total U.S. Department of Housing and Urban Development			<u>186,035</u>
U.S. Department of Environmental Protection Agency			
Passed Through State of Michigan			
Capitalization Grants for Clean Water State Revolving Funds			
SRF Sewer Imp Program MDEQ No 5615-01	66.458	MDEQ No 5615-01	478,920
Total Federal Expenditures			<u>\$ 1,281,690</u>

The accompanying notes are an integral part of this schedule.

CITY OF HAMTRAMCK, MICHIGAN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2017

(1) **SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of federal financial awards programs of the City and is presented on the same basis of accounting as the basic financial statements. Federal awards received directly from federal agencies as well as federal awards passed through other agencies are included in the schedule. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of, the basic financial statements.

(2) **BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting.

(3) **MAJOR PROGRAMS**

Major programs were determined in accordance with the Uniform Guidance.

(4) **RECONCILIATION OF FEDERAL REVENUE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Federal Revenue - Financial Statements	\$	622,279
State Water Revolving Fund		478,920
Unavailable Revenue		325,790
Federal Expenditures - Schedule of Expenditures of Federal Awards (SEFA)	\$	1,281,690

(5) **OUTSTANDING LOAN BALANCE**

The outstanding loan balance related to the Capitalization Grants for Clean Water State Revolving Funds is \$478,920 at June 30, 2017.

(6) **INDIRECT COST**

The 10% de minimis indirect cost rate was not elected.

CITY OF HAMTRAMCK, MICHIGAN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2017

SECTION I: SUMMARY OF AUDITOR'S RESULTS

- (1) The auditors' report expresses an unmodified opinion on the financial statements of the City.
- (2) There were two significant deficiencies disclosed during the audit of the financial statements.
- (3) No instances of noncompliance material to the financial statements of the City, which would be required to be reported in accordance with *Government Auditing Standards*, during the audit.
- (4) There was one instance of material weaknesses in internal control over major federal award programs disclosed during the audit.
- (5) The auditors' report on compliance for the major federal award programs for the City expresses an unqualified opinion on all major federal programs.
- (6) There are audit findings that are required to be reported in accordance with the Uniform Guidance.
- (7) The programs tested as major programs were:

Capitalization Grants for State	
Revolving Funds	CFDA 66.458
Edward Byrne Memorial Justice Assistance	
Grant Program	CFDA 16.738
- (8) The threshold used for distinguishing between Type A and B programs was \$750,000.
- (9) The City did not qualify as a low-risk auditee.

CITY OF HAMTRAMCK, MICHIGAN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2017
(Continued)

SECTION II: FINANCIAL STATEMENT FINDINGS

FINDING 2017-001: Utility Billings and Adjustments*

Finding Type: Significant Deficiency in Internal Controls over Financial Reporting

Criteria: The City is responsible to the citizens of the City of Hamtramck to provide accurate and timely billings for utilities.

Condition: Certain customer accounts were estimated due to bad meter readings because of faulty equipment and certain other customer accounts were adjusted to change the balances due.

Questioned Cost: Not applicable.

Effect: In previous year, inaccurate activity was noted due to customer accounts being adjusted without the approval of an independent billing process.

Cause: The City does not have a review and follow-up process whereby accounts are reviewed timely for accuracy and adjustments.

Recommendation: The City should continue in its effort to ensure accurate meter readings and billing adjustments are reviewed and approved before processing.

CITY OF HAMTRAMCK, MICHIGAN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2017
(Continued)

Management Response

The City is committed to replacing the water meters, the meter transmitter units (MTU), and correcting the current methodology used to ensure accurate billing and collections. Since the water meters and readers were installed over 15 years ago the warranty on these have expired. Therefore, the City has developed and outlined a three (3) phase process which began Fiscal year 2015-2016 and will continue through Fiscal year 2018-2019.

- Phase one: The city began replacing faulty equipment (Onset fiscal Year 2015-2016 continuing through fiscal year 2018-2019).
- Phase two: The city will develop a contract in fiscal year 2016-2017 to employ the services of outside contractors to assist with the replacement project.
- Phase Three: The city will continue to replace remaining meters/transmitters with and expected completion date in fiscal year 2018-2019.

Currently, the Water Supervisor is in charge of processing of utility bills and the Assistant Director of Department of Public Services is in charge of reviewing the bills prior to mailing.

*Repeat finding

CITY OF HAMTRAMCK, MICHIGAN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2017
(Continued)

FINDING 2017-002: Property Tax Distribution*

Finding Type:	Significant Deficiency in Internal Controls over Financial Reporting
Criteria:	Property taxes collected by the City should be distributed to other governmental entities on a timely basis.
Condition:	We noted that there were tax collections of approximately \$43,216 that had not been distributed by the City at year end.
Questioned Cost:	Not applicable.
Effect:	As a result of this condition, the City was not in compliance with the State law.
Cause:	The City's reconciliations were not prepared timely.
Recommendation:	All property tax collections relating to other governmental units be distributed on a timely basis.

Management Response

The City has made significant improvements over the last several years related to the timely distribution of property taxes. In the last year, all current real and personal property taxes collected by the City were distributed timely in accordance with State of Michigan law. The amount noted above relates to delinquent personal property taxes that were collected outside of the normal collection process. The City will make further improvements to its internal processes to ensure these collections are also remitted timely.

*Repeat finding

CITY OF HAMTRAMCK, MICHIGAN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2017
(Continued)

SECTION III: FEDERAL AWARDS FINDINGS

FINDING 2017-003: Uniform Guidance Internal Control

Finding Type: Documentation of Internal Controls for Federal Awards

Criteria: The Uniform Guidance 2C.F.R. 200.303 has elevated the role of internal controls to institute a stronger infrastructure of accountability and therefore, grantees must establish and maintain effective internal control over federal awards to be compliant with federal statues, regulations, and terms and conditions of the federal award.

Condition: Management has not documented its control activities established to assure objectives are achieved as required by the Uniform guidance 2CFR 200.303. Documentation of internal controls should include a wide range of diverse activities such training, approvals, authorization, verification, reconciliation, performance reviews, segregated duties, security measures, and the creation and maintenance of appropriate documents. Specifically, it should address allowable cost and activities, cash management, and period of availability.

Questioned Cost: Not applicable.

Effect: Management did not have documented internal control procedures for the following processes: Determining Allowable Cost, Allowable Activities, Cash Management, Procurement and Purchasing.

Cause: Management currently has internal control procedures which have not been updated to comply with the Uniform Guidance which became effective for new and continuation awards issued after December 26, 2014.

Recommendation: Management should comply with the requirements of Uniform Guidance for documented internal control procedures for its federal awards.

CITY OF HAMTRAMCK, MICHIGAN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2017
(Continued)

Management Response

The City has policies and procedures currently in place for grant services, which consists of the Department of Justice Equitable Sharing Program (Drug Forfeiture), Community Development Block Grant (CDBG), and the Staffing for Adequate Fire and Emergency Response Grant (SAFER). The city has followed the city's procurement policy as it relates to purchasing supplies, capital assets and handling of capital Improvement projects. Management reviews all documents prior to requesting reimbursement from grantor for accuracy and allowable costs. The City will review the Uniform Guidance 2 CFR Part 200, Subpart E (Cost Principles) and 2 CFR 200.303, Subpart A-E (Internal Controls) during fiscal year 2017-18 and create written procedures that comply with this requirement.

*Repeat finding

CITY OF HAMTRAMCK, MICHIGAN
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
JUNE 30, 2017

I. SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Finding #	Description	Status
2016-001	Utility customer accounts were estimated due to bad meter readings because of faulty equipment.	Unresolved
2016-002	Tax collections of approximately \$76,543 had not been distributed by the City.	Unresolved
2016-003	Management has not complied with the Uniform Guidance 2CFR 200.303 to elevate the role of internal controls.	Unresolved

City of
Hamtramck

Memo

To: Kathy Angerer, Acting City Manager
From: Anne Moise, Chief of Police
Date: 1-12-2018
Re: Filling a vacancy in the Police Department

I am requesting to hire a Police Officer. This position is within the budget and will fill a full time officer vacancy in the police department.

Name: Scott Hawkins
Position: Police Officer
Status: Full time position with fringe benefits
Salary: \$ 38,810

Budget Line Item for salary: 101-300-702-000

Reason for hire: To fill a full time vacancy

Scott Hawkins has successfully completed the background investigation and pre-employment testing requirements. He ready for immediate hire.

City of
Hamtramck

Memo

To: Kathy Angerer, Acting City Manager
From: August R Gitschlag, City Clerk
Date: 1-12-2018
Re: Permanent Part Time Position in Clerk's Office

I am requesting to hire a Permanent Part-Time Clerk's Office Assistant. This position is within the budget and will fill a vacancy in the clerk's office.

Name: Regan Watson

Currently working as previously Board approved part time temporary employee

Part time position with no benefits

Salary: \$15.00 an hour

Budget Line Item for salary: **101-215-702-000**

Reason for hire: To fill a permanent part time vacancy

Regan Watson has successfully completed the background investigation and pre-employment testing requirements. She was a longtime election worker and precinct captain who has done a great job filling in on a temporary basis. She is ready for immediate hire.

City of Hamtramck										
Overtime Hours and Costs For December 31, 2017										
Dept. #	Department	CURRENT MONTH			YEAR TO DATE					
		Overtime Hours	Overtime \$	# of Employees	Overtime Hours	Overtime \$	# of Employees	Reimbursed	Overtime NET	BUDGET
136	District Court									
215	Clerk									
223	Controller									
253	Treasurer				47.25	\$ 1,293.30	1		\$ 1,293.30	4,000.00
257	Assessor	0.50	\$ 13.26	1	2.50	\$ 66.30	1		\$ 66.30	400.00
262	Elections				8.25	\$ 220.94	4		\$ 220.94	
265	Building & Grounds	25.31	\$ 695.82	6	120.13	\$ 3,272.63	6		\$ 3,272.63	2,400.00
	Building & Grounds - Other				47.50	\$ 1,290.36	4		\$ 1,290.36	
301	Police - Dept.	246.00	\$ 10,150.16	27	2,821.75	\$ 109,021.24	29	\$ 21,590.00	\$ 87,431.24	145,000.00
	Police - Traffic	190.00	\$ 8,008.73	16	1,234.00	\$ 49,187.20	16		\$ 49,187.20	100,000.00
	Police - FBI									
336	Fire	173.25	\$ 6,635.02	10	1,280.25	\$ 48,101.84	23		\$ 48,101.84	60,000.00
721	Com & Econ. Dev									
	General Fund	635.06	\$ 25,502.99		5,561.63				\$ 190,863.81	311,800.00
	Major Roads	69.00	\$ 1,873.70	4	69.00	\$ 1,873.70	4		\$ 1,873.70	
	Major Roads - Other				18.00	\$ 488.72	4		\$ 488.72	
	Local Roads	90.25	\$ 2,473.15	4	90.75	\$ 2,486.83	4		\$ 2,486.83	
	Local Roads - Other				19.50	\$ 530.90	4		\$ 530.90	
	911 Emergency	98.00	\$ 2,205.00	3	701.00	\$ 15,772.50	4		\$ 15,772.50	10,000.00
	Drug Forf. Fund	56.00	\$ 2,374.10	5	438.50	\$ 17,761.11	6		\$ 17,761.11	30,000.00
	Water Fund	42.94	\$ 1,176.47	6	211.39	\$ 5,866.24	8		\$ 5,866.24	15,000.00
	Water - Other				114.50	\$ 3,146.77	4		\$ 3,146.77	
	Library				12.75	\$ 359.42	1		\$ 359.42	-
	Total	991.25	\$ 35,605.41		7,237.02				\$ 239,150.00	366,800.00

31st DISTRICT COURT REPORT FOR THE MONTH OF DECEMBER 2017

CITY OF HAMTRAMCK

CIVIL FILING FEES		\$3,180.00
JURY DEMANDS		\$1,280.00
MARRIAGES		\$10.00
GARNISHMENTS		\$1,320.00
WRITS		\$90.00
COPY AND NSF FEES		\$15.00
MISC. FEE		\$0.00
FORMS		\$65.00
FINES & COSTS		\$72,276.08
COURT APPOINTED FEE		\$0.00
PROBATION/SCREENING		\$1,755.00
INCOME TAX		\$3,305.79
PARKING		\$3,860.00
ADMINISTRATIVE FEE-BOOT		\$0.00
DDA PARKING	\$	355.00
COMMUNITY SERVICE FEE		\$0.00
	TOTAL RECEIPTS	<u>\$87,511.87</u>
	BUILDING FUNDS I & II	<u>\$6,487.00</u>
	FORFEITED BONDS	<u>\$560.00</u>
	TOTAL	<u>\$94,558.87</u>