



Brighton City Council Meeting

200 N First St • City Hall Council Chambers • Brighton, Michigan 48116
(810) 227-1911 • www.brightoncity.org

This meeting will be conducted electronically.

Please visit the City website or the notice posted at City Hall for Zoom Meeting login instructions.

Regular Meeting December 2, 2021 – 7:30 p.m.

AGENDA

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Consider Approval of the Agenda
5. Consider Approval of Consent Agenda Items

Consent Agenda Items

- a. Approval of Minutes: [Study Session of November 18, 2021](#)
- b. Approval of Minutes: [Regular Session of November 18, 2021](#)
- c. Approval of Minutes: Closed Session of November 18, 2021
- d. Approval of Agreement with Brighton Area Schools to Collect Operating Property Taxes on the City's Summer 2022 Tax Bills
- e. Approval of Agreement with Livingston Educational Services Agency to Collect Operating Property Taxes on the City's Summer 2022 Property Tax Bills

Correspondence

6. Call to the Public
7. Staff Updates
8. Updates from Councilmember Liaisons to Various Boards and Commissions

New Business

9. [Consider Staff Recommendation that City Council authorize the City Manager to Execute the Engagement letter with Gabriel Roeder Smith to Perform the Actuarial Funding Valuation as of December 31, 2021 at a Cost of \\$11,200 and the Annual GASB Reports for the Years Ending June 30, 2022 and 2023 at a Cost of \\$6,200 Each Year](#)
10. [Consider Approval to Purchase a Chipper Body Box from Truck and Trailer Specialties, Inc. for \\$14,995](#)
11. Discussion Regarding Future City Council Agendas and Meeting Procedures

Other Business

12. Call to the Public
13. Adjournment



City Council Study Session

200 N First St • City Hall Council Chambers • Brighton, Michigan 48116
(810) 227-1911 • www.brightoncity.org

This meeting was conducted electronically.

MINUTES OF THE EARLY STUDY SESSION OF THE BRIGHTON CITY COUNCIL HELD ON NOVEMBER 18, 2021

1. Call to Order

Mayor Tobbe called the study session to order at 6:00 p.m.

2. Roll Call

Present were Mayor Tobbe, Mayor Pro Tem Bohn, Councilmembers: Albert, Emaus, Gardner, Pettengill, and Pipoly.

Staff Present: City Manager Nate Geinzer, City Clerk Tara Brown, Attorney Sarah Gabis, Attorney David Landry, Assistant to the City Manager Henry Outlaw, and Chief Rob Bradford. There were ten persons in the audience.

3. Consider Approval of the Agenda

Motion by Councilmember Emaus, seconded by Councilmember Pettengill to approve the agenda as presented. **The motion carried without objection by roll call vote.**

4. Call to the Public

Mayor Tobbe opened the Call to the Public at 6:02 p.m.

Susan Bakhaus, 907 Brighton Lake Road, requested clarification on an agenda item.

Denise Pollicella, 4321 East Grand River, noted that she is an attorney familiar with new marijuana legislation and offered her services to the City.

Mayor Tobbe closed the Call to the Public at 6:09 p.m.

5. Consider Entering Closed Session Regarding Strategy in Connection with Jacobson v City of Brighton Where Discussion in an Open Meeting Would Have a Detrimental Financial Effect on the Litigating or Settlement Position of the City Pursuant to MCL 15.268(e)

Motion by Councilmember Emaus, seconded by Councilmember Albert to enter into closed session regarding strategy in connection with Jacobson v City of Brighton where discussion in an open meeting would have a detrimental financial effect on the litigating or settlement position of the City pursuant to MCL 15.268(e). **The motion carried without objection by roll call vote.**

Motion by Councilmember Emaus, seconded by Councilmember Pettengill to come out of closed session at 7:28 p.m. **The motion carried without objection by roll call vote.**

6. Discussion Regarding Future City Council Agendas and Meeting Procedures

Motion by Mayor Pro Tem Bohn, seconded by Councilmember Emaus to table the discussion regarding future City Council agendas and meeting procedures. **The motion carried without objection by roll call vote.**

7. Call to the Public

Mayor Tobbe opened the Call to the Public at 7:29 p.m.

Craig Wood, 4276 Pemberton Court, supports the creation of the Community Enrichment Commission. He stated he is from GoLivCo and is supportive of non-motorized transportation.

Jane Horal, 8465 Woodlake Shore Drive, is also supportive of the Community Enrichment Commission. She stated she is also from GoLivCo and is supportive of non-motorized transportation.

Jack Riddle, 6150 Windemere, is also supportive of the Community Enrichment Commission. He stated he is also from GoLivCo and is supportive of non-motorized transportation.

Ken Larscheid stated his support for the holiday glow street closure and agrees that civic events fees should be shared by the event organizers.

8. Adjournment

Motion by Councilmember Emaus, seconded by Mayor Pro Tem Bohn to adjourn the meeting at 7:34 p.m. **The motion carried without objection.**

Tara Brown, City Clerk

Kristoffer Tobbe, Mayor



Brighton City Council Meeting

200 N First St • City Hall Council Chambers • Brighton, Michigan 48116
(810) 227-1911 • www.brightoncity.org

This meeting was conducted electronically.

MINUTES OF THE REGULAR MEETING OF THE BRIGHTON CITY COUNCIL HELD ON NOVEMBER 18, 2021

1. Call to Order

Mayor Tobbe called the regular meeting to order at 7:34 p.m.

2. Pledge of Allegiance

The Pledge of Allegiance was recited by those present.

3. Roll Call

Present were Mayor Tobbe, Mayor Pro Tem Bohn, Councilmembers: Albert, Emaus, Gardner, and Pettengill. Councilmember Pipoly was absent.

Staff Present: City Manager Nate Geinzer, City Clerk Tara Brown, Attorney Sarah Gabis, Assistant to the City Manager Henry Outlaw, Deputy DPS Director Corey Brooks, Assistant to the DPS Director Patty Thomas, Public Works Superintendent Daren Collins, Regulatory Compliance Superintendent Josh Bradley, Economic Development Coordinator Denise Murray, Chief Rob Bradford, and Sergeant Brent Pirochta. There were twenty persons in the audience.

Motion by Councilmember Gardner, seconded by Councilmember Emaus to excuse Councilmember Pipoly for personal reasons. **The motion carried without objection by roll call vote.**

4. Consider Approval of the Agenda

Motion by Councilmember Emaus, seconded by Councilmember Albert to approve the agenda as presented. **The motion carried without objection by roll call vote.**

5. Consider Approval of Consent Agenda Items

Motion by Councilmember Emaus, seconded by Mayor Pro Tem Bohn to approve the consent agenda moving item e to new business. **The motion carried without objection by roll call vote.**

Consent Agenda Items

- a. Approval of Minutes: Study Session of October 21, 2021
- b. Approval of Minutes: Regular Session of October 21, 2021
- c. Approval of Minutes: Closed Session of October 21, 2021
- d. Approval of Minutes: Special Biennial Election Meeting of November 8, 2021
- e. ~~Approval of a Request for Extension to the 60 Day Deadline for Planning Commission Response on Draft Zoning Ordinance for Marijuana to 75 Days (moved to New Business)~~

Correspondence

6. Call to the Public

Mayor Tobbe opened the Call to the Public at 7:39 p.m. Hearing and seeing no comment, the Call to the Public was closed.

7. Staff Updates

Deputy Director Brooks noted a second passing of leaf pick up is ongoing in area two, leaf bag pick up ends the week of November 22, 2021, NWN paving is complete, manhole structures are being worked on, striping will be done early in 2022, and some trees will be replaced this year dependent on the cause. Rickett Road paving is complete for this

year, striping has also been completed, a few items from an issue list will be addressed next year. Superintendent Collins noted the slow start to leaf vacuuming due to a late leaf fall.

Director Gomolka stated the winter tax bills will be mailed out on November 30, 2021 and are due February 28, 2022. This tax bill is a pass through, which means the City is the collection agent for the library, fire, schools, and state taxes. No monies from this tax bill are directed to the City.

Economic Development Coordinator Denise Murray happily reported the great turn out for a recent broker tour. She noted there are several interested parties.

8. Updates from Councilmember Liaisons to Various Boards and Commissions

Councilmember Gardner noted the Brighton Arts & Culture Commission have not met; however, item number 14 is a topic the Commission has asked for Council approval to begin crafting a new ordinance for a Community Enrichment Commission.

Mayor Pro Tem Bohn and the Planning Commission met on Monday, November 15, 2021 to discuss the marijuana zoning ordinance.

Mayor Tobbe reported he attended an informative meeting for Federal Infrastructure Plan.

New Business

9. Consider Possible Direction Resulting from Closed Session

Motion by Councilmember Emaus, seconded by Councilmember Pettengill to direct legal counsel to proceed as discussed during closed session. **The motion carried without objection by roll call vote.**

9a. Approval of a Request for Extension to the 60 Day Deadline for Planning Commission Response on Draft Zoning Ordinance for Marijuana to 75 Days

Motion by Mayor Pro Tem Bohn, seconded by Councilmember Pettengill to approve of a request for extension to the 60-day deadline for Planning Commission response on drafting zoning ordinance for marijuana to 120 days. **The motion carried without objection by roll call vote.**

10. Approve Tetra Tech Engineering Services Proposal for America's Water System Risk and Resiliency Assessment and Emergency Response Plan at a Cost Not to Exceed \$8,100.

Motion by Councilmember Emaus, seconded by Councilmember Albert to approve Tetra Tech Engineering Services proposal for America's Water System Risk and Resiliency Assessment and Emergency Response Plan at a cost not to exceed \$8,100. **The motion carried without objection by roll call vote.**

11. Consider Approval of Applications for Social District License by Qualified Businesses

a) Consider Approval of Resolution #2021-27, Approval of Social District License Application for Champs Pub

Motion by Councilmember Emaus, seconded by Councilmember Pettengill to approve of resolution #2021-27, approval of Social District License application for Champs Pub. **The motion carried by roll call vote; Mayor Pro Tem Bohn voted no.**

b) Consider Approval of Resolution #2021-28, Approval of Social District License Application for El Arbol

Motion by Councilmember Emaus, seconded by Councilmember Pettengill to approve of resolution #2021-28, approval of Social District License application for El Arbol. **The motion carried by roll call vote; Mayor Pro Tem Bohn voted no.**

c) Consider Approval of Resolution #2021-29, Approval of Social District License Application for Single Barrel Social

Motion by Councilmember Pettengill, seconded by Councilmember Albert to approve of resolution #2021-

29, approval of Social District License application for Single Barrel Social. **The motion carried by roll call vote; Mayor Pro Tem Bohn voted no.**

d) Consider Approval of Resolution #2021-30, Approval of Social District License Application for The Pound

Motion by Councilmember Emaus, seconded by Councilmember Albert to approve of resolution #2021-30, approval of Social District License application for The Pound. **The motion carried by roll call vote; Mayor Pro Tem Bohn voted no.**

12. Consider Approval of the Changes to the 2021 Holiday Glow Civic Event, Specifically Increasing the Road Closure of Main Street from Grand River to First Street and Extending the Event Time to 11 am to 7 pm

Motion by Councilmember Pettengill, seconded by Councilmember Emaus to approve of the changes to the 2021 Holiday Glow civic event, specifically increasing the road closure of Main Street from Grand River to First Street and extending the event time to 11am to 7pm. **The motion carried without objection by roll call vote.**

13. Consider Affirmation of Beginning Civic Event Fee Phase In in 2022, Which had Been Previously Postponed

City Council discussed the beginning of civic event fee phase in for 2022, noting that no action was required, and that the postponement has ended.

14. Discussion and Consider Staff Direction to Prepare Amendments to the Ordinance Related to Restructuring Brighton Arts & Culture Commission and Establishing a Community Enrichment Fund.

Assistant to the City Manager Outlaw presented a brief outline of the intended direction for the Brighton Arts & Culture Commission move to Community Enrichment Commission.

Motion by Councilmember Emaus, seconded by Councilmember Gardner to direct staff to prepare amendments to the ordinance related to restructuring the Brighton Arts & Culture Commission and establishing a Community Enrichment Fund. **The motion carried without objection by roll call vote.**

15. Discussion and Consider Staff Direction Regarding City Council and Staff Training with the City Attorney

After a brief discussion, City Council asked staff to bring back a list training topics and dates to review.

16. Discussion and Consider Staff Direction Regarding the Upcoming Annual City Council Retreat

Manager Geinzer noted the upcoming annual City Council retreat will most likely be at the end of January 2022.

Other Business

17. Call to the Public

Mayor Tobbe opened the Call to the Public at 9:58 p.m.

Susan Bakhaus, 907 Brighton Lake Road, spoke regarding a recent meeting.

Mayor Tobbe closed the Call to the Public at 10:01 p.m.

18. Adjournment

Motion by Mayor Pro Tem Bohn, seconded by Councilmember Pettengill to adjourn the meeting at 10:02 p.m. **The motion carried without objection.**



City of Brighton

REPORT FROM THE CITY MANAGER TO CITY COUNCIL

December 2, 2021

SUBJECT: APPROVAL OF GABRIEL ROEDER SMITH (GRS) DECEMBER 31, 2021 ACTUARIAL FUNDING VALUATION OF THE CITY OF BRIGHTON RETIREE HEALTH CARE PLAN AND JUNE 30, 2022 AND JUNE 30, 2023 GASB ACCOUNTING REPORTS

BACKGROUND

Over the last several years both the Governmental Accounting Standards Board (GASB) and the State of Michigan have increased focus and made immense changes in the ways that governments record and report retiree healthcare benefits. These changes are complex and cumbersome and require sophisticated calculations by actuaries. Beginning with the December 31, 2019 valuation date City Council approved switching actuary firms to Gabriel Roeder Smith (GRS) after experiencing delays in reporting and issues with the quality of initial and subsequent drafts. City staff has been very pleased with GRS's services. The initial engagement was for two years, and we will have to enter into a new engagement every two years.

ADMINISTRATIVE SUMMARY

The proposed fees are \$11,200 for the valuation to be completed as of December 31, 2021. Once the valuation is completed, the actuaries will be able to roll forward data to compile the GASB reports for both the June 30, 2022 and June 30, 2023 year ends at a cost of \$6,200 each year. The total cost is a \$600 or 2.6% increase over the prior 2-year agreement.

RECOMMENDED MOTION

Staff recommends that City Council authorize the City Manager to execute the attached engagement letter with Gabriel Roeder Smith to perform the actuarial funding valuation as of December 31, 2021 at a cost of \$11,200 and the annual GASB reports for the years ended June 30, 2022 and 2023 at a cost of \$6,200 each year.

Prepared by: Gretchen Gomolka, Finance Director

- ☒ Within Budget
- ☐ Budget Amendment Necessary and In Proper Form
- ☐ Other _____

Reviewed by: City Attorney (Required for all agreements, ordinances, etc.)

- ☐ Acceptable Form and Ready to Execute
- ☒ Other Pending attorney approval

Reviewed &

Approved by: Nate Geinzer, City Manager



November 12, 2021

By: Gabriel, Roeder, Smith & Company



City of Brighton

Proposal to Provide OPEB Actuarial Services

Table of Contents

Section	Page
GRS' Background in Health Care Consulting	1
Scope of Services	
Actuarial Funding Valuation.....	2
GASB Accounting Report.....	3
GASB Statement Nos. 74 and 75 Employer Reporting.....	3
Claims and Premium Rate Analysis.....	4
Professional Consulting Staff	5
Consulting Fees	6
Project Timing and Communication	7
Acceptance of Proposal	8
Report Distribution List	9
Retiree Health Care Plan Data Request	10
Appendix: About GRS Brochure	A-1



GRS' Background in Health Care Consulting

GRS specializes in assessing complex health care and benefit issues for public sector plans. GRS has extensive experience in the design, evaluation, pricing, financing, and implementation of retiree health care benefit programs, particularly retiree health care plans sponsored by state and local governments. We have a thorough understanding and hands-on experience with the health care marketplace, both nationally and regionally. Our expertise and insight into public employee retirement systems are highlighted by the fact that our consultants and actuaries have experience in benefit design, managed care strategies, plan administration and legislative issues, as well as valuation related services.



Scope of Services

Actuarial Funding Valuation

In order to help facilitate the funding of the Plan, we will prepare an actuarial funding valuation of the retiree health care benefits for the City of Brighton Retiree Health Care Plan as of 12/31/2021. The actuarial funding valuation will encompass the phases indicated below:

Determination of:

- Actuarial present value of projected benefits;
- Actuarial accrued liability;
- Actuarial value of assets;
- Unfunded actuarial accrued liability;
- Normal cost; and
- Actuarially Determined Contribution for the fiscal years ending 6/30/2023 and 6/30/2024.

The Actuarial Retiree Health Care Funding Valuation Will Include the Following:

- One contribution rate with assets;
- Two sets of initial per capita costs based on up to six distinct retiree medical plans, one for current retirees and one for future retirees;
- The retiree health plan is fully-insured with Blue Care Network and Blue Cross Blue Shield pre-65. Post-65 retiree health plan is a Medicare Advantage Plan through Blue Cross Blue Shield. In addition, the retiree health care plan offers fully-insured dental and vision plans; and
- We will prepare our calculations using one rate of investment return assumption which is consistent with the investment policy of the Plan, and which is approved by the Plan Sponsor. For purposes of the 6/30/2021 GASB Statement Nos. 74 and 75 report, an investment return assumption of 7.00% was used.

Our fees do not include any meetings, additional studies for changes in benefits, or any other items not detailed in this letter. If the City would like to meet to discuss the results of the funding valuation, GRS will charge for the meeting(s) based on time and expense. The standard hourly rate for this would range from \$250-\$420 per hour.



GASB Accounting Report

In order to prepare the necessary information for the fiscal years ending 6/30/2022 and 6/30/2023 (for GASB Statement Nos. 74 and 75), we will need to prepare additional accounting reports of the retiree health care benefits for the City of Brighton Retiree Health Care Plan. The accounting reports will be provided following the availability of the necessary information and the end of the applicable fiscal year. Each GASB Statement Nos. 74 and 75 report will include, but is not limited to, the following information:

GASB Statement Nos. 74 and 75 Reporting

- Determination of the Single Discount Rate;
- Statement of Changes in the Net OPEB Liability and Related Ratios, using the Single Discount Rate as determined above;
- Schedule of Net OPEB Liability;
- Schedule of Actuarially Determined Contributions (and notes);
- Statement of Fiduciary Net Position and Changes in Fiduciary Net Position;
- A sensitivity analysis providing the Net OPEB Liability based on a 1% higher and 1% lower discount rate and a 1% higher and 1% lower health care trend assumption;
- A description of the types of benefits provided by the plan;
- The number and classes of employees covered by the benefit terms;
- OPEB Expense calculation which separately tracks annual gains and losses due to demographic experience, asset experience, assumption changes, and plan changes; and
- Deferred Outflows and Inflows of Resources related to OPEBs.

Note that there is still other information not listed above that will be required in the Plan's financial statements and/or the Comprehensive Annual Financial Report to fully comply with GASB Statement Nos. 74 and 75. This additional information will need to be provided by the Plan's investment consultant and its accountants or other financial statement preparers. This other information includes the annual money-weighted rate of return on OPEB plan investments. If the Plan's investment consultant and its accountant are unable to provide this calculation, GRS can provide it for an additional fee. Please let us know if you require GRS to perform the calculation.

In addition, each GASB Statement Nos. 74 and 75 report will include a supplemental section which can be used to assist the City with the completion of the annual Form 5572 (Retirement System Annual Report) for purposes of compliance with PA 202 of 2017. The additional cost for including the supplemental section for PA 202 purposes is encompassed in the consulting fees listed on page 6.



Claims and Premium Rate Analysis

Calculate per Capita Retiree Claim Costs for Medical, Prescription Drugs, Dental, and Vision

In fully-insured ratings, actives and non-Medicare retirees are often assigned the same rate. Since health risk and utilization of medical services increases with age, this practice produces an implied subsidy to the retiree population. The GASB and the Society of Actuaries' Actuarial Standards of Practice require the use of "true" retiree cost in retiree health care valuations. GRS will develop the retiree premiums associated with each individual age by adjusting the blended fully-insured rates with the ratio of the expected cost at that age and the expected cost at the average age of the blended active and non-Medicare eligible population.



Professional Consulting Staff

The GRS team assigned to the actuarial funding valuation of the retiree health care benefits for the City has extensive experience and expertise in retirement plans, health care benefits, and their associated costs. The team will include members with the following credentials listed below:

- A qualified health actuary who is either an Associate of the Society of Actuaries (ASA), or a Fellow of the Society of Actuaries (FSA). This individual will be responsible for analyzing your premiums and/or claims experience, determining a per person health care cost appropriate for your Plan, and determining the appropriate health inflation assumption to be used in your actuarial funding valuation.
- A qualified OPEB actuary who is either an Associate of the Society of Actuaries (ASA), a Fellow of the Society of Actuaries (FSA), or an Enrolled Actuary (EA). This individual will be responsible for calculating the liabilities and the Actuarially Determined Contribution.

The Actuarial Standards require that any actuary providing a Statement of Actuarial Opinion (SAO) be qualified to do so. The actuaries certifying the City's actuarial funding valuation must be qualified to provide the SAO. The GRS actuaries assigned to the project satisfy the above requirements.



Consulting Fees

Gabriel, Roeder, Smith & Company's professional consulting fees are based on the time spent by our associates in performing these services for you. The table below shows our proposed fees broken down by Valuation Project:

Valuation Project	Fees ¹
1. Actuarial Funding Valuation as of 12/31/2021	\$11,200
2. GASB Report (based on 12/31/2021 actuarial funding valuation) in accordance with GASB Statement Nos. 74 and 75 for FYE 6/30/2022 ² (including PA 202 Calculations and Exhibit) ³	6,200
3. GASB Report (based on 12/31/2021 actuarial funding valuation) in accordance with GASB Statement Nos. 74 and 75 for FYE 6/30/2023 ² (including PA 202 Calculations and Exhibit) ³	6,200
Timing: Projected delivery 12-16 weeks after receiving clean and complete data for Item 1 and 4-6 weeks for Items 2 and 3.	

¹ The fees above will be charged following the completion of each project listed.

² Additional fees may apply if there have been significant changes to the Plan since the Actuarial Funding Valuation was completed or there are component units.

³ Please note that due to Public Act 202, all Local Units of Government must provide figures for uniform reporting on Form 5572 submissions for the State of Michigan.

The fees provided above are based on a biennial valuation cycle where roll-forward techniques will be applied to the 12/31/2021 funding valuation for the purpose of preparing the information for GASB Statement Nos. 74 and 75 for the fiscal years ending 6/30/2022 and 6/30/2023.

A high-quality valuation must be based on accurate member data, benefit cost data and plan design information. We base all of our calculations on this information which is supplied by the Plan Sponsor and their designees. If, after commencement of the valuation, it is determined that some of the information is inaccurate or incomplete requiring re-work on our part, we will increase our fees based on actual time spent on the additional work.



Project Timing and Communication

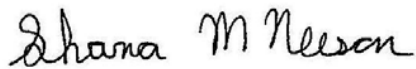
We are prepared to initiate the 12/31/2021 funding valuation upon receipt of the data and following your approval of this proposal. We project that an actuarial funding valuation will be delivered 12 to 16 weeks after receipt of clean and complete data.

Work for each GASB Statement Nos. 74 and 75 report will be initiated after the completion of the applicable fiscal year and upon our receipt of the necessary data. We project that each GASB Statement Nos. 74 and 75 report will be delivered four to six weeks after receipt of clean and complete data.

The consulting fees included in this proposal are guaranteed for one year.

Please do not hesitate to contact us at 1-248-799-9000 should you need additional information or clarification. We look forward to assisting the City of Brighton Retiree Health Care Plan in the preparation of a funding valuation and GASB reporting of its retiree health care benefits.

Respectfully submitted,
Gabriel, Roeder, Smith & Company



Shana M. Neeson, ASA, FCA, MAAA

SMN:dj



Acceptance of Proposal

The undersigned hereby authorizes Gabriel, Roeder, Smith & Company to commence work on the selected items below as outlined in the proposal dated November 12, 2021.

Acceptance for: City of Brighton Retiree Health Care Plan	
By:	
Printed Name:	
Title:	
Date:	

Please indicate which services the City of Brighton Retiree Health Care Plan would like to approve.

- ☐ 12/31/2021 Actuarial Funding Valuation
- ☐ 6/30/2022 GASB Statement Nos. 74 and 75 Report (including PA 202 Calculations and Exhibit)
- ☐ 6/30/2023 GASB Statement Nos. 74 and 75 Report (including PA 202 Calculations and Exhibit)



Report Distribution List

We plan to mail hard copies of the reports to the following recipient. Please indicate how many copies of each report you would like sent to the following recipient and if you would like an electronic copy of the report in the following chart:

Ms. Gretchen Gomolka
Finance Director
City of Brighton
200 North First Street
Brighton, Michigan 48116

Report Type	Number of Requested Hard Copies	If Electronic Copies are Desired Please Supply an E-mail Address for Receipt
12/31/2021 Actuarial Funding Valuation		
6/30/2022 GASB Statement Nos. 74 and 75 Report		
6/30/2023 GASB Statement Nos. 74 and 75 Report		

Please indicate the following information, if you wish to have a copy of any of the reports mailed to a different recipient:

Name: _____
Company: _____
Mailing Address: _____

Report Type	Number of Requested Hard Copies	If Electronic Copies are Desired Please Supply an E-mail Address for Receipt
12/31/2021 Actuarial Funding Valuation		
6/30/2022 GASB Statement Nos. 74 and 75 Report		
6/30/2023 GASB Statement Nos. 74 and 75 Report		



City of Brighton

Retiree Health Care Plan

Data Request

Upon acceptance of the Letter of Engagement, the elements included on the following pages are necessary in order to complete the actuarial funding valuation.

For security purposes, we request that all file transfers occur via the secure file transfer portion of the GRS Advantage™ Website. Information related to using GRS Advantage™ is provided below. Please follow the instructions below to register or access the GRS Advantage™ Website. The reference guide mentioned below details how to download and upload files to the site.

GRS Advantage™ Website

Access or activate your personalized account on the GRS Advantage™ Website

- I. Go to <https://advantage.gabrielroeder.com>
 - a. Register or Login as a Plan Sponsor
- II. Download and open the GRS Advantage user reference guide (<https://advantage.gabrielroeder.com/Documents/Help/GRSAdvantageUserReferenceGuide.pdf>)
 - a. Follow along with the “GRS Advantage Website - Requesting Access to the Website” help topic to activate your account and personalize your password.
 - b. Read over the “GRS Advantage Website - Using the GRS Advantage™ Website” help topic, specifically item “2.” which describes the navigation bar.
 - c. Read over the “Secure File Transfer” section, which describes how to send and retrieve file transfers.

Demographic Data Requirements

In order to complete the funding valuation, a listing will be needed containing the necessary member census information (active, deferred vested (if applicable), and retired). Following approval of our proposal, we will provide an Excel spreadsheet requesting the necessary information. The data will be collected via the GRS Advantage™ Website.

Plan Provisions

Upon approval for the project, we will confirm no subsequent changes to the Summary of Benefits have occurred since the June 30, 2021 GASB Statement Nos. 74 and 75 report.

Asset Information and Pay-As-You-Go Cost

Following approval of our fees we will provide a spreadsheet for purposes of providing the December 31, 2021 asset information and pay-as-you-go cost information.



City of Brighton

Retiree Health Care Plan

Data Request

OPEB Initial Per-Capita Cost Information

Please provide all data electronically, where available.

1. Please explain which groups/divisions are available for current and future retirees. If more than one group/division is still available, please explain what would cause a retiree to choose one group/division over another. We believe the easiest way to present this information is to provide a table similar to the table below. The information in the table is an example.

OPEB Group: **Sample**

Retiree Group/Division	Offered to Pre-65 and Post-65 Retirees?	Applicable Group	Anticipated Plan Design Changes?	Eligible Active Division(s)/Plan(s)*	Comments**
0001	Pre-65 only	Retired before Jan. 1, 2006	None	Closed to future retirees	
0002	Pre-65 only	Retired on or after Dec. 31, 1995	7/1/2008 - will change Rx Copay to \$10/\$40	0001, 0002 & 0003	
0015	Post-65 only	Retired any time	None	Open to all current/future retirees	

* Please list which active division(s)/plan(s) are eligible to retire into each corresponding retiree division. Note that multiple retiree divisions/plans may be available to each active division/plan.

** Enter any additional information which you feel may be relevant.

2. Please explain any major changes to the Retiree Health plan (e.g., changes in copays, deductibles, change from fully-insured to self-insured, introduction to high deductible health plans, etc.) in the past three years.
3. Please provide a summary of Health Care Coverage Plan Provisions for each health care option. For example, please list copays, and deductibles for the PPO, HMO, etc. If a summary is not available, a member booklet should suffice.
4. Please provide us with the 2022 illustrative monthly active and retiree premium rates for one-person and two-person coverage. For the retirees, we would like both pre-65 (regular premium rates) and post-65 (complementary premium rates). If available, it would be helpful to have the premium rate broken down by coverage component (i.e., medical, prescription drug, dental, and/or vision).

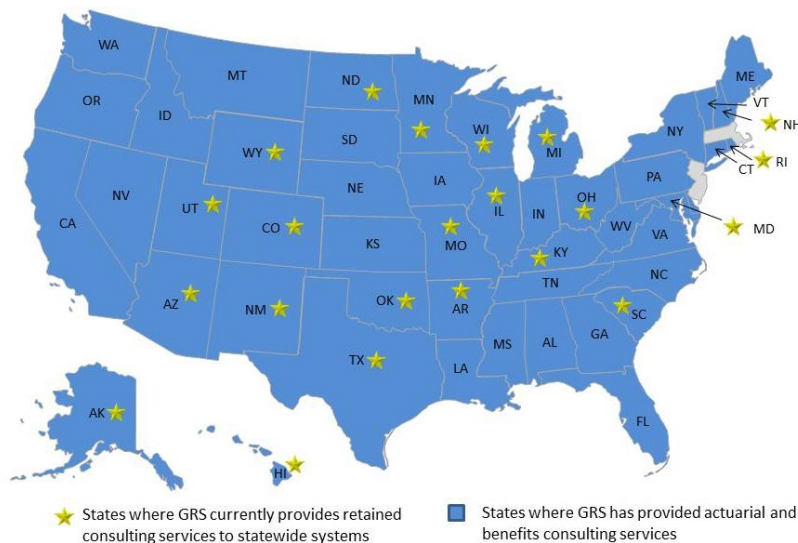
Please provide the annual Rate Sheet for each group/division from your provider. For all Rate Sheets submitted, please indicate the full period these rates are effective. Billing statements do not contain the information needed; therefore, they are not necessary to send.



About Gabriel, Roeder, Smith & Company

GRS Client Base

A Firm with a National Perspective



1,000+ clients in nearly 50 states

38 State or Statewide Retirement Systems covering a total of over 6 million participants and over \$800 billion in assets.

26 Statewide Retirement Systems with 50,000 or more participants.

Our History

Founded in 1938, Gabriel, Roeder, Smith & Company (GRS) is a national actuarial and benefits consulting firm. GRS is dedicated to bringing clients innovative, sustainable solutions that the firm helps put into action. The firm supports the long-term success of pension, OPEB, and health and welfare benefit plans. Associates deliver high-quality services that reflect GRS' core values, which include professionalism and ethics in all aspects of business. The firm attracts the best talent in the industry by providing a collaborative work environment that respects the diversity and professional aspirations of our associate.



About Gabriel, Roeder, Smith & Company

OUR MISSION

To be a trusted advisor to the public sector community; to chart a course through the risks and opportunities in retirement plan design, considering the needs of all stakeholders.

OUR VALUES

Professionalism

We exhibit professionalism and ethics in all aspects of our business.

Commitment

We commit to providing the best possible service and advice to our clients.

Education

We engage in life-long learning for ourselves, our clients, and other stakeholders.

Respect

We respect the diversity, talents, and professional aspirations of our associates.



About Gabriel, Roeder, Smith & Company

Our Services

Pension and OPEB Services	
Actuarial Services	Best Practice Benefit Design
Valuations	Defined Benefit
Audits	DB/DC Hybrid
Risk Management	Cash Balance
Funding Policy	Adjustable Pension Plan
Experience Studies	Benefit Adequacy Studies
Asset/Liability Studies	Benefit Policy Development
Legislative & Regulatory	Client Software
Cost Impact Studies	MagVal™ Suite: Projection Software
GASB Standards Consulting	GRS Advantage™: Client Services Website
Research & Surveys	GRS Foresight™
	Exclusion Ratio Calculator
	415 Screening Tool

Compliance: While GRS does not practice law, our relationship with the Groom Law Group supports GRS consultants' and clients' understanding of compliance issues.

In addition to the above, GRS also provides a wide range of Health and Welfare Consulting Services.



About Gabriel, Roeder, Smith & Company

Quality Control at GRS

GRS serves plans ranging from the smallest – those with 100 or fewer participants to those with 500,000 or more participants. We are very aware that the services we provide directly affect the future financial well-being of large numbers of people, and that inaccurate calculations can directly affect their lives. Consequently, we have an extensive quality control program. We refer to this program as the “Peer Review Process,” but it is actually much more than that.

Under the Peer Review process, at least four team members are involved in the preparation of every actuarial valuation report.

One team member develops the plan costs and another verifies each value. The supervising actuary will review everything as the valuation process continues to ensure that results not only look correct, but look reasonable. The supervising or primary actuary will review all work completed by the other team members as a final check. At this stage our actuarial valuation report is reviewed by another actuary as a final peer review to assure that the main results and underlying causes are accurate and well communicated. We document peer review guidelines for each member of a GRS client team.

These guidelines were developed by our Professionalism Committee and are reviewed and revised as appropriate. GRS uses its Peer Review process on all services that we provide to our clients.

In completing any client assignment, it is the goal of each employee of GRS to produce the highest quality work. This practice has been an integral component of our corporate culture throughout the entire history of GRS.

The following aspects of our Peer Review process attest to the strength of the quality controls we have built for providing actuarial services.

Professionalism Committee

Quality Assurance Procedures at GRS are developed and monitored by a standing Professionalism Committee (the Chief Actuary serves as an ex-officio member). The GRS Professionalism Committee performs internal audits of the work we do for our clients and monitors compliance with quality forms. The Professionalism Committee reports to the firm’s President. The following paragraphs describe how our quality assurance procedures apply to three specific types of client assignments.



About Gabriel, Roeder, Smith & Company

Actuarial Valuations

Each actuarial valuation for a defined benefit pension plan or a post-retirement health care program is supervised by a qualified consulting actuary, from the beginning of the process until the final product is sent to the client. Actuarial valuations are prepared by an actuarial analyst and are initially checked by a more senior associate.

The two associates work very closely with the consulting actuary to resolve any issues that may arise throughout the process. After completion of the initial checking, the valuation is reviewed by the consulting actuary. The actuary reviews the results for reasonableness. Once the results are finalized and a report is prepared, the report is peer reviewed by another qualified actuary. Each step of the process is documented using the quality forms and the documentation is filed with the work papers.

Special Projects

All other projects other than actuarial valuations also follow our standard quality procedures. Initial calculations are prepared by an analyst, checked by a more senior associate and reviewed and peer reviewed by a qualified actuary. Each step of the process is documented using the quality forms and the documentation is filed with the work papers.

Client Correspondence

Any substantive client correspondence (letters - hard copy or electronic, reports, presentations, etc.) prepared by one of our actuaries or consultants is peer reviewed by another actuary or consultant. Each step of the process is documented using the quality forms and the documentation is filed with a copy of the correspondence.

Internal Audit

Our internal audit process ensures that our associates follow our quality procedures and that the services provided to our clients are continuously improving. Please note this is a procedural audit. Through this process, a group of our actuaries and consultants audits the work performed for our clients. The various clients are selected randomly. A member of the Professionalism Committee begins the audit with conversations with the actuary or consultant and other client team members, and then reviews the work papers, the valuation report and other relevant files to see if quality procedures have been followed and documented. After the Committee member has completed these steps, the findings are discussed with the actuary or consultant responsible for that client. The findings are shared with the other members of the Professionalism Committee at its next quarterly meeting, after which it is forwarded to the President.

External Audit

Our work on behalf of a variety of our clients has also been audited by other actuarial firms and our work has passed their scrutiny. Of course, as serious, committed professionals, we always welcome constructive suggestions of other qualified professionals.



About Gabriel, Roeder, Smith & Company

GRS Supports its Clients and its Consultants

GRS provides support through various GRS actuarial and research resources. These resources help our consultants deliver the highest quality services to our clients.

GRS encourages its consultants to participate in activities that support public sector benefit plans. We believe that our professional development support creates an environment for service excellence, which has resulted in GRS' low employee turnover.

A few examples of this support are provided:

- **GRS' Internal Software and Programming Group** supports our internally written and maintained actuarial software and provides ongoing training for all actuarial employees on its use. Our consultants know that the work they produce uses methods that comply with the latest actuarial standards, methods, assumptions and tables required for public sector work. Many of our competitors do not place emphasis on software and training for public sector plans.
- **GRS' Research Group** provides clients and GRS consultants with in-depth analysis of public sector benefit plan issues covering plan design, Internal Revenue Code, and other legislative and regulatory issues. It also provides information on federal and state legislation, accounting rules, and other regulatory issues on topics of interest to employee benefit plans. GRS communicates the results of its research through: 1) GRS Insight, its newsletter on pension and health care related topics; 2) GRS Perspectives, our consultant authored articles; and 3) News Scan, brief news summaries produced by our Research Manager. Our current publications are available on our website at www.grsconsulting.com. Clients have access to archived publications through GRS Advantage™, our client services website.
- **GRS Client Education Syllabus** and a wealth of additional information is available at <https://www.grsconsulting.com/education-and-training/>.
- Our consultants remain updated on benefit issues using our **internal company portal** that provides them with GRS Research group publications, benefit related publications from external sources and discussion boards for information sharing.



About Gabriel, Roeder, Smith & Company

- **GRS supports consultants' activities as speakers**, committee members, and as authors of articles for industry and public sector associations such as the National Association of Retirement Administrators (NASRA), National Council on Teacher Retirement (NCTR), National Conference of Public Employee Retirement System (NCPERS), International Foundation of Employee Benefit Plans (IFEBP), American Academy of Actuaries (AAA), the Society of Actuaries, the Conference of Consulting Actuaries, and the Government Finance Officers Association (GFOA).
- **Professionalism Committee** - Quality assurance procedures at GRS are developed and monitored by a standing Professionalism Committee consisting of six Senior Consultants. The GRS Professionalism Committee performs internal audits of the work we do for our clients.
- **GRS Chief Actuary**, David T. Kausch, FSA, EA, FCA, MAAA, PhD, has over 20 years of pension consulting experience and considerable knowledge of current issues facing public employee retirement systems. As Chief Actuary, Mr. Kausch monitors the firm's adherence to established actuarial standards, provides oversight and interpretations for the firm's actuarial methodologies, and serves as a GRS spokesperson for the company's perspectives and positions on actuarial issues.





City of Brighton

REPORT FROM THE CITY MANAGER TO CITY COUNCIL

DECEMBER 2, 2021

SUBJECT: CONSIDER APPROVAL FOR THE PURCHASE OF A CHIPPER BODY BOX FROM TRUCK AND TRAILER SPECIALITIES, INC. IN THE AMOUNT OF \$14,995

BACKGROUND

- The Department of Public Works is responsible for the removal and maintenance of trees on all City property, including trees located in the Right-of Way. The department does not currently have a chipper box, so when woodchips are blown from the chipper, they are sent into the bed of a dump truck at a high velocity. This process causes some wood chips to ricochet out of the dump box, which causes safety concerns for our crews, pedestrians, and vehicular traffic in work zones. This new piece of equipment will be a fully enclosed truck bed that will capture these woodchips in a safe and effective manner. A chipper box will also provide assurance for the safe transporting of woodchips from various job sites for disposal.

ADMINISTRATIVE SUMMARY

- The purchase of a chipper box will provide added safety for DPS crews, pedestrians, and vehicles. Tree removal clean up will also be more efficient because there will not be any woodchips on the ground to clean up. This chipper box allows for more storage capacity than the bed of a dump box so it will save time because crews will not need to return to the DPW yard so often to empty the box. The purchase of a chipper box will also be beneficial if the City decides to begin a residential brush chipping service for its residents.
- This new chipper box is compatible with the City's swap loaders, which allows crews to change attachments so one vehicle can be used for multiple tasks. The chipper body box will operate similar to the dump and salt boxes already used on these vehicles
- The pricing for this chipper box was obtained from Truck and Trailer Specialties, Inc. through the Michigan Inter-Governmental Trade Network (MITN) - Rochester Hills RFP-RH-20-023 contract that was awarded in September 2020.

BUDGET

- City Council approved \$10,000 in the 2021/2022 Fiscal Year Capital Improvements Budget for the chipper body box.
- In September, City Council approved the loader cab replacement project in the amount of \$20,000. The original budget for this work was \$30,000. This leaves a savings of \$10,000. Staff is recommending using \$4,995 of that savings to fund the purchase of the chipper box.

RECOMMENDATION

- Approve the purchase of a chipper body box from Truck and Trailer Specialties, Inc. for \$14,995.

Prepared by: Josh Bradley, DPS Regulatory Compliance Superintendent

Gretchen Gomolka, Finance Director

- ☒ Within Budget
- ☐ Budget Amendment Necessary and In Proper Form
- ☐ Other _____

Reviewed &

Approved by: Nate Geinzer, City Manager

Attachment: Quote from Truck and Trailer Specialties, Inc.

TRUCK & TRAILER *Specialties, Inc.*

900 Grand Oaks Drive | Howell, MI 48843 | www.ttspec.com | ph: (517) 552-3855 | fx: (517) 552-3666

October 18, 2021

City of Brighton
420 South Third Street, Brighton, MI 48116
Attn: Josh Bradley, ph: (810) 844-5112 & Daren Collins, ph: (810) 225-9284
HQ0002670

Equipment Quotation

The following pricing will be based on City of Rochester Hills RFP-RH-20-023 contract awarded September 2020

Chassis Information: Existing Single Axle, Freightliner SD108 with SL-2418 SwapLoader Hoist

Install 11' Chipper Body including the following:

Attachment mounted to skid assembly for SwapLoader SL-2418 (54" loop height)

132" long, 96" wide OD, 67" tall walls

30" tall, single swing-back door, door will pit tight to side of box

Solid roof with 4 vents

Cut-out for lights (up high in top two corners)

Lighting:

Marker clearance ID lights with reflective lenses

Two (2) 4" round LED STT lights in upper rear corners

Two (2) 4" round SoundOff LED flashers in upper rear corners, one (1) amber & one (1) green

LED clearance light kit and all lights, wired to the plug

Install electric plug and extend wiring harmer from rear of body to front corner, equip with a 7-way plug

Paint:

Primed and painted Black

Skid:

Body attachment on 11' SwapLoader subframe with 54" hook height

Rear heavy-duty steel drum wheels

Base attachment installed pricing: \$14,995.00 ea.

Minimum full 1-year warranty on parts and labor on all equipment.

Payment Terms: Net 30. Pricing effective for 30 days.

Pricing does not include any of the Rochester Hills RFQ discounts that may be applicable.

2% discount off total taken at invoice if payment received within 30 days.

FOB: City of Brighton

Delivery: 150-180 days ARO

Thank you for the opportunity to quote.

Respectfully submitted by,
Jon Luea/Brian Bouwman