CITY OF KENTWOOD

BUDGET BOOK

FOR THE FISCAL YEAR
ENDING
JUNE 30, 2026

As Recommended by
Stephen Kepley, Mayor

City of Kentwood
4900 Breton Ave, SE
P.O. Box 8848
Kentwood, MI 48518-8848

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Introduction

Agenda

City of Kentwood, Michigan

Special Committee of the Whole Work Session

Thursday, April 17, 2025 – Approximately 5:30 PM

Kentwood City Hall, 4900 Breton Avenue, SE, Kentwood, Michigan 49508

Large Conference Room (The Barn)

Mayor-Recommended Fiscal Year 2026 General & Special Revenue Funds Budgets

Begin	Person	Budget Area	
5:30 PM	---	Dinner Break	--
5:45 PM	Mayor Kepley	Opening Remarks and Discussion	--
5:55 PM	Garcia	General Fund Overview	--
6:05 PM	Garcia	Revenues – General & Special Revenue Funds	
6:15 PM	Jeltema	Library	790
6:25 PM	Golder	Planning	701
6:35 PM	Stagg	Assessor	257
6:45 PM	Break	(Time in session: 1 hour)	
6:55 PM	Visco	Human Resources	270
7:05 PM	Kirkwood	Inspections & Engineering	371 & 447
7:20 PM	Romeo	Recreation, ARCH, Community Events & Recreation Facility Rentals	751,753, 754, 755
7:35 PM	Sheldon	Treasurer	253
7:45 PM	Anderson	Information Technology	258
7:55 PM	Break	(Time in session: 1 hour)	
8:05 PM	Sterkenburg	Court	286,287,288
8:20 PM	Looman	Fire	336
8:35 PM	Morningstar	Police	301 & 302
8:50 PM	Griffin	Public Works & Parks Maintenance	441 & 770
9:05 PM	Break	(Time in session: 1 hour)	
9:15 PM	Garcia	City Commission & City General	101 & 261
9:25 PM	Kasunic	Elections, Clerk	262 & 215
9:35 PM	Mayor Kepley	Executive	171
9:45 PM	Garcia	Finance	201
9:55 PM	Garcia	Special Revenue Funds	202 - 296
10:10 PM		Vote on Recommended Resolution	
10:15 PM		Adjournment	

Mayor's Memorandum

City of Kentwood, Michigan
Office of the Mayor
April 4, 2025

RE: FY 2025/26 Operating Budget Recommendation

On behalf of the City of Kentwood, I would like to express my heartfelt gratitude to our dedicated staff, board members, and elected officials for their unwavering commitment and collaborative spirit. Their hard work and fiscal responsibility have been instrumental in maintaining the City of Kentwood's strong financial standing.

My personal goal is to ensure the continued delivery of sustainable, high-quality services to our residents, businesses, and visitors. Through every initiative aimed at cost savings and the business plan to increase revenues, we are delaying the need for additional tax dollars. And thanks to the efforts of our team, we have and will realize savings that will sustain these vital services for years to come.

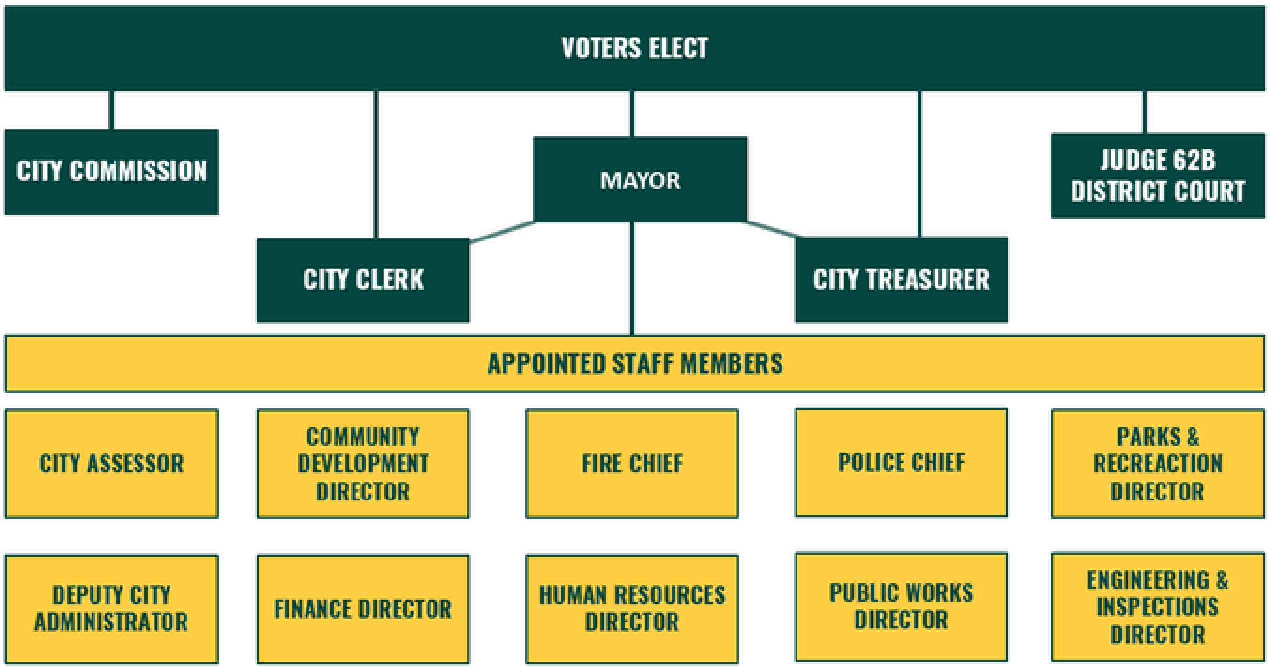
It is my pleasure to present the FY 2025/26 Annual Operating Budget for the City of Kentwood. This document serves as our financial blueprint to maintain high-quality services along with a robust infrastructure for the community. We take great pride in our commitment to transparency and welcome your review and feedback on our proposed plan.

As we position Kentwood for long-term success, we are focused on creating new opportunities for our residents and business partners, while enhancing the overall quality of life. This year, we are prioritizing placemaking, parks programming, safety, and infrastructure improvements. If you have any questions or comments, please don't hesitate to reach out to me or to our city staff. We value your input as we continue to build a thriving Kentwood.

Sincerely,

CITY OF KENTWOOD
Stephen C.N. Kepley, P.E.
Mayor

Organizational Structure



Modified Strong Mayor Governance

Mayor is elected to four-year terms.

Primary role is City Administrator, per the Kentwood City Charter.

Equal voting member of the City Commission. No veto authority.

Demographics

Population

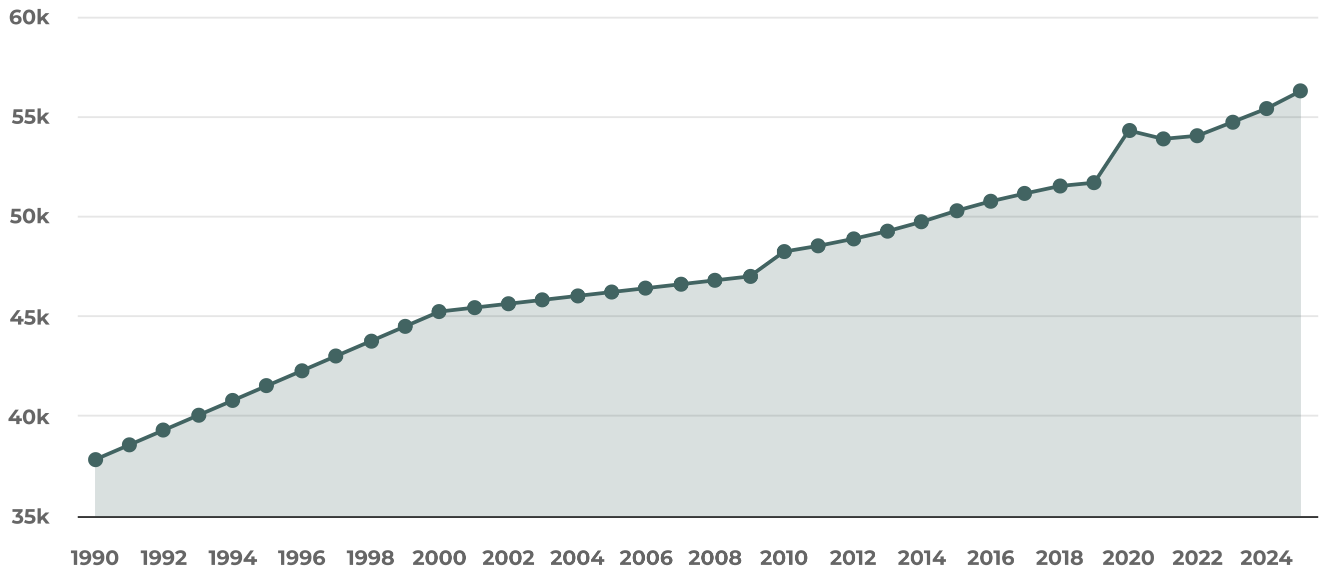
TOTAL POPULATION

56,288

1.60%
vs. 2024

GROWTH RANK

1 out of 1773 Municipalities in Michigan



** Data Source: Client entered data for year 2025*

DAYTIME POPULATION

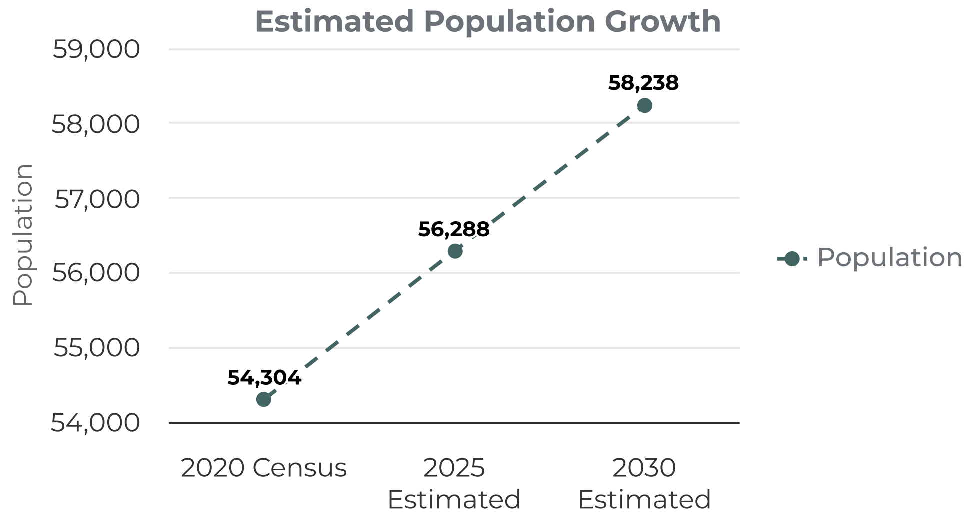
64,634

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

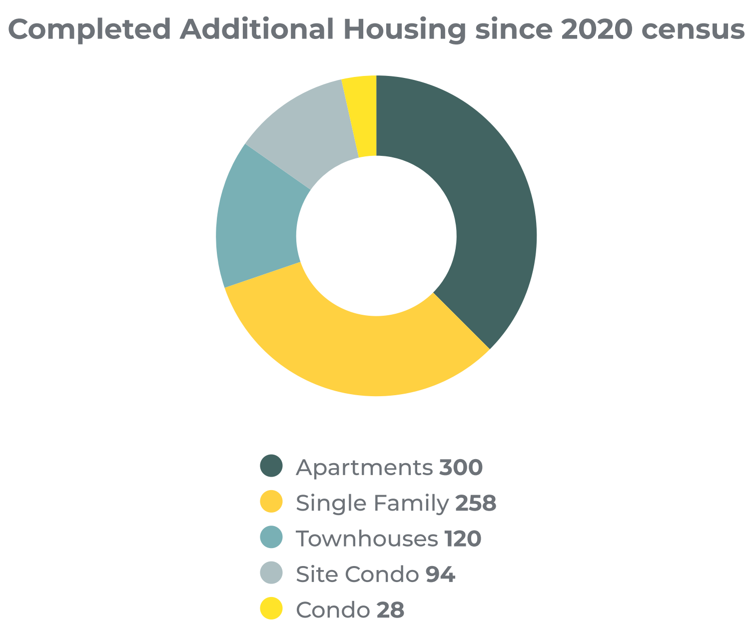
Estimated Population Growth

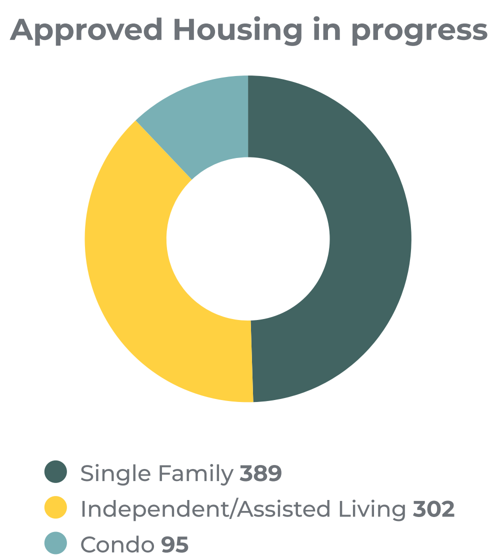
Since the 2020 Census, the population of the City of Kentwood has increased from 54,304 to 56,288, representing an estimated growth of approximately 3.65%. This estimate is based on the increase in housing units, from data provided by the City's Building and Planning Departments. The number of new housing units was multiplied by 2.48, the average household size defined by the U.S. Census Bureau, to project the population growth.



Housing Additions

Housing projections are formulated based on data obtained from the City's Department of Building and Planning.



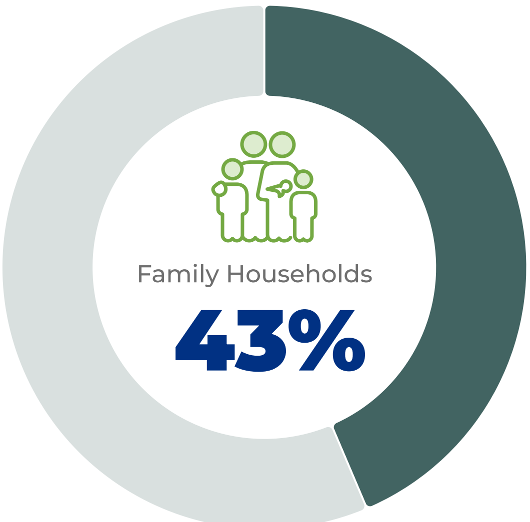


Household

TOTAL HOUSEHOLDS

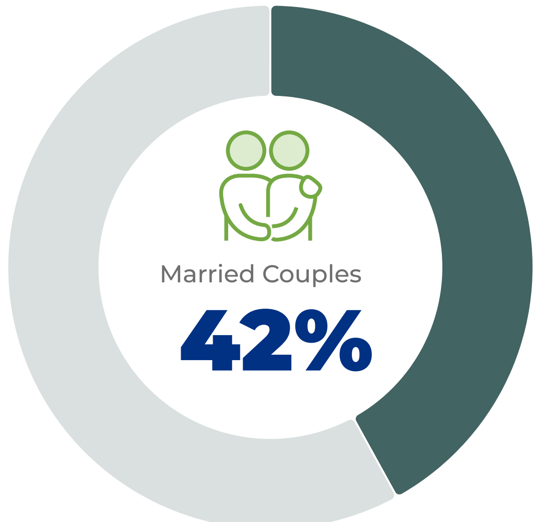
21,480

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



-6%

lower than state average

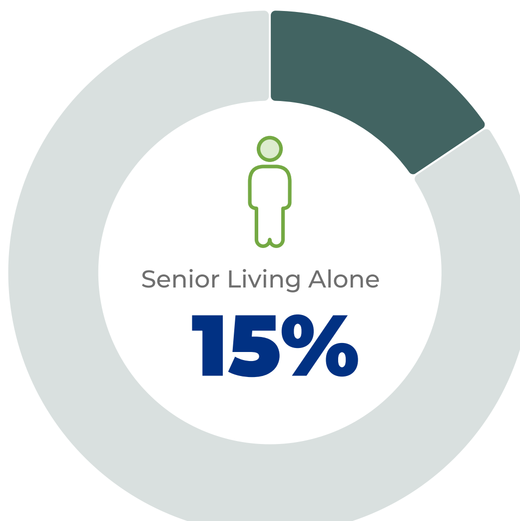


-11%

lower than state average

4%

higher than state average



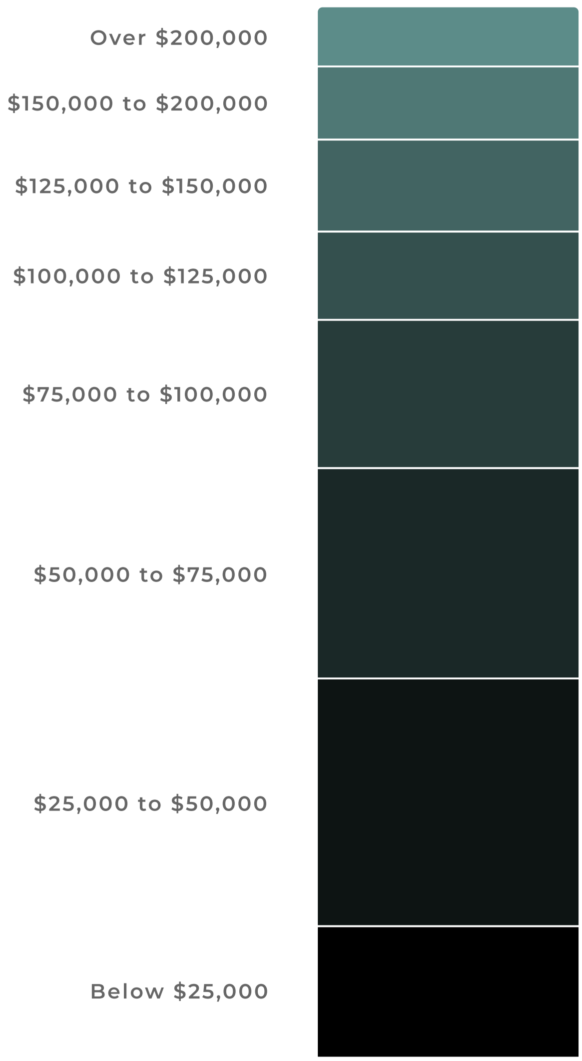
-3%

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

6%

-29.32%
lower than state average

Median income

$66,945

-2.28%
lower than state average

Below $25,000

12%

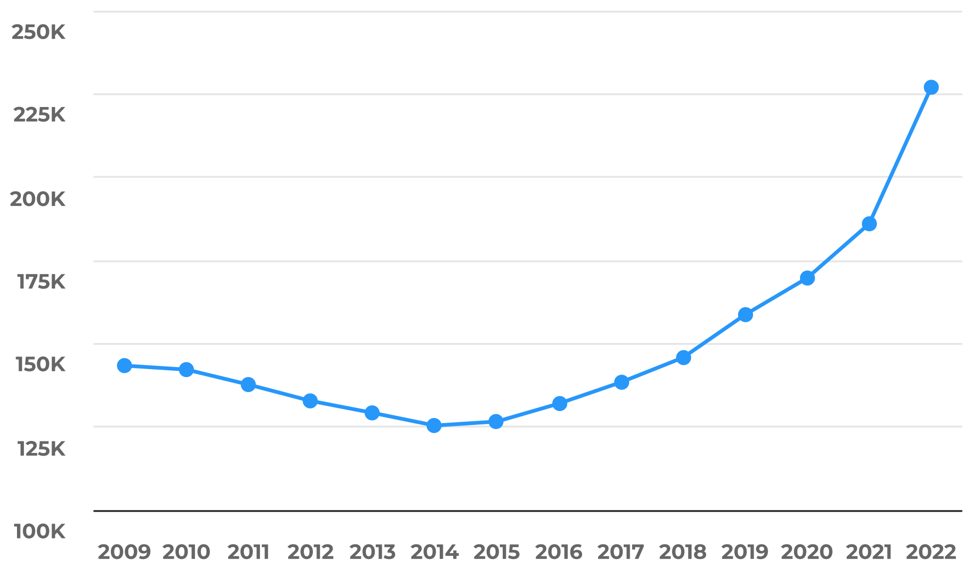
-25.84%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing

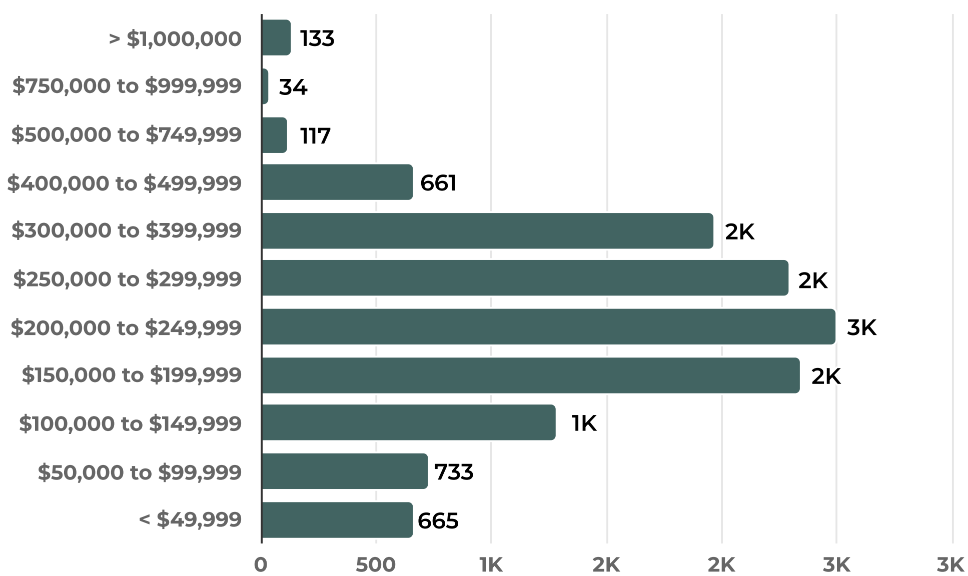
2022 MEDIAN HOME VALUE

$227,000



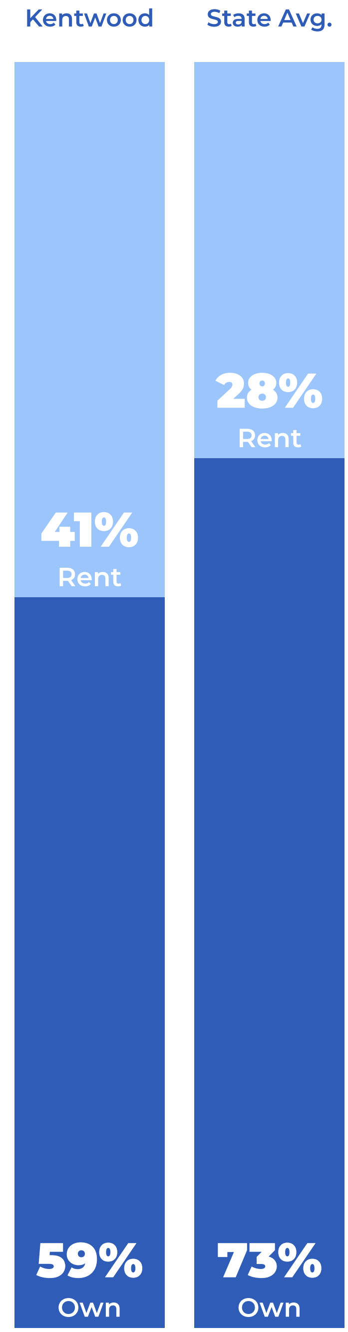
** Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

General Information

Strategic Plan

City of Kentwood

Strategic Areas of Focus

Quality Services • Strong Neighborhoods • Sustainable Economy

Strategic Objectives

1. Maintain financial vitality to provide **quality services** to help our community remain educated, healthy and mobile

- **a.** Provide responsive, cost effective and quality community services to maintain a low tax to high service ratio
- **b.** Develop quality community infrastructure though planning and effective asset management
- **c.** Create a healthy and active community through programing and awareness
- **d.** Develop an accessible community through quality infrastructure

2. Support safe, livable and **strong neighborhoods** in a prosperous, diverse city

- **a.** Maintain departmental and community collaboration to ensure a safe and prepared community
- **b.** Support a diverse selection of housing options within the community
- **c.** Create vibrant and attractive places and spaces
- **d.** Be proactive with community engagement

3. Promote a healthy, **sustainable economy** reflecting community values

- **a.** Cultivate a business friendly environment through an "open for business" approach.
- **b.** Champion collaborative partnerships that drive economic growth
- **c.** Foster an entrepreneurial environment that supports existing and emerging businesses
- **d.** Be proactive with business recruitment, retention and engagement activities

4900 Breton Ave. SE Kentwood, MI 49508 | 616.698.9610 | kentwood.us

City of Kentwood

Vision

The City of Kentwood is a diverse Michigan community where people can find opportunity, safety, health, and happiness.

Mission

The City of Kentwood provides high quality services to foster a thriving community for all.

Core Values

Extraordinary Customer Service: We provide responsive and consistent customer service. We listen to each other and to the public in our effort to deliver services in a respectful manner.

Integrity: We safeguard our fiscal and natural resources through best management practices and transparency. We hold ourselves accountable to ensure public trust.

Equity: We believe in fairness and helping people in the way they need to be helped. We recognize, embrace and champion the differences that make us unique.

Communication: We actively inform the community of our activities and encourage community collaboration in all aspects of municipal government.

Leadership: We are team players that encourage innovative solutions to meet community needs. We work to the highest standards of proficiency and are creative problem solvers.

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Budget Timeline

MEMORANDUM

TO: Honorable Mayor and City Commissioners
FROM: Keyla Garcia, Finance Director
DATE: December 3, 2024
RE: FY 2025-2026 Budget Timetable

The following is a timetable for adoption of the FY 2025-2026 budgets. Information regarding public notices and City Commission action necessary to satisfy legal taxation and budgeting requirements is not included in this memorandum.

Abbreviations: **CCM** = City Commission Meeting; **COWWS** = Committee of the Whole Work Session

1st April COWWS (Tuesday, 4/1/2025): Initial overview and process presentation to City Commission of Schedule of Capital Improvements: 7/1/2025 – 6/30/2031

1st April CCM (Tuesday, 4/1/2025): Present Preliminary FY 2025-2026 General Fund Budget

2 April COWWS (Thursday, 4/17/2025), following CCM until done, Large Conference Room): City Commission review of Mayor-recommended FY 2025-2026 General Fund and Special Revenue Funds Budgets, and all 2025 millage rates.

1st May COWWS (Monday, 5/12/2025): City Commission review of Schedule of Capital Improvements: 7/1/2025 – 6/30/2031

1st May CCM (Monday, 5/12/2025): City Commission to hold a public hearing regarding FY 2025-2026 General Fund and Special Revenue Funds budgets, and all 2025 millage rates.

2nd May COWWS (Tuesday, 5/20/2025): Committee of the Whole review of:

- Resolution to Adopt the FY 2025-2026 budgets for Debt Service and Capital Projects funds
- Resolution to Approve the FY 2025-2026 Water and Sewer Funds budgets and to set FY 2025-2026 water and sewer rates

2nd May CCM (Tuesday, 5/20/2025): City Commission to:

- Vote on Resolution to Adopt Schedule of Capital Improvements: 7/1/2025 – 6/30/2031
- Vote on Resolution to Adopt FY 2025-2026 General Fund and Special Revenue Funds budgets, and all 2025 millage rates

1st June CCM (Tuesday, 6/3/2025): City Commission to vote on:

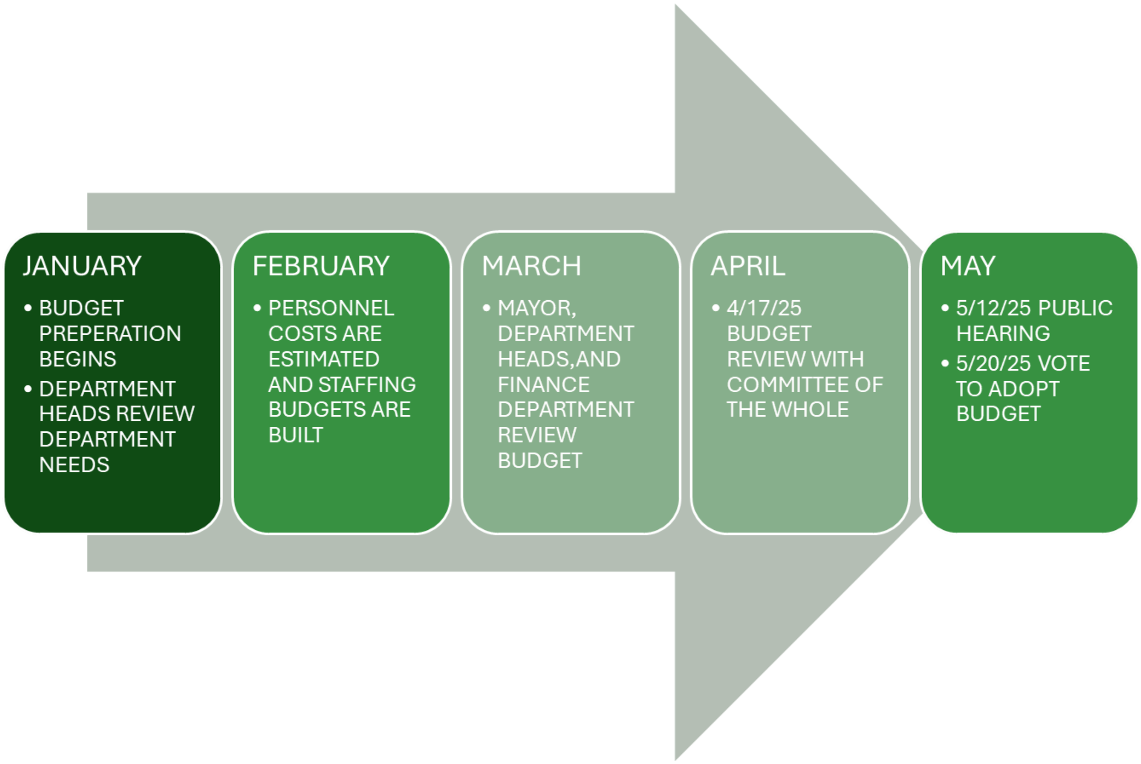
- Resolution to Adopt FY 2025-2026 budgets for Debt Service and Capital Projects funds
- Resolution to Approve the FY 2025-2026 Water and Sewer Fund budgets and to set FY 2025-2026 water and sewer rates

If you have any questions, please call me at 616-554-0766. Thank you.

The City of Kentwood is an equal-opportunity employer and drug-free workplace.

4900 Breton Ave SE// P.O. Box 8848 // Kentwood, MI 49508 // 616.555.1234 // **kentwood.us**

Budget Timeline



General Fund Summary

Fund Summary

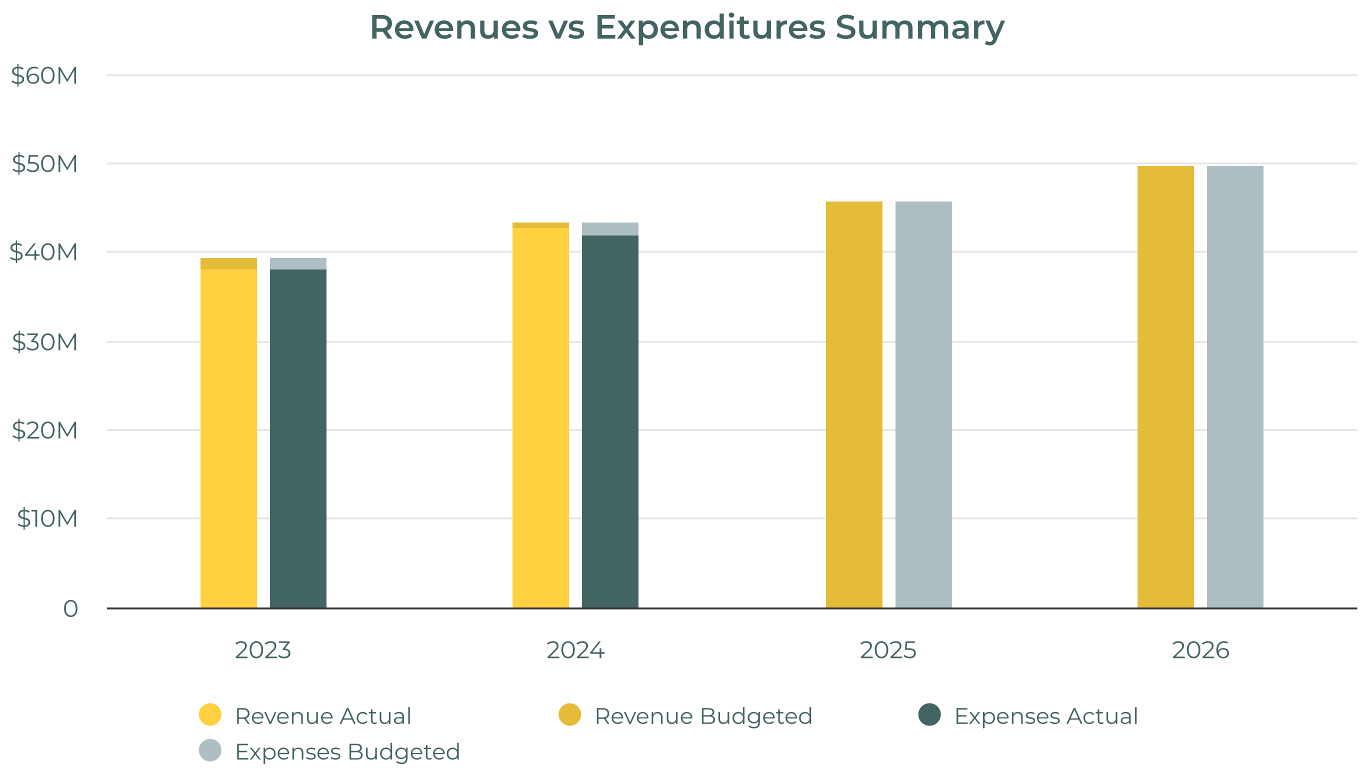
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
Beginning Fund Balance	**$6,371,734**	**$6,541,353**	**$7,258,407**	**$7,258,407**	**-**
Revenues					
TAXES	$6,793,730	$7,281,096	$7,805,200	$7,882,200	$8,294,100
FINES AND FORFEITURES	$922,903	$1,028,573	$962,000	$1,030,000	$1,057,000
CHARGES FOR SERVICES	$5,526,735	$5,790,995	$6,020,600	$6,058,398	$6,181,365
LICENSES AND PERMITS	$2,068,520	$1,846,720	$1,979,500	$1,889,900	$1,939,500
INTERGOVERNMENTAL	$7,031,513	$7,508,785	$8,294,900	$8,433,528	$7,966,682
INVESTMENT INCOME	$88,934	$312,432	$50,000	$145,000	$95,000
OTHER FINANCING SOURCES	$15,426,362	$18,536,911	$20,535,500	$20,211,100	$23,618,169
MISCELLANEOUS	$259,330	$342,026	$476,900	$528,692	$484,100
Total Revenues	**$38,118,026**	**$42,647,538**	**$46,124,600**	**$46,178,818**	**$49,635,916**
Expenditures					
PERSONAL SERVICES	$27,274,137	$31,657,345	$34,084,400	$33,890,235	$37,105,662
SUPPLIES	$1,274,244	$1,307,881	$1,536,800	$1,476,199	$1,648,659
OTHER SERVICES & CHARGES	$6,880,495	$7,119,469	$9,876,400	$9,679,270	$9,903,703
TRANSFERS OUT	$2,458,041	$1,750,145	$602,000	$614,400	$634,100
CAPITAL OUTLAY	$61,489	$95,645	$217,700	$204,600	$226,100
Total Expenditures	**$37,948,407**	**$41,930,484**	**$46,317,300**	**$45,864,704**	**$49,518,224**
Total Revenues Less Expenditures	**$169,619**	**$717,054**	**-$192,700**	**$314,114**	**$117,692**
Ending Fund Balance	**$6,541,353**	**$7,258,407**	**$7,065,707**	**$7,572,521**	**$117,692**

	FY 23 ACTUAL	FY24 ACTUAL	FY25 AMENDED	FY25 PROJECTED	FY26 RECOMMENDED
Fund Balance as a % of Expenditures	17.24%	17.31%	15.26%	16.51%	15.28%

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
CITY COMMISSION	$79,752	$111,578	$95,600	$94,100	$99,300
EXECUTIVE	$383,360	$486,511	$584,900	$584,900	$571,050
FINANCE	$915,294	$1,023,066	$1,090,300	$1,071,350	$1,258,585
CLERK	$286,340	$321,378	$348,300	$348,300	$370,015
INFORMATION TECHNOLOGY	$580,897	$625,063	$751,500	$747,500	$774,200
TREASURER	$295,168	$385,667	$407,900	$407,980	$427,265
ASSESSOR	$588,888	$585,920	$672,000	$672,000	$708,500
GENERAL GOV'T	$4,047,667	$3,390,097	$2,225,400	$2,199,265	$2,274,990
ELECTIONS	$85,444	$152,736	$207,000	$189,300	$163,650
HUMAN RESOURCES	$406,711	$465,912	$591,000	$559,500	$663,800
COURT	$1,852,785	$1,977,213	$2,241,100	$2,241,600	$2,394,950
SOBRIETY COURT	$149,651	$136,122	$143,500	$143,500	$134,456
DOMESTIC VIOLENCE COURT	-	$3,259	$192,500	$192,500	$141,500
POLICE	$11,836,151	$14,241,596	$14,674,100	$14,661,972	$16,825,892
POLICE INVESTIGATIVE	$26,050	$19,100	$132,400	$132,400	$133,400
FIRE	$8,146,267	$8,789,221	$9,514,100	$9,469,444	$9,584,100
INSPECTIONS	$970,996	$1,016,050	$1,078,700	$1,100,477	$1,103,680
DPW	$4,360,155	$4,785,807	$5,794,800	$5,730,246	$6,067,091
ENGINEERING	$432,634	$610,263	$666,500	$665,500	$695,050
PLANNING	$522,543	$557,607	$578,700	$571,235	$586,775
RECREATION	$1,149,319	$1,293,704	$1,471,600	$1,438,475	$1,896,005
COMMUNITY EVENTS	$443,535	$502,474	$686,100	$637,209	$860,905
ARCH GRANT	-	-	$1,044,000	$1,044,000	$600,000
REC FACILITY RENTALS	-	-	$17,200	$19,150	$59,100
PARKS MAINTENANCE	$113,046	$116,029	$619,200	$474,600	$672,500
LIBRARY	$275,754	$334,111	$488,900	$468,200	$451,465
Total Expenditures	**$37,948,407**	**$41,930,484**	**$46,317,300**	**$45,864,704**	**$49,518,224**

Summary


Revenues vs Expenditures Summary
$60M
$50M
$40M
$30M
$20M
$10M
0
2023
2024
2025
2026
Revenue Actual
Revenue Budgeted
Expenses Actual
Expenses Budgeted

Personnel Summary

Comparison of budgeted staffing levels (FTEs)

DEPARTMENT	#	FY 2024-2025	FY 2025-2026	CHANGE
COURT	286	19.1	19.1	0.00
SOBRIETY COURT	287	1.01	1.01	0.00
DOMESTIC VIOLENCE COURT	288	1	1	0.00
EXECUTIVE	171	3	2.6	(0.40)
FINANCE	201	8.54	8.89	0.35
ASSESSOR	257	5.31	5.31	0.00
CLERK	215	3	3	0.00
HUMAN RESOURCES	270	3.9	3.2	(0.70)
TREASURER	253	3	3	0.00
INFORMATION TECHNOLOGY	228	4	4	0.00
POLICE	301	94.59	102.59	8.00
FIRE	336	55.6	55.6	0.00
INSPECTIONS	371	8.4	8.4	0.00
PLANNING	701	4	4	0.00
PUBLIC WORKS	441	47.17	47.67	0.50
ENGINEERING	447	4.6	4.6	0.00
RECREATION	751	11.6	18	6.40
LIBRARY	790	0	0	0.00
TOTALS		277.82	291.97	14.15

Personnel Changes

DEPT #	DEPARTMENT NAME	DESCRIPTION	EXPECTED START DATE	PAY SCALE	FTE CHANGE
171	EXECUTIVE	SPLIT EXECUTIVE ASSISTANT TIME	7/1/2025		(0.4)
201	FINANCE	UPGRADE BUYER TO FULL TIME	1/2/2025		0.4
270	HUMAN RESOURCES	RETIREMENT - HUMAN RESOUCES COORDINATOR	6/6/2025		(0.6)
270	HUMAN RESOURCES	REMOVE HUMAN RESOURCE SPECIALIST	7/1/2025		(0.5)
270	HUMAN RESOURCES	SPLIT EXECUTIVE ASSISTANT TIME	7/1/2025		0.4
301	POLICE	ADD 6 OFFICERS	7/1/2025		6.0
301	POLICE	ADD 2 LIEUTENANTS	7/1/2025		2.0
441	PUBLIC WORKS	ADD OFFICE SPECIALIST	7/1/2025		0.5
751	RECREATION	UPGRADE RECREATION PROGRAM COORDINATOR TO FULL TIME	1/25/2025		0.4
751	RECREATION	REMOVE DEPUTY PARKS DIRECTOR	8/1/2025		(1.0)
751	RECREATION	ADD FACILITIES OPERATIONS SUPERVISOR	8/1/2025		1.0
751	RECREATION	ADD RENTAL SUPERVISOR	8/1/2025		1.0
751	RECREATION	ADD PROGRAM SUPERVISOR	10/1/2025		1.0
751	RECREATION	ADD BUSINESS SUPERVISOR	10/1/2025		1.0
751	RECREATION	ADD RECREATION PROGRAM COORDINATOR	1/1/2026		1.0
751	RECREATION	ADD RENTAL COORDINATOR	12/1/2025		1.0
751	RECREATION	ADD DIGITAL CONTENT COORDINATOR	12/1/2025		1.0
		Total - FTE Changes			**14.15**

Historical Comparison of Budgeted Staffing Levels

DEPARTMENT	#	FY2014 2015	FY2015 2016	FY2016 2017	FY2017 2018	FY2018 2019	FY2019 2020	FY2020 2021	FY2021 2022	FY2022 2023	FY2023 2024	FY2024 2025	FY2025 2026
COURT	286	14.99	16.05	17.05	17.05	17.05	17.55	17.55	18.55	18.55	18.88	19.1	19.1
SOBRIETY COURT	287	0	1.59	1.59	1.59	1.59	1.59	1.09	1.09	1.09	1.36	1.01	1
DOMESTIC VIOLENCE COUR	288	0	0	0	0	0	0	0	0	0	0	1	1
EXECUTIVE	171	2	2	3	2	2	2	2	2	2	3	3	2.6
FINANCE	201	6	6	6.5	6.5	6.5	7	6.5	7.5	4.5	8.47	8.54	8.89
ASSESSOR	257	5.31	4.81	4.31	4.81	4.81	5.31	5.31	5.31	5.55	5.31	5.31	5.31
CLERK	215	3	3	3	3	3	3	3	3	3	3	3	3
HUMAN RESOURCES	270	2	2	2.2	2.2	2.7	2.5	2.5	2.5	4	4	3.9	3.2
TREASURER	253	2.2	2.5	2.6	2.5	2.5	2.5	2.5	2.5	2.5	3	3	3
INFORMATION TECHNOLOG	228	4.2	4.2	3	4	4	4	4	4	4	4	4	4
POLICE	301	85.35	85.35	86.35	87.67	87.67	88.67	88.67	90.67	91.67	92.15	94.59	102.59
FIRE	336	45	44.5	44.6	44.6	44.6	47.6	47.6	48.6	55.6	55.6	55.6	55.6
INSPECTIONS	371	5	5.7	6.3	6.3	5.8	6.1	6.4	7.4	8.4	8.4	8.4	8.41
PLANNING	701	3.8	4	4	4	4	4	4	4	4	4	4	4
PUBLIC WORKS	441	30.19	29.19	31.04	32.54	33.68	33.68	35.47	40.25	41.25	44.17	47.17	47.67
ENGINEERING	447	4.77	3.78	4.07	5.07	4.2	3.9	3.6	3.6	3.6	4.6	4.6	4.59
RECREATION	751	7	7.5	7.8	9.3	9.3	9	9	9	9	10.5	11.6	18
LIBRARY	790	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS		220.81	222.17	227.41	233.13	233.4	238.4	239.19	249.97	258.71	270.44	277.82	291.96
YEAR TO DATE CHANGE		1.181	1.36	5.24	5.72	0.27	5	0.79	10.78	8.74	11.73	7.38	14.14

FINANCE DEPARTMENT

MEMORANDUM

TO: Honorable Mayor and City Commissioners

FROM: Keyla Garcia, Finance Director

DATE: April 17, 2025

RE: FY 2025-2026 Maintenance Agreements, Software Agreements & Other Expenditures

Overview: The purpose of this memorandum is to provide the City Commission with information regarding the approval and payment of maintenance and software agreements and certain other expenditures.

Background: In many cases, the City Commission is presented with information regarding purchases and other expenditures that, by law, City Charter, City Ordinance or City policy require their approval. However, there are also cases where expenditures are made without specific City Commission action. In these cases, the expenditures are of a routine nature and are made in accordance with the City Commission-adopted budgets. Some examples of these routine expenditures are made for postage, legal fees, telephone, electric, heat, water & sewer, maintenance and software agreements, and claims deductibles. In addition, some expenditures are related to the City's membership in certain organizations, such as the Michigan Municipal League and Grand Valley Metro Council.

In each of these cases, the expenditures are included in the "City Payables" listing provided at each City Commission meeting on the Consent Agenda. By acceptance of the "City Payables" listing, the City Commission takes the action necessary to approve these expenditures. However, some employment-related costs do not follow this procedure. In these cases, approval is an extension of City Commission actions regarding budgets, collective bargaining agreements, personnel and other policies.

Maintenance/Software Agreements: In many cases, maintenance/software agreements are entered into by the City to provide equipment maintenance, computer hardware/software support and upgrades. If it is determined to be essential and cost-effective, the first year of a maintenance/software agreement is included in the cost of a purchase that would be approved by the City Commission. The future years' maintenance/software agreement costs are included in the applicable future department budget.

When the initial maintenance/software agreement expires, City staff review it to determine whether it should be continued. The Mayor and/or Finance Director review and approve maintenance/software agreement payments, in accordance with the City Commission-adopted budget.

Included is a Budget Report that provides maintenance and software agreements information as included in the FY 2025-2026 Mayor-recommended General Fund Budget.

Discussion: This memorandum and its attachments are provided to update the City Commission regarding these expenditures and start the discussion regarding whether these practices continue to meet with City Commission and Administration wishes.

If you have any questions, please contact me. Thank you!

Maintenance Agreements Summary

ACCOUNT ID	DEPARTMENT	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-201-831.000	FINANCE	11,419	12,322		-	-
101-228-831.000	INFORMATION TECHNOLOGY	52,546	73,391	111,800	75,000	75,000
101-253-831.000	TREASURER	8,615			-	-
101-257-831.000	ASSESSOR	10,842	8,331		-	-
101-261-831.000	GENERAL GOV'T	74,676	65,838	22,000	10,400	10,400
101-262-831.000	ELECTIONS	10,110	10,110	10,200	10,200	12,000
101-270-831.000	HUMAN RESOURCES				-	-
101-286-831.000	COURT	27,402	16,749	28,600	28,600	28,600
101-287-831.000	SOBRIETY COURT				-	-
101-301-831.000	POLICE	191,633	149,448	11,600	11,600	11,600
101-302-831.000	POLICE INVESTIGATIVE		1,959		-	-
101-336-831.000	FIRE	66,053	39,492	21,900	21,900	12,200
101-371-831.000	INSPECTIONS	10,811	2,042		-	-
101-441-831.000	DPW	56,441	50,341	9,600	9,600	9,600
101-447-831.000	ENGINEERING	3,421	3,399		-	-
101-751-831.000	RECREATION	13,385	12,209	9,000	9,000	9,000
101-755-831.000	REC FACILITY RENTALS				-	-
101-790-831.000	LIBRARY	640	401	1,300	1,300	1,300

Maintenace Agreements: Detail

DESCRIPTION	DEPARTMENT	FY26
101-228-831.000	**INFORMATION TECHNOLOGY**	
VEEAM BACKUP		5,000
CISCO SMARTNET CONTRACTS - HARDWARE & SOFTWARE		45,000
RSA AUTHENTICATION DEVICES (ACCESS SECURITY)		4,300
UNDETERMINED - FOR CHANGES IN EQUIPMENT ON HAND		5,000
SERVER MAINTENANCE - IBM		5,700
CORP TECH ASIGRA BACKUP		5,000
CERTIFICATE/DOMAIN RENEWALS		2,500
SERVER HARDWARE WARRANTY RENEWALS		2,500
101-261-831-000	GENERAL GOV'T	
CITY HALL COPIERS (INCLUDES SUPPLIES OTHER THAN PAPER)		10,000
ELEVATOR SERVICE, INC		400
101-262-831.000	ELECTIONS	
ANNUAL MAINTENANCE PER STATE OF MI CONTRACT		12,000
101-286-831.000	COURT	
COPY MACHINES AND PRINTERS		4,000
POLYCOM CODEC AND CAMERA		2,500
POLYCOM VIDEO BORDER PROXY		600
APPLIED INNOVATIONS - SCANNERS		1,800
CHERRYLAN (DOCUMENT MANAGEMENT SYSTEM)		16,500
IBMI SERVER DISK DEVICE		3,200
101-301-831.000	POLICE	
APPLIED INNOVATION (COPIER)		9,350
ELEVATOR MAINT AGREEMENT		2,200
ROUNDING		50
101-336-831.000	FIRE	
COPIERS		2,500
PREVENTATIVE MAINTENANCE FOR 4 LUCAS DEVICES		6,400
ELEVATOR SERVICE		800
AIR COMPRESSOR MAINTENANCE AND AIR QUALITY TESTING		2,500
101-441-831.000	DPW	
MAINTENANCE - FIRE EXTINGUISHERS, CRANE, HOISTS, ELEVATORS & BOILERS		8,500
MAINTENANCE CONTRACT FOR COPIER		1,100
101-751-831.000	RECREATION	
APPLIED INNOVATION		7,500
SECUALARM		1,500
101-790-831.000	LIBRARY	
ELEVATOR P.M. AGREEMENT		1,300

Software Agreements Summary

ACCOUNT ID	DEPARTMENT	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-171-830.000	EXECUTIVE		1,107	500	500	1,000
101-201-830.000	FINANCE		2,591	17,500	28,350	49,485
101-228-830.000	INFORMATION TECHNOLO(		7,299		36,800	36,800
101-253-830.000	TREASURER		9,458	7,000	9,300	9,800
101-257-830.000	ASSESSOR		5,257	11,500	11,500	11,500
101-261-830.000	GENERAL GOV'T		11,524	29,000	48,900	49,000
101-270-830.000	HUMAN RESOURCES		13,170	56,300	29,500	35,500
101-286-830.000	COURT		13,581	47,800	47,800	47,800
101-288-830.000	DOMESTIC VIOLENCE COU		204	500	500	500
101-301-830.000	POLICE		24,002	183,200	183,200	201,895
101-336-830.000	FIRE		22,754	76,500	76,500	116,800
101-371-830.000	INSPECTIONS		8,796	14,300	11,600	11,600
101-441-830.000	DPW		14,507	92,100	76,100	93,400
101-447-830.000	ENGINEERING		1,439	5,500	4,700	4,900
101-701-830.000	PLANNING		358	400	710	915
101-751-830.000	RECREATION		1,658	22,400	24,565	13,250
101-753-830.000	COMMUNITY EVENTS		1,739	5,200	2,409	4,992
101-755-830.000	REC FACILITY RENTALS			-	-	1,000
101-770-830.000	PARKS MAINTENANCE			8,000	8,000	8,000

Software Agreements Detail

DESCRIPTION	DEPARTMENT	FY26
101-171-830.000	EXECUTIVE	
ADOBE AND OTHER TECH RELATED SUBSCRIPTIONS		1,000
101-201-830.000	FINANCE	49,485
ADOBE UPDATES (10 @ $110)		1,100
BS&A SOFTWARE - SUPPORT & MAINTENCE AGGREEMENTS		11,000
AI SOFTWARE FOR PURCHASING		500
REMARKABLE ANNUAL SUBSCRIPTION		30
CLEARGOV SCI & BUDGETING SOFTWARE		36,855
101-228-830.000	INFORMATION TECHNOLOGY	
SOFTWARE AGREEMENT - VM WARE ESX SERVER (VIRTUALIZATION SOFTWARE)		17,000
CONNECTWISE TICKETING		3,500
MACRIUM IMAGING SOFTWARE		300
INFOSEC PHISH TESTING (FORMERLY KNOWBE4)		16,000
101-253-830.000	TREASURER	
BS&A SOFTWARE; .NETTAX/DELQ PERS PROP TAX/CASH RECEIPTING/MISC RECEIVABI		9,300
SOFTWARE SUBSCRIPTIONS		500
101-257-830.000	ASSESSOR	
BS&A ASSESSING.NET MAINTENANCE FEE		3,500
APEX & AUTOCAD (DRAWING SOFTWARE)		1,800
BS&A WEBSITE HOSTING - ASSESSOR'S SHARE		3,200
BS&A PERSONAL PROPERTY E-FILING MODULE		3,000
101-261-830.000	GENERAL GOV'T	
CONSTANT CONTACT $195 @ 12 MONTHS		3,600
FORMSTACK (ONLINE FORM BUILDER)		1,300
CROWDSTRIKE FALCON COMPLETE - ANTIVIRUS (EXPIRES 9/2024)		30,100
SECURE ALARM- SOFTWARE PROTECTION AGREEMENT		14,000
101-270-830.000	HUMAN RESOURCES	
UKG		27,000
APPOINTLET		200
SKILLSURVEY		3,900
POWERDMS		3,400
ADOBEPRO LICENSE(S) (UNDER NEW 2025 CONTRACT)		300
ADOBE AI ASSISTANT (UNDER NEW 2025 CONTRACT)		100
ADOBEPRO LICENSE(S) (UNDER OLD CONTRACT)		600
101-286-830.000	COURT	
LEXIS NEXIS		3,200
MI HEALTH RENEWAL		500
PACC WARRANT MANUAL ANNUAL RENEWAL		100
ADOBE BUSINESS DC ANNUAL LICENSING AND UPGRADES		4,200
LEIN SOFTWARE		4,000
IBM SOFTWARE		4,500
LEIN EVENT AND LOGGING SOFTWARE		3,000
POWER DMS		1,200
CLOUD FIRST - FULL SYSYTEM BACKUP (PREVIOUSLY IN 801)		3,600
COURT RECORDING EQUIPMENT		2,000
RECORDS MANAGEMENT SOFTWARE (JMS) SUPPORT AND MAINTENANCE		20,000
SOFTWARE ENGINEERING OF AMERICA (SEA) (LEIN ACCESS AUDITOR)		1,500

101-288-830.000	DOMESTIC VIOLENCE COURT	
	DVAN TO UTILIZE COGNITIO MAY BE SOME EXPENSE	500
101-301-830.000	POLICE	
	ACQUARIUS IMAGING (IMAGING SOFTWARE)	5,950
	OBJECTIVE REDACT (REPLACED REDACT-IT SOFTWARE)	1,450
	CORE TECHNOLOGIES (TALON LEIN/CRIME ANALYSIS)	17,600
	COPLOGIC	10,500
	LEXISNEXIS COMMUNITY CRIME MAPPING (CCM)	3,000
	DATAWORKS (MUGSHOT SYSTEM)	3,375
	TYLER SSMA (TYLER RMS SYSTEM)	81,650
	MOBI CONTROL	1,295
	TLO LICENSE FOR INVESTIGATIONS	2,000
	CELLBRITE SOFTWARE	7,200
	BSA MODULE - CODE ENFORCEMENT	900
	POWERPOLICY PROFESSIONAL POWER DMS	5,000
	ADOBE PHOTOSHOP AND LIGHTROOM	150
	DROPBOX PLUS	160
	YEARLY AIRTIME SUBSCRIPTION FOR ATS TRAFFIC CLOUD	2,150
	CROWDSTRIKE FALCON COMPLETE - ANTIVIRUS	22,200
	POWER DMS FTO MODULE	2,800
	POWER DMS ENGAGE LE MODULE	5,150
	POWER TIME MODULE	3,850
	POWER DMS MLEAC ACCREDITATION MODULE	800
	MOTOROLA CAPE SOFTWARE DRONE #1	4,000
	MOTOROLA CAPE SOFTWARE DRONE #2	4,000
	ROUNDING	56
	POWERDMS VETTED MODULE	3,500
	FIRESHOT PRO	40
	COURSERA	399
	PEER SUPPORT APP FOR EMPLOYEES	10,000
	FIVE ADDITIONAL CORE TALON LICENSES	2,600
	TEZMINDS QRCODE	120
101-336-830.000	FIRE	
	TEXT EM ALL	300
	SURVEY MONKEY	500
	SOFTWARE MAINTENANCE/UPGRADES	25,000
	FIRE RMS SOFTWARE (IMAGETREND)	25,000
	FIRST DUE INSPECTIONS AND PRE-PLAN PROGRAM	7,600
	MAGIC PLAN INVESTIGATION PROGRAM	500
	MOBILE INCIDENT COMMAND SOFTWARE	27,300
	NET MOTION ANNUAL SUPPORT AGREEMENT	3,000
	MOBI CONTROL	600
	CROWDSTRIKE	15,000
	CISCO SMARTNET	6,000
	ACCESS TO ESO SOFTWARE	600
	POWER DMS	3,000
	NATIONAL FIRE CODE UPDATE	1,900
	IFC E-ACCESS-3	300
	YOU TUBE PREMIUM	200
101-371-830.000	INSPECTIONS	
	ADOBE	110
	BS&A ONLINE SERVICES	3,400

	BS&A COMMUNITY (BUILDING) DEPARTMENT	4,000
	BS&A PERMIT APPLICATION SUBMISSION (PAS)	4,000
	ROUNDING	90
101-441-830.000	DPW	
	WORK ORDER/ASSET MANAGEMENT PROGRAM	16,000
	SUMMIT HVAC SOFTWARE - CITY HALL, JUSTICE CENTER, DPW, REC. CENTER	5,500
	CONTROL LOGIC HVAC SOFTWARE - LIBRARY, FIRE STATIONS	3,200
	MOTOR POOL DIAGNOSTIC SOFTWARE	5,000
	COLLECTIVE DATA - SUPPORT AND CLOUD STORAGE	30,000
	ROAD WEATHER INFORMATION SYSTEMS (ROAD CONDITIONS)	12,000
	SMART PLANET SOFTWARE (SNOWPATHS PLOW ROUTE TRACKING)	5,000
	SDS ON-LINE - ONLINE STORAGE AND MANAGEMENT OF OSH	4,000
	BSA WORK ORDER (DEPENDING ON NEW SOFTWARE ROLLOUT)	3,500
	GPS MONTHLY SERVICE FEE W/ VERIZON NETWORK FLEET (40 DPW VEHICLES)	9,200
101-447-830.000	ENGINEERING	
	AUTOCAD LICENSE RENEWALS	4,200
	ADOBE ACROBAT LICENSE RENEWALS	660
	ROUNDING	40
101-701-830.000	PLANNING	
	IN DESIGN SOFTWARE SUBSCRIPTION	400
	WHITE PAGES	240
	SUBSCRIPTIONS	75
	AI SOFTWARE FOR HISTORIC PRESERVATION ORAL HISTORIES	200
101-751-830.000	RECREATION	
	RECREATION PROGRAM SOFTWARE	370
	MARKETING SUBSCRIPTIONS	2,180
	ADMIN/OPERATIONS	10,700
101-753-830.000	COMMUNITY EVENTS	
	LICENSES ASCAP, BMI, SEASAC	3,000
	SUBSCRIPTIONS	1,992
101-755-830.000	PARKS MAINTENANCE	
	WORK ORDER/ASSET MANAGEMENT PROGRAM	8,000

Analysis of certain expenditures

Account Number	Description	General Fund	Other Funds	Grand Total		Comments
728	POSTAGE	159,100	28,000	187,100	(1)	additions to postage meters
801	CONTRACTUAL SERVICES	2,567,091	811,020	3,378,111	(2)	Sabo PR (Communications & Media Relations = $184,000); Kent County Sheriff (Police Dispatch = $528,000); Custodial Services = $207,300
804	LEGAL FEES	826,000	35,000	861,000	(1)	City, prosecution & defense related fees
805	INSURANCE AND BONDS	397,525	19,215	416,740		Majority paid the Michigan Municipal Liability & Property Pool
807	MEMBERSHIP DUES	96,311	125,700	222,011	(2)	GVMC (Dues, REGIS, Transportation, LGROW, etc. = $155,400); MML (Membership & Legal Defense Fund = $11.900)
808	JAIL PER DIEM ARREST PROCESSING FEES	100,000		100,000		Paid to Kent County
808.477	CABLE TV FRANCHISE COSTS	258,600		258,600		Paid to WKTV from Cable Franchise fees & PEG revenues
850	TELEPHONE	148,305	3,700	152,005	(1)	Phone, fiber optics lines and mobile phone services
920	ELECTRIC	374,000	630,000	1,004,000	(1)	Majority paid to Consumers Energy
921	HEAT	111,500	4,000	115,500	(1)	Majority paid to DTE
922	WATER & SEWER EXPENSE	168,000	90,200	258,200		Majority City of Kentwood water & sewer
960	WATER PURCHASES		1,425,000	1,425,000		Paid to the City of Wyoming
961	SEWER SERVICES PURCHASED		2,713,900	2,713,900		Paid to the City of Wyoming
965	CLAIMS	1,000	5,000	6,000		Medical, dental & vision insurance claims (paid by third party administrators
Grand Total		5,926,964	5,986,335	11,913,299		

Comments	
(1)	Expenditures included individually on the "city payables" list provided on the consent agenda at each Commission meeting
(2)	Only Selected items are detailed
(3)	Estimated for funds where budget has not yet been prepared

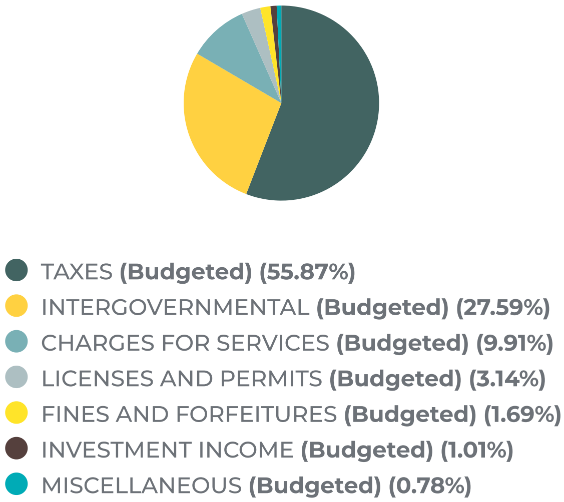
Analysis of certain personnel expenditures

	Description	General Fund	Other Funds	Grand Total		Comments
702-706	SALARY & WAGES	26,014,012	2,700	26,016,712		Paid by check or ACH through City payroll bank account
714	F.I.C.A.	1,829,750	200	1,829,950		Statutory payments paid biweekly in payroll process
715	S.U.T.A.	15,400		15,400	(1)	Statutory payments paid quarterly in payroll process
716	MEDICAL INSURANCE	4,706,200		4,706,200		Claims payments made by third party administrator
716.001	RETIREES MEDICAL INS	382,200		382,200		Based on amounts established in agreements and policy
716.015	HSA EMPLOYER CONTRIBUTION	395,500		395,500		Contractual amounts paid electronically annually, or as new employees participate
717	LIFE INSURANCE	47,100		47,100	(1)	Premium payments
718	WORKERS COMPENSATION INS	506,700		506,700	(1)	Premium payments paid quarterly
719	PENSION	2,771,800		2,771,800	(1) (1) (1)	Defined Benefit (DB) Plan: Employer contributions paid annually Defined Contribution (DC) Plan: Employer contributions paid biv Employee contributions paid biweekly
720	DENTAL INSURANCE	338,400		338,400		Claims payments made by third party administrator
721	LONG TERM DISABILITY	80,700		80,700	(1)	Premium payments
722	VISION INSURANCE	86,600		86,600		
725.226	OTHER EMPLOYEE BENEFITS-WELLNESS	68,500		68,500		Benefits consulting, wellness program, employee recognition,; Employee assitance, & training associations
Grand Total		**37,242,862**	**2,900**	**37,245,762**		

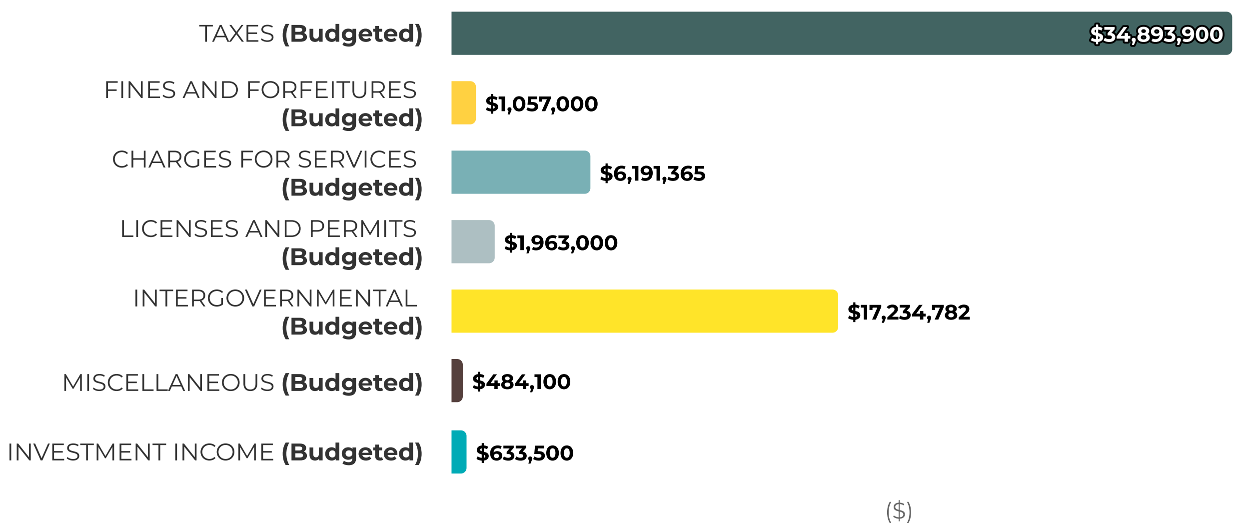
Comments
(1) Expenditures included individually on the "city payables" list provided on the consent agenda at each Commission meeting

Millage Rates

General & Special Revenue Funds Overview



Description	
Taxes	$34,893,900
Intergovernmental	17,234,782
Charge for Services	6,191,365
Licenses & Permits	1,963,000
Fines & Forfeitures	1,057,000
Investment Income	633,500
Miscellaneous	484,100
Total	**62,457,647**



Millage Rates

Description	2025 Millage Rates
City Operating	2.8921
Police & Fire Operating	7.978
Library Operating	0.3379
Parks & Recreation Operating	0.9789
Updated 6/3/25	12.1869
Headlee Millage Reduction Factor (MRF)	0.9898

Note: If MRF is greater than 1, use 1.

Description	2024 Millage Rates
City Operating	2.922
Police & Fire Operating	8.0603
Library Operating	0.3414
Parks & Recreation Operating	0.989
	12.3127

Headlee Property Tax Rollback Formula

		12.1869
	Date of Estimate:	6/3/2025
	2025 Assessment Year Model	FY 2025-2026 Budget
	2024 Taxable Value	2,612,282,196
less	2025 Taxable Value Losses	24,769,808
		2,587,512,388
times	2024 Consumer Price Index	1.031
	$ = equation numerator (a)	2,667,725,272
	2025 Taxable Value	2,780,121,794
less	2025 Taxable Values Additions	84,886,572
	$ = equation denominator (b)	2,695,235,222
	(a)	2,667,725,272
divided by	(b)	2,695,235,222
	millage reduction factor (MRF)	0.9898

Note: Values used are from L-4025 printout, which does not include RenZones, Brownfields, and PILTs.

Calculation of Millage Rates with Headlee Reduction

Description	Prior Millage Rates	MRF	New Millage Rates
City Operating	2.922	0.9898	2.8921
Police & Fire Operating	8.0603	0.9898	7.978
Library Operating	0.3414	0.9898	0.3379
Parks & Recreation Operating	0.989	0.9898	0.9789
	12.3127		12.1869

After Headlee Millage Rate Adjustment Calculation

		FY 2026 Budget, 2025 Post-BOR L-4022	
	2024	2025	Taxable Value
Description	Taxable Value	Taxable Value	% Change
Real Property:			
Commercial (200 Class)	868,323,703	914,080,478	5.27%
Industrial (300 Class)	318,586,012	334,906,647	5.12%
Residential (400 Class)	1,286,129,045	1,379,967,622	7.30%
Subtotal - Real Property	2,473,038,760	2,628,954,747	6.30%
Personal Property:			
Commercial (250 Class)	93,510,900	105,263,800	12.57%
Industrial (350 Class)	5,249,000	4,098,500	-21.92%
Utility (550 Class)	46,380,700	48,041,000	3.58%
Subtotal - Personal Property	145,140,600	157,403,300	8.45%
Total - Ad Valorem	2,618,179,360	2,786,358,047	6.42%
IFT Property:			
Real Property (200 & 300 Class)	49,378,744	48,582,785	-1.61%
Reduction Percentage	50%	50%	
Adjusted Taxable Value - Real	24,689,372	24,291,393	-1.61%
Personal Property (350 Class)	0	0	0.00%
Reduction Percentage	50%	50%	
Adjusted Taxable Value - Personal	0	0	0.00%
Total - IFT	24,689,372	24,291,393	-1.61%
Captured Value - Brownfield Redevelopment Auth.	(9,433,928)	(11,882,675)	0.2596
Land Bank	0	0	
Grand Total	2,633,434,804	2,798,766,765	6.28%

2025	2025	2025	Tax Revenue	Tax Revenue

Description	Millage Rates	Taxable Value	Tax Revenue	$ Change	% Change
City Operating	2.8925	2,798,766,765	8,095,433	400,536	5.21%
Police & Fire Operating	7.979	2,798,766,765	22,331,360	1,105,085	5.21%
Library Operating	0.338	2,798,766,765	945,983	46,929	5.22%
Parks & Recreation Operating	0.979	2,798,766,765	2,739,993	135,526	5.20%
	12.1885		34,112,769	1,688,076	5.21%

Description	2024 Millage Rates	2024 Taxable Value	2024 Tax Revenue
City Operating	2.922	2,633,434,804	7,694,896
Police & Fire Operating	8.0603	2,633,434,804	21,226,275
Library Operating	0.3414	2,633,434,804	899,055
Parks & Recreation Operating	0.989	2,633,434,804	2,604,467
	12.3127		32,424,693

Breakdown - Ad Valorem & Industrial Facilities Tax (IFT) Revenues

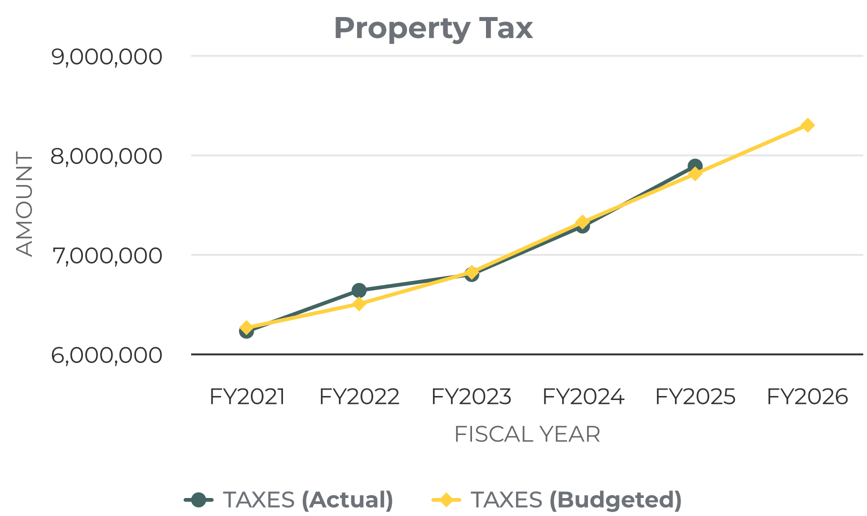
Description	Millage Rates	Taxable Value	Property Tax Revenue	Percentage	Rounded for Budget
Ad Valorem Taxes, net of Brownfield and Ren Zone:					
City Operating	2.8925	2,774,475,372	8,025,170		8,025,100
Police & Fire Operating	7.979	2,774,475,372	22,137,539		22,137,500
Library Operating	0.338	2,774,475,372	937,773		937,700
Parks & Recreation Operating	0.979	2,774,475,372	2,716,211		2,716,200
		Total Ad Valorem ta	33,816,693	99.13%	33,816,500
IFT Taxes:					
City Operating	2.8925	24,291,393	70,263		70,200
Police & Fire Operating	7.979	24,291,393	193,821		193,800
Library Operating	0.338	24,291,393	8,210		8,200
Parks & Recreation Operating	0.979	24,291,393	23,781		23,700
		Total IFT taxes	296,076	0.87%	295,900
		Grand Total	34,112,769	100.00%	34,112,400

General Fund Revenues

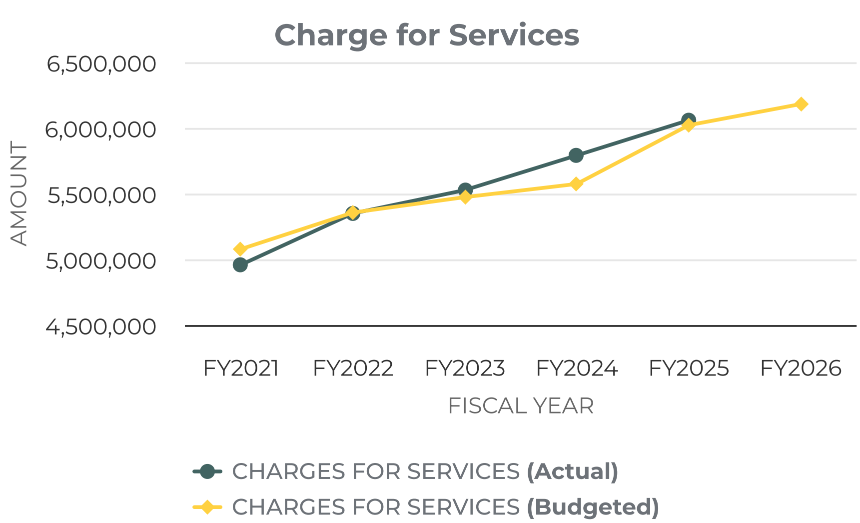
General Fund Revenues

Property Tax

Property Tax: The Property Tax category includes revenues from ad valorem taxes, both real and personal; Industrial Facilities Tax (IFT) revenues; mobile home fees; and payments in lieu of taxes. Since FY 2017, personal property taxes and personal property tax-related IFT taxes have been declining due to the ongoing implementation of personal property tax exemptions. This lost revenue has been offset by State Essential Services Assessment, which is in the Intergovernmental revenue category. The City's tax base continues to grow, overcoming Headlee property tax millage rate reductions in 2021 (FY 2022), 2022 (FY 2023), 2024 (FY 2025) and 2025 (FY 2026).



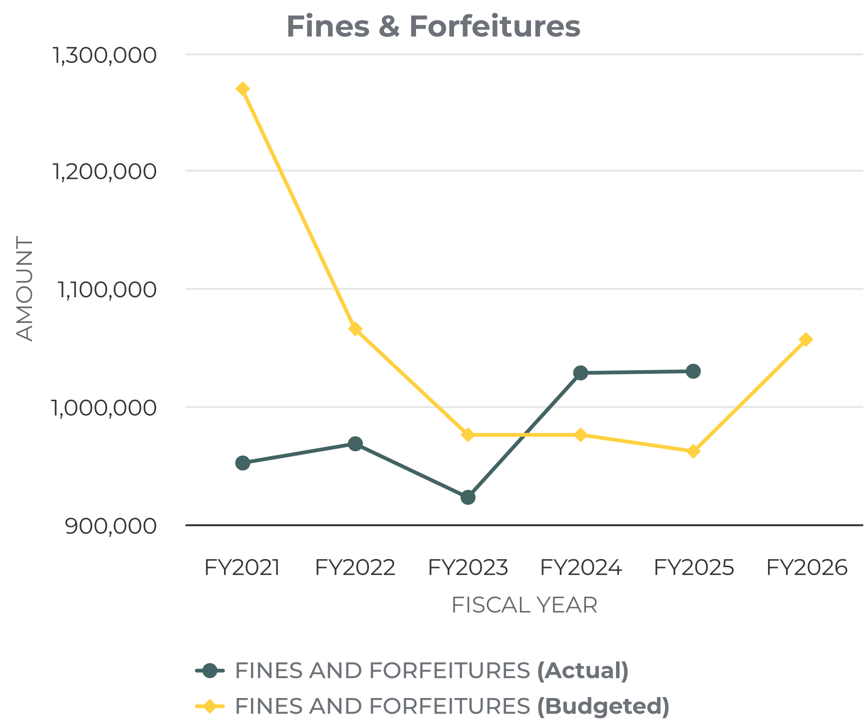
Charge for Services



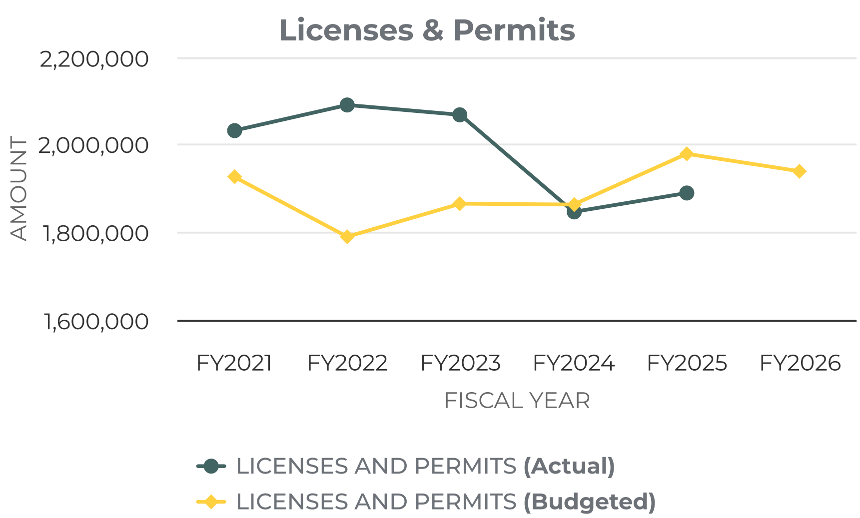
Charges for Services: This category encompasses fees received from external customers (zoning and planning fees, passport fees, Parks and Rec fees, Police fingerprinting, Fire false alarm fees, etc.), and fees to internal customers, such as DPW charges to City departments. The 1% property tax admin fee is included in this category. This category is increasing due to increased fees related to recreation programs and community events, results of the MGT user fee study resulting in a new City fee schedule, and continued property tax revenue growth.

Fines and Forfeitures

Fines and Forfeitures: This category includes penalties and interest for the late payment of property taxes, and revenue that is generated by the Court. The Court revenue is subdivided into Probation Oversight, Traffic Fines, Ordinance Fines, Court Fees, Sobriety Court fees, and Domestic Violence Court fees. While Court revenues have recovered some from COVID pandemic-related declines, they are still lower than in prior years.



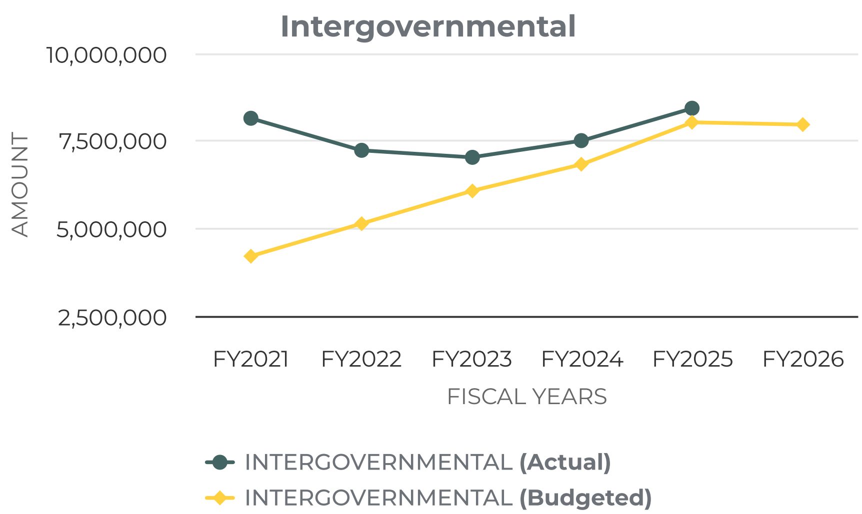
Licenses and Permits



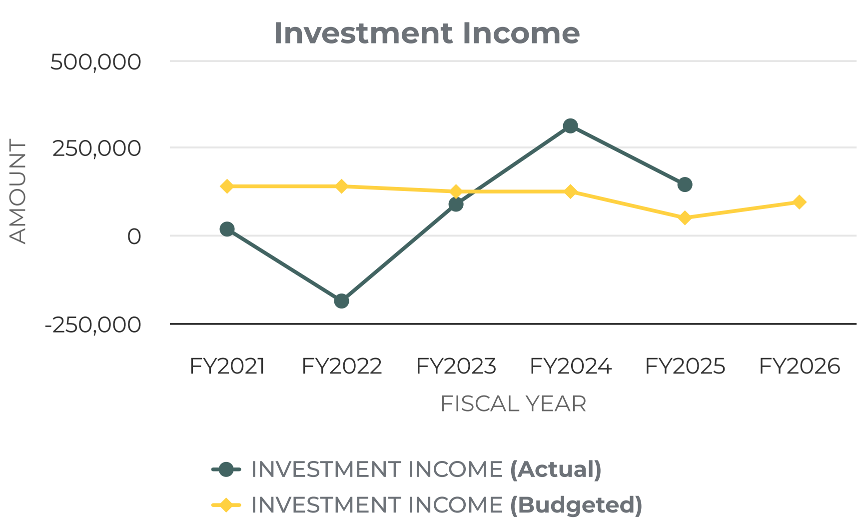
Licenses and Permits: This category gathers separate lines for business licenses, receipts from cable TV providers, building permits, and State liquor fees. Building permit revenues continue at high levels, while receipts from cable TV providers continue to decline.

Intergovernmental

Intergovernmental: This category captures revenues from the State and Federal governments. Michigan revenue sharing is reflected in this area, as is State-disbursed Essential Services Act revenue that restores lost Personal Property Tax revenue to 2013 levels. COVID pandemic-related CARES Act funding is included in FY 2020-2021. Revenue sharing for FY 2022 and beyond includes the impact of population growth identified in the 2020 U.S. Census. A five-year annual Federal grant of $600,000 for the ARCH program was added starting in FY 2025.



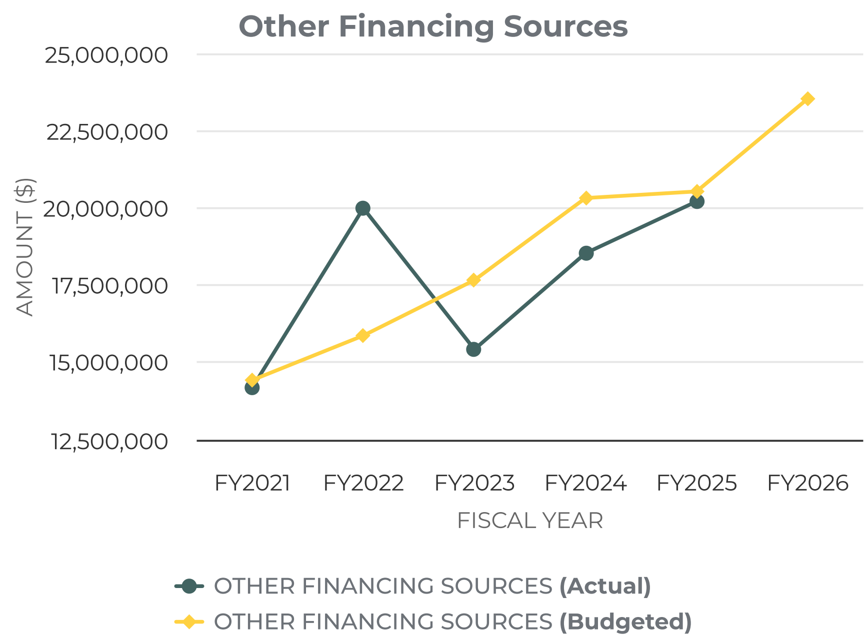
Investment Income



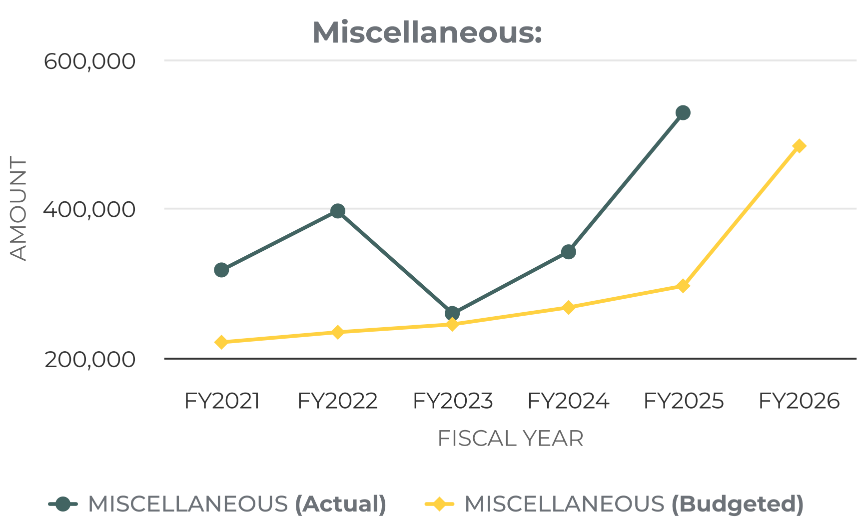
Investment Income: This category consists of two lines: interest income, and investment market value adjustment. In a rising interest rate environment, market value may show a negative amount. This is an accounting valuation, not a true loss of cash. Interest rates in FY 2026 are expected to stay at similar levels to FY 2025.

Other Financing Sources

Other Financing Sources: This category reports transfers into the General Fund from other City Funds, including transfers from the Police and Fire Millage Fund and the Library Millage Fund. The Police and Fire Millage transfer is based upon the annual cost of those departments' operations, less a General Fund contribution of $4,800,000. Because Police and Fire tend to spend less than budgeted, the transfer is typically less than budgeted. FY 2021 and FY 2022 include the impact of the American Rescue Plan Act (ARPA) funding. The FY 2023 budget included a $1,275,800 transfer from the ARPA Fund that was recorded in FY 2022, and not available after. FY 2026 includes a budgeted transfer from the Property and Building Fund of $1,207,677.



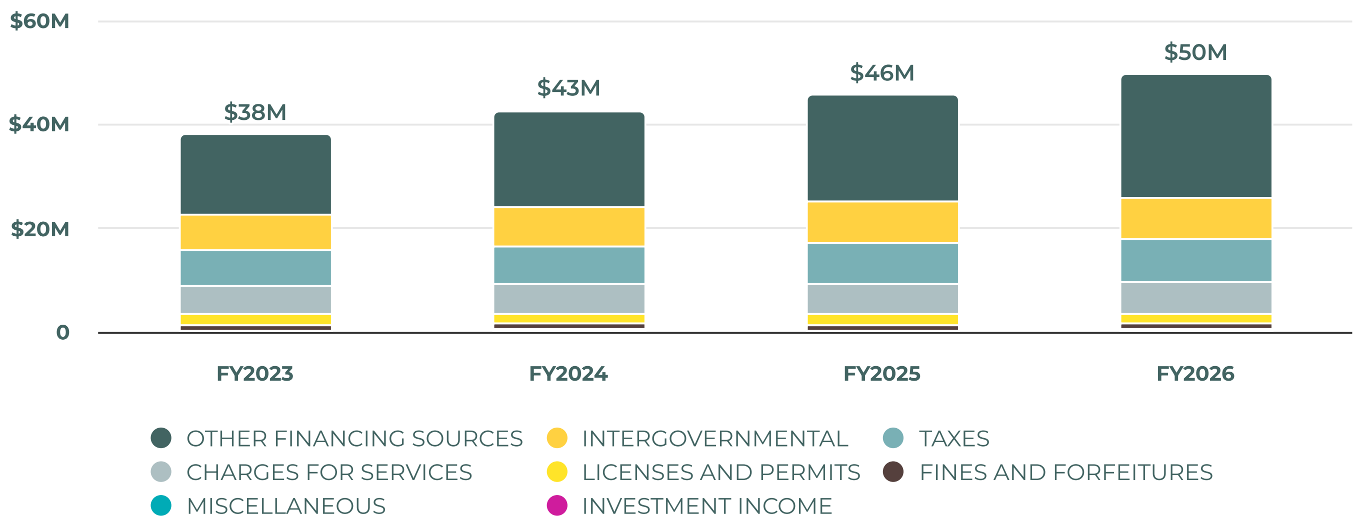
Miscellaneous



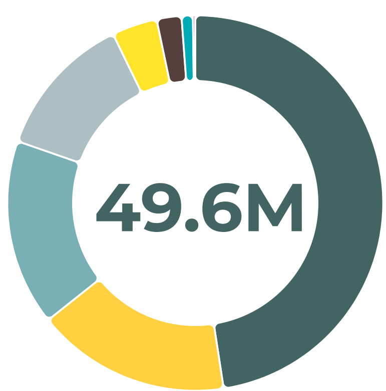
Miscellaneous: This category accounts for donations; private grants; insurance premium refunds (dividends); revenue from the Kent Library District; and insurance payments for covered losses. Starting in FY 2025, DVAN Grant Award Revenues were added.

General Fund Revenue Details

Historical Revenues by Revenue Source



FY26 Revenues by Revenue Source



OTHER FINANCING SOURCES	$23,618,169	47.58%
TAXES	$8,294,100	16.71%
INTERGOVERNMENTAL	$7,966,682	16.05%
CHARGES FOR SERVICES	$6,181,365	12.45%
LICENSES AND PERMITS	$1,939,500	3.91%
FINES AND FORFEITURES	$1,057,000	2.13%
MISCELLANEOUS	$484,100	0.98%
INVESTMENT INCOME	$95,000	0.19%

Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
TAXES	$6,793,730	$7,281,096	$7,805,200	$7,882,200	$8,294,100
FINES AND FORFEITURES	$922,903	$1,028,573	$962,000	$1,030,000	$1,057,000
CHARGES FOR SERVICES	$5,526,735	$5,790,995	$6,020,600	$6,058,398	$6,181,365
LICENSES AND PERMITS	$2,068,520	$1,846,720	$1,979,500	$1,889,900	$1,939,500
INTERGOVERNMENTAL	$7,031,513	$7,508,785	$8,294,900	$8,433,528	$7,966,682
INVESTMENT INCOME	$88,934	$312,432	$50,000	$145,000	$95,000
OTHER FINANCING SOURCES	$15,426,362	$18,536,911	$20,535,500	$20,211,100	$23,618,169
MISCELLANEOUS	$259,330	$342,026	$476,900	$528,692	$484,100
Total Revenues	**$38,118,026**	**$42,647,538**	**$46,124,600**	**$46,178,818**	**$49,635,916**

General Revenue Details

ACCOUNT ID	GENERAL INFORMATION	FY26 MAYOR'S REQUEST
	TAXES	
101-000-402.000	CURRENT PROPERTY TAXES	8,025,100
101-000-402.198	CURRENT PROPERTY TAXES - IFT	70,200
101-000-411.000	DELINQUENT PROPERTY TAXES	(30,000)
101-000-432.000	PAY IN LIEU OF TAXES	31,000
101-000-432.425	PA 425 PAYMENT IN LIEU OF TAXES	6,600
101-000-432.999	PILOT - OTHER	184,900
101-000-434.000	TAXES-MOBILE HOME FEES	6,300
	FINES AND FORFEITURES	
101-000-445.000	PENALTIES & INTEREST-TAX	200,000
101-000-621.000	COURT-PROBATION OVERSIGHT FEES	55,000
101-000-656.000	COURT-TRAFFIC FINE & COST	60,000
101-000-657.000	COURT-ORDINANCE FINES	360,000
101-000-660.286	COURT FEES	350,000
101-000-660.287	SOBRIETY COURT FEES	20,000
101-000-660.288	DOMESTIC COURT FEES	12,000
	CHARGES FOR SERVICES	
101-000-447.000	ADMINISTRATIVE FEES	1,250,000
101-000-606.751	RECREATION FEES	254,704
101-000-606.753	REC FEES-COMMUNITY EVENTS	83,084
101-000-607.244	REHAB INCOME-SERVICES	3,500
101-000-607.257	PROPERTY SPLIT FEES	1,000
101-000-607.701	PLANNING & ZONING FEES	32,000
101-000-615.000	PASSPORT FEES	105,000
101-000-615.001	PASSPORT PHOTOS FEES	20,000
101-000-628.000	FIRE SERVICES	18,000
101-000-630.000	POLICE SERVICES	67,000
101-000-630.001	POLICE DRUG FORFEITURES	5,000
101-000-630.005	POLICE SRV/WOODLAND MALL	88,477
101-000-630.006	POLICE - FINGER PRINTS	2,000
101-000-630.007	POLICE - ABANDONED VEHCLS	20,000
101-000-630.008	POLICE - KELLOGGSVILLE SCHOOLS	86,100

101-000-631.000	ENGINEERING SERVICES	473,500
101-000-632.000	PUBLIC WORKS SERVICES	2,100,000
101-000-633.000	WATER DEPARTMENT SERVICES	31,000
101-000-636.000	HIGHWAY FUNDS-SERVICES	350,000
101-000-644.000	CEMETERY-SALE OF LOTS	32,000
101-000-645.000	CEMETERY GRAVE OPENINGS	41,000
101-000-647.000	RENTAL OF FACILITIES	80,000
101-000-647.101	USE OF CITY FACILITIES - REVENUE	748,000
101-000-647.755	REC DEPT- RENTAL INCOME	85,000
101-000-675.000	CONTRIB-OTHER FUNDS	205,000
LICENSES AND PERMITS		
101-000-476.000	BUSINESS LICENSES	130,000
101-000-477.000	CABLE TV FRANCHISE FEES	380,000
101-000-477.001	CABLE TV-EQUIPMENT GRANT	80,000
101-000-480.000	PERMITS-SOIL EROSION	20,000
101-000-486.000	PERMITS	1,300,000
101-000-493.000	DOG LICENSES	500
101-000-548.000	STATE- LIQUOR FEES	29,000
INTERGOVERNMENTAL		
101-000-505.301	FEDERAL GRANTS - POLICE	6,500
101-000-505.754	FEDERAL GRANTS- ARCH	600,000
101-000-543.001	STATE GRANT- POLICE TRAINING	18,000
101-000-543.002	STATE GRANT- POLICE TRAINING CPE	40,000
101-000-543.003	STATE GRANT-AUTO THEFT	84,000
101-000-543.004	STATE REV- MET	3,000
101-000-544.000	STATE- DRUNK DRIVING CASEFLOW ASSIT	8,700
101-000-567.000	STATE GRANTS-MISC	20,000
101-000-572.000	STATE SHARED REV-JUDGE SALRY	45,700
101-000-572.287	STATE GRANT - SOBRIETY COURT	125,000
101-000-573.000	STATE LOCAL COMM STABIL SHARE	750,000
101-000-574.000	STATE REVENUE SHARING	6,265,782
INVESTMENT INCOME		
101-000-665.000	INTEREST INCOME	150,000
101-000-665.001	INVEST MRKT VALUE ADJ	(55,000)
MISCELLANEOUS		

101-000-674.000	CONTRIB PRIVATE SOURCES	25,000
101-000-674.288	CONTRIB PRIVATE SOURCES- DVC	180,500
101-000-674.751	CONTRIB PRIVATE SOURCES- REC	20,100
101-000-674.753	CONTRIB PRIVATE SOURCES-COMMUNITY EVENTS	61,800
101-000-677.000	OTHER REVENUE	15,000
101-000-677.003	OTHER REVENUE-VENDING	1,000
101-000-677.257	OTHER REVENUE-TRANS PNLTY	6,000
101-000-677.371	OTHER REVENUE-INSPECTIONS	10,000
101-000-677.447	OTHER REVENUE - ENGINEERING	10,000
101-000-677.701	OTHER REVENUE - PLANNING	20,000
101-000-677.727	OTHER REV - DC PLAN FORFEITURES	22,500
101-000-677.790	OTHER REVENUE-LIBRARY	82,000
101-000-687.001	CASH DISCOUNTS	100
101-000-687.002	INSURANCE REFUNDS	30,000
101-000-689.000	CASH-OVER & SHORT	100
	OTHER FINANCING SOURCES	
101-000-699.205	TRANS FROM POLICE & FIRE	21,609,992
101-000-699.208	TRANS FROM PARKS & REC	381,000
101-000-699.219	TRANS FROM ST LIGHTING	50,000
101-000-699.271	TRANS FROM LIBRARY	369,500
101-000-699.401	TRANS FROM PROP & BLGD	1,207,677

ACCOUNT ID	REVENUE DETAILS		
	CHARGES FOR SERVICES		
101-000-606.751	RECREATION FEES	254,704	
	FITNESS		38,962
	ADAPTIVE RECREATION		16,699
	SENIORS		40,937
	ENRICHMENT		72,067
	SPORTS		83,039
	VENDING		3,000
101-000-606.753	REC FEES-COMMUNITY EVENTS	83,084	
	POP-UP MARKETS		570
	FARMERS MARKET		2,700
	SPOTLIGHT ON SENIORS EXPO		5,850
	VALENTINES DASH 5K		5,400
	YETI - FLASHLIGHT HUNT		175
	ADAPTIVE EXPO		2,625
	VIBE - ADAPTIVE FUNDRAISER		7,000
	4TH OF JULY		20,579
	KICK-OFF TO SUMMER CELEBRATION		15,815
	FALL FLING DISC GOLF		4,200
	SUMMER CONCERT SERIES COMMUNITY BOOTHS		1,000
	TREE LIGHTING		150
	LIMB LOSS AWARENESS 5K		10,900
	DADDY DAUGHTER DANCE		1,920
	FREEZEFEST DISC GOLF TOURNAMENT		4,200
101-000-647.755	REC DEPT- RENTAL INCOME	85,000	
	SPORT FIELDS		2,500
	48TH ST KITCHEN		500
	PARK SHELTERS		24,000
	LIBRARY		27,000
	KENTWOOD ACTIVITIES CENTER		19,000
	COVENANT PARK CLUB HOUSE		12,000
	MISCELLANEOUS		
101-000-674.000	CONTRIB PRIVATE SOURCES	25,000	
	DTE TO COVER SUMMER CONCERT SERIES @ LIBRARY		3,000
	GRANT REVENUE RELATED TO GRANT WRITING CONTRACTUAL SEF		20,000
	OTHER		2,000
	OTHER FINANCING SOURCES		

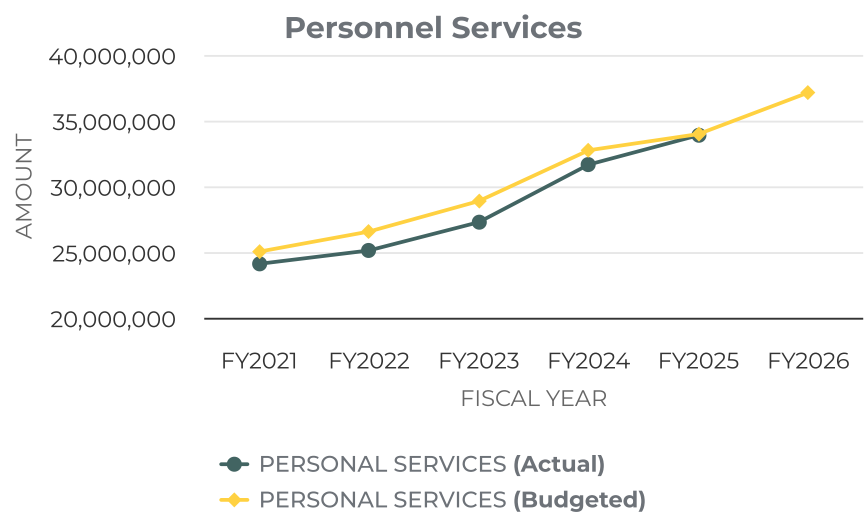
101-000-699.208	TRANS FROM PARKS & REC	381,000	
	ADDED DPW PARKS GROUNDS SUPERVISOR		90,000
	ADDED PROJET ENGINEER / MANAGER		95,500
	ADDED DPW PARKS MAINTENANCE EFFORT		70,000
	ADDED RECREATION COORDINATOR		95,500
	ADDED DPW PARKS MAINTENANCE SUPPLIES		30,000

General Fund Expenditures

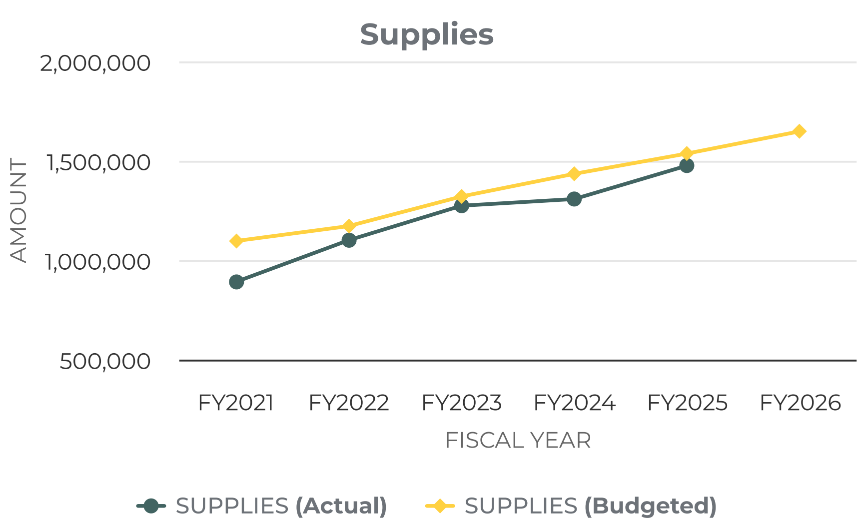
General Fund Expenditures

Personnel Services

Personnel Services: This category was displayed in detail on a previous page. Two union contracts (KGEA and KPFFU) expire in June 2025. It is anticipated that settlements will be reached by the beginning of the fiscal year. The increase in this category is due in part to contractual pay and benefit changes, staffing changes/turnover, and increases related to pension benefits. Because these budgets are set assuming full staffing, it is unlikely that the budget amount will be expended.



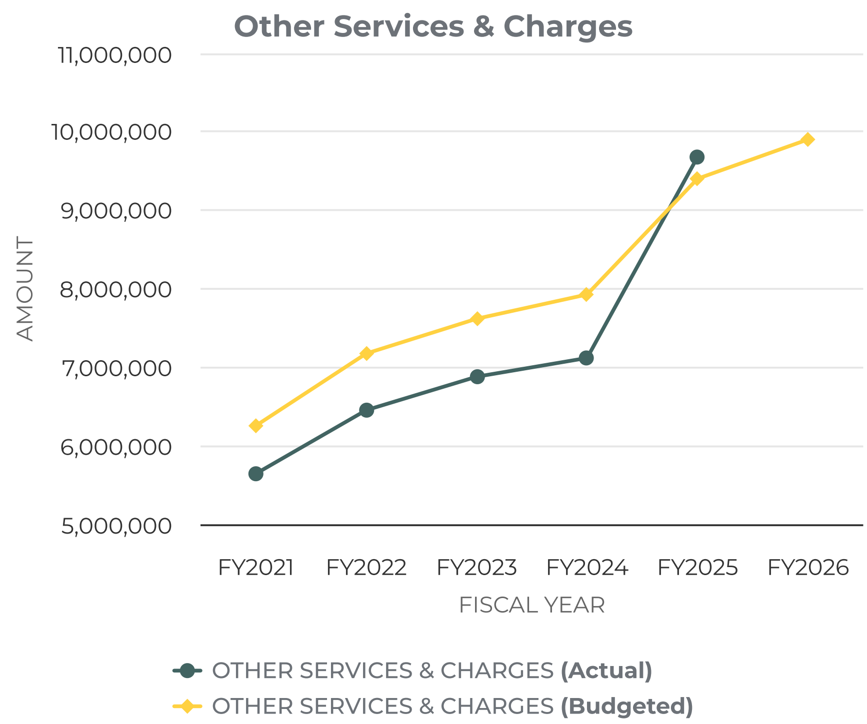
Supplies



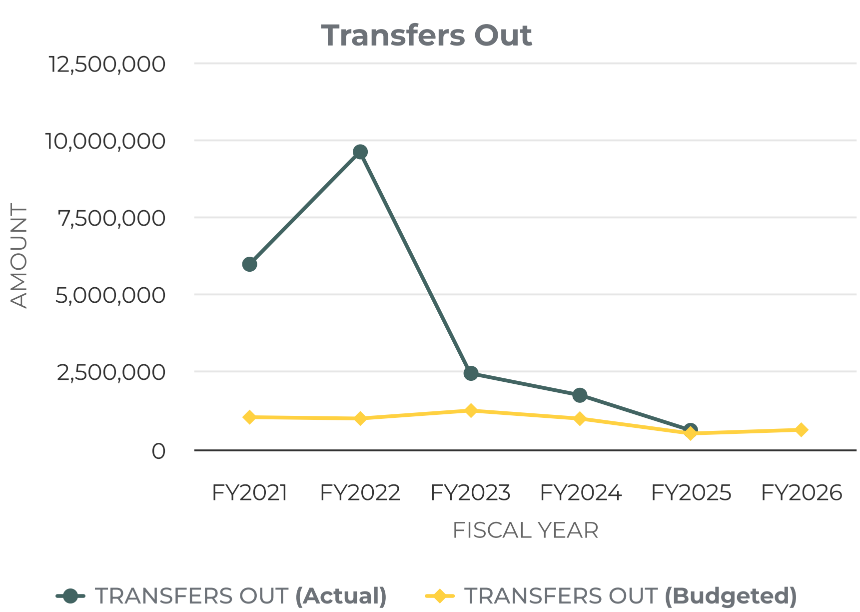
Supplies: This category includes the typical lines that come to mind when considering supplies: pens, paper, and forms. It also includes specialized supplies used by departments, such as ammunition and soccer field paint/chalk. The increase in this category is related to year-to-year changes in department activities and costs that are trending higher.

Other Services and Charges

Other Services and Charges: This category includes a wide variety of costs, including contractual services, audit and legal fees; jail and arrest processing fees; the cable TV fees paid to WKTV; gas and diesel for all City vehicles; insurance; utilities; maintenance agreements; and internal charges, which are subject to significant fluctuations. The contractual services included in this category vary from year-to-year based on identified or potential projects. Recent budgets have included additional appropriations to meet City Commission objectives identified at the City Commission planning sessions.



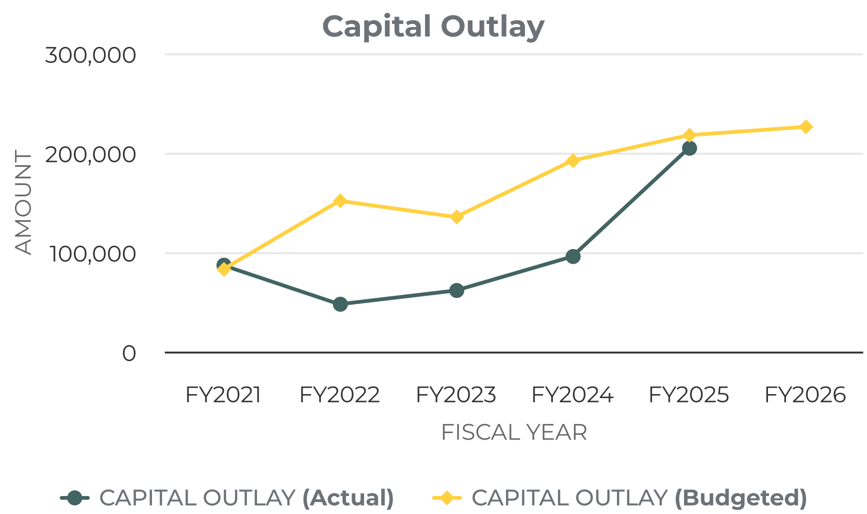
Transfers Out



Transfers Out: This category consists of contributions from the General Fund to other City Funds. Transfers are made to support Street Lighting Fund operations, which increased in FY 2018 with the depletion of that fund's balance. It now also includes transfers to support the Drain Fund operations, with the depletion of that fund's balance. The City no longer has an annual transfer to the Debt Service Fund from the General Fund, since the last bond payment was made in FY 2024. FY 2021 and FY 2022 include budgeted and unexpended appropriations transfers to the Property & Building Fund of $5,018,000, $6,624,000, respectively, largely related to federal grant revenues and expenditures in those years.

Capital Improvements

Capital Outlay: This category captures the relatively minor (less than $10,000 or shorter than 3 years' life) items that departments may include in their General Fund operating budgets. Larger capital items are listed in the Schedule of Capital Improvements, and will be accounted for in other Funds, such as Property and Building, Fire Equipment, Police Equipment, DPW Equipment, and Parks and Recreation Capital Project Funds.

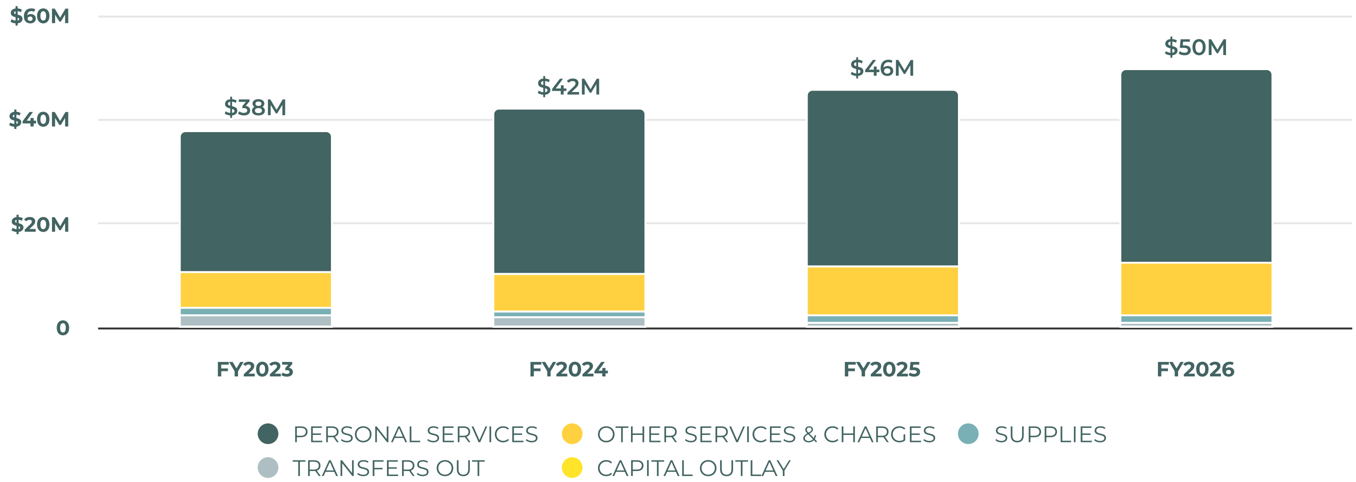


Personnel Services breakdown

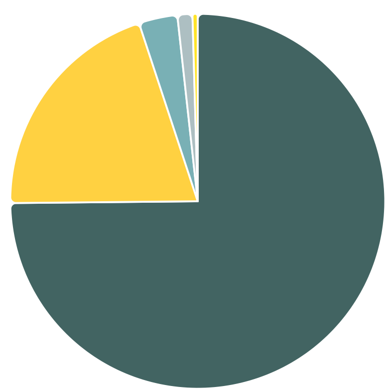
PERSONNEL SERVICES	AMOUNT	% OF TOTAL PERSONNEL
SALARIES & WAGES	25,904,312	69.81%
PAYROLL TAXES	2,341,150	6.31%
MEDICAL/DENTAL/VISION	5,894,500	15.89%
RETIREMENT/PENSION	2,769,400	7.46%
OTHER (LIFE, LTD, MISC)	196,300	0.53%
Grand Total	**37,105,662**	**100%**

General Fund Expenditures Detail

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type



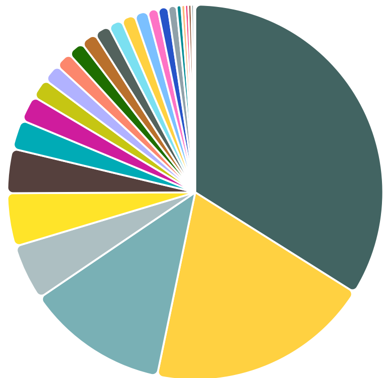
PERSONAL SERVICES	**$37,105,662**	74.85%
OTHER SERVICES & CHARGES	**$9,961,203**	20.09%
SUPPLIES	**$1,648,659**	3.33%
TRANSFERS OUT	**$634,100**	1.28%
CAPITAL OUTLAY	**$226,100**	0.46%

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
PERSONAL SERVICES	$27,274,137.18	$31,657,344.53	$34,084,400.00	$33,890,234.87	$37,105,662.00
SUPPLIES	$1,274,244.37	$1,307,880.85	$1,536,800.00	$1,476,199.00	$1,648,659.00
OTHER SERVICES & CHARGES	$6,880,495.01	$7,119,469.07	$9,876,400.00	$9,679,270.00	$9,903,703.00
TRANSFERS OUT	$2,458,041.24	$1,750,144.81	$602,000.00	$614,400.00	$634,100.00
CAPITAL OUTLAY	$61,489.13	$95,644.96	$217,700.00	$204,600.00	$226,100.00
Total Expenditures	**$37,948,406.93**	**$41,930,484.22**	**$46,317,300.00**	**$45,864,703.87**	**$49,518,224.00**

Expenditures by Department

General Fund FY26 Expenditures by Department



POLICE	$16,825,892	33.94%
FIRE	$9,584,100	19.33%
DPW	$6,067,091	12.24%
COURT	$2,394,950	4.83%
GENERAL GOV'T	$2,274,990	4.59%
RECREATION	$1,896,005	3.82%
FINANCE	$1,258,585	2.54%
INSPECTIONS	$1,103,680	2.23%
COMMUNITY EVENTS	$860,905	1.74%
INFORMATION TECHNOLOGY	$774,200	1.56%
ASSESSOR	$708,500	1.43%
ENGINEERING	$695,050	1.40%
PARKS MAINTENANCE	$672,500	1.36%
HUMAN RESOURCES	$663,800	1.34%
ARCH GRANT	$600,000	1.21%
PLANNING	$586,775	1.18%
EXECUTIVE	$571,050	1.15%
LIBRARY	$451,465	0.91%
TREASURER	$427,265	0.86%
CLERK	$370,015	0.75%
DOMESTIC VIOLENCE COURT	$199,000	0.40%
ELECTIONS	$163,650	0.33%
SOBRIETY COURT	$134,456	0.27%
POLICE INVESTIGATIVE	$133,400	0.27%
CITY COMMISSION	$99,300	0.20%
REC FACILITY RENTALS	$59,100	0.12%

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
CITY COMMISSION	$79,752	$111,578	$95,600	$94,100	$99,300
EXECUTIVE	$383,360	$486,511	$584,900	$584,900	$571,050
FINANCE	$915,294	$1,023,066	$1,090,300	$1,071,350	$1,258,585
CLERK	$286,340	$321,378	$348,300	$348,300	$370,015
INFORMATION TECHNOLOGY	$580,897	$625,063	$751,500	$747,500	$774,200
TREASURER	$295,168	$385,667	$407,900	$407,980	$427,265
ASSESSOR	$588,888	$585,920	$672,000	$672,000	$708,500
GENERAL GOV'T	$4,047,667	$3,390,097	$2,225,400	$2,199,265	$2,274,990
ELECTIONS	$85,444	$152,736	$207,000	$189,300	$163,650
HUMAN RESOURCES	$406,711	$465,912	$591,000	$559,500	$663,800
COURT	$1,852,785	$1,977,213	$2,241,100	$2,241,600	$2,394,950
SOBRIETY COURT	$149,651	$136,122	$143,500	$143,500	$134,456
DOMESTIC VIOLENCE COURT	-	$3,259	$192,500	$192,500	$141,500
POLICE	$11,836,151	$14,241,596	$14,674,100	$14,661,972	$16,825,892
POLICE INVESTIGATIVE	$26,050	$19,100	$132,400	$132,400	$133,400
FIRE	$8,146,267	$8,789,221	$9,514,100	$9,469,444	$9,584,100
INSPECTIONS	$970,996	$1,016,050	$1,078,700	$1,100,477	$1,103,680
DPW	$4,360,155	$4,785,807	$5,794,800	$5,730,246	$6,067,091
ENGINEERING	$432,634	$610,263	$666,500	$665,500	$695,050
PLANNING	$522,543	$557,607	$578,700	$571,235	$586,775
RECREATION	$1,149,319	$1,293,704	$1,471,600	$1,438,475	$1,896,005
COMMUNITY EVENTS	$443,535	$502,474	$686,100	$637,209	$860,905
ARCH GRANT	-	-	$1,044,000	$1,044,000	$600,000
REC FACILITY RENTALS	-	-	$17,200	$19,150	$59,100
PARKS MAINTENANCE	$113,046	$116,029	$619,200	$474,600	$672,500
LIBRARY	$275,754	$334,111	$488,900	$468,200	$451,465
Total Expenditures	**$37,948,407**	**$41,930,484**	**$46,317,300**	**$45,864,704**	**$49,518,224**

Department Summary: Assessor

Department Head: Evan Johnson

Presented by: Brian Stagg

Assessor (257)

Department Developments: The department has made changes in processes and continues to leverage technology and innovation where we can, to be more efficient in our operations. We have attached over 100,000 images of our historical records to our database to offer more availability and transparency to the public. This year we will explore further digitizing additional historical records to help make our records more accessible.

The residential real estate market is showing signs of slowing but continues to be strong. For sales in 2024, median residential sale prices are up 8%, and median listing times remain extremely short at 7 days on the market. Within office properties, continued demand and limited construction have continued to support the market, the industrial sector remains very strong with very low vacancy and competitive lease rates. According to our Kent County Equalization studies, the assessed values in the City needed to increase between 6 and 8% for all three property classes.

Staffing Changes Proposed: None. A Paid Internship continues to be included in the budget, but it has been removed from the FTE count, consistent with other departments.

Priority Accomplishments for 2024-25:

- 2024 Assessment Rolls prepared in a timely manner
- Fulfilled our 20% review of property characteristics
- Continued e-filing system for personal property statements
- Processed approx. 1600 real estate transactions
- Defended assessment appeals before the Michigan Tax Tribunal and Court of Appeals

Priority Activities for 2025-26:

- Preparation of assessment rolls in compliance with the General Property Tax Act
- Preparation of policies and procedures to ensure compliance with State audits
- Continue defense of values before the Board of Review and Michigan Tax Tribunal
- Characteristics update and maintenance of a minimum of 20% of our 19,000 plus parcels
- Continue internal projects and review department procedures to increase efficiencies where possible and
- Work with State and local partners to work toward equitable property tax exemption solutions.

Indicators: Proper ratios for each class of property in the assessment roll and statistically sound assessed values indicate a well-prepared roll. Continued low appeals among residential, industrial and many commercial sectors indicate a feeling of fairness and equity within the assessment roll. Accuracy in maintaining ownership records is required for our office as well as related city functions (such as tax billing, special assessments and inspections).

Expenditure Summary: Assessor (257)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-257-702.000	SALARIES & WAGES	386,876	386,771	408,600	408,600	428,900
101-257-702.001	SALARIES PART TIME	15,395	15,298	31,100	31,100	31,100
101-257-704.000	OVERTIME PAY	119	1,074	500	500	500
101-257-BENEFITS	BENEFITS	148,919	146,502	163,000	163,000	179,200
101-257-728.000	POSTAGE			13,000	13,000	13,000
101-257-740.000	SUPPLIES	3,211	3,360	5,100	5,100	5,100
101-257-801.000	CONTRACTUAL SERVICES	13,968	12,091	15,000	15,000	15,000
101-257-807.000	MEMBERSHIP DUES	3,477	2,089	3,100	3,100	3,100
101-257-830.000	SOFTWARE MAINT & LICENSES		5,257	11,500	11,500	11,500
101-257-831.000	MAINTENANCE AGREEMENTS	10,842	8,331			
101-257-861.000	AUTO SUPPLIES	1,643	34	500	500	500
101-257-861.934	VEHICLE REPAIR & MAINTENANCE			1,000	1,000	1,000
101-257-862.000	GASOLINE EXPENSE	345	387	500	500	500
101-257-864.000	VEHICLE MILEAGE	485	699	600	600	600
101-257-900.000	PRINTING & PUBLISHING		1,411	4,500	4,500	4,500
101-257-956.000	EDUCATION & TRAINING	3,608	2,615	14,000	14,000	14,000
DEPT 257 TOTALS	**ASSESSOR**	**588,888**	**585,920**	**672,000**	**672,000**	**708,500**

Expenditure Detail - Assessor (257)

ACCOUNT ID	EXPENDITURE DETAILS		
101-257-740.000	SUPPLIES	5,100	
	UNDERGROUND STORAGE FEES		300
	BOARD OF REVIEW SUPPLIES		200
	MTT MOTION FEES, EXHIBITS, PRINTING, ETC		400
	PRINTING, PAPER STOCK, BUS CARDS, ETC		400
	MISC JOURNALS, VALUE REPORTS, BENCHMARK REPORTS		600
	MAPS; LABOR & PRINTING		400
	MISC OFFICE & FIELDWORK SUPPLIES		700
	DOCUMENT DIGITIZATION - BOARD OF REVIEW MINUTES & RECORDS		1,000
	CARWASH FOR DEPT VEHICLE		100
	CITY LOGO CLOTHING FOR STAFF WORKING IN FIELD		1,000
101-257-801.000	CONTRACTUAL SERVICES	15,000	
	MTT APPRAISAL COSTS & EXPERT FEES		15,000
101-257-807.000	MEMBERSHIP DUES	3,100	
	IAAO: 2 MEMBERSHIPS (ASSESSOR & DEPUTY)		500
	MAA: 6 MEMBERSHIPS "MICHIGAN ASSESSOR MAGAZINE"		600
	MID-MICHIGAN ASSESSORS: 2 MEMBERSHIPS (ASSESSOR & DEPUTY)		200
	KENT COUNTY ASSESSORS: 4 MEMBERSHIPS (ALL APPRAISAL STAFF)		400
	CREXI - COMMERCIAL REAL ESTATE DATA PROVIDER		1,400
101-257-830.000	SOFTWARE MAINT/SUBSCRIPTIONS/LIC	11,500	
	BS&A ASSESSING.NET MAINTENANCE FEE		3,500
	APEX & AUTOCAD (DRAWING SOFTWARE)		1,800
	BS&A WEBSITE HOSTING - ASSESSOR'S SHARE		3,200
	BS&A PERSONAL PROPERTY E-FILING MODULE		3,000
101-257-900.000	PRINTING & PUBLISHING	4,500	
	PRINTING & PUBLISHING OF PERSONAL PROPERTY STATEMENTS		1,700
	PRINTING & PUBLISHING OF ASSESSMENT CHANGE NOTICES		2,800
101-257-956.000	EDUCATION & TRAINING	14,000	
	MAA COURSES: REGISTRATION FEES (5 CLASSES)		800
	MAA COURSES: MILEAGE		800
	MAA COURSES: LODGING OUT OF TOWN		1,400
	MAA COURSES: MEALS		600
	TEST FEES FOR CLASSES (PAID TO STATE OF MICHIGAN)		200
	BOARD OF REVIEW TRAINING - MANDATORY		500
	MAA CONFERENCE - REGISTRATION		800
	MAA CONFERENCE - LODGING		1,500
	IAAO CONFERENCE - TRAVEL		1,100
	IAAO CONFERENCE - LODGING		2,500
	IAAO CONFERENCE - REGISTRATION		2,100
	KCAA & MID-MICHIGAN MEETINGS		600
	STATE CERTIFICATION FEES: 5 AT MMAO, MAAO, MCAO		900
	OTHER		200

Department Summary:
City Commission & City General

City Commission (101) & City General (261)

Department Developments: None.

Staffing Changes Proposed: None.

Priority Accomplishments for 2024-25:

- Transferred $600,000 to the Property and Building fund for future capital project needs.
- Received *unmodified* (clean) opinion for both, the financial audit of the City's financial records.

Priority Activities for 2025-26:

- Minimize transfers back from Property & Building Fund to maximize advance funding of capital purchases and/or conserve resources for future budget needs.
- Continue transfers to Street Lighting Fund for street lighting costs.
- Continue transfers to the Drain fund for operating costs.
- Maintain WKTV funding at the increased 47% percentage (up from 37%) of revenue for another 2 years to support WKTV to hire a business development professional to aid in fundraising endeavors.

Expenditure Summary: City Commission (101)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-101-702.000	SALARIES & WAGES	(5)		-	-	-
101-101-702.001	SALARIES PART TIME	45,877	71,118	74,800	74,800	76,600
101-101-BENEFITS	BENEFITS	3,599	5,558	5,800	5,800	5,700
101-101-740.000	SUPPLIES	1,348	6,652	-	2,000	2,000
101-101-956.000	EDUCATION & TRAINING	28,933	28,250	15,000	15,000	15,000
DEPT 101 TOTALS CITY COMMISSION		**79,752**	**111,578**	**95,600**	**97,600**	**99,300**

Expenditure Detail: City Commission (101)

ACCOUNT ID	EXPENDITURE DETAILS		
101-101-956.000	**EDUCATION & TRAINING**	**15,000**	
	INCLUDES MML CONFERENCE		10,000
	OTHER MISC TRAININGS		5,000

Expenditure Summary: General Government (261)

	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-261-728.000	POSTAGE	61,189	50,576	60,000	55,000	55,000
101-261-740.000	SUPPLIES	26,711	30,808	33,500	33,500	32,000
101-261-740.005	SUPPLIES-VENDING/BRKROOM		2,042	5,300	3,800	3,800
101-261-801.000	CONTRACTUAL SERVICES	423,664	395,818	277,200	314,800	324,940
101-261-804.000	LEGAL FEES	369,890	454,803	480,000	480,000	490,000
101-261-805.000	INSURANCE AND BONDS	156,573	161,478	171,000	171,000	171,000
101-261-807.000	MEMBERSHIP DUES	40,977	31,392	47,000	48,565	49,650
101-261-808.477	CABLE TV FRANCHISE COSTS	308,710	262,499	313,200	262,000	258,600
101-261-830.000	SOFTWARE MAINT & LICENSES		11,524	29,000	48,900	49,000
101-261-831.000	MAINTENANCE AGREEMENTS	74,676	65,838	22,000	10,400	10,400
101-261-850.000	TELEPHONE	65,982	42,517	20,000	9,100	9,600
101-261-900.000	PRINTING & PUBLISHING	28,644	31,340	40,000	40,000	40,000
101-261-920.000	ELECTRIC	53,635	55,488	65,000	60,000	65,000
101-261-921.000	HEAT	12,403	10,503	13,000	12,000	13,000
101-261-922.000	WATER & SEWER EXPENSE	6,848	6,780	7,000	8,000	8,500
101-261-923.000	INTERNET		21,711	60,000	46,000	45,000
101-261-934.000	REPAIR & MAINTENANCE	19,776	5,988		20,000	20,000
101-261-963.000	OTHER EXPENSES	5,654	1,411	5,600	5,600	5,600
101-261-995.213	TRANS TO DRAIN FUND		150,000	210,600	210,600	228,900
101-261-995.219	TRANS TO ST LIGHTING	238,000	301,500	321,000	321,000	350,000
101-261-995.370	TRANS TO 2003 DEBT	654,336	667,015	-	-	
101-261-995.401	TRANS TO PROP AND BLDG	1,500,000	600,000		-	
101-261-995.409	TRANS TO PARK & REC EQUIP		29,064	45,000	-	45,000
DEPT 261 TOTALS	**GENERAL GOV'T**	**4,047,668**	**3,390,095**	**2,225,400**	**2,160,265**	**2,274,990**

Expenditure Detail General Government (261)

Department Summary: City Clerk

City Clerk: Dan Kasunic

City Clerk (215)

Department Developments: Retirement of City Clerk

Staffing Changes Proposed: Possible need for additional staffing; added $2,500 for training new Clerk

Priority Accomplishments for 2024-25

- Continue to process more and more passports.

Priority Activities for 2025-26

- Continue to process passports/photos.
- Reviewing all records for digitization
- Work with the new clerk if possible
- Have the new clerk certified as election official, passport manager

Indicators (see attached):

- For the year, indicators show an increase in daily processing of passports/photos. (Jan 429)
- With a new administration, the need for naturalized citizens to carry passport cards

Expenditure Summary: Clerk (215)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-215-702.000	SALARIES & WAGES	150,965	174,343	183,300	183,300	202,300
101-215-702.001	SALARIES PART TIME	44,019	48,670	54,000	54,000	52,800
101-215-704.000	OVERTIME PAY	151	78	500	500	1,000
101-215-BENEFITS	BENEFITS	79,012	87,125	94,500	94,500	95,300
101-215-740.000	SUPPLIES	5,205	5,806	3,600	3,600	4,200
101-215-801.000	CONTRACTUAL SERVICES	6,162	3,631	9,000	9,000	9,000
101-215-805.000	INSURANCE AND BONDS	286	283	300	300	315
101-215-807.000	MEMBERSHIP DUES	335	335	500	500	500
101-215-864.000	VEHICLE MILEAGE	205	232	600	600	600
101-215-956.000	EDUCATION & TRAINING		875	2,000	2,000	4,000
DEPT 215 TOTALS	CLERK	286,340	321,378	348,300	348,300	370,015

Expenditure Summary: Clerk (215)

101-215-740.000	SUPPLIES	4,200	
CAMERA FILM FOR PASSPORTS			1,200
STICKERS FOR LICENSES			1,200
ON-SITE SHREDDING - CHARGED BY THE CONTAINER			1,800
101-215-801.000	CONTRACTUAL SERVICES	9,000	
MUNICIPAL CODE CORPORATION - ON LINE HOSITING			700
MUNICIPAL CODE ADMIN SUPPORT			500
MUNICIPAL CODE ANY UPDATES			7,800
101-215-807.000	MEMBERSHIP DUES	500	
KCCA, IIMC, MAMC			500
101-215-864.000	VEHICLE MILEAGE	600	
DELIVER PACKETS TO COMMISSIONERS & MEETINGS/TRAINING			600
101-215-956.000	EDUCATION & TRAINING	4,000	
MAMC CONFERENCE			700
HOTEL FOR CLERK AT CONFERENCE			900
MISC ELECTION TRAINING & CLASSES			400
CLERKS INSTITUTE			2,000

Department Summary: Court, Sobriety Court & Domestic Violence Court

Judge: Amanda Sterkenburg

Court (286), Sobriety Court (287) & Domestic Violence Court (288)

Executive Summary: This report provides an evaluation of the current and prospective revenue and expenses for the 62-B District Court. The report finds the prospects of the court in its current position and future projections steady. The budget requests are presented in the table above.

We anticipate distributing for the Court (286):

Revenues	
62-B District Court	$900,000
State of Michigan	$57,700
TOTAL	$957,700

The court has received grant approval for Sobriety Court (287) FY Oct. 2024 – Sept. 2025:

Revenues	
Regional DWI Court Grant	$125,000
Anticipated Sobriety Court Program Fees	$20,000
Total	**$145,000**

The court has received grant approval for the Domestic Violence Court (288)FY Oct. 2024 – Sept. 2025:

Revenues	
Domestic Violence Action Network (DVAN)	$118,225
Anticipated Domestic Violence Probation Oversight fees	$12,000
TOTAL	**$130,225**

Department Developments:

- Requested an internal security assessment from the US Marshall's Office, available to the Court at no cost. Findings should be received in March 2025.
- Engaged with the community to provide education on the judicial system and develop relationships.
- Increased online court filing options throughout the Court's website.

- Received approval from the State Court Administrative Office (SCAO) to continue providing regional services for drunk driving and drug offenses.
- Enhanced the court's Document Management System (DMS).
- Increased community partnerships to continue growing our Community Service Program (CSW).
- Continued firearm and legal training for Court Security Officers.
- Began coordinating with the Kent County Office of Public Defender (KCOPD), which determines indigency for all courts throughout Kent County.

Staffing Changes Proposed: None

Priority Accomplishments for 2024-25:

- Received grant funding totaling $125,000 for the wages and operational expenses of our West Michigan Regional Sobriety Court.
- Increased court collections by 36% from 2023 by implementing a subpoena process for those unable to pay the day of sentencing.
- Utilized the Court Service Collection Agency to collect $200,425.60 in delinquent fines and costs. Of that, we paid the collection agency $31,060.45 and the court received $169,365.15.
- Successfully processed over 866 warrants. These warrants must be entered into LEIN within 72 hours of issuance and second party checked by another court clerk for accuracy within 48 hours of entry. In addition, there are monthly LEIN validations required by the State of Michigan; our community service coordinator/warrant clerk must verify a random list of 150–250 warrants a month for accuracy, including confirming and removing warrants daily. In addition, the clerk trains court users on LEIN entry, all staff on Security Awareness, and keeps up to date on any CJIS policy changes, including preparing for and taking part in the Court's LEIN audits with the State of Michigan.
- Transitioned all civil divisions and the probation department to nearly exclusively paperless court management.
- Successfully passed a financial audit conducted by the State Court Administrator's office.
- Reorganized court clerk's job duties to increase job productivity and customer satisfaction.

Priority Activities for FY 2025-2026:

- Install a lockdown system and an additional courtroom camera, to improve court security.
- Reconfigure the court clerk's workstations to allow for maximum space for future staff, volunteers, and interns.
- Transition the criminal division towards paperless.
- Organize community outreach events.
- Seek creative options to improve the financial sustainability of the West Michigan Regional Sobriety Court.
- Develop a master plan for the new design of court facilities to match the growing population and customer needs.

Expenditure Summary: Court (286)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-286-702.000	SALARIES & WAGES	851,835	928,666	988,900	988,900	1,112,400
101-286-702.001	SALARIES PART TIME	148,684	172,724	188,300	188,300	125,900
101-286-704.000	OVERTIME PAY	6,054	4,212	10,000	10,000	10,000
101-286-BENEFITS	BENEFITS	385,819	399,110	484,900	484,900	498,700
101-286-728.000	POSTAGE	-	4,301	5,500	5,500	9,000
101-286-740.000	SUPPLIES	61,838	50,522	51,000	51,000	55,000
101-286-801.000	CONTRACTUAL SERVICES	106,793	136,534	109,100	109,100	116,600
101-286-804.000	LEGAL FEES	39,300	39,472	40,000	40,000	40,000
101-286-805.000	INSURANCE AND BONDS	5,146	5,381	5,500	6,000	6,300
101-286-806.000	WITNESS FEES & JURY FEES	5,179	6,349	9,000	9,000	13,500
101-286-807.000	MEMBERSHIP DUES	7,392	2,295	2,600	2,600	2,650
101-286-830.000	SOFTWARE MAINT & LICENSES	-	13,581	47,800	47,800	47,800
101-286-831.000	MAINTENANCE AGREEMENTS	27,402	16,749	28,600	28,600	28,600
101-286-850.000	TELEPHONE	1,107	1,351	1,700	1,700	1,700
101-286-864.000	VEHICLE MILEAGE	1,369	832	1,500	1,500	1,500
101-286-920.000	ELECTRIC	31,331	29,766	32,000	32,000	32,000
101-286-921.000	HEAT	9,903	7,119	10,000	10,000	10,000
101-286-922.000	WATER & SEWER EXPENSE	2,369	1,440	3,800	3,800	3,800
101-286-923.000	INTERNET	-	1,022	1,600	1,600	1,600
101-286-934.000	REPAIR & MAINTENANCE	17,710	7,141	8,000	8,000	20,000
101-286-945.101	USE OF FACILITIES	102,000	102,000	102,000	102,000	102,000
101-286-950.000	INTERNAL CHARGES-SCHED C	32,496	36,805	74,300	74,300	116,900

101-286-956.000	EDUCATION & TRAINING	7,009	7,707	23,000	23,000	23,000
101-286-975.000	CAPITAL OUTLAY	2,050	2,135	12,000	12,000	16,000
DEPT 286 TOTALS	**COURT**	**1,852,786**	**1,977,214**	**2,241,100**	**2,241,600**	**2,394,950**

Expenditure Detail: Court (286)

ACCOUNT ID	EXPENDITURE DETAILS		
101-286-740.000	SUPPLIES	55,000	
	OFFICE SUPPLIES		28,500
	DRUG TESTING SUPPLIES		15,000
	ANNUAL RECORD RETENTION FOR TRUCK SHREDDER		1,500
	ANNUAL INCOME TAX GARNISHMENT FILINGS		10,000
101-286-801.000	CONTRACTUAL SERVICES	116,600	
	CLOUD FIRST FULL SYSTEM BACKUP		3,600
	VISITING JUDGES AS NEEDED (APPROXIMATLEY $400 PER DAY)		30,000
	COLLECTION AGENCY FEES (LATE AND WARRANT FEES FOR COLLECTION COSTS)		40,000
	ANNUAL CARPET AND BENCH CLEANING		1,500
	LANGUAGE LINE SERVICES, DEAF AND HARD OF HEARING SERVICES		25,000
	ARMORED CAR SERVICES		4,000
	FOR THE RECORD (FTR) COURT RECORDING SUPPORT SERVICES CONTRACT		3,500
	ARBOR SOLUTIONS - CONSULTATION		9,000
101-286-807.000	MEMBERSHIP DUES	2,650	
	STATE BAR OF MICHIGAN		450
	MICHIGAN ASSOCIATION OF DISTRICT COURT MAGISTRATES (2)		300
	MICHIGAN COURT ADMINISTRATORS ASSOCIATION		100
	MICHIGAN ASSOCIATION OF PROBATION OFFICERS		100
	COURT RECORDER ASSOCIATION (2)		200
	COURT RECORDER CERTIFICATION (3)		100
	NATIONAL ASSOCIATION FOR COURT MANAGEMENT		200
	OTHER		400
	GRAND RAPIDS BAR ASSOCIATION (2)		400
	MICHIGAN DISTRICT JUDGES ASSOCIATION		200
	AMERICAN BAR ASSOCIATION (1)		200
101-286-830.000	SOFTWARE MAINT/SUBSCRIPTIONS	47,800	
	LEXIS NEXIS		3,200
	MI HEALTH RENEWAL		500
	PACC WARRANT MANUAL ANNUAL RENEWAL		100
	ADOBE BUSINESS DC ANNUAL LICENSING AND UPGRADES		4,200
	LEIN SOFTWARE		4,000
	IBM SOFTWARE		4,500
	LEIN EVENT AND LOGGING SOFTWARE		3,000
	POWER DMS		1,200
	CLOUD FIRST - FULL SYSYTEM BACKUP (PREVIOUSLY IN 801)		3,600
	COURT RECORDING EQUIPMENT, INCLUDING FTR ANNUAL LICENSING RENEWAL		2,000
	RECORDS MANAGEMENT SOFTWARE (JMS) SUPPORT AND MAINTENANCE		20,000
	SOFTWARE ENGINEERING OF AMERICA (SEA) (LEIN ACCESS AUDITOR)		1,500
101-286-831.000	MAINTENANCE AGREEMENTS	28,600	
	COPY MACHINES AND PRINTERS		4,000
	POLYCOM CODEC AND CAMERA		2,500
	POLYCOM VIDEO BORDER PROXY		600
	APPLIED INNOVATIONS - SCANNERS		1,800
	CHERRYLAN (DOCUMENT MANAGEMENT SYSTEM) MAINTENANCE AND SUPPORT		16,500
	IBMI SERVER DISK DEVICE		3,200
101-286-950.000	INTERNAL CHARGES- SCHED C	74,300	
	COSTS FOR WORK DONE BY PUBLIC WORKS FOR MAINTENANCE		50,200

	TWO BUILDING CUSTODIANS (6 MONTHS)		24,100
101-286-956.000	EDUCATION & TRAINING	23,000	
	JUDICIAL COLLEGE & CONFERENCE		6,000
	COURT ADMINISTRATOR ASSOCIATIONS AND ANNUAL CONFERENCES		6,000
	MAGISTRATE CONFERENCE (2)		4,000
	MICHIGAN ASSOCIATION OF PROBATION SERVICES		1,500
	COURT & PROBATION TRAINING		1,500
	COURT RECORDER CONFERENCE		1,500
	OTHER		2,500
101-286-975.000	CAPITAL OUTLAY	26,000	
	COURT HEARINGS AND PAYMENT REMINDER SYSTEM		2,500
	WEB MODIFICATION REQUESTS - JMS		2,500
	UPGRADE ASSISTED HEARING SYSTEM IN COURTROOM B		3,000
	TECHNOLOGY ENHANCEMENTS		8,000

Expenditure Summary: Sobriety Court (287)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-287-702.000	SALARIES & WAGES	81,423	72,304	75,400	75,400	77,600
101-287-702.001	SALARIES PART TIME	1,471	(1,246)	600	600	600
101-287-BENEFITS	BENEFITS	25,977	27,154	28,900	28,900	29,800
101-287-740.000	SUPPLIES	4,011	2,453	1,800	1,800	2,000
101-287-801.000	CONTRACTUAL SERVICES	20,751	25,959	18,000	18,000	12,300
101-287-850.000	TELEPHONE	280	558	550	550	550
101-287-864.000	VEHICLE MILEAGE	-	-	250	250	250
101-287-945.101	USE OF FACILITIES	8,000	8,000	8,000	8,000	8,000
101-287-956.000	EDUCATION & TRAINING	7,738	940	10,000	10,000	3,356
DEPT 287 TOTALS	SOBRIETY COURT	149,651	136,122	143,500	143,500	134,456

Expenditure Detail: Sobriety Court (287)

ACCOUNT ID	EXPENDITURE DETAILS		
101-287-801.000	CONTRACTUAL SERVICES	12,300	
	COUNSELING AGENCY FOR INDIGENT DEFENDANTS;SUBSTANCE USE DISORDER TREATMENT;COGNITIVE BEHAVORIAL SERVICES & PROGRAMS ANY ADDITIONAL EXPENSES COVERED BY PROGRAM FEES		3,800
	DRUG & ALCOHOL TESTING, ANY ADDITIONAL EXPENSES COVERED BY PROGRAM FE		8,500
101-287-956.000	EDUCATION & TRAINING	3,356	
	EDUCATION AND TRAINING COVERED BY PROGRAM FEES		3,000
	MI ASSOCIATION OF DRUG COURT PROFESSIONALS CONFERENCE; MI ASSOCIATION OF DISTRICT COURT PO CONFERENCE; NATIONAL ASSOCIATION OF DRUG COURT PROFESSIONALS ANNUAL CONFERENCE (2) $1,100 COVERED BY GRANT; $6,600 COVERED BY PROGRAM FEES		356

Expenditure Summary: Domestic Violence Court (288)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-288-702.000	SALARIES & WAGES	--		75,400	75,400	79,100
101-288-BENEFITS	BENEFITS	--		43,700	43,700	41,300
101-288-740.000	SUPPLIES	-	2,779	1,800	1,800	7,000
101-288-801.000	CONTRACTUAL SERVICES	-	35	67,500	67,500	67,500
101-288-830.000	SOFTWARE MAINT & LICENSES	-	204	500	500	500
101-288-850.000	TELEPHONE	-	89	600	600	600
101-288-864.000	VEHICLE MILEAGE	-	153	1,000	1,000	1,000
101-288-956.000	EDUCATION & TRAINING	--		2,000	2,000	2,000
DEPT 288 TOTALS	**DOMESTIC VIOLENCE COURT**	**-**	**3,260**	**192,500**	**192,500**	**199,000**

Department Summary: Elections

Clerk: Dan Kasunic

Elections (262)

Department Developments: Staffing Changes Proposed: Increase of temporary office staff for August and November Elections; added $2,500 for training new Clerk

Priority Accomplishments for 2024-25

- Completed August, November, and May Elections
- Completed canvass of elections
- Completed all new laws and procedures, including early voting

Priority Activities for 2025-26

- August Primary Election 2026
- November General Election 2026
- May 2027 (possible)

Indicators:

It appears that with the change in party election committee, no changes will happen.

Expenditure Summary: Elections (262)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-262-702.000	SALARIES & WAGES			800	800	3,300
101-262-702.001	SALARIES PART TIME	47,749	61,370	82,000	82,000	60,000
101-262-704.000	OVERTIME PAY	1,989	3,655	2,500	2,500	1,200
101-262-BENEFITS	BENEFITS	609	402	600	600	650
101-262-728.000	POSTAGE		12,683	10,000	10,000	10,000
101-262-740.000	SUPPLIES	18,923	32,404	43,000	34,000	28,000
101-262-801.000	CONTRACTUAL SERVICES	2,569	23,880	50,000	41,300	42,700
101-262-831.000	MAINTENANCE AGREEMENTS	10,110	10,110	10,200	10,200	12,000
101-262-864.000	VEHICLE MILEAGE	304	688	600	600	600
101-262-950.000	INTERNAL CHARGES-SCHED C	3,191	7,544	7,300	7,300	5,200
DEPT 262 TOTALS	**ELECTIONS**	**85,444**	**152,736**	**207,000**	**189,300**	**163,650**

Expenditure Detail: Elections (262)

ACCOUNT ID	EXPENDITURE DETAILS		
101-262-740.000	SUPPLIES	28,000	
	ELECTION SUPPLIES		6,000
	ABSENTEE BALLOT ENVELOPES		8,000
	BALLOTS		14,000
101-262-801.000	CONTRACTUAL SERVICES	42,700	
	COUNTY CHARGE FOR PROGRAMING, BALLOTS AND SUPPLIES - CITY ELEC		30,000
	TRUCK RENTAL X 3 ELECTIONS		1,800
	ELECTION SOURCE		10,900
101-262-831.000	MAINTENANCE AGREEMENTS	12,000	
	ANNUAL MAINTENANCE PER STATE OF MI CONTRACT		12,000

Expenditure Summary: Engineering (447)

Expenditure Detail: Engineering (447)

ACCOUNT ID	EXPENDITURE DETAILS		
101-447-740.000	SUPPLIES	4,400	
MISC			1,000
1 PALLET OF 3 FOOT STAKES			800
PAINT, FLAGGING, KEEL, NAILS			300
OFFICE SUPPLIES			1,500
MICROFILM/STORAGE			800
101-447-743.000	UNIFORM EXPENSE	1,900	
UNIFORMS			900
JACKETS			450
BOOTS			375
CITY LOGOS & ROUNDING			175
101-447-807.000	MEMBERSHIP DUES	2,700	
ENG DIR ASCE/MSPE/APWA ANNUAL DUES			1,000
ENG DIR STATE PE LICENSE			100
CITY ENG ASCE/MSPE ANNUAL DUES			700
CITY ENG STATE PE LICENSE			100
ENG TECH IRWA & APWA			300
SESC TRAINING DUES FOR DEPT			200
MISC SUBSCRIPTIONS			300
101-447-830.000	SOFTWARE MAINT/SUBSCRIPTIONS	4,900	
AUTOCAD LICENSE RENEWALS			4,200
ADOBE ACROBAT LICENSE RENEWALS			660
ROUNDING			40
101-447-850.000	TELEPHONE	2,200	
KIRKWOOD — CELL PHONE REIMBURSEMENT			540
BOOMSTRA — CELL PHONE REIMBURSEMENT			540
URENA — CELL PHONE REIMBURSEMENT			540
ARNOLD — CITY CELL PHONE (VERIZON)			560
ROUNDING			20
101-447-923.000	INTERNET	300	
AT & T MOBILITY- MOVED FROM TELEPHONE			240
ROUNDING			60
TOTAL STATION SURVEY DEVICE — CLEANED & CALIBRATED			500
101-447-956.000	EDUCATION & TRAINING	6,000	
CONTINUING EDUCATION CREDITS			300
STORM WATER - WATER SHED CONFERENCES			600
ASCE LUNCHEONS AND CONFERENCES			1,300
LTAP CONFERENCES			1,000
EGLE STORM WATER UPDATE CONFERENCES			300
SESC CONFERENCES			500
FLOODPLAIN CONFERENCES			500
MSPE LUNCHEONS AND ANNUAL CONFERENCE			1,500

Department Summary: Executive

Executive (171)

Department Developments: The Mayor's office continues to look for new and innovative ways to structure its operation/engagement with the mindset of the organization and community improvement.

Staffing Changes Proposed: There are no staffing changes proposed for FY 2025-26.

Priority Accomplishments for 2024-25:

- Ensured City spending aligned with the City's strategic plan and supported the Vision, Mission, and Values.
- Oversaw the creation of a new financial management tool for tracking projects and expenditures from the parks and recreation millage.
- Continue to assist with the financing, design, and construction of the new Kentwood Community Center.
- Continue to Educate the Community on the Police and Fire Millage and Implement Millage Campaign Goals.
- Represented Kentwood on numerous state, regional, and local boards and committees.
- Worked with area communities and organizations on collaborative, cost-saving initiatives.
- Worked with the Michigan Legislature and state organizations to help guide policy affecting local communities.
- Continued Tree City USA Certification.
- Guide and implement the City's Inclusion, Diversity, Equity, & Accessibility initiative.

Priority Activities for 2025-26:

- Continue to facilitate new grant-writing efforts for the city.
- Provide information to the residents and business community related to the Police and Fire Millages.
- Continue working with area communities and organizations on collaborative, cost-saving initiatives, including Central Dispatch, Kent County EMS, Kent County Waste and Recycling Services.
- Continue working with the Michigan Legislature to guide policy affecting the City of Kentwood and West Michigan.
- Further improve community engagement and relations through new communication resources. As an example, the Parks & Rec project dashboard.
- Work with city departments and an outside consultant to develop a wayfinding plan.
- Help to implement the recommendations from the Inclusion, Diversity, Equity, Accessibility (IDEA) study.
- Guide and implement energy audit findings and continue to implement/explore solar options at City Hall and City Campus.
- Continue to review City-related efforts on Spongy Moths (formerly Gypsy Moths) and community engagement related to the deer population within the City.
- Continue to review, update, and formulate policies within the City.

Expenditure Summary: Executive (171)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-171-702.000	SALARIES & WAGES	237,138	333,200	347,700	347,700	346,400
101-171-704.000	OVERTME PAY	92	-	-	-	-
101-171-BENEFITS	BENEFITS	85,838	129,129	135,900	135,900	133,900
101-171-740.000	SUPPLIES	11,448	4,631	4,500	4,500	4,500
101-171-801.000	CONTRACTUAL SERVICES	24,480	750	30,000	30,000	30,000
101-171-807.000	MEMBERSHIP DUES	15,991	3,091	8,600	8,600	8,600
101-171-830.000	SOFTWARE MAINT & LICENSES		1,107	500	500	1,000
101-171-850.000	TELEPHONE	1,150	1,575	1,700	1,700	1,700
101-171-864.000	VEHICLE MILEAGE	3,605	4,765	4,000	4,000	4,000
101-171-900.000	PRINTING & PUBLISHING			7,500	7,500	7,500
101-171-956.000	EDUCATION & TRAINING	3,619	8,263	44,500	44,500	33,450
DEPT 171 TOTALS	**EXECUTIVE**	**383,360**	**486,511**	**584,900**	**584,900**	**571,050**

Expenditure Detail: Executive (171)

ACCOUNT ID	EXPENDITURE DETAILS		
101-171-740.000	**SUPPLIES**	**4,500**	
	LUNCH & EVENT FEES - GVMC, RAPID, CHAMBER OF COMMERCE, ROTARY, STATE C		3,000
	OFFICE SUPPLIES, ETC		1,500
101-171-807.000	**MEMBERSHIP DUES**	**8,600**	
	PROFESSIONAL ORGANIZATIONS - KENTWOOD ROTARTY, ICMA, IEDC		1,000
	PERIODICAL COSTS - GR BUSINESS JOURNAL, ETC		500
	OTHER		1,000
	PROTEC MEMBERSHIP		6,100
101-171-830.000	**SOFTWARE MAINT/SUBSCRIPTIONS/I**	**1,000**	
	ADOBE AND OTHER TECH RELATED SUBSCRIPTIONS		1,000
101-171-956.000	**EDUCATION & TRAINING**	**33,450**	
	SEMINARS AND CERTIFICATION COURSES FOR MAYOR & DEPUTY CITY ADMINISTR.		1,000
	MML EVENTS - ANNUAL AND LEGISLATIVE CONFERENCES		2,500
	MME CONFERENCES		1,700
	VARIOUS OTHER - MAYOR'S ASSOC, MANGERS ASSOC, ETC		1,500
	ANNUAL ICMA CONFERENCE		2,750
	LEAD 24/7 TRAINING		24,000

Department Summary: Finance

Department Head: Keyla Garcia

Finance (201)

Department Developments: The Finance Department continues to look for efficiencies in its operations, while still being mindful of maintaining strong internal controls. Much of this effort involves utilizing industry best practices and associated tools/resources.

Staffing Changes Proposed: None

Priority Accomplishments for 2024-25:

- Continued documenting Standard Operating Procedures (SOPs) for all finance functions.
- Completed the State Chart of Accounts update project.
- Issued a $20 Million Bond for the new Community Center and DPW Building Renovation and Expansion projects.
- Implemented new cloud software for the City's Capital Improvement Plan, Operational Budgeting, and Personnel Budgeting.
- Launched new process for tracking Grants in our accounting software.
- Hired a new Deputy Finance Director.

<u>Purchasing:</u>

- Completed the bid process for Community Center furniture and other related purchases to support the scheduled opening of the building on time and within budget.
- Undertook bid processes to initiate major projects for Police (Justice Center parking lot expansion), Fire (building of a training structure), and Public Works (building expansion project).
- Completed bid processes for various on-going services due for bidding (e.g. City-wide trash removal, carnivals, fireworks, mowing and sidewalk snowplowing).
- 191 POs were issued, totaling approximately $12,000,000.
- The Buyer transitioned to full time in December.
- The Purchasing team remains active on several committees of the Michigan Public Purchasing Officers Association.
- The Purchasing Agent was again appointed Vice Chairperson of the West Michigan Public Purchasing Officers Alliance.

<u>Accounts Payable and Payroll:</u>

- Accounts payable payments processed in 2024, 66% were paid electronically.
- Accounts payable streamlined approvals of over 11,200 invoices via Adobe e-sign.
- Payroll processed 123 new or rehired employees in 2024.
- Payroll printed 576 W2’s for 2024 and paid total wages of $20,298,498.
- Streamlined the remittance process to eliminate paper checks.

Priority Activities for 2025-26:

- Identify the amount of overfunding in the defined benefit OPEB Plan and transfer the allowable portion back to the City.
- Review financial policies and procedures and update/create policies, as needed, to enhance the City’s financial efficiency and stability.
- Continue to receive from the independent auditor an Unqualified Opinion on the City’s annual financial audit, reflecting that the accounting processes, procedures, records and financial reporting are in compliance with Generally Accepted Accounting Principles (GAAP), debt covenants, financial policies and other state and federal laws and regulations.
- Improve staff skills via Microsoft (Excel & Word) and PDF software training.

Purchasing:

- Undertake bid processes for the Community Center remaining fixtures and equipment (e.g. simulator, appliances, fitness equipment, food service equipment, IT equipment, etc.), artwork, liquor distributor and other related purchases to support the scheduled opening of the building on time and within budget.
- Continued commitment to equal opportunities for vendors in the procurement of goods and services for the City including development of a diverse and inclusive vendor database.
- Continued review of purchasing policies and procedures and the update and/or creation of policies, as needed, to continue to enhance purchasing's effectiveness and efficiency.
- Buyer preparing for achievement of Procurement certifications through various accreditation organizations.
- Continued training of the Purchasing Assistant with the goal of increasing her responsibilities and working toward Buyer status.

Accounts Payable and Payroll:

- Continue effort towards receiving and processing paperless invoices.
- Continue to prioritize ACH payments to vendors.
- Look for ways to streamline payroll processing.
- Work with the Parks & Recreation department on launching a new timekeeping software that integrates with BS&A Payroll

Expenditure Summary: Finance (201)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-201-702.000	SALARIES & WAGES	559,015	588,889	571,400	581,100	669,200
101-201-702.001	SALARIES PART TIME	36,425	91,218	111,800	76,500	67,800
101-201-704.000	OVERTIME PAY	6,076	9,323	7,000	7,500	7,000
101-202 BENEFITS	BENEFITS	251,143	275,506	276,900	283,700	371,000
101-201-740.000	SUPPLIES	7,016	7,234	6,000	6,000	7,000
101-201-801.000	CONTRACTUAL SERVICES	165		7,200	7,050	7,100
101-201-803.001	AUDIT FEES	24,525	22,439	26,400	22,550	27,200
101-201-807.000	MEMBERSHIP DUES	5,542	3,568	3,600	3,600	2,400
101-201-830.000	SOFTWARE MAINT & LICENSES		2,591	25,000	28,350	49,485
101-201-831.000	MAINTENANCE AGREEMENTS	11,419	12,322			-
101-201-850.000	TELEPHONE	3,466	3,175	2,200	2,200	2,200
101-201-864.000	VEHICLE MILEAGE	1,128	2,191	2,000	1,500	2,000
101-201-874.000	PENSION PLAN ADMIN	5,118	(3,972)	37,200	37,200	34,400
101-201-923.000	INTERNET		114			-
101-201-956.000	EDUCATION & TRAINING	3,374	8,469	13,600	13,600	11,800
101-201-975.000	CAPITAL OUTLAY	882				-
DEPT 201 TOTALS	**FINANCE**	**915,294**	**1,023,066**	**1,090,300**	**1,070,850**	**1,258,585**

Expenditure Detail: Finance (201)

ACCOUNT ID	EXPENDITURE DETAILS		
101·	CONTRACTUAL SERVICES	7,100	
	LANGUAGE LINE		150
	MUNETRIX - ON LINE SERVICES (TRANSPARENCY)		6,900
	OFFSITE RECORD RETENTION		50
101-201-803.001	AUDIT FEES	27,200	
	AUDIT CONTRACT FEES		22,400
	SINGLE AUDIT (IF NEEDED)		3,950
	F-65 ASSISTANCE		850
101-201-807.000	MEMBERSHIP DUES	2,400	
	GOVERNMENT FINANCE OFFICERS ASSOC (2)		350
	MICHIGAN GOVERNMENT FINANCE OFFICERS ASSOC (2)		300
	MIDEAL - MICHIGAN EXTENDED PURCHASING PROGRAM		250
	MICHIGAN PUBLIC PURCHASING OFFICERS ASSOCIATION (3)		300
	NATIONAL INSTITUTE OF GOVERNMENTAL PURCHASING (3)		400
	AMERICAN PAYROLL ASSOCIATION - WM CHAPTER		100
	ASSOCIATION OF GOVERNMENT ACCOUNTANTS		300
	APT US&C (1) AND MMTA		300
	MUNICIPAL ADVISORY COUNCIL OF MI (DEBT REPORTS)		100
101-201-830.000	SOFTWARE MAINT/SUBSCRIPTIONS/LICENSE:	49,485	
	ADOBE UPDATES (10 @ $110)		1,100
	BS&A SOFTWARE - SUPPORT & MAINTENCE AGGREEMENTS		11,000
	AI SOFTWARE FOR PURCHASING		500
	REMARKABLE ANNUAL SUBSCRIPTION		30
	CLEARGOV SCI & BUDGETING SOFTWARE		36,855
101-201-874.000	PENSION PLAN ADMIN	34,400	
	LEGAL FEES		5,000
	DUES - MICHIGAN ASSOC OF PUBLIC EMPLOYERS RETIREMENT SYSYTEMS		200
	MAPERS CONFERENCES (2) - REDUCED TO 1 AT 5/5/2020 COWWS		1,500
	ACTUARIAL COSTS FOR CITY FINANCIAL REPORTING		6,000
	INVESTMENT CONSULTING SERIVCES FOR PENSION PLANS		21,000
	BLOOMBERG LEI SUBSCRIPTION		100
	CELL PHONE REIMBURSEMENT		600
101-201-956.000	EDUCATION & TRAINING	11,800	
	MGFOA SEMINARS (FALL TRAINING INSTITUTE & SPRING SEMINAR)		1,400
	OTHER 1-2 DAY SEMINARS (FOR AP STAFF)		1,000
	TRAINING MATERIALS AND EXCEL TRAINING		1,000
	PAYROLL RELATED TRAINING & SEMINARS		1,300
	GOVERNMENTAL ACCOUNTING & AUDITING CONFERENCES		900
	PURCHASING AGENT - CPPC & NIGP-CCP RENEWALS		1,000
	PURCHASING MPPOA CONFERENCES (3)		1,500
	BUYER 1-2 DAY SEMINAR		500
	PURCHASING ASSISTANT - NIGP PROCURMENT JUMP START BUNDLE		300
	CPFO - 10 EXAMS		1,200
	MMTA SEMINARS (ADVANCED INSTITUTE & WORKSHOP)		1,000
	AMERICAN PAYROLL ASSOCIATION - WM CHAPTER MEETINGS		400
	BS&A REPORT WRITER		300

Department Summary: Fire

Fire Chief: Brent Looman

Fire (336)

Department Developments:

- Maintained staffing and met the overall average emergency response time goal of 5:20.

Staffing Changes Proposed: None.

Priority Accomplishments for 2024-25:

- Continued to improve training program and met all fire, EMS and inspector continuing education requirements.
- Continued to respond to emergencies, conduct plan review and inspections, and train all personnel.
- Hired 5 firefighters and one office assistant; promoted 1 fire marshal, 2 fire inspectors, 1 lieutenant-inspector, and 2 engine operators,
- Put the new fire engine and aerial platform in service.
- Continued work with area departments through mutual/automatic aid and Mutual Aid Box Alarm System (MABAS); established new automatic aid agreement with the City of Wyoming.
- Continued to provide and install smoke alarms and carbon monoxide alarms in owner-occupied residences.

Priority Activities for 2025-26:

- Maintain services
- Continue and increase training, using to-be-completed new training center
- Amend fire prevention code to align with 2021 state codes
- Implement new National Emergency Responder Information System (NERIS) requirements
- Continue cooperation with area fire departments

Indicators:

- Monthly/annual reports provide statistical details.

Expenditure Summary: Fire (336)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-336-702.000	SALARIES & WAGES	4,249,673	4,548,784	4,796,800	4,796,800	4,895,400
101-336-702.001	SALARIES PART TIME	21,550	20,081	28,200	28,200	33,400
101-336-704.000	OVERTIME PAY	493,984	642,950	645,000	540,000	600,000
101-336-BENEFITS	BENEFITS	2,206,956	2,364,830	2,512,000	2,512,000	2,502,300
101-336-728.000	POSTAGE	-	1,147	1,500	1,500	1,500
101-336-740.000	SUPPLIES	118,461	83,286	127,700	127,700	128,400
101-336-740.002	FOOD ALLOWANCE	57,600	57,600	57,600	57,600	62,400
101-336-743.000	UNIFORM EXPENSE	108,897	152,318	182,700	182,700	163,100
101-336-801.000	CONTRACTUAL SERVICES	9,186	83,308	89,400	99,200	70,000
101-336-802.000	CIVIL DEFENSE	11,392	11,239	20,400	20,400	31,000
101-336-805.000	INSURANCE AND BONDS	20,832	23,154	24,400	24,400	24,400
101-336-807.000	MEMBERSHIP DUES	4,759	4,886	7,400	7,400	5,100
101-336-830.000	SOFTWARE MAINT & LICENSES	-	22,754	76,500	76,500	116,800
101-336-831.000	MAINTENANCE AGREEMENTS	66,053	39,492	21,900	21,900	12,200
101-336-850.000	TELEPHONE	14,129	9,120	15,000	15,000	15,000
101-336-861.000	AUTO SUPPLIES	56,654	64,601	69,000	69,000	69,000
101-336-861.934	VEHICLE REPAIR & MAINTENANCE	119,044	29,654	45,000	45,000	52,600
101-336-862.000	GASOLINE EXPENSE	55,993	49,352	60,000	60,000	60,000
101-336-864.000	VEHICLE MILEAGE	75	322	1,000	1,000	1,000
101-336-920.000	ELECTRIC	55,213	55,353	55,000	55,000	55,000

101-336-921.000	HEAT	26,738	22,248	25,000	25,000	25,000
101-336-922.000	WATER & SEWER EXPENSE	35,116	37,675	45,500	45,500	45,500
101-336-923.000	INTERNET	-	4,051	15,000	15,000	17,500
101-336-934.000	REPAIR & MAINTENANCE	30,366	32,091	49,000	49,000	55,500
101-336-945.101	USE OF FACILITIES	205,000	205,000	205,000	205,000	205,000
101-336-950.000	INTERNAL CHARGES-SCHED C	113,013	142,256	161,000	161,000	174,200
101-336-956.000	EDUCATION & TRAINING	37,740	44,789	76,000	76,000	78,100
101-336-956.001	TRAINING-OTHER	19	-	-	-	-
101-336-965.000	CLAIMS	2,796	(3,783)	-	-	-
101-336-975.000	CAPITAL OUTLAY	25,027	40,663	101,100	101,100	84,700
DEPT 336 TOTALS	**FIRE**	**9,120,464**	**10,687,361**	**9,514,100**	**10,909,600**	**9,584,100**

Expenditure Details: Fire (336)

ACCOUNT ID	EXPENDITURE DETAILS		
101-336-740.000	SUPPLIES	128,400	
	OFFICE SUPPLIES		4,000
	PUBLIC EDUCATION, BADGES, PENCILS, HELMETS, HANDOUTS		6,500
	TRUNK OR TREAT, NATIONAL NIGHT OUT HANDOUTS		3,500
	CODES AND COMMENTARIES		1,500
	FIRE INVESTIGATION SUPPLIES (PHOTOS, EVIDENCE COLLECTION)		500
	SMOKE ALARMS, CO ALARMS		6,000
	MEDICAL SUPPLIES		30,000
	SCBA MASK PARTS		3,000
	SCBA MASK (REPL)		3,000
	FLASHLIGHTS, BATTERIES, PARTS		1,500
	SHOP TOOLS, INCLUDING CORDLESS DRILLS AND BITS, SCREWDRIVERS		2,000
	MISC EQUIPMENT, COUPLINGS, HOSE REPAIR		800
	BEDDING/TOWELS		500
	CLEANING AND MAINTENANCE SUPPLIES		28,000
	KITCHEN SUPPLIES		1,000
	TECHNICAL RESCUE-MISC SUPPLIES/EQUIPMENT		1,000
	CABLE TV-STAS 1, 2		4,800
	TIC BATTERIES-2 REPL		300
	SUPPRESSION FOAM		3,000
	SAWZALL BLADES		300
	PARTS FOR MAGNEGRIP EXHAUST SYSTEMS		2,800
	MISCELLANEOUS FITNESS EQUIPMENT PARTS		300
	RADIO REPAIR PARTS AND BATTERIES		3,000
	EMS BAGS		1,700
	BATTERY FOR TEMPEST FAN-REPL		1,200
	ROPE-600 FT 1/2" (10 YRS OLD; MFR REC REPL)		800
	CARBIDE TIP CHAINS FOR MILWAUKEE VENTILATION SAWS-3		1,000
	WEIGHT APPLIANCE RACKS-STAS 2 & 3		500
	EQUIPMENT CART FOR TECH RESCUE TRAILER		200
	SUPPLIES FOR ADMINISTRATION OF MEDICATIONS		500
	MILWAUKEE M18 BATTERIES-9		2,300
	DEPARTMENT PHOTO		500
	SUPERVAC CONVERSION KITS FOR CHAIN SAWS-3		1,800
	SUPPLIES FOR TRAINING CENTER		2,000
	LIGHTS FOR FIRE INVESTIGATION-6		800
	BARBELL-STA 2 AND 3 REPL		900
	MILWAUKEE BATTERY CHARGERS-3		400
	MILWAUKEE 7-PIECE TOOL SET-3		3,500
	PULSE OXIMETER WITH PEDIATRIC CAPABILITY-4		600
	CARRY BOX FOR TECH RESCUE HAND TOOLS AND BELTS		500
	STORAGE BOXES FOR SMALL TECH RESCUE ITEMS-3		400
	ANCHOR KIT BOXES		300
	CARBIDE TIP CHAINS FOR STIHL VENTILATION SAWS=3		1,200
101-336-740.002	FOOD ALLOWANCE	57,600	
	CONTRACTUAL (4 FIRE FIGHTERS X $1000/YR)		57,600
101-336-743.000	UNIFORM EXPENSE	163,100	
	REPLACEMENT UNIFORMS		25,000

	CLASS A UNIFORMS-5		2,000
	BADGES, NAME BARS, COLLAR BRASS, SERVICE AWARDS		1,000
	CLEANING, LAUNDRY		10,500
	PROTECTIVE CLOTHING-SCHEDULED REPLACEMENTS (13)		45,500
	PROTECTIVE CLOTHING-EMERGENCY REPLACEMENTS (2)		7,000
	PROTECTIVE CLOTHING-2 NEW		7,000
	BALL CAPS		300
	STOCKING CAPS		300
	T-SHIRTS		2,500
	POLO SHIRTS		10,000
	HELMETS		4,000
	REPAIR PARTS FOR HELMETS		500
	HELMET FRONTS		500
	REPLACEMENT PADDING FOR HELMETS (SOFT GOODS KITS)		1,000
	JOB SHIRTS		5,000
	GLOVES-FIRE AND WORK (30 REPL)		4,500
	EXTRICATION GLOVES		1,000
	UNIFORM BOOTS, SHOES		13,000
	SWEATSUITS, FITNESS CLOTHES		1,500
	GYM SHOES		4,000
	BUNKER BOOTS-13 REPL		8,200
	HOODS		3,000
	ESCAPE BELTS-10		1,200
	RADIO STRAPS-5		600
	TECH RESCUE HELMETS-13 REPL		3,700
	ROPE GLOVES-5 REPL		300
101-336-801.000	CONTRACTUAL SERVICES	70,000	
	TRI COM HAZMAT TEAM CONTRIBUTION		2,000
	WASTEWATER SAMPLING AND REPORTING-STA 3		1,100
	MISC. SERVICES - REPL CHECK VALVE; TEST BACKFLOW)		2,000
	EXTERMINATOR		2,800
	DUMPSTER		3,500
	BIO WASTE DISPOSAL (ABSOLUTE)		300
	LANGUAGE LINE		300
	PHYSICAL EXAMS (ANNUAL)		50,000
	PRE-EMPLOYMENT TESTING, PHYSICAL, PSYCH FOR POTENTIAL RETIREMENTS/QUI		6,000
	BACKING THE BADGE		800
	CLEAN AND SCOTCHGUARD CARPET		1,200
101-336-802.000	CIVIL DEFENSE	31,000	
	DISASTER EMERGENCY FUND		1,000
	ABSORBENT MATERIALS		2,000
	ELECTRICITY FOR 12 SIRENS		2,500
	SIREN MAINTENANCE CONTRACT		4,800
	SIREN MAINTENANCE		5,000
	MISCELLANEOUS SENSORS, CAL GAS		9,200
	OUTSIDE REPAIRS OF METERS		900
	SIREN UPDATE PROJECT		4,100
	SUPPLIES FOR RESPONSE BAGS-GLOVES, BOOTS, PLUG/PATCH KITS, PH PAPER		1,500
101-336-805.000	INSURANCE AND BONDS	24,400	
	MML LIABILITY AND PROPERTY POOL - ALLOCATED COST		23,400
	INSURANCE FOR OXYGEN TRAILER (SHARED)		1,000
101-336-807.000	MEMBERSHIP DUES	5,100	

KCEMS ASSESSMENT			2,000
MISC. DUES, FEES, MEMBERSHIPS (INCL ICC, NFPA)			800
DUES FOR CHIEF AND DC-MAFC, WMAFC			500
MISC DUES -FPB			600
MI FIRE SERVICE INSTRUCTORS-12			900
SMEMSIC DUES FOR INSTRUCOR COORDINATORS			300
101-336-830.000	SOFTWARE MAINT/LICENSES	116,800	
TEXT EM ALL			300
SURVEY MONKEY			500
SOFTWARE MAINTENANCE/UPGRADES			25,000
FIRE RMS SOFTWARE (IMAGETREND)			25,000
FIRST DUE INSPECTIONS AND PRE-PLAN PROGRAM			7,600
MAGIC PLAN INVESTIGATION PROGRAM			500
MOBILE INCIDENT COMMAND SOFTWARE			27,300
NET MOTION ANNUAL SUPPORT AGREEMENT			3,000
MOBI CONTROL			600
CROWDSTRIKE			15,000
CISCO SMARTNET			6,000
ACCESS TO ESO SOFTWARE			600
POWER DMS			3,000
NATIONAL FIRE CODE UPDATE			1,900
IFC E-ACCESS-3			300
YOU TUBE PREMIUM			200
101-336-831.000	MAINTENANCE AGREEMENTS	12,200	
COPIERS			2,500
PREVENTATIVE MAINTENANCE FOR 4 LUCAS DEVICES			6,400
ELEVATOR SERVICE			800
AIR COMPRESSOR MAINTENANCE AND AIR QUALITY TESTING			2,500
101-336-861.000	AUTO SUPPLIES	69,000	
PARTS, BRAKES, SPRINGS, TIRES			66,000
EXTINGUISHER REPLACEMENT			1,500
SMALL ENGINE SUPPLIES			1,500
101-336-861.934	VEHICLE REPAIR & MAINTENANCE	52,600	
WORK BY OUTSIDE VENDOR ON VEHICLES, APPARATUS			45,000
PUMP TESTING (6 ENGINES, PLATFORM)			3,000
SMALL ENGINE OUTSIDE REPAIRS			1,500
AERIAL LADDER TESTING (SMEAL/NATIONAL)			3,100
101-336-922.000	WATER & SEWER EXPENSE	45,500	
WATER/SEWER - STATION 2			3,500
GROUNDWATER DISCHARGE - STATION 3			30,000
KENTWOOD SYSTEM WATER AND SEWER COSTS FOR FIRE STATIONS 1 & 3			12,000
101-336-934.000	REPAIR & MAINTENANCE	55,500	
RADIO/PAGER REPAIR			5,000
MISC. EQUIPMENT REPAIR			5,000
FIRE EXTINGUISHER REPAIR/RECHARGE			2,000
GENERAL BUILDING REPAIRS			15,000
HEATING/COOLING SYSTEM MAINTENANCE			7,500
REPAIR TURNOUT GEAR BY MANUFACTURER			500
MAINTENANCE FOR PHYSICAL FITNESS EQUIPMENT			1,000
THERMAL IMAGER REPAIR			500
SMALL ENGINE OUTSIDE REPAIRS, CHAIN SHARPENING			1,500
CYLINDER HYDROSTATIC TESTING (SCBA, OXYGEN, CASCADE SYSTEM)			1,400

	PREVENTATIVE MAINTENANCE CHECKS ON HOLMATRO EXTRICATION TOOLS		7,000
	GROUND LADDER TESTING		2,200
	GENERATOR SERVICE, MAINTENANCE-STATIONS		2,100
	CALIBRATION FOR POSICHECK FUNCTION TESTER		2,100
	CALIBRATION OF PORTACOUNT FIT TESTER		2,200
	GENERATOR SERVICE, MAINTENANCE (APPARATUS)-3		500
101-336-956.000	EDUCATION & TRAINING	78,100	
	CONTINUING EDUCATION		8,000
	MFIS CONFERENCES-FM, FIS, FC		3,000
	IAAI ARSON SCHOOL		1,500
	INVESTIGATION CLASSES-VEHICLE, APPLIANCE		2,500
	EMS RECERT CLASSES-ACLS, BTLS, PALS, ETC.		2,500
	EMS/FIRE TRAINING, REQUIRED (24/7 ONLINE)		4,500
	SPARTAN FIRE TRUCK TRAINING CONF-3		5,800
	BUILDING MATERIAL		800
	MATERIAL FOR TRAINING PROPS		800
	SCOTT CERTIFIED TECHNICIAN COURSE		1,600
	CYLINDER INSPECTION CLASS		500
	FDIC (INDIANAPOLIS)-2 HOT/FULL, 2 FULL, 2 EXHIBITS		4,700
	FIRE STRONG (CISM)		500
	EMS INSTRUCTOR/COORDINATOR CONFERENCE-3		3,500
	CRITICAL INCIDENT STRESS MANAGEMENT CONFERENCE/TRAINING-2		1,000
	MI FIRE INSTRUCTORS CONVERENCE		2,300
	RESOURCE/REFERENCE MATERIALS/TEXTBOOKS		3,000
	PEER FITNESS TRAINER CERTIFICATION RENEWAL-2		1,000
	HAZMAT CONFERENCE		2,500
	HAZMAT TECH COURSE (80 HOURS)-1		1,300
	MI FIRE SERVICE CLASSES		2,000
	TECH RESCUE TRAINING		1,000
	BUILDING COLAPSE OPERATIONS-2 REQUIRED		2,900
	TRENCH OPERATIONS-2 REQUIRED		2,200
	HIGHWAY CARGO TANK		300
	ADVANCED MONITORING AND DETECTION		300
	LIVE FIRE CREDENTIAL FIXED FACIILTY-4		4,700
	ROPE RESCUE OPERATIONS-2		2,000
	GREAT LAKES HANDS ON TRAINING-3		3,500
	CHEMISTRY OF HAZMAT-2		600
	HAZMAT OFFICER		300
	EMS INSTRUCTOR COORDINATOR CLASS-1		3,000
	MISC CERTIFICATION RENEWAL-FPB		1,000
	FIREHOUSE,FIRE ENGINEERING, FIRE RESCUE SUBSCRIPTIONS		500
	EMS LICENSE RENEWALS-PERSONNEL, AGENCY, VEHICLES		2,500
101-336-975.000	CAPITAL OUTLAY	84,700	
	FIRE HOSE REPLACEMENT-VARIOUS SIZES, APPX 1800 FT		16,800
	APPLIANCE REPAIR/REPLACEMENT, AS NEEDED		2,500
	MISC FIRE EQUPMENT (REPL ITEMS)		5,000
	TREADMILL-STA 2 REPL		5,000
	TEMPEST GAS POWERED FAN-910-2110 REPL		4,500
	IPAD FOR MOBILE COMMAND-C3		1,000
	SUCTION UNIT-REPL		1,000
	TABLE SAW		800
	MILWAUKEE 15" CUTOFF SAWS-4		12,000

RECLINERS-STA 2 REPL	4,500
MATTRESSES-10 REPL	3,000
EXERCISE POWER RACK-STAS 2 & 3 REPL	2,600
THERMAL IMAGING CAMERA-REPL	9,000
INTAKE VALVE-E56	3,000
LIFEPAK 1000 AED-E52	3,000
RESCUE DUMMY-REPL	4,000
ELLIPTICAL-STA 1 REPL	5,000
GENERATOR, 5000 WATT TO RUN TECH RESCUE TOOLS	2,000

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Department Summary: Human Resources

Department Head: Heather Visco

Human Resources (270)

Department Developments: The Human Resources (HR) Department continues to focus on strategic planning, best practices, maximizing human capital, and providing high-quality service to our internal and external stakeholders. As a business partner to all city departments and primary source of assistance for employees, the HR team strives to provide high-quality services.

Human capital management (HCM) is the set of practices an organization uses for recruiting, managing, developing, and optimizing employees to increase their value to the City and the community. This year, the HR Department will focus on recruitment and retention and employee training.

Staffing Changes Proposed: Due to the retirement of the HR Coordinator, the Executive Assistant from the Mayor's office will be working 0.40 FTE for the HR department.

Priority Accomplishments for 2024-25:

- Successfully recruited and onboarded a key position: Deputy Director of Finance
- Recruited and hired 91 employees in calendar year 2024 *(2 appointed board members, 28 full-time, 4 part-time, 42 irregular part-time, 12 seasonal, 3 temporary, 3 interns, 36 election workers).*
- Implemented and integrated a background check service using our current HRIS system which streamlines the hiring process.
- Successfully established a new Collective Bargaining Unit; POLC-C Kentwood Captains Unit and ratified the first contract.
- Successfully negotiated a collective bargaining agreement with the POLC Patrol Union.
- Continued efforts to contain medical benefits costs and adding coverage options without compromising service to employees.
- Employees have saved over $115,000 in doctor’s office visits and prescriptions by using First Stop Health and ElectRX in 2024.

Priority Activities for 2025-26:

- Planning around bi-annual Kentwood Job Fairs.
- Continued exploration of options for possible implementation of an effective and modern timekeeping, scheduling, and leave system.
- Maintain focus on strategic human resources management initiatives, including expanded and improved employee ‘life cycle’ programs and training programs citywide.
- Continue leading and coordinating the bi-monthly *West Michigan Municipal Human Resources Professionals Roundtable.*
- Representation on the Michigan Municipal League’s *Municipal Services Committee* to advocate for policies that strengthen local government and ensure Kentwood stays engaged in key legislative discussions.

Expenditure Summary: Human Resouces (270)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-270-702.000	SALARIES & WAGES	173,628	167,654	266,800	266,800	308,400
101-270-702.001	SALARIES PART TIME	32,457	92,165	33,900	33,900	33,900
101-270-704.000	OVERTIME PAY	935	73	1,000	1,000	3,100
101-270-BENEFITS	BENEFITS	82,330	84,838	97,500	97,500	105,400
101-270-725.000	OTHER EMPLOYEE BENEFITS	73,312	71,400	48,200	44,200	47,400
101-270-725.226	OTHER EMPLOYEE BENEFITS-WELLNESS	15,018	15,198	21,100	21,000	21,100
101-270-740.000	SUPPLIES	2,850	1,970	1,200	1,200	1,700
101-270-801.000	CONTRACTUAL SERVICES	20,130	10,822	56,000	54,400	87,500
101-270-807.000	MEMBERSHIP DUES	1,872	1,368	1,300	800	900
101-270-830.000	SOFTWARE MAINT & LICENSES	-	13,170	56,300	29,500	35,500
101-270-850.000	TELEPHONE	540	405	600	600	1,100
101-270-864.000	VEHICLE MILEAGE	85	161	300	1,000	900
101-270-956.000	EDUCATION & TRAINING	3,554	6,689	6,800	7,600	16,900
DEPT 270 TOTALS	**HUMAN RESOURCES**	**406,711**	**465,913**	**591,000**	**559,500**	**663,800**

ACCOUNT ID	EXPENDITURE DETAILS		
101-270-725.000	OTHER EMPLOYEE BENEFITS	47,400	
	EMPLOYEE RECOGNITION EVENTS		7,900
	EMPLOYEE SERVICE AWARDS		8,900
	ENCOMPASS EAP SERVICE FEES		3,400
	FLEXIBLE SPENDING ACCOUNT AMINISTRATION FEES		1,200
	CITY WIDE TRAINING		26,000
101-270-725.226	OTHER EMPLOYEE BENEFITS-WELLN	21,100	
	WELLNESS EVENTS		5,100
	WELLNESS PROGRAM PAYMENTS THROUGH PAYROLL		16,000
101-270-740.000	SUPPLIES	1,700	
	GENERAL SUPPPLIES - PENS, BINDERS, LABELS, ETC (DEPT ONLY - TRAINING BUDG		1,200
	MEETING/TRAINING FOOD & BEVERAGES		500
101-270-801.000	CONTRACTUAL SERVICES	87,500	
	INCHECK (NEW HIRE BACKGROUND CHECKS)		200
	NATIONAL INSURANCE SERVICES		49,800
	COMPENSATION STUDY		35,000
	EMPLOYEE ANONYMOUS TIP LINE		2,500
101-270-807.000	MEMBERSHIP DUES	900	
	SHRM MEMBERSHIP (264 ANNUALLY FOR EACH PERSON)		800
	POTENTIAL INCREASE IN FEES OR DUES		100
101-270-830.000	SOFTWARE MAINT/SUBSCRIPTIONS/L	35,500	
	UKG		27,000
	APPOINTLET		200
	SKILLSURVEY		3,900
	POWERDMS		3,400
	ADOBEPRO LICENSE(S) (UNDER NEW 2025 CONTRACT)		300
	ADOBE AI ASSISTANT (UNDER NEW 2025 CONTRACT)		100
	ADOBEPRO LICENSE(S) (UNDER OLD CONTRACT)		600
101-270-956.000	EDUCATION & TRAINING	16,900	
	HR RELATED SEMINARS, WEBINARS & OTHER TRAINING		1,400
	MISHRM CONFERENCE		800
	MSU PROFESSIONAL DEVELOPMENT PROGRAMS		6,500
	CERTIFICATION/RECERTIFICATION FEES (FMLA, SHRM, HRCI)		500
	SHRM NATIONAL CONFERENCE REGISTRATION ONLY		4,000
	SHRM NATIONAL CONFERENCE TRAVEL EXPENSES FOR 1		3,000
	MPELRA CONFERENCE & HOTEL FOR 1 ATTENDEE		700

Department Summary: Information Technology

Department Head: Matt Anderson

Information Technology (228)

Department Developments: The I.T. staff continues its work to implement and integrate significant technology projects for the city.

Staffing Changes Proposed: None. The department continues to utilize consultants for additional expertise and assistance when needed.

Priority Accomplishments for 2024-25:

- Updated wireless environment to be able to sustain new Parks initiatives and improve several areas with better coverage.
- Replaced several End of Life (EOL) Cisco switches and have plans to replace the rest in the upcoming budget year.
- Continued to improve our Disaster Recovery strategy
- Working with DPW continued to improve building cameras and building security.
- Researching security best practices, including for mobile devices. For web traffic security looking at implementing Cisco Umbrella.
- Working on updates to phone system servers so we can stay on supported version.

Priority Activities for 2025-26:

- Continue to improve our Disaster Recovery strategy, possibly replicating data to the Parks building when we implement new virtual servers/storage.
- Replace several End of Life (EOL) Cisco switches.
- Replace outdated Network Firewall with current supported version.

Expenditure Summary: Information & Technology (228)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-228-702.000	SALARIES & WAGES	367,761	382,343	396,200	396,200	412,700
101-228-BENEFITS	BENEFITS	138,454	146,613	153,500	153,500	157,000
101-228-740.000	SUPPLIES	4,217	247	3,000	3,000	3,000
101-228-801.000	CONTRACTUAL SERVICES	12,331	10,012	66,900	66,900	71,900
101-228-807.000	MEMBERSHIP DUES	241		400	400	400
101-228-830.000	SOFTWARE MAINT & LICENSES		7,299		36,800	36,800
101-228-831.000	MAINTENANCE AGREEMENTS	52,546	73,391	111,800	75,000	75,000
101-228-850.000	TELEPHONE	1,132	1,197	4,200	2,200	2,400
101-228-864.000	VEHICLE MILEAGE	229	106	1,000	500	500
101-228-934.000	REPAIR & MAINTENANCE		3,059	1,000	1,000	1,000
101-228-956.000	EDUCATION & TRAINING	1,451	796	8,500	4,000	8,500
101-228-975.000	CAPITAL OUTLAY	2,534		5,000	3,000	5,000
DEPT 228 TOTALS	INFORMATION TECHNOLOGY	580,897	625,063	751,500	742,500	774,200

Expenditure Detail: Information & Technology (228)

ACCOUNT ID		EXPENDITURE DETAILS		
101-228-740.000	SUPPLIES		3,000	
	CABLES, CONDUIT & WIRING			1,200
	OFFICE SUPPLIES			1,200
	TOOLS			300
	MISC			300
101-228-801.000	CONTRACTUAL SERVICES		71,900	
	TECHNOLOGY CONSULTING			39,400
	WIRING SUPPORT			3,000
	SECURITY CONSULTING			5,000
	OFFICE 365 CONSULTING			5,000
	RECYCLING COSTS			7,000
	MICROSOFT INCIDENTS			2,500
	PHONE NETWORKING			5,000
	CONTRACTUAL SERVICES			5,000
101-228-830.000	SOFTWARE MAINT/LICENSES		36,800	
	SOFTWARE AGREEMENT - VM WARE ESX SERVER (VIRTUALIZATION SOFTWARE)			17,000
	CONNECTWISE TICKETING			3,500
	MACRIUM IMAGING SOFTWARE			300
	INFOSEC PHISH TESTING (FORMERLY KNOWBE4)			16,000
101-228-831.000	MAINTENANCE AGREEMENTS		75,000	
	VEEAM BACKUP			5,000
	CISCO SMARTNET CONTRACTS - HARDWARE & SOFTWARE			45,000
	RSA AUTHENTICATION DEVICES (ACCESS SECURITY)			4,300
	UNDETERMINED - FOR CHANGES IN EQUIPMENT ON HAND			5,000
	SERVER MAINTENANCE - IBM			5,700
	CORP TECH ASIGRA BACKUP			5,000
	CERTIFICATE/DOMAIN RENEWALS			2,500
	SERVER HARDWARE WARRANTY RENEWALS			2,500
101-228-956.000	EDUCATION & TRAINING		8,500	
	SEMINARS/TRAINING MATERIALS			3,900
	IT TRAINING MODULES			3,600
	MI-GMIS			1,000

Department Summary: Inspections

Department Head: James Kirkwood

Inspections (371)

Department Developments: Online permitting continues to be a huge success. Of the 3,232 permits issued, 1,881 (58%) were processed online (up from 1,856 last year and down from 1,929 the year before). Of those permits, there were 145 re-roofs, 443 plumbing, 836 mechanical, and 457 electrical, which shows market diversity by the trades utilizing the service. Customers appreciate the convenience of applying for and processing permits from their desks. Furthermore, the process has significantly streamlined internal workflows. This increase matches the overall minor rise in permit applications.

Compared to the February 2023–2024 year, the number of permits from February 2024–2025 has increased slightly from 3,141 to 3,232, and permit fee revenue has correspondingly increased from $1,120,998 to $1,935,340. A construction value of $168 million has been permitted over the last year. This value has increased from $102 million the prior year. The new LDS Church and Snack Craft both had $15+ million building projects, adding to the year's construction value.

The Department has continued to enforce Kentwood’s rental program. In July 2017, the City Commission approved an ordinance requiring a $500 administrative fee for a property owner who allows a rental certificate to lapse and an additional $100 fee to issue a new certificate. These changes brought Kentwood’s enforcement in line with neighboring communities and have had a positive impact on the maintenance of delinquent properties. As part of an enforcement case, the City’s fee was challenged on its legality and proven to be lawful and warranted.

The City has 853 rental property owners who are responsible for 1,292 parcels and 10,459 units. Of the 746 units inspected by staff, 75 continue to be non-compliant (down 55% from 165 last year). The department has made a concerted effort to address this backlog of non-compliant units. Staff will continue to make rental compliance a priority in the coming year. With the hiring of a dedicated rental inspector, the City is reaping the benefits with a 55 percent drop in non-compliance backlog.

The Department continues to serve the City’s interests by working closely with the building and business communities to ensure high levels of customer service with quick response times and professional service.

Staffing Changes Proposed: None.

Major Accomplishments for 2024–2025:

- Provided inspection services for $168 million in construction value during calendar year 2024 as compared to $102 million the prior year; the top 10 construction value projects include:
    - Church of Jesus Christ of Latter-day Saints
    - Snack Craft
    - Fox/Ford Commercial
    - Dinks & Dingers
    - American International Foods
    - AT&T HVAC Replacement
    - PGA Tour Superstore
    - Roskam Bakeries — Frito Pretzel
    - 5405 Patterson Shell
    - Octapharma Plasma
- Completed 7,135 total inspections (6,391 trade; 744 rental), down 16.5% from 8,550 inspections the prior year — approximately 28 per workday.

Priority Activities for 2025–2026:

- Act on remaining delinquent rental properties via the language in the revised ordinance and pursue those that continue to lack compliance through the court process

- Act on short-term rentals that violate the City's rental ordinance
- Ensure responsive and reliable service for customers in this still strong economy

Expenditure Summary: Inspections (371)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-371-702.000	SALARIES & WAGES	596,276	633,446	656,900	656,900	675,100
101-371-702.001	SALARIES PART TIME	3,668	2,205			-
101-371-704.000	OVERTIME PAY	8,009	486	7,500	7,500	7,500
101-371-BENEFITS	BENEFITS	286,736	323,709	344,700	344,700	346,000
101-371-740.000	SUPPLIES	5,006	4,060	5,000	5,000	6,050
101-371-743.000	UNIFORM EXPENSE	2,262	2,883	4,400	4,400	4,400
101-371-801.000	CONTRACTUAL SERVICES	8,928	2,329	8,000	8,000	8,000
101-371-804.000	LEGAL FEES					20,000
101-371-805.000	INSURANCE AND BONDS	2,282	3,366	3,500	3,600	3,675
101-371-807.000	MEMBERSHIP DUES	1,425	1,285	3,300	3,300	4,400
101-371-830.000	SOFTWARE MAINT & LICENSES		8,796	14,300	11,600	11,600
101-371-831.000	MAINTENANCE AGREEMENTS	10,811	2,042			-
101-371-850.000	TELEPHONE	2,967	3,233	3,800	3,800	3,455
101-371-861.000	AUTO SUPPLIES	4,868	3,176	500	500	500
101-371-861.934	VEHICLE REPAIR & MAINTENANCE		77			-
101-371-862.000	GASOLINE EXPENSE	4,747	5,919	6,000	6,000	6,000
101-371-864.000	VEHICLE MILEAGE	620	664	500	500	500
101-371-934.000	REPAIR & MAINTENANCE			500	500	500
101-371-956.000	EDUCATION & TRAINING	2,363	3,176	4,600	4,600	6,000
101-371-965.000	CLAIMS	26				-
101-371-995.401	TRANS TO PROP AND BLDG	30,000	15,200	15,200	15,200	-
DEPT 371 TOTALS	**INSPECTIONS**	**970,996**	**1,016,050**	**1,078,700**	**1,076,100**	**1,103,680**

Expenditure Detail: Inspections (371)

ACCOUNT ID	EXPENDITURE DETAILS		
101-	SUPPLIES	6,050	
	INSPECTIONS SLIPS		500
	INSPECTION FORMS (WINDOW/PERMIT CARDS)		300
	INSPECTION STICKERS		100
	BUILDING PERMIT APPLICATIONS		250
	ENVELOPES / STATIONARY		500
	TECH SUPPORT FOR SERVICE EQUIPMENT		200
	MISC. (OFFICE SUPPLIES, INK CATRIDGES, DISKS)		1,000
	MISC. BOOKS & PUBLICATIONS		500
	CODE BOOKS		2,000
	KENT RECORD STORAGE		700
101-371-743.000	UNIFORM EXPENSE	4,400	
	UNIFORMS		2,100
	JACKETS & WINTER COATS		1,050
	SHOES & BOOTS		875
	CITY LOGOS		350
	ROUNDING		25
101-371-801.000	CONTRACTUAL SERVICES	8,000	
	ELECTRICAL INSPECTIONS FOR SICK & VACATION COVERAGE		2,000
	BUILDING INSPECTIONS FOR SICK & VACATION COVERAGE		2,000
	MECHANICAL INSPECTIONS FOR SICK AND VACATION COVERAGE		2,000
	PLUMBING INSPECTIONS FOR SICK & VACATION COVERAGE		2,000
101-371-807.000	MEMBERSHIP DUES	4,400	
	INSPECTIONS DIRECTOR LICENSE- STATE REQUIREMENT		225
	INSPECTIONS DIRECTOR - METRO BLDG INSP		200
	BUILDING OFFICIAL LICENSES - STATE REQUIREMENTS		500
	BUILDING OFFICIAL - METRO BLDG INSP		200
	ELECTRICAL INSPECTOR LICENSES - STATE REQUIREMENTS		300
	ELECTRICAL INSPECTOR - INTERNATIONAL ASSOC. OF ELEC. INSP. (IAEI)		300
	ELECTRICAL INSPECTOR - METRO BLDG & ELEC INSP		600
	MECHANICAL INSPECTOR LICENSES - STATE REQUIREMENTS		150
	MECHANICAL INSPECTOR - WEST MI MECH INSP ASSOC. (WMMIA)		200
	PLUMBING INSPECTOR LICENSES - STATE REQUIREMENT		600
	PLUMBING INSPECTOR - WEST MI PLUMBING INSP FORUM (WMPIF)		200
	ICC MEMBERSHIP FOR CITY		150
	MISC DUES		775
101-371-830.000	SOFTWARE MAINT/SUBSCRIPTIONS/L	11,600	
	ADOBE		110
	BS&A ONLINE SERVICES		3,400
	BS&A COMMUNITY (BUILDING) DEPARTMENT		4,000
	BS&A PERMIT APPLICATION SUBMISSION (PAS)		4,000
	ROUNDING		90
101-371-850.000	TELEPHONE	3,455	
	RENTAL INSPECTOR		540
	PLUMBING INSPECTOR		540
	ELECTRICAL INSPECTOR #1		540
	BUILDING INSPECTOR		565
	MECHANICAL INSPECTOR		565

	ELECTRICAL INSPECTOR #2		565
	MISC PHONE ACCESSORIES		140
101-371-956.000	EDUCATION & TRAINING	6,000	
	TRAINING & TRAINING MATERIALS		2,900
	IAEI EXECUTIVE BOARD		600
	TRADE BOARDS		600
	ICC		300
	BUILDING OFFICIAL		1,000
	RENTAL INSPECTOR		600
101-371-995.401	TRANS TO PROP AND BLDG	15,200	
	TRANSFER TO PROPERTY & BUILDING FUND FOR RENTAL INSPECTOR VEHICLE		6,000
	TRANSFER TO PROPERTY & BUILDING FUND FOR INSPECTOR VEHICLE		6,000
	TRANSFER TO PROPERTY & BUILDING FUND FOR PURCHASE OF 1 VEHICLE SHARED 5		3,200

Department Summary: Library

Presented by: Kiosha Jeltema

Library (790)

Department Developments: Upkeep, replacements, and repairs continue to be needed as the library building, furnishings, and equipment age. In-person visits are continuing to rise since the decrease due to the pandemic; visitor counts in 2024 increased 17% compared to 2023.

Staffing Changes Proposed: None

Priority Accomplishments for 2024-2025:

- Replaced program room blinds covering the external door that exits to the courtyard.
- Relocated book sale corner to a more prominent location, including an expansion of shelving and the addition of tables to display more books.
- Added storage units to the program room to accommodate the storage of program supplies.
- Added additional shelving units to the donation room.
- Repaired/replaced furniture, fixtures and equipment, as needed.
- Ensured that the library building and grounds are maintained in excellent condition.
- Scheduled and completed regular carpet and window cleaning.
- Progressing toward remodeling the upstairs workroom to accommodate all Branch Librarians in a shared workspace.

Priority Activities for 2025-2026:

- Add six tables and soundproofing to the new gaming lab.
- Add color contrast at the edge of each stair to provide more safety for patrons with low visibility.
- Add wireless HDMI capability to community room.
- Add sound panels to the stairwell to mitigate noise traveling up from the first floor to the second floor “quite zone”.

Expenditure Summary: Library (790)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-790-740.000	SUPPLIES	23,333	22,945	30,000	30,000	30,000
101-790-801.000	CONTRACTUAL SERVICES	97,175	113,115	127,200	127,200	127,740
101-790-805.000	INSURANCE AND BONDS	9,098	9,443	10,500	10,500	11,025
101-790-831.000	MAINTENANCE AGREEMENTS	640	401	1,300	1,300	1,300
101-790-850.000	TELEPHONE	601	463	2,000	2,000	700
101-790-920.000	ELECTRIC	59,500	58,902	65,000	65,000	65,000
101-790-921.000	HEAT	12,944	9,932	15,000	15,000	15,000
101-790-922.000	WATER & SEWER EXPENSE	2,268	2,587	5,000	5,000	5,000
101-790-934.000	REPAIR & MAINTENANCE	14,407	19,896	65,000	65,000	50,000
101-790-950.000	INTERNAL CHARGES-SCHED C	55,788	96,428	167,900	167,900	138,700
101-790-975.000	CAPITAL OUTLAY	-	-	-	-	7,000
DEPT TOTAL 790	**LIBRARY**	**275,754**	**334,112**	**488,900**	**488,900**	**451,465**

Expenditure Detail: Library (790)

ACCOUNT ID	EXPENDITURE DETAILS		
101-790-801.000	CONTRACTUAL SERVICES	127,200	
	CUSTODIAL SERVICES		109,600
	ALARM SYSTEM MONITORING		1,000
	TRASH COLLECTION		2,500
	WINDOW CLEANING		2,000
	EXTRA CLEANING SERVICES (WINDOW, CARPET, UPHOLSTERY, ETC.)		9,000
	ROOM PARTITION INSPECTION & MAINTENANCE		2,000
	PEST CONTROL		1,100
101-790-934.000	REPAIR & MAINTENANCE	65,000	
	HANDICAPPED DOOR REPAIR		4,000
	STAGE REPAIRS		20,000
	FURNITURE, FIXTURE & EQUIP REPAIR/REPLACEMENT (AS NEEDED)		5,000
	INCREASING MAINTENANCE COSTS		6,000
	REMODEL UPSTAIRS WORKROOM TO SHARED WORKSPACE		30,000
101-790-950.000	INTERNAL CHARGES- SCHED C	167,900	
	ONE BUILDING MAINTENANCE EMPLOYEE DEDICATED TO LIBRARY		87,900
	BUILDING & GROUNDS MAINTENANCE PROVIDED BY DPW		80,000

Department Summary: Planning

Department Head: Lisa Golder

Planning (701)

Department Developments: The upcoming fiscal year will include an effort by the City Commission, Planning Commission, Housing Commission, and EDC to determine the future of housing within the city. This will involve a housing study that will begin in the 2024-2025 fiscal year and continue into the 2025-2026 fiscal year. The housing study will provide recommendations on the type, density, and design of housing in the community as well as the type of incentives, funding and support programs that could be used to support housing. In conjunction with the Engineering Department, Planning is moving forward with the scheduling and implementation of crosswalk improvements in accordance with the 2022 Pedestrian Crosswalk study. We are also likely to see the initial phases of the development of the Patterson Farm property in 2025-2026,

Staffing Changes Proposed: With the retirement of Community Development Director Terry Schweitzer in April, 2025, the Planning Department will seek to replace the position to ensure that four FTE's in the Planning Department are retained. We will budget for an 8-week student planning intern position for the Spring of 2026.

Priority Accomplishments for 2024-2025: The major responsibility of the Planning Commission and planning staff is the implementation of the Master Plan and the review of development projects and initiatives as required by the Kentwood Zoning Ordinance. Since the Planning Department staffs other commissions and boards, including the Economic Development Corporation, the Historic Commission, the Housing Commission, the Zoning Board of Appeals, and the Brownfield Redevelopment Authority, its work also includes the implementation of projects, plans and policies for these entities. In the past year, the following projects and implementation measures have been undertaken:

- After 3 years of City Commission and Planning Commission study and consultation with area home builders, the city adopted the Zoning Ordinance amendments relating to residential design requirements. In addition, staff worked toward updated sign regulations and enforcement in response to landmark Supreme Court and subsequent lower court decisions;.
- Processing of the request to amend the Master Plan land use designation for the 151-acre Patterson Farm located along the west side of Patterson Avenue between 28th Street and 36th Street in accordance with Section 39 of the Michigan Planning Enabling Act, Public Act 33 of 2008, MCL 125.3839. We informed our neighboring local governments, planning entities, and any public utilities and railroad companies of the public comment period. A public hearing was held on January 14, 2025, to formally act on the proposed amendments to the Master Plan; although at the applicant's request is currently tabled until the end of February.
- The Kentwood Economic Development Corporation (EDC) hosted a Housing Needs Presentation by Housing Next, a regional partnership serving Kent and Ottawa counties. A Request for Proposals (RFP) was issued to secure professional consultation on a Housing Needs Assessment to gain a deeper understanding of local housing needs and issues within the City to enable development of appropriate strategies. The studies will ultimately aid the City in the update of portions of the city's overall Master Plan. The housing needs assessment is also anticipated to be helpful in the evaluation of housing related incentives, funding and support programs (such as PILOT agreements, Housing TIF through PA 381 of 1996, housing tax abatement). While the Housing Needs Assessment will inform potential land use recommendations and policies for housing, it is not anticipated that a consultant will be hired to assist the city in the overall Master Plan update until FY 2026-2027.
- The Kentwood Economic Development Corporation (EDC) reviewed and recommended to the City Commission approval of the issuance of a Quota Liquor License for the Dinks and Dingers Restaurant/Pickleball development at 5080 Broadmoor Avenue, SE.
- The Kentwood Economic Development Corporation (EDC) initiated the process of updating its Strategic Plan with Kent County Administrator Al Vanderberg guiding the discussion. In addition, the EDC approved the Brownfield Reimbursement for the Tender Lawn Care project.
- The City maintained certification as a Redevelopment Ready Community through the Michigan Economic Development Corporation (MEDC).
- Staff support of the annual Division Avenue Arts and Cultural Festival as well as the Division Avenue Business Association. In concert with the Wyoming Planning Department, there was door-to-door outreach with Division

Avenue businesses to solicit and discuss ideas to promote the business association in the corridor. A directory of Division Avenue businesses was established in the process.

- The Planning student intern initiated tracking of retail vacancies in 3rd Quarter of 2024
- The Planning Department partnered with the Engineering Department, the City of Wyoming and Kelloggsville Schools to secure a Safety Grant to install a HAWK (high intensity activated crosswalk beacon) signal and a pedestrian refuge island across Division Avenue to connect the Kelloggsville Middle School with The Dock, an after-school drop-in center.
- Collaborated with Engineering and the Mayor's office to schedule program funding in 2028 and 2029 to install HAWK signalization at the current pedestrian crossing in the 3700 block of Breton Avenue as well as at the intersection of Walnut Hills and 44th Street as part of the 2026-2029 GVMC Transportation Improvement Plan.
- Confirmed that the collaborative efforts with Meadowbrook Elementary School, the Kent County Road Commission, and Ada Township to install sidewalk on both sides of Argo Street from Hall Street to Cascade Road as well as a pedestrian refuge crossing on Forest Hill Avenue in the vicinity of Hall Street and Orchard Creek Drive in 2025.
- Secured tree grants from DTE and Consumers Energy to partner with the DPW to install street trees along the north side of the 3100-3400 blocks of 52nd Street as well as portions of 52nd Street east and immediately west of Broadmoor Avenue. The DTE grant involved 22 trees, and the Consumers Energy grant involved 15 trees.
- Staff has been actively involved in the Grand Valley Metro Council (GVMC) led studies involving Transportation Demand Management and the Complete Streets Advisory Committee. This led to a crosswalk demonstration project in the immediate area of 52nd Street and Primrose Avenue coordinated with Kelloggsville Public Schools and the Public Works, Engineering and Police Department. The project and final report were very thorough and insightful.
- Consistent with the recommendation in the 2017 Non-Motorized Facility Plan, Shaffer Avenue has been evaluated and now programmed for a road diet in 2026 resulting in a three-lane cross section for motor vehicles and on-street bike lanes. The intersection of Shaffer Avenue and 36th Street is programmed to be converted to a roundabout in 2026.
- Staff initiated work on the update of the 2017 Non-Motorized Facility Plan as well as an evaluation of the 2022 road diet on 29th Street from the west city limits to Shaffer Avenue. In addition, the prospect of continuing the road diet all the way over to 28th Street and Acquest Avenue was discussed.
- The Mayor's office collaborated with the Engineering office in applying for and securing Department of Natural Resources funding for the acquisition of 41.9 acres of land in Section 26 to allow for the extension of the non-motorized network immediately east of the City Hall Campus. This property represents a key segment of the 2017 Non-Motorized Facilities Plan.
- Staff and the Mayor have been actively involved in the update of the RAPID's Transit Master Plan completed in 2024. Staff is anticipating discussion concerning the prospect of expanding the City of Grand Rapids scooter and bike share services into the other suburban cities to provide first mile and last mile support to current transit services.
- The Historic Preservation Commission completed a re-organization of the historical artifacts contained in the Heritage Room within the Richard L Root Kent District Library.
- The Arts Commission reviewed and approved Art Display Venues for Feeding America at 3070 Shaffer Avenue and Dedalus Financial Strategies PC at 4306 Division Avenue. In addition, the Mayor, on behalf of the City Commission and Parks and Recreation Commission, requested input on the introduction of art in the development of the new Community Center on Walma Avenue as well as other park facilities.
- The Arts Commission is resurrecting its prior effort to formulate its vision and mission statement.
- Continuation of work with the Police Department, the City Attorney's office and the 62B District Court to formulate modifications to the city's noise regulations to establish sound pressure limitations and test equipment standards as well as research the acquisition of the testing equipment and ongoing costs of periodic calibration.
- Worked with the Mayor's office, City Clerk, Police Department and City Attorney's office to formulate modifications to the city's special events regulations to establish policies, procedures and agreements to address the wide array of public and private events.
- Staff participated in the Michigan Green Communities Challenge, achieving silver level status.
- Kentwood's Tree City status was updated.
- Several DPW employees have attained certification as arborists and the Kentwood DPW is drawing upon the street tree 2022 tree inventory to aid in the maintenance of street trees.

- Coordinated with the Kent County Community Action Program to promote their housing services and programs and determine whether to re-establish a basic housing rehabilitation program operated by the Kentwood Housing Commission.
- The Planning Department was involved in the review of housing development projects in 2024, including 216 single family detached home sites for Breton Ravines, 64 single family detached home sites for Hope Haven, 42 single family detached home sites in Heyboer Acres #2, 15 single family detached home sites in Lakewood West Wing and 33 single family attached condos in the Walma Condos development. The city issued 73 permits for single family detached homes and 10 permits for single family attached homes.
- **Priority Activities for 2025-2026:**
- Housing Needs Assessment in preparation for 2025 Master Plan Update.
- Refinement of the Economic Development Corporation (EDC) Strategic Plan.
- Update of the Non-Motorized Trail Plan, with attention given to policy regarding the maintenance of facilities and pedestrian safety.
- Work with Grand Valley Metro Council (GVMC) to develop a Complete Streets Policy.
- Continue collaboration with Engineering and the Mayor's office to seek out Federal Safety funding to design and implement pedestrian crosswalk projects.
- Initiate collaborative efforts with Kentwood Schools, Kentwood Engineering and Kentwood Police Department to pursue Safe Routes to School projects for a crosswalk for 44th Street at Walnut Hills Drive.
- Collaborative with the City of Grand Rapids to upgrade the mid-block pedestrian crossing of Breton Avenue at the Stanaback Park Trail.
- Apply for at least one grant for community building (such as Match on Main) along the Division Avenue corridor.
- Participate in Developer Day.
- Support and budget for the annual Division Avenue cultural event in June of 2026—funds to make temporary crossing safe.
- Disseminate information on County and City housing loan/grant opportunities to the public through utility billing/direct mailings to target areas in need of housing improvements and assistance.
- Master Plan Implementation in the following areas:
    - Update the 70-30 policy as part of the discussions and findings generated from the Housing Needs Assessment.
    - Work with the City Attorney and Mayor's office on the sale/development of City-owned properties as part of the discussion and findings generated from the Housing Needs Assessment
    - Determine whether any of the recommendations identified in the Housing Assessment will require amendments to the Master Plan or Zoning Ordinance, and make application to the MSHDA Housing Readiness Incentive Grant to fund the Master Plan or Zoning amendment.
- Participate in MI Green Communities Challenge
    - Review potential policies for economic resiliency.
- Maintain certification as a Redevelopment Ready Community through the Michigan Economic Development Corporation (MEDC).
- Continuation of a general update of the Zoning Ordinance -- Determine ways to add housing to energize commercial areas, update residential density computation, update lighting regulations; review/update the City's Greenspace policy in PUDs; and updated overall formatting. (Note of prospective state funding).
- Make use of AI software for translation of the Historic Preservation Commission's oral histories.
- Development of a 2026 or 2027 calendar featuring photos of the city of Kentwood/Paris Township and highlighting important dates in Kentwood history.
- Plan potential presentations on the history of Division Avenue or other topics of local historic significance.

Expenditure Summary: Planning (701)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-701-702.000	SALARIES & WAGES	326,691	338,418	345,400	345,400	354,100
101-701-702.001	SALARIES PART TIME	18,518	22,886	23,200	23,200	23,200
101-701-704.000	OVERTIME PAY	1,249	1,854	3,000	3,000	3,100
101-701-BENEFITS	BENEFITS	168,978	177,193	182,600	182,600	182,900
101-701-740.000	SUPPLIES	994	2,029	1,700	3,400	3,400
101-701-801.000	CONTRACTUAL SERVICES	1,194	10,023	15,300	7,300	12,500
101-701-807.000	MEMBERSHIP DUES	2,263	2,017	1,900	1,860	1,660
101-701-830.000	SOFTWARE MAINT & LICENSES	-	358	400	710	915
101-701-864.000	VEHICLE MILEAGE	1,256	2,359	2,000	2,000	2,000
101-701-934.000	REPAIR & MAINTENANCE	-	180	-	-	-
101-701-956.000	EDUCATION & TRAINING	1,400	290	3,200	2,005	3,000
DEPT 701 TOTALS	**PLANNING**	**522,543**	**557,607**	**578,700**	**571,475**	**586,775**

Expenditure Detail: Planning (701)

101-701-740.000	SUPPLIES	3,400	
	HISTORIC PRESERVATION SUPPLIES		150
	MISCELLANEOUS BOOKS AND PUBLICATIONS		100
	MISC PENS, CALENDARS, APPOINTMENT BOOKS, NAME PLATES, BINDERS AND LUNC		100
	HISTORIC PRESERVATION GUEST SPEAKER COSTS		350
	OFFSITE SITE STORAGE		300
	INK FOR LARGE FORMAT PRINTER		100
	LIGHT MEALS AND BEVERAGE FOR JOINT CC/PC MEETINGS		400
	PREPARATION FOR HISTORIC PRESERVATION OF PATTERSON FARMHOUSE		400
	HISTORIC 2026 CALENDAR		1,500
101-701-801.000	CONTRACTUAL SERVICES	12,500	
	LANGUAGE LINE SERVICES		300
	CONSULTANT SERVICES SCANNING OF PC AND ZBA FILES		8,000
	TRAFFIC ANALYSIS		4,000
	IN-CHECK		200
101-701-807.000	MEMBERSHIP DUES	1,900	
	THREE STAFF PLANNER APA/AICP/MAP DUES		1,500
	MICHIGAN ORAL HISTORY ASSOCIATION		50
	KUTSCHE OFFICE OF LOCAL HISTORY		45
	WHITEPAGES PREMIUM-SHARED WITH POLICE CODE ENFORCEMENT		240
	HISTORICAL SOCIETY OF MICHIGAN		50
	WEST MICHIGAN GENEALOGICAL SOCIETY		20
	ROUNDING		(5)
101-701-830.000	SOFTWARE MAINT/SUBSCRIPTIONS/L	915	
	IN DESIGN SOFTWARE SUBSCRIPTION		400
	WHITE PAGES		240
	SUBSCRIPTIONS		75
	AI SOFTWARE FOR HISTORIC PRESERVATION ORAL HISTORIES		200
101-701-956.000	EDUCATION & TRAINING	3,000	
	TRAINING SEMINARS FOR PLANNING SECRETARY		200
	ORAL HISTORY INTERVIEW TRAINING		100
	MICHIGAN ASSOCIATION OF PLANNING CONFERENCES- 3 ATTENDEES		1,500
	HISTORIC PRESERVATION CONFERENCE		200
	PLANNING COMM/ZBA ON SITE TRAINING, WEBINARS		1,000

Department Summary: Police

Police Chief: Bryan Litwn

Presented by: Deputy Police Chief Stephanie Morningstar

Police (301 & 302)

Department Developments: In FY25, the Department successfully filled seven (7) police officer vacancies. The Department has four (4) police recruits in a police academy that will graduate at the end of April 2025. The Department also has two conditional job offers for police recruits to start the police academy in May 2024. These two (2) recruits will bring the department's sworn staff to 71. The Department continues to work towards filling eight (8) new officer positions that the 2024 Police & Fire millage created. The Department anticipates having all of these positions filled by the end of FY26. The Department has had many changes over the last year. In FY25 the Department worked with Axon and the City Commission to approve a new reporting system and Officer Safety Plan with Axon that also included their new AI Bundle.

Staffing Changes Proposed: For FY26, the Department is requesting six (6) full-time police officers and two (2) full-time police lieutenants. These positions were part of the 2024 Police & Fire millage that was approved by Kentwood residents.

Priority Accomplishments for FY 2024-25:

- Focus on traffic complaints and traffic safety;
- Continued to promote and develop leaders within our Organization;
- Hired and trained seven (7) new officers, and a new non-sworn Staff Services Manager in an attempt to keep our Department fully staffed and running efficiently;
- Continued the process to gain accreditation through the Michigan Law Enforcement Accreditation Commission (MLEAC);
- 10 new License Plate Reader cameras (Flock) installed and implemented;
- Purchased new drones to assist with solving crimes and locating lost/endangered subjects;
- Made our new K9 program operational;
- Researched a new report writing system and signed a new contract with Axon to purchase this new program, upgrade our existing Axon products (body cameras, in-car cameras, and Tasers), and purchase and implement a new Artificial Intelligence (AI) package to improve the Department's law enforcement service.

Priority Activities for FY 2025-26:

- Restart the Police Department's Citizen's and Youth Police Academies;
- Focus on traffic complaints and traffic safety;
- Continue to develop leaders within our Organization;
- Continue the process to gain accreditation through MLEAC by April 2026;
- Work with Axon to move towards implementation of their new records system by the Fall of 2026;
- Continue efforts to recruit and retain officers in an attempt to keep our department fully staffed;
- Sponsor eight (8) police recruits through regional police academies to increase police staffing for the first time since 1999;
- Enhance recruitment strategies for attracting qualified applicants from a broad cross-section of the community.

Indicators: We continually monitor our department's performance on many levels; including crime statistics, budget monitoring, and community feedback. We set goals to keep activities focused on accomplishing our Department's Mission, which is to reduce serious crime, increase traffic safety and serve our community with excellence.

Expenditure Summary: Police (301)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-301-702.000	SALARIES & WAGES	6,091,591	7,740,975	7,456,000	7,456,000	8,610,800
101-301-702.001	SALARIES PART TIME	183,512	230,875	393,500	393,500	353,000
101-301-702.002	SALARIES & WAGES OTHER	7,692	6,466	12,000	12,000	28,400
101-301-704.000	OVERTIME PAY	354,254	369,334	400,000	400,000	400,000
101-301-705.000	HOLIDAY PAY	99,683	75,173	90,000	90,000	230,800
101-301-BENEFITS	BENEFITS	2,717,469	3,323,191	3,621,700	3,621,700	4,096,800
101-301-727.000	OFFICE SUPPLIES	12,425	12,898	15,800	15,800	15,800
101-301-728.000	POSTAGE		38	2,400	2,400	2,400
101-301-740.000	SUPPLIES	126,260	145,593	136,400	136,400	185,214
101-301-743.000	UNIFORM EXPENSE	100,097	121,029	112,000	112,000	144,600
101-301-801.000	CONTRACTUAL SERVICES	598,281	641,114	613,600	613,600	637,400
101-301-804.000	LEGAL FEES	216,687	216,276	276,000	276,000	276,000
101-301-805.000	INSURANCE AND BONDS	108,223	113,730	120,200	120,200	126,210
101-301-807.000	MEMBERSHIP DUES	4,787	2,553	4,400	4,400	5,345
101-301-808.000	JAIL PER DIEM/ARREST PROCESSING FEES	72,527	103,287	100,000	100,000	100,000
101-301-812.000	CROSSING GUARDS	23,240	16,612	30,000	30,000	30,000
101-301-830.000	SOFTWARE MAINT & LICENSES		24,002	183,200	183,200	201,895
101-301-830.096	PRINCIPAL ON SBITAS	19,378	19,862			
101-301-830.097	INTEREST ON SBITAS	1,490	1,006			
101-301-831.000	MAINTENANCE AGREEMENTS	191,633	149,448	11,600	11,600	11,600
101-301-850.000	TELEPHONE	80,804	82,523	72,800	78,600	87,100
101-301-861.000	AUTO SUPPLIES	65,075	85,287	65,000	65,000	65,000

101-301-861.934	VEHICLE REPAIR & MAINTENANCE	21,712	9,522	20,000	20,000	20,000
101-301-862.000	GASOLINE EXPENSE	167,494	169,561	203,500	203,500	213,000
101-301-864.000	VEHICLE MILEAGE	3,506	3,513	5,000	5,000	5,000
101-301-920.000	ELECTRIC	73,106	69,454	80,000	80,000	70,000
101-301-921.000	HEAT	23,106	16,611	27,000	27,000	20,000
101-301-922.000	WATER & SEWER EXPENSE	5,528	3,360	8,000	8,000	8,000
101-301-923.000	INTERNET		6,972	17,300	17,300	20,800
101-301-934.000	REPAIR & MAINTENANCE	28,726	11,936	4,500	4,500	10,000
101-301-945.101	USE OF FACILITIES	222,000	222,000	222,000	222,000	222,000
101-301-950.000	INTERNAL CHARGES-SCHED C	147,846	151,177	200,400	200,400	286,300
101-301-956.000	EDUCATION & TRAINING	115,915	109,846	189,200	189,200	205,528
101-301-957.000	EDUC & TRAINING ST POLICE	12,371	15,576	18,000	18,000	18,000
101-301-957.001	EDUC & TRAINING ST POLICE - CPE			18,000	18,000	72,000
101-301-965.000	CLAIMS	22,466	10,960			
101-301-975.000	CAPITAL OUTLAY	16,949	35,011	34,600	34,600	46,900
DEPT 301 TOTALS	**POLICE**	**11,935,833**	**14,316,771**	**14,764,100**	**14,769,900**	**16,825,892**

Expenditure Detail: Police (301)

ACCOUNT ID	EXPENDITURE DETAILS		
101-301-727.000	OFFICE SUPPLIES	15,800	
	GENERAL SUPPLIES - BINDERS, FOLDERS, ENVELOPES, STAPLES, BATTERIES, TAPE, C		6,800
	PAPER - COPY & PRINTER PAPER, PAPER TABLETS		3,600
	COMPUTER/PRINTER SUPPLIES		3,600
	OTHER - MISCELLANEOUS, UNEXPECTED, UNCATEGORIZED OFFICE SUPPLIES		1,800
101-301-740.000	SUPPLIES	185,214	
	COMMUNITY OUTREACH AND EDUCATION - NATIONAL NIGHT OUT, COMMUNITY CHILD		7,650
	FIREARMS PROGRAM - AMMUNITION, TARGETS, RANGE SUPPLIES AND REPLACEMENT		72,950
	FORENSIC PROCESSING - FINGERPRINT BRUSHES, POWDER, CARDS		450
	FORMS PRINTING - PRINTING COST FOR FORMS AND TICKETS		3,500
	MINOR EQUIPMENT ITEMS, SUPPLIES		23,410
	PROPERTY MANAGEMENT - EVIDENCE PACKAGING AND STORAGE SUPPLIES, EVIDENC		5,455
	PATROL DIVISION EQPMNT/SUPPLIES - FIRST AID SUPPLIES, TOW FEES, BATTERIES, M		25,770
	MINOR OPERATING EXPENSES (INVESTIGATIVE)		340
	CROSSING GUARD EQUIPMENT		200
	POLICE VOLUNTEER PROGRAM - VOLUNTEER APPRECIATION LUNCHEON AND OTHER		4,600
	SPECIAL RESPONSE TEAM (SRT) - BATTERIES FOR EQUIPMENT		200
	TASER PROGRAM - TASER EQUIPMENT AND PROGRAM SUPPLY ITEMS.		1,000
	OTHER - OTHER UNEXPECTED, UNCATEGORIZED, AND/OR EMERGENT EXPENDITURES		6,000
	OFFSITE RECORDS STORAGE - FEES TO KENT RECORDS FOR RECORDS STORAGE ANI		5,424
	SRO EDUCATION/PROMOTIONAL MATERIALS		1,100
	RECRUITMENT TEAM - SUPPLIES AND HANDOUTS		4,000
	INVESTIGATIONS - MINOR ITEMS AND SUPPLIES		1,500
	VEHICLE GUN LOCKS		1,800
	KENTWOOD POLICE YOUTH ACADEMY		3,350
	MOBILE FIELD FORCE TRAINING MUNITIONS		2,600
	STAFF SERVICES TRAINING EQUIPMENT		7,950
	ROUNDING		(35)
	CAR WASH		6,000
101-301-743.000	UNIFORM EXPENSE	144,600	
	UNIFORM CLEANING - EMPLOYEE UNIFORMS PER CITY CONTRACT WITH SHELDON CL		30,000
	UNIFORM PURCHASE/REPLACEMENT		98,600
	BODY ARMOR - REPLACEMENT OF SOFT BODY ARMOR BASED REPLACEMENT SCHEDU		16,000
101-301-801.000	CONTRACTUAL SERVI	637,400	
	CHILDRENS ASSESSMENT CENTER - AGENCY CONTRIBUTION TO CHILDREN'S ASSESS		7,000
	DISPATCH FEES - ANNUAL FEES PAID TO KENT COUNTY SHERIFF FOR DISPATCHING S		528,000
	FIREARMS RANGE LEASES -FEES TO CITY OF WYOMING AND PRIVATE SPORTS CLUB F		6,600
	SILENT OBSERVER - FEES PAID TO HANDLE ALL CRIME TIPS & PROCESSING		1,500
	KENT COUNTY FORENSIC SERVICES		50,000
	BUILDING ALARM MONITORING -MONITORING FIRE, PANIC, AND COMPUTER ALARM SY		1,200
	LANGUAGE LINE		16,800
	DEAF AND HARD OF HEARING SERVICE		1,300
	BACKING THE BADGE/ENCOMPASS		1,300
	PINE REST MENTAL HEALTH - PRE-EMPLOYMENT PSYCH REQUIRED BY MCOLES		19,100
	EMPCO SERGEANT PROMOTIONAL PROCESS		4,600
101-301-807.000	MEMBERSHIP DUES	5,345	
	MEMBERSHIPS/DUES - PROFESSIONAL MEMBERSHIPS AND ORGANIZATIONAL DUES		2,615
	MLEAC ACCREDITATION FEE		2,700

	ROUNDING		30
101-301-830.000	SOFTWARE MAINT/SU	201,895	
	ACQUARIUS IMAGING (IMAGING SOFTWARE)		5,950
	OBJECTIVE REDACT (REPLACED REDACT-IT SOFTWARE)		1,450
	CORE TECHNOLOGIES (TALON LEIN/CRIME ANALYSIS)		17,600
	COPLOGIC		10,500
	LEXISNEXIS COMMUNITY CRIME MAPPING (CCM)		3,000
	DATAWORKS (MUGSHOT SYSTEM)		3,375
	TYLER SSMA (TYLER RMS SYSTEM)		81,650
	MOBI CONTROL		1,295
	TLO LICENSE FOR INVESTIGATIONS		2,000
	CELLBRITE SOFTWARE		7,200
	BSA MODULE - CODE ENFORCEMENT		900
	POWERPOLICY PROFESSIONAL POWER DMS		5,000
	ADOBE PHOTOSHOP AND LIGHTROOM		150
	DROPBOX PLUS		160
	YEARLY AIRTIME SUBSCRIPTION FOR ATS TRAFFIC CLOUD		2,150
	CROWDSTRIKE FALCON COMPLETE - ANTIVIRUS		22,200
	POWER DMS FTO MODULE		2,800
	POWER DMS ENGAGE LE MODULE		5,150
	POWER TIME MODULE		3,850
	POWER DMS MLEAC ACCREDITATION MODULE		800
	MOTOROLA CAPE SOFTWARE DRONE #1		4,000
	MOTOROLA CAPE SOFTWARE DRONE #2		4,000
	ROUNDING		56
	POWERDMS VETTED MODULE		3,500
	FIRESHOT PRO		40
	COURSERA		399
	PEER SUPPORT APP FOR EMPLOYEES		10,000
	CISCO MERAKI SYSTEMS MANAGER NOT DUE UNTIL AUG2027		-
	FIVE ADDITIONAL CORE TALON LICENSES		2,600
	NET MOTION NOT DUE AGAIN UNTIL 12/09/2027		-
	TEZMINDS QRCODE		120
101-301-831.000	MAINTENANCE AGREE	11,600	
	APPLIED INNOVATION (COPIER)		9,350
	ELEVATOR MAINT AGREEMENT		2,200
	ROUNDING		50
101-301-850.000	TELEPHONE	87,100	
	LEASED TELEPHONE LINES - (4) NON-EMERGENCY LINES, LINES TO DISPATCH CENTEI		42,700
	CELLULAR PHONE SERVICES - CHARGES PAID FOR PHONE SERVICE FOR DEPARTMEN		44,000
	SPOK INC		400
101-301-861.000	AUTO SUPPLIES	65,000	
	VEHICLE PARTS/SUPPLIES - (ALTERNATORS, BATTERIES, BRAKES, OIL FILTERS, ETC.)		50,000
	TIRES - REPLACEMENT OF WORN TIRES AND RELATED ITEMS		12,000
	VEHICLE CLEANING - VEHICLE FLEET PROVIDED BY 3RD PARTY SERVICE VENDORS		3,000
101-301-861.934	VEHICLE REPAIR & MA	20,000	
	REPAIRS BY 3RD PARTY VENDORS TO MAJOR VEHICLE SYSTEMS, REPAIRS OF AUTO E		20,000
101-301-923.000	INTERNET	20,800	
	AIR CARDS FOR MCTS AND AVL/MAINT MODULE VIA VERIZON		20,500
	PAGER MONITORING SERVICES-CHARGES PAID FOR PAGER MONITORING		300
101-301-934.000	REPAIR & MAINTENAN	4,500	
	REPAIRS AND PARTS TO EQUIPMENT RELATED TO BICYCLE		1,000

	REPAIRS FOR RADARS, PORTABLE & MOBILE RADIOS, RADIO SYSTEM INFRASTRUCTUI		3,500
101-301-950.000	INTERNAL CHARGES-	200,400	
	SCHEDULE C - HIGHER THIS YEAR BECAUSE WE ARE ALSO ALLOCATING BENEFIT COS'		144,000
	ADD'L BUILDING CUSTODIANS (6 MONTHS)		56,400
101-301-956.000	EDUCATION & TRAINII	205,528	
	EMPLOYEE TRAINING		60,638
	IACP NATIONAL CONFERENCE - DEPUTY CHIEF ONLY		4,000
	MACP MID-WINTER TRAINING CONF-2; FBI NATIONAL ACAD		900
	CADET TUITION REIMBURSEMENT		14,000
	MACP SUMMER CONFERENCE - CHIEF TO ATTEND		1,000
	ILEETA CONF , FBINA MI TRAINING CONF		2,500
	POLICE ACADEMY SPONSORSHIP - 6 POLICE OFFICER CANDIDATES		100,000
	STAFF & COMMAND - 1 SUPERVISOR TO ATTEND		6,000
	MSU FIRST LINE SUPERVISION - NEW SERGEANT		4,500
	LEAD 24/7 SUPERVISOR TRAINING		12,000
	ROUNDING		(10)
101-301-975.000	CAPITAL OUTLAY	46,900	
	FITNESS ROOM ACCESSORIES		1,000
	ADMIN CONFERENCE ROOM UPDATE		5,000
	MILO TRAINING EQUIPMENT		5,500
	KENNEL FOR K9 HANDLERS HOUSE		3,800
	EQUIPMENT FOR K9		2,000
	LEG PRESS/HACK SQUAT MACHINE		1,900
	NEW SHREDDER FOR RECORDS BUREAU		5,500
	BEARCAT PAINT AND DECALS		8,500
	BEARCAT MAINTENANCE		4,000
	VP9 SIMMUNITION KITS		7,000
	VEHICLE RIFLE VAULTS - STAFF VEHICLES		2,700

Department Summary:
Public Works & Park Maintenance

Department Head: Chad Griffin

Public Works (441) & Park Maintenance (770)

Department Developments: This year, the Department hosted the Midwest branch American Public Works Association Equipment Show and Snowplow Roadeo in October 2024. Public Works staff participated in the snowplow driving competition and achieved first place driver and first place team out of 38 teams and 76 drivers. The Department also took the first place prize in the "Pride of the Fleet" competition with the submission of the "Kaplow"-painted front plow and tandem axle truck.

The Department continuously strives to provide service excellence to the Community and other city departments, aiming for proactive-over-reactive modes of operation whenever possible. The Department has accomplished this by means of exemplary maintenance on the city's public roads, water and sewer infrastructure, grounds and parks, city buildings and a wide range of fleet equipment. The Public Works team is anticipating a renovation and expansion project, slated to break ground in June 2025, which will greatly impact operations in both the short and long-term future.

Staffing Changes Proposed: This budget request includes 0.5 additional FTE staff. The part-time position would replace the Public Works Office Specialist to take over many of the responsibilities of the Office Specialist position. If approved, this would allow the current Office Specialist position to be elevated to an Executive Assistant for the Department Director to assist in the many demands of the Department and assist with the growth it has experienced.

Priority Accomplishments for 2024-25:

- Buildings:
  - Completed energy conservation upgrades to city buildings; (LED lighting, heating and cooling scheduling configuration.)
  - Public Works Facility expansion and renovation of offices and parking garage (ongoing 2024-2026).
  - Project management of the installation of safety glass in the city hall lobby serving three city departments.
  - Provided assistance with city projects, including the community center, fire training structure and DPW expansion and renovations.
- Streets/Drains:
  - Planted 52 street trees to continue the expansion of the city's tree canopy and beautification.
  - Completed over 325 lane miles of street sweeping and 387 catch basins were cleaned.
  - Completed repair of a water valve chamber and road restoration on 44th Street, which included design of a traffic control plan, excavation of the existing chamber and pouring/finishing concrete to restore the road surface.
  - Completed design and installation of a rolled curb and asphalt spot replacement of the perimeter drive surrounding the DPW building.
  - Successfully repaired the intersection of East Paris and Barden to accept traffic movement of semi-trucks. The work included grading, alteration of a drainage structure, concrete for the curb, road surface and sidewalk and completion of lawn restoration.
- Grounds and Parks:
  - Received and implemented the wide area mower, making mowing more efficient and productive.
  - Cleared trees and brush on the East-West Trail at Division Avenue to increase community member safety while enjoying one of Kentwood's beautiful trails.
  - Completed weekly mowing at all city and park properties weekly from April to November.
  - Removal of the aged Pinewood Park Leathers playground in anticipation of the installation of new playground equipment.
- Fleet:
  - In-serviced 24 new vehicles and equipment city-wide.
  - Completed maintenance and repairs totaling 1,769 equipment work orders in 2024.
- Utilities – Water:
  - Completed the EGLE-mandated service line verification and creation of the Complete Distribution System Materials Inventory (CDSMI) project. No lead service lines were found; the CDSMI was successfully reported to EGLE by the deadline date.
  - Watermain replacement projects (contracted) in collaboration with the engineering department: Ridgewood Street and Julivan Avenue.

- Successfully began collection of the first round of the "fifth Unregulated Contaminant Monitoring Rule" (UCMR 5) water quality samples.
- Completed the last quarter sections of the residential Cross Connection Inspection program.

- Utilities – Sanitary Sewer:
  - Cleaned over 14 miles and performed inspection of over 11 miles of sewer main.
  - Completed 15 sewer main full-length cured in place pipe (CIPP) lining.
  - Sewer main replacement projects (contracted) in collaboration with the engineering department: Ridgewood Street and Julivan Avenue.

Priority Activities for 2025-26:

- Buildings:
  - Public Works Facility offices and parking garage addition/renovation groundbreaking.
  - Management of in-house custodial maintenance at the justice center and at the new community center.
  - Project management of the city hall energy recovery unit refurbishment that provides fresh air to the building.
  - Scheduled building equipment replacements/projects as outlined in the Schedule of Capital Improvements.
- Streets and Drains:
  - GPS locate storm drainage structures for modernization of data. GPS locate median irrigation and create GIS layer for tracking purposes.
  - Design and strategy for alterations for liquid ice control storage expansion.
  - Maintenance goals - 441 lane miles of street sweeping, 470 catch basins cleaned.
  - Expand road repair efforts by utilizing a newer technology referred to as gap mastic.
- Grounds and Parks:
  - Provide assistance with the Paul Henry trail replacement project.
  - Focus on tree planting, health, and diversity of trees in parks and city properties.
  - Develop operating systems to better maintain and plan for the future of parks and grounds assets.
- Fleet:
  - Reduce vehicle and equipment breakdown frequency and out of service time – goal 10% reduction.
  - Scheduled equipment replacement and upgrades as outlined in the Schedule of Capital Improvements.
- Utilities – Water:
  - Water system meter replacements – goal of 300 per year.
  - Replacement of approximately 10 water main valves in the system.
  - Water system valve turning – goal of 180 per year (900 / 5yrs.).
  - Water system main flushing – goal of 20 miles per year (100 / 5yrs.).
- Utilities – Wastewater:
  - Schedule and complete four sewer excavation repairs.
  - Sewer main and lateral lining as defined in the Schedule of Capital Improvements.
  - Sewer main televising – goal of 10 miles per year (100 / 10 yrs.).
  - Sewer main cleaning – goal of 20 miles per year (100 / 5yrs.).

Expenditure Summary: Public Works (441)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-441-702.000	SALARIES & WAGES	2,117,531	2,367,419	2,885,700	2,885,700	2,973,000
101-441-702.001	SALARIES PART TIME	71,060	85,499	207,200	207,200	249,600
101-441-704.000	OVERTIME PAY	150,878	121,662	135,000	135,000	135,000
101-441-BENEFI	BENEFITS	1,013,191	1,230,596	1,578,300	1,578,300	1,631,000
101-441-740.000	SUPPLIES	144,780	127,105	116,200	116,200	118,400
101-441-743.000	UNIFORM EXPENSE	34,448	39,450	36,800	36,800	45,400
101-441-745.000	EQUIPMENT RENTAL	13,364	14,566	2,600	2,600	2,600
101-441-801.000	CONTRACTUAL SERVICES	179,802	181,302	149,600	151,300	162,600
101-441-805.000	INSURANCE AND BONDS	30,821	35,662	36,700	36,700	38,535
101-441-807.000	MEMBERSHIP DUES	3,072	946	4,900	4,900	3,656
101-441-830.000	SOFTWARE MAINT & LICENSES		14,507	92,100	92,100	93,400
101-441-831.000	MAINTENANCE AGREEMENTS	56,441	50,341	9,600	9,600	9,600
101-441-850.000	TELEPHONE	8,117	8,687	10,500	10,500	10,500
101-441-861.000	AUTO SUPPLIES	100,369	133,938	80,500	80,500	105,000
101-441-861.934	VEHICLE REPAIR & MAINTENANCE	60,046	20,280	45,000	45,000	55,000
101-441-862.000	GASOLINE EXPENSE	134,319	116,988	135,000	135,000	135,000
101-441-864.000	VEHICLE MILEAGE	6,876	3,254	6,500	6,500	7,000
101-441-920.000	ELECTRIC	60,203	60,529	50,000	50,000	50,000
101-441-921.000	HEAT	23,108	16,622	20,000	20,000	20,000
101-441-922.000	WATER & SEWER EXPENSE	53,455	52,597	12,000	12,000	13,700
101-441-923.000	INTERNET		576	1,500	1,500	1,500
101-441-934.000	REPAIR & MAINTENANCE	13,792	36,863	20,000	20,000	40,000
101-441-956.000	EDUCATION & TRAINING	37,745	40,427	63,100	63,100	65,600

101-441-963.000	OTHER EXPENSES	42,498	53,717	96,000	96,000	96,000
101-441-965.000	CLAIMS	4,239	(29,364)			-
101-441-975.000	CAPITAL OUTLAY		1,640			5,000
DEPT 441 TOTALS	**DPW**	**4,360,155**	**4,785,809**	**5,794,800**	**5,796,500**	**6,067,091**

Expenditure Details: Public Works (441)

ACCOUNT ID	EXPENDITURE DETAILS		
101-441-740.000	SUPPLIES	118,400	
	MISC. SUPPLIES - COST BASED UPON PREVIOUS EXPERIENCE		35,000
	DPW HAND TOOLS - GENERAL SHOP TOOLS AND REPLACEMENT OF BROKEN AND W		15,000
	WEED TREATMENT OF CITY PROPERTY - BROADLEAF AND CRAB GRASS TREATMEN		7,350
	FERTILIZER FOR CITY PROPERTY - IN ACCORDANCE WITH SOIL SAMPLES AND IRRIG		13,650
	GRUB TREATMENT OF CITY PROPERTY - TREATMENT AS REQUIRED		4,400
	WOOD CHIPS FOR CITY PROPERTY - DECORATIVE CHIPS AROUND CITY BUILDINGS		12,000
	SIDEWALK SALT - USED AROUND CITY BUILDINGS		5,500
	TOPSOIL - CITY PROPERTY REPAIRS		5,000
	PARKING LOT PAINT - CITY FACILITY PARKING LOT STRIPPING		2,000
	IRRIGATION SYSTEM REPLACEMENT PARTS		10,000
	OFFICE SUPPLIES		3,500
	MECHANICS TOOL ALLOWANCE		5,000
101-441-743.000	UNIFORM EXPENSE	45,400	
	UNIFORMS - (COATS, BIBS, BOOTS, WINTER HATS, AND PRESCRIPTION SAFETY GLA		36,000
	T-SHIRTS AND HATS - CITY LOGO SHIRTS AND HATS PROVIDED FOR FULL AND PART		6,000
	DPW SUPERVISORS - 7 @ 400 EA		2,800
	FRONT DESK PERSONNEL - 3 @ $200 EA.		600
101-441-745.000	EQUIPMENT RENTAL	2,600	
	GROUNDS CARE EQUIPMENT - PERIODIC RENTAL OF SPECIALIZED EQUIPMENT		1,000
	GENERAL SMALL EQUIPMENT -SPECIALIZED EQUIPMENT (HAMMER DRILLS, NAILERS		600
	LARGE EMERGENCY EQUIPMENT (SITE GENERATORS, EXCAVATORS, LOADERS, ETC		1,000
101-441-801.000	CONTRACTUAL SERVICES	162,600	
	SPECIALIZED SERVICES AT CITY FACILITIES - WATER TREATMENT CHEMICALS, PEST		10,000
	WINDOW WASHING OF DPW FACILITIES - SPRING AND FALL WASHING		800
	CDL REQUIREMENTS - FEDERALLY MANDATED MANDITORY TESTING PROGRAM		3,000
	LEAF RECYCLE - COST OF REMOVAL CONTRACTOR AND LABOR		30,000
	CHEMICAL TREATMENT OF OLD FARM PARK POND		3,000
	CARPET CLEANING AT DPW BUILDING		1,200
	BUILDING JANITORIAL SERVICES - CUSTODIAL AT DPW AND CITY HALL		73,500
	MOWING AT PINEHILL CEMETERY, ROW'S, AND CLEAR VISION CORNERS		25,000
	TRASH SERVICE FOR DPW - MOVED FROM 941.000		3,000
	LANGUAGE LINE TESTING AND INTERPRETATION SERVICES		600
	WORK ORDER/ASSET MANAGEMENT CONSULTANT		10,000
	NEW EMPLOYEE BACKGROUND CHECKS (FT, SEASONAL, INTERN, ETC.)		2,500
101-441-807.000	MEMBERSHIP DUES	3,656	
	AMERICAN PUBLIC WORKS ASSOCIATION		1,200
	MGIA MEMBERSHIP		350
	NRPA MEMBERSHIP		350
	ISA MEMBERSHIP (INTERNATONAL SOCIETY OF ARBORICULTURE)		600
	ADOBE ACROBAT PRO - 8 @ 107EA.		856
	MICHIGAN NURSERY AND LANDSCAPE ASSOCIATION (MNLA)		300
101-441-830.000	SOFTWARE MAINT/SUBSCRIPTIONS/LICENSES	93,400	
	WORK ORDER/ASSET MANAGEMENT PROGRAM - 1ST YEAR IMPLEMENTATION AND A		16,000
	SUMMIT HVAC SOFTWARE - CITY HALL, JUSTICE CENTER, DPW, REC. CENTER		5,500
	CONTROL LOGIC HVAC SOFTWARE - LIBRARY, FIRE STATIONS		3,200
	MOTOR POOL DIAGNOSTIC SOFTWARE		5,000
	COLLECTIVE DATA - SUPPORT AND CLOUD STORAGE		30,000

	ROAD WEATHER INFORMATION SYSTEMS (ROAD CONDITIONS)		12,000
	SMART PLANET SOFTWARE (SNOWPATHS PLOW ROUTE TRACKING)		5,000
	SDS ON-LINE - ONLINE STORAGE AND MANAGEMENT OF OSH		4,000
	BSA WORK ORDER (DEPENDING ON NEW SOFTWARE ROLLOUT)		3,500
	GPS MONTHLY SERVICE FEE W/ VERIZON NETWORK FLEET (40 DPW VEHICLES)		9,200
101-441-831.000	MAINTENANCE AGREEMENTS	9,600	
	CONTRACTS FIRE EXTINGUISHERS, OVERHEAD CRANE, GARAGE HOISTS, ELEVATOI		8,500
	MAINTENANCE CONTRACT FOR COPIER		1,100
101-441-922.000	WATER & SEWER EXPENSE	13,700	
	PINEHILL CEMETERY IRRIGATION		2,300
	KENTWOOD SYSTEM WATER & SEWER COSTS		9,000
	OTHER - BASED ON PREVIOUS EXPERIENCE		2,400
101-441-934.000	REPAIR & MAINTENANCE	40,000	
	GENERAL REPAIRS AND MAINTENANCE - BASED UPON PAST EXPERIENCE		25,000
	SHRUBBERY AND TREE REPLACEMENT - REPLACEMENT OF DEAD OR DAMAGED MAT		10,000
	SIDEWALK REPAIRS - DAMAGED BY STREET TREES AND UTILITY REPAIRS		5,000
101-441-956.000	EDUCATION & TRAINING	65,600	
	FIRST AID - ROUTINE AND REFRESHER TRAINING		1,200
	TRAFFIC CONTROL TRAINING		2,500
	BUCKET TRUCK - UPDATED TRAINING		1,000
	PLAYGROUND SAFETY - TRAINING AND CERTIFICATION		5,500
	CONFINED SPACE - ANNUAL TRAINING AND UPDATES		3,500
	HERBICIDE AND PESTICIDE - ANNUAL UPDATES AND CERTIFICATION REQUIREMENTS		3,500
	CDL CERTIFICATIONS - ANNUAL CDL CERTIFICATION REQUIREMENTS		3,500
	MIOSHA - TRAINING TO ASSURE COMPLIANCE		2,500
	GARAGE & COLD STORAGE HOIST TRAINING		1,200
	HVAC & PLUMBING LICENSE CERTIFICATIONS		200
	HVAC - SPECIALIZED TRAINING FOR BUILDING MAINTENANCE PERSONNEL		5,000
	MOTOR POOL STAFF TRAINING - ASE, OE, SPARTAN AND CERTIFICATION		8,500
	ANNUAL MDOT CONFERENCE - ROAD CONSTRUCTION AND MAINTENANCE		3,000
	BS&A TRAINING		1,500
	MICHIGAN PUBLIC SERVICE INSTITUTE (MPSI), MICHIGAN ADVANCED PUBLIC INSTITU		8,000
	ASSET MANAGEMENT CONFERENCES		1,000
	GROUNDS AND TREE MAINTENANCE TRAINING (ISA CERTIFIED ARBORIST)		4,000
	MICHIGAN ROAD SCHOLAR TRAINING		3,500
	APWA GREAT LAKES EXPO		3,000
	NATIONAL WORK TRUCK CONFERENCE		3,500
101-441-963.000	OTHER EXPENSES	96,000	
	TREE CARE AND MAINTENANCE/PLANTING AND REPLACEMENTS		30,000
	EVENT SUPPLIES - DPW OPEN HOUSE, LIBRARY TOUCH-A-TRUCK, CAREER FAIRS, TF		3,500
	CONTRACTED BRUSH CHIPPING AT BRUSH DISPOSAL SITE		30,000
	CONTRACTED ARBORIST TO INSPECT CITY OWNED TREES AND PROVIDE GUIDANCE		20,000
	KENTWOOD CLEAN-UP DAY (TRASH COLLECTION AND ELECTRONICS RECYCLING)		12,500

Expenditure Summary: Parks Maintenance (770)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-770-740.000	PARK MAINT SUPPLIES	83,890	81,801	99,500	99,500	109,800
101-770-740.751	SPORTS FIELD SUPPLIES	16,227	23,701	32,000	32,800	32,800
101-770-745.000	EQUIPMENT RENTAL	-	-	2,000	2,000	2,000
101-770-801.000	CONTRACTUAL SERVICES	-	598	31,200	32,200	32,200
101-770-805.000	INSURANCE AND BONDS	-	-	-	5,800	6,000
101-770-830.000	SOFTWARE MAINT & LICENSES	-	-	8,000	8,000	8,000
101-770-920.000	ELECTRIC	-	4,917	12,000	16,000	18,000
101-770-921.000	HEAT	-	176	-	1,800	2,000
101-770-922.000	WATER & SEWER EXPENSE	-	105	55,000	55,000	80,000
101-770-923.000	INTERNET	-	552	11,500	11,500	13,700
101-770-934.000	REPAIR & MAINTENANCE	12,930	4,180	38,000	38,000	38,000
101-770-950.000	INTERNAL CHARGES-SCHED C	-	-	330,000	330,000	330,000
DEPT 770 TOTALS	**PARKS MAINTENANCE**	**113,047**	**116,030**	**619,200**	**632,600**	**672,500**

Department Summary: Recreation

Department Head: Val Romeo

Recreation (751, 753,754,755)

Department Developments: The Parks and Recreation Department continues to implement its Business Plan, focusing on enhancing service delivery, optimizing operations, and refining pricing strategies. Additionally, the department will initiate the development of a community center pro forma, which will serve as a comprehensive financial and operational framework. This pro forma will provide a structured roadmap to ensure efficient resource allocation and support the department's long-term sustainability and growth.

Staffing Changes Proposed: Additional staffing for the community center will be strategically phased in throughout the fiscal year based on operational needs; (for detailed changes see section *Budgeted Staffing Levels, Changes & History).*

Priority Accomplishments for 2024-2025:

- Awarded a $300,000 Department of Natural Resources Trust Fund grant for Rondo Station Park.
- Awarded a $129,100 Department of Natural Resources grant for the Lamberts Trail property.
- We entered the construction phase of the new community center with a tentative August 2026 opening.
- Implemented a new recreation management software system.
- Sponsorships/donations raised over $100,000 for both community events and general recreation programs.
- Held over 50 special events and organized over 400+ successful recreation and enrichment programs for youth, adult, senior, and adaptive participants.
- Completed multiple park improvement projects, including security gates, lighting, cameras and playground.
- Assisted with writing three successful grants for the ARCH program with the City being the fiduciary of one.
- Assisted with writing an additional successful grant through the Out of School Time Network and MiLEAP in the amount of $444,000.
- New Day Camp program licensed through the State of Michigan.
- Facility and rental revenue continues to exceed $100,000 annually.

Priority Activities for 2025-2026:

- Continue to leverage grant funding to convert aged amenities into parks that will support the community needs and energize the parks.
- Begin the development of a sustainable park maintenance program. This will be done in conjunction with the Public Works Department.
- Prepare to open a state-of-the-art community center that offers individuals of all ages, origins, and abilities a place to gather, exercise, and participate in recreation and sports activities, learn a new skill, and receive health and wellness services throughout the year.
- Execute revenue-generating activities to ensure an identified cost-recovery goal is met.
- Continue to develop the trail network in the city to connect trails to neighborhoods and community centers to build a safe environment to walk, run, and bike in the City of Kentwood.
- Develop a customer service model designed to enhance the overall customer experience through efficiency, personalization, and responsiveness.
- Initiate the introduction of community center memberships and rental opportunities to support a sustainable cost-recovery strategy for long-term success.
- Prioritizing the community center's operational needs, additional staffing will be strategically implemented in phases throughout the fiscal year.
- Identify and secure staff management software in order to improve and enhance user experience and efficiencies.

Expenditure Summary: Parks (751)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-751-702.000	SALARIES & WAGES	444,459	527,221	567,100	567,100	807,400
101-751-702.001	SALARIES PART TIME	153,680	149,708	162,100	145,280	186,045
101-751-704.000	OVERTIME PAY	1,424	3,024	8,000	6,000	8,500
101-751-BENEFITS	BENEFITS	215,542	253,102	286,800	286,800	403,700
101-751-728.000	POSTAGE		4,609	11,100	11,642	20,750
101-751-740.000	SUPPLIES	98,449	94,281	86,200	74,114	102,027
101-751-743.000	UNIFORM EXPENSE		2,486	3,500	3,500	4,500
101-751-801.000	CONTRACTUAL SERVICES	60,402	65,951	77,100	72,674	80,633
101-751-805.000	INSURANCE AND BONDS	4,919	5,184	2,900	2,900	6,000
101-751-807.000	MEMBERSHIP DUES	4,330	2,869	2,700	3,000	4,000
101-751-830.000	SOFTWARE MAINT & LICENSES		1,658	22,400	24,565	13,250
101-751-831.000	MAINTENANCE AGREEMENTS	13,385	12,209	9,000	9,000	9,000
101-751-850.000	TELEPHONE	2,172	2,557	2,500	3,500	4,500
101-751-861.000	AUTO SUPPLIES	3,537	9,322	4,000	4,000	4,000
101-751-861.934	VEHICLE REPAIR & MAINTENANCE	390	674	2,500	2,500	2,500
101-751-862.000	GASOLINE EXPENSE	5,226	4,504	7,000	7,000	10,000
101-751-864.000	VEHICLE MILEAGE	5,410	6,791	6,000	6,000	8,500
101-751-900.000	PRINTING & PUBLISHING		13,992	32,500	32,500	49,500
101-751-920.000	ELECTRIC	18,466	19,157	18,000	18,000	19,000
101-751-921.000	HEAT	6,474	5,921	6,500	6,500	6,500
101-751-922.000	WATER & SEWER EXPENSE	1,391	1,815	4,500	4,500	3,500
101-751-923.000	INTERNET		1,254		700	1,000
101-751-934.000	REPAIR & MAINTENANCE	4,611	5,286	9,500	9,500	9,500

101-751-945.101	USE OF FACILITIES	19,000	19,000	19,000	19,000	19,000
101-751-950.000	INTERNAL CHARGES-SCHED C	73,286	63,822	86,000	80,000	80,000
101-751-951.000	SCHOOL FACILITY CHARGES		450	2,500		500
101-751-956.000	EDUCATION & TRAINING	4,914	7,118	15,000	15,000	15,000
101-751-963.000	OTHER EXPENSES		1,786		7,500	4,000
101-751-965.000	CLAIMS	177	354	500	500	500
101-751-975.000	CAPITAL OUTLAY	7,675	4,399	13,500	5,400	9,500
101-751-995.401	TRANS TO PROP AND BLDG		3,200	3,200	3,200	3,200
DEPT 751 TOTALS	**RECREATION**	**1,149,319**	**1,293,704**	**1,471,600**	**1,431,875**	**1,896,005**

ACCOUNT ID	EXPENDITURE DETAILS		
101-751-702.001	SALARIES PART TIME	186,045	
ADAPTIVE			5,922
SENIORS			12,762
ENRICHMENT			52,894
SPORTS			21,473
PARK RANGERS			40,000
FITNESS			17,994
EVENING BUILDING SUPERVISOR			12,000
INTERNS			18,000
ESTA			5,000
101-751-728.000	POSTAGE	20,750	
BROCHURE POSTAGE			15,750
DIRECT MAIL MARKETING POSTAGE			5,000
101-751-740.000	SUPPLIES	102,027	
ADAPTIVE			10,383
ENRICHMENT			15,260
FITNESS			7,705
SPORTS			11,905
MARKETING			15,500
ADMIN/OPERATIONS			22,500
SENIORS			17,864
PARK RANGERS			910
101·	CONTRACTUAL SERVICES	80,633	
ADAPTIVE			179
ENRICHMENT			5,763
FITNESS			230
SPORTS			19,911
MARKETING			12,000
ADMIN/OPERATIONS			41,100
SENIORS			1,450
101-751-805.000	INSURANCE AND BONDS	3,500	
MML LIABILITY AND PROPERTY POOL - ALLOCATED COST			2,500
RECREATION DEPARTMENT ACCIDENT INSURANCE			1,000
101-751-807.000	MEMBERSHIP DUES	4,000	
MRPA/NRPA/NCTRC X 3/MIFMA			4,000
101-751-830.000	SOFTWARE MAINT/SUBSCRIPTION	13,250	
RECREATION PROGRAM SOFTWARE			370
MARKETING SUBSCRIPTIONS			2,180
ADMIN/OPERATIONS			10,700
101-751-831.000	MAINTENANCE AGREEMENTS	9,000	
APPLIED INNOVATION			7,500
SECUALARM			1,500
101-751-900.000	PRINTING & PUBLISHING	49,500	
BROCHURE PRINTING			40,500
DIRECT MAIL MARKETING PRINTING			6,000
PROMOTIONAL PRINTING			3,000
101-751-956.000	EDUCATION & TRAINING	15,000	
CERTIFICATIONS			2,500
CONFERENCES			10,000
TRAINING: CPR & FIRST AID			2,500
101-751-975.000	CAPITAL OUTLAY	9,500	

	TABLE REPLACEMENT		2,500
	CONCESSION EQUIPMENT		1,000
	DAY CAMP SUPPLIES		1,500
	iPADS		2,000
	MOBILE RECREATION SUPPLIES		1,500
	VOLLEYBALL WINCHES (2)		1,000
208-751-995.101	TRANS TO GENERAL FUND	430,500	
	ADDED RECREATION COORDINATOR		95,500
	ADDED DPW PARKS MAINTENANCE EFFORT		70,000
	ADDED PROJECT ENGINEER / MANAGER		155,000
	ADDED DPW PARKS GROUNDS SUPERVISOR		80,000
	ADDED DPW PARKS MAINTENANCE SUPPLIES		30,000
208·	TRANS TO 2025 DEBT	383,770	
	TRANS TO DEBT PAYMENT (DPW EXPANSION)		58,770
	TRANS TO DEBT PAYMENT (COMMUNITY CENTER)		325,000

Expenditure Summary: Community Events(753)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-753-702.000	SALARIES & WAGES	151,407	179,423	232,800	232,800	345,700
101-753-702.001	SALARIES PART TIME	10,257	7,957	15,800	5,564	14,767
101-753-704.000	OVERTIME PAY	579	1,272	4,500	4,500	4,600
101-753-BENEFITS	BENEFITS	66,252	77,956	116,100	116,100	171,400
101-753-728.000	POSTAGE	-	4,762	11,000	11,000	16,250
101-753-740.000	SUPPLIES	97,869	75,647	111,900	74,143	91,468
101-753-801.000	CONTRACTUAL SERVICES	72,871	78,230	87,500	82,542	92,878
101-753-805.000	INSURANCE AND BONDS	884	1,137	4,000	3,374	2,700
101-753-807.000	MEMBERSHIP DUES	4,085	3,219	-	-	150
101-753-830.000	SOFTWARE MAINT & LICENSES	-	1,739	5,200	2,409	4,992
101-753-850.000	TELEPHONE	216	108	1,500	1,500	1,500
101-753-864.000	VEHICLE MILEAGE	587	642	1,500	1,500	1,500
101-753-900.000	PRINTING & PUBLISHING	-	14,587	32,500	32,500	41,500
101-753-923.000	INTERNET	-	108	300	700	1,000
101-753-934.000	REPAIR & MAINTENANCE	-	90	-	-	-
101-753-950.000	INTERNAL CHARGES-SCHED C	33,912	50,815	54,000	64,183	62,000
101-753-951.000	SCHOOL FACILITY CHARGES	-	-	500	500	500
101-753-963.000	OTHER EXPENSES	-	-	-	-	2,000
101-753-965.000	CLAIMS	-	-	500	500	500
101-753-975.000	CAPITAL OUTLAY	4,618	4,782	6,500	3,500	5,500
DEPT 753 TOTALS	COMMUNITY EVENTS	443,537	502,474	686,100	637,315	860,905

Expenditure Summary: Community Events (753)

ACCOUNT ID		EXPENDITURE DETAILS	
101-753-728.000	POSTAGE	16,250	
BROCHURE POSTAGE(1/2 BETWEEN 691 & 693)			15,750
DIRECT MAIL MARKETING POSTAGE			500
101-753-740.000	SUPPLIES	91,468	
ADAPTIVE REC EXPO			850
ARBOR DAY CELEBRATION			2,000
BARK FOR THE PARK			1,200
CITY COMMISSION RECEPTION			3,800
DADDY DAUGHTER DANCE			1,170
FALL FLING DISC GOLF TOURNAMENT			2,570
FREEZE FEST DISC GOLF TOURNAMENT			2,570
GLOW IN THE PARK			1,100
HOLIDAY LIGHT DISPLAY CONTEST			100
JULY 4TH CELEBRATION			11,635
KICK-OFF TO SUMMER CELEBRATION			6,500
LIMB LOSS AWARENESS 5K			26,168
MARKETING			3,500
MKL DAY EVENT (LIBRARY)			200
SPONSORSHIP PLAQUES & BANNERS			900
SPOTLIGHT ON SENIORS EXPO			1,780
TREE LIGHTING & HOLIDAY LIGHT PARADE			4,650
TRUNK OR TREAT			900
UNITY WALK- BLACK HISTORY MONTH			300
VALENTINES DASH 5K			3,275
VIBE - ADAPTIVE FUNDRAISER			13,300
FARMERS MARKET			1,100
YETI FLASHLIGHT HUNT			150
ADMIN / OPERATIONS			1,500
POP-UP MARKETS			250
101-753-801.000	CONTRACTUAL SERVICES	92,878	
CITY COMMISSION RECEPTION			400
DADDY DAUGHTER DANCE			700
FALL FLING DISC GOLF TOURNAMENT			538
FREEZE FEST DISC GOLF TOURNAMENT			538
GLOW IN THE PARK			916
JULY 4TH CELEBRATION			47,204
KICK-OFF TO SUMMER CELEBRATION			8,362
LIMB LOSS AWARENESS 5K			2,232
MARKETING			3,500
MLK DAY EVENT (LIBRARY)			1,000
SUMMER CONCERT SERIES			18,748
TREE LIGHTING & HOLIDAY LIGHT PARADE			1,300
TRUNK OR TREAT			521
UNITY WALK - BLACK HISTORY MONTH			1,000
VALENTINES DASH 5K			1,094
VIBE - ADAPTIVE RECREATION FUNDRAISER			1,500
WINTER CONCERT SERIES			1,350
FARMERS MARKET			1,800

YETI - FLASHLIGHT HUNT			175
101-753-805.000	INSURANCE AND BONDS	2,700	
ALCOHOL INSURANCE (MEADOWBROOK)			2,700
101-753-830.000	SOFTWARE MAINT/LICENSES	4,992	
LICENSES ASCAP, BMI, SEASAC			3,000
SUBSCRIPTIONS			1,992
101-753-900.000	PRINTING & PUBLISHING	41,500	
BROCHURE (SPLIT BETWEEN 691 & 693)			40,500
DIRECT MAIL MARKETING			1,000
101-753-975.000	CAPITAL OUTLAY	5,500	
PORTABLE SIGNAGE			1,500
SOUND EQUIPMEN			4,000

Expenditure Summary: Arch (754)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-754-801.000	CONTRACTUAL SERVICES			1,020,000	1,044,000	600,000
101-754-958.000	ADMINISTRATION			24,000		-
DEPT 754 TOTALS	**ARCH GRANT**	**-**	**-**	**1,044,000**	**1,044,000**	**600,000**

Expenditure Summary: Rec Facility Rentals (755)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-755-702.000	SALARIES & WAGES	-	-	-	-	-
101-755-702.001	SALARIES PART TIME	-	-	15,000	17,500	20,000
101-755-704.000	OVERTIME PAY	-	-	-	-	-
101-755-BENEFITS	BENEFITS	-	-	1,300	-	1,600
101-755-728.000	POSTAGE	-	-	-	-	2,500
101-755-740.000	SUPPLIES	-	-	800	800	12,100
101-755-743.000	UNIFORM EXPENSE	-	-	-	-	500
101-755-801.000	CONTRACTUAL SERVICES	-	-	100	350	5,500
101-755-830.000	SOFTWARE MAINT & LICENSES	-	-	-	-	1,000
101-755-850.000	TELEPHONE	-	-	-	-	500
101-755-864.000	VEHICLE MILEAGE	-	-	-	500	1,000
101-755-900.000	PRINTING & PUBLISHING	-	-	-	-	8,400
101-755-956.000	EDUCATION & TRAINING	-	-	-	-	500
101-755-963.000	OTHER EXPENSES	-	-	-	-	4,000
101-755-975.000	CAPITAL OUTLAY	-	-	-	-	1,500
DEPT 755 TOTALS	**REC FACILITY RENTALS**	**-**	**-**	**17,200**	**19,150**	**59,100**

Expenditure Summary: Treasurer (253)

ACCOUNT ID	GENERAL INFORMATION	FY23 ACTUAL	FY24 ACTUAL	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 MAYOR'S REQUEST
101-253-702.000	SALARIES & WAGES	161,975	232,180	243,200	243,200	251,200
101-253-702.001	SALARIES PART TIME	14,828			-	-
101-253-704.000	OVERTIME PAY	75	477	500	500	500
101-253-BENEFIT	BENEFITS	69,413	96,424	100,900	100,900	103,500
101-253-728.000	POSTAGE		1	28,700	28,700	28,700
101-253-740.000	SUPPLIES	1,843	2,658	3,000	3,000	3,000
101-253-801.000	CONTRACTUAL SERVICES	4,745	4,940	7,100	7,100	7,600
101-253-805.000	INSURANCE AND BONDS	252	252	300	300	315
101-253-807.000	MEMBERSHIP DUES	983	827	1,100	1,100	1,100
101-253-830.000	SOFTWARE MAINT & LICENSES		9,458	7,000	9,300	9,800
101-253-831.000	MAINTENANCE AGREEMENTS	8,615			-	-
101-253-850.000	TELEPHONE	573	574	600	600	600
101-253-864.000	VEHICLE MILEAGE	805	586	1,500	1,500	1,500
101-253-900.000	PRINTING & PUBLISHING	24,917	27,505	5,000	2,900	11,500
101-253-956.000	EDUCATION & TRAINING	6,144	9,786	9,000	8,800	7,950
DEPT 253 TOTALS	**TREASURER**	**295,168**	**385,667**	**407,900**	**407,900**	**427,265**

Expenditure Details: Treasurer (753)

ACCOUNT ID	EXPENDITURE DETAILS		
101-253-801.000	**CONTRACTUAL SERVICES**	**7,600**	
	ARMORED CAR PICK UP 3X PER WEEK - NEW COMPANY FOR FY 24-25		5,500
	LOCKSMITH SERVICES FOR PROPERTY SEIZURES		300
	COURT OFFICER DELIQUENT COLLECTIONS		1,500
	LANGUAGE LINE		300
101-253-807.000	**MEMBERSHIP DUES**	**1,100**	
	APT - ASSOCIATION OF PUBLIC TREASURERS (SPLIT WITH FINANCE)		175
	MMTA - MICHIGAN MUNICIPAL TREASURERS ASSO - TREASURER, DEPUTY		350
	KCTA - KENT COUNTY TREASURERS ASSOCIATION - TREASURER, DEPUTY		150
	MGFOA ANNUAL MEMBERSHIP		150
	MISC ANNUAL MEMBERSHIPS		250
	ROUNDING		25
101-253-830.000	**SOFTWARE MAINT/SUBSCRIPTIONS/LICEN**	**9,800**	
	ANNUAL SOFTWARE AGREEMENTS: BS&A MODULES; .NETTAX/DELQ		9,300
	SOFTWARE SUBSCRIPTIONS		500
101-253-956.000	**EDUCATION & TRAINING**	**7,950**	
	MMTA TRAINING		2,000
	ASSN PUBLIC TREASURERS NATIONAL CONFERENCE 2024		3,000
	MISC YEARLY CONFERENCE/TRAININGS (TREASURER & DEPUTY)		1,000
	MGFOA TRAININGS		250
	KCTA TRAINING EVENTS		500
	STC TRAINING		1,200

Fund Summary: Streets

Street Funds

Major Street Fund (202) – To account for the maintenance and construction of all major streets and trunklines. Financing is provided by special revenues from PA 51 State Shared Gas and Weight Taxes and miscellaneous service revenues.

Local Street Fund (203) – To account for the maintenance and construction of all local streets. Financing is provided by special revenues from PA 51 State Shared Gas and Weight Taxes and miscellaneous service revenues.

Municipal Street Fund (204) – Funds Depleted. It was used to account for the acquisition and construction of the City's street and bridge system and to supplement other street construction when shared funds from other governmental units were not available.

Major Street Fund (202)

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
Beginning Fund Balance	**$8,482,838**	**$8,536,381**	**$8,687,771**	**$8,687,771**	**-**
Revenues					
LICENSES AND PERMITS	$6,410	$7,565	$8,000	$8,000	$8,500
INTERGOVERNMENTAL	$5,174,043	$5,300,874	$5,371,400	$5,545,681	$5,622,900
INVESTMENT INCOME	$103,339	$394,082	$70,000	$340,000	$150,000
OTHER FINANCING SOURCES	$504,114	$8,661	-	$7,780	-
Total Revenues	**$5,787,907**	**$5,711,182**	**$5,449,400**	**$5,901,461**	**$5,781,400**
Expenditures					
SUPPLIES	$1,196,652	$1,307,989	$1,300,000	$1,650,084	$1,577,200
OTHER SERVICES & CHARGES	$1,150,961	$973,378	$1,215,000	$1,280,300	$1,737,735
TRANSFERS OUT	$1,205,000	$2,367,500	$2,299,300	$2,299,300	$2,246,745
CAPITAL OUTLAY	$2,181,751	$910,924	$2,070,000	$1,770,000	$4,198,629
Total Expenditures	**$5,734,364**	**$5,559,792**	**$6,884,300**	**$6,999,684**	**$9,760,309**
Total Revenues Less Expenditures	**$53,543**	**$151,390**	**-$1,434,900**	**-$1,098,223**	**-$3,978,909**
Ending Fund Balance	**$8,536,381**	**$8,687,771**	**$7,252,871**	**$7,589,548**	**-$3,978,909**

Expenditure Summary by Object

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
EQUIPMENT RENTAL	-	$8,947	$5,000	$5,000	$5,000
MAINTENANCE ROAD & STREET	$513,176	$774,705	$600,000	$600,000	$575,000
MAINTENACE TRAFFIC	$178,379	$141,605	$175,000	$180,084	$175,200
MAINTENANCE WINTER	$495,487	$374,977	$400,000	$695,000	$685,000
ST SIGN INSTALLATION	$9,610	$4,798	$15,000	$15,000	$15,000
SIDEWALK REPAIR	-	$2,957	$105,000	$105,000	$51,000
CONTRACTUAL SERVICES	$4,246	$2,005	$59,800	$59,800	$124,800
INSURANCE AND BONDS	$2,205	$2,452	$2,700	$2,700	$2,835
MEMBERSHIP DUES	-	$3,137	$28,000	$29,400	$31,300
ENGINEERING SERVICES	$560,409	$346,447	$500,000	$470,000	$763,700
SOFTWARE MAINT/SUBSCRIPTIONS/LICENSES	-	-	$12,000	$12,000	$12,000
WATER & SEWER EXPENSE	$60,592	$79,029	$75,000	$110,000	$90,000
REPAIR & MAINTENANCE	-	-	-	-	$75,000
USE OF FACILITIES	$86,000	$86,000	$86,000	$86,000	$86,000
INTERNAL CHARGES- SCHED C	$182,500	$199,300	$200,000	$258,900	$300,600
EDUCATION & TRAINING	-	-	$1,500	$1,500	$1,500
ADMINISTRATION	$255,000	$255,000	$250,000	$250,000	$250,000
OTHER EXPENSES	$9	$9	-	-	-
CONSTRUCTION	$2,177,539	$910,613	$2,050,000	$1,750,000	$4,178,629
ROW COSTS	$4,212	$311	$20,000	$20,000	$20,000
TRANS TO LOCAL ST	$1,205,000	$2,367,500	$2,299,300	$2,299,300	$2,155,000
TRANS TO 2025 DEBT	-	-	-	-	$91,745
IRRIGATION REPAIRS	-	-	-	-	$10,000
ROAD REPAIR BULK MATERIALS	-	-	-	$50,000	$41,000
MH & DRAINAGE STRUCTURE REPAIRS	-	-	-	-	$20,000
Total Expenditures	**$5,734,364**	**$5,559,792**	**$6,884,300**	**$6,999,684**	**$9,760,309**

Municipal Street Fund (204)

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
Beginning Fund Balance	**$660,642**	**$5,842**	**$4,218**	**$4,218**	**-**
Revenues					
SPECIAL ASSESSMENTS	$3,725	$4,218	-	$3,562	-
INVESTMENT INCOME	$9,443	$2,819	-	-	-
Total Revenues	**$13,167**	**$7,037**	**-**	**$3,562**	**-**
Expenditures					
OTHER SERVICES & CHARGES	$20,000	-	-	-	-
TRANSFERS OUT	$647,968	$8,661	-	$7,780	-
Total Expenditures	**$667,968**	**$8,661**	**-**	**$7,780**	**-**
Total Revenues Less Expenditures	**-$654,801**	**-$1,624**	**-**	**-$4,218**	**-**
Ending Fund Balance	**$5,842**	**$4,218**	**$4,218**	**-**	**-**

Expenditures by Expense Object

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
ADMINISTRATION	$20,000	-	-	-	-
TRANS TO MAJOR ST	$504,114	$8,661	-	$7,780	-
TRANS TO LOCAL ST	$143,853	-	-	-	-
Total Expenditures	**$667,968**	**$8,661**	**-**	**$7,780**	**-**

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Fund Summary: Special Revenue(s)

Other Special Revenue Funds

Police and Fire Millage Fund (205) – To account for funds specifically intended for police and fire protection.

Park and Recreation Millage Fund (208) – To account for funds specifically intended for parks and recreation purposes.

Drain Fund (213) – To account for the construction and maintenance of storm drains throughout the City.

Street Lighting Fund (219) – To account for funds specifically intended for street lighting.

Landfill Remediation Fund (230) – To account for funds intended for clean-up of the old Kentwood Landfill.

Brownfield Redevelopment Authority Fund (243) – To account for tax increment financing revenues and expenditures related to the City's Brownfield Redevelopment Authority districts.

Library Fund (271) – To account for funds specifically intended for library purposes.

Opioid Settlement Fund (284) – To account for distributions received in connection with opioid addiction lawsuits settlements and related expenditures.

Economic Development Fund (285) – To account for funds repaid from the U.S. Department of Housing and Urban Development Title I program grants and used in commercial rehabilitation projects.

Federal Grant Fund (288) – To account for certain federal grant funds received and related expenditures.

Housing Commission Fund (296) – To account for funds repaid from the U.S. Department of Housing and Urban Development Title I program grants and used in residential housing improvements.

Police & Fire Protection (205)

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
Beginning Fund Balance	**$14,773,750**	**$14,006,969**	**$10,232,245**	**$10,232,245**	**-**
Revenues					
TAXES	$14,190,530	$15,205,930	$21,448,700	$21,375,900	$22,482,700
INTERGOVERNMENTAL	$1,466,315	$1,533,369	$1,300,000	$1,300,000	$1,350,000
INVESTMENT INCOME	$295,792	$829,206	$300,000	$500,000	$300,000
Total Revenues	**$15,952,637**	**$17,568,505**	**$23,048,700**	**$23,175,900**	**$24,132,700**
Expenditures					
OTHER SERVICES & CHARGES	$20,000	$20,000	$20,000	$20,000	$20,000
TRANSFERS OUT	$16,699,417	$21,323,230	$24,132,200	$24,132,200	$24,572,660
Total Expenditures	**$16,719,417**	**$21,343,230**	**$24,152,200**	**$24,152,200**	**$24,592,660**
Total Revenues Less Expenditures	**-$766,780**	**-$3,774,725**	**-$1,103,500**	**-$976,300**	**-$459,960**
Ending Fund Balance	**$14,006,969**	**$10,232,245**	**$9,128,745**	**$9,255,945**	**-$459,960**

Expenditures by Expense Object

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
ADMINISTRATION	$20,000	$20,000	$20,000	$20,000	$20,000
TRANS TO GENERAL FUND	$15,182,417	$17,960,230	$19,408,100	$19,408,100	$19,408,100
TRANS TO POLICE EQUIP	$610,000	$1,500,000	$1,840,400	$1,840,400	$3,793,700
TRANS TO FIRE EQUP	$907,000	$1,863,000	$2,883,700	$2,883,700	$1,320,400
TRANS TO 2025 DEBT	-	-	-	-	$50,460
Total Expenditures	**$16,719,417**	**$21,343,230**	**$24,152,200**	**$24,152,200**	**$24,592,660**

Park and Recreation Millage Fund (208)

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
Beginning Fund Balance	**-**	**-**	**$522,457**	**$522,457**	**-**
Revenues					
TAXES	-	$2,430,209	$2,592,100	$2,578,600	$2,744,400
INTERGOVERNMENTAL	-	-	-	$184,200	$184,200
INVESTMENT INCOME	-	$38,648	$10,000	$40,000	$10,000
Total Revenues	**-**	**$2,468,857**	**$2,602,100**	**$2,802,800**	**$2,938,600**
Expenditures					
OTHER SERVICES & CHARGES	-	$20,000	$20,000	$20,000	$20,000
TRANSFERS OUT	-	$1,926,400	$2,885,500	$2,841,500	$2,910,880
Total Expenditures	**-**	**$1,946,400**	**$2,905,500**	**$2,861,500**	**$2,930,880**
Total Revenues Less Expenditures	**-**	**$522,457**	**-$303,400**	**-$58,700**	**$7,720**
Ending Fund Balance	**-**	**$522,457**	**$219,057**	**$463,757**	**$7,720**

Expenditures by Expense Object

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
ADMINISTRATION	-	$20,000	$20,000	$20,000	$20,000
TRANS TO GENERAL FUND	-	$278,300	$430,500	$386,500	$385,965
TRANS TO PARK & REC CAP	-	$1,350,000	$2,420,000	$2,420,000	$2,100,000
TRANS TO PARK & REC EQUIP	-	$298,100	$35,000	$35,000	$35,000
TRANS TO 2025 DEBT	-	-	-	-	$389,915
Total Expenditures	**-**	**$1,946,400**	**$2,905,500**	**$2,861,500**	**$2,930,880**

Drain Fund (213)

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
Beginning Fund Balance	**$423,794**	**$41,831**	**$54,375**	**$54,375**	**-**
Revenues					
SPECIAL ASSESSMENTS	$3,278	$6,936	-	-	-
INVESTMENT INCOME	$3,826	$2,535	-	$500	$500
OTHER FINANCING SOURCES	-	$150,000	$210,600	$210,600	$200,000
MISCELLANEOUS	$17,414	-	-	-	-
Total Revenues	**$24,519**	**$159,471**	**$210,600**	**$211,100**	**$200,500**
Expenditures					
SUPPLIES	$252,116	$114,457	$200,000	$150,000	$200,000
OTHER SERVICES & CHARGES	$154,366	$32,471	$5,600	$29,300	$29,400
Total Expenditures	**$406,481**	**$146,927**	**$205,600**	**$179,300**	**$229,400**
Total Revenues Less Expenditures	**-$381,963**	**$12,544**	**$5,000**	**$31,800**	**-$28,900**
Ending Fund Balance	**$41,831**	**$54,375**	**$59,375**	**$86,175**	**-$28,900**

Expenditures by Expense Object

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
MAINTENANCE DRAINS	$252,116	$114,457	$200,000	$150,000	$200,000
MEMBERSHIP DUES	$400	$600	$600	$24,300	$24,400
USE OF FACILITIES	$16,000	-	-	-	-
INTERNAL CHARGES-SCHED C	$113,500	$27,400	-	-	-
ADMINISTRATION	$20,000	-	-	-	-
OTHER EXPENSES	$4,466	$4,471	$5,000	$5,000	$5,000
Total Expenditures	**$406,481**	**$146,927**	**$205,600**	**$179,300**	**$229,400**

Street Lighting Fund (219)

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
Beginning Fund Balance	**$97,989**	**$91,209**	**$89,291**	**$89,291**	**-**
Revenues					
LICENSES AND PERMITS	$500	-	-	$7,500	-
INTERGOVERNMENTAL	$226,557	$216,205	$225,000	$225,000	$225,000
INVESTMENT INCOME	$1,208	$4,428	$1,000	$2,500	$1,000
OTHER FINANCING SOURCES	$238,000	$301,500	$321,000	$321,000	$350,000
Total Revenues	**$466,265**	**$522,133**	**$547,000**	**$556,000**	**$576,000**
Expenditures					
OTHER SERVICES & CHARGES	$428,045	$477,850	$497,000	$536,000	$526,000
TRANSFERS OUT	$45,000	$46,200	$50,000	$50,000	$50,000
Total Expenditures	**$473,045**	**$524,050**	**$547,000**	**$586,000**	**$576,000**
Total Revenues Less Expenditures	**-$6,780**	**-$1,917**	**-**	**-$30,000**	**-**
Ending Fund Balance	**$91,209**	**$89,291**	**$89,291**	**$59,291**	**-**

Expenditures by Expense Object

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
ELECTRIC	$407,762	$455,214	$471,000	$510,000	$500,000
REPAIR & MAINTENANCE	$283	$1,199	$5,000	$5,000	$5,000
ADMINISTRATION	$20,000	$20,000	$20,000	$20,000	$20,000
OTHER EXPENSES	-	$1,437	$1,000	$1,000	$1,000
TRANS TO GENERAL FUND	$45,000	$46,200	$50,000	$50,000	$50,000
Total Expenditures	**$473,045**	**$524,050**	**$547,000**	**$586,000**	**$576,000**

Landfill Remediation Fund (230)

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
Beginning Fund Balance	**$1,459,494**	**$1,469,125**	**$1,530,611**	**$1,530,611**	**-**
Revenues					
INVESTMENT INCOME	$19,631	$71,485	$20,000	$35,000	$15,000
Total Revenues	**$19,631**	**$71,485**	**$20,000**	**$35,000**	**$15,000**
Expenditures					
OTHER SERVICES & CHARGES	$10,000	$10,000	$10,000	$10,000	$10,000
Total Expenditures	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**
Total Revenues Less Expenditures	**$9,631**	**$61,485**	**$10,000**	**$25,000**	**$5,000**
Ending Fund Balance	**$1,469,125**	**$1,530,611**	**$1,540,611**	**$1,555,611**	**$5,000**

Expenditures by Expense Object

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
ADMINISTRATION	$10,000	$10,000	$10,000	$10,000	$10,000
Total Expenditures	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**

Brownfield Redevelopment Authority Fund (243)

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
Beginning Fund Balance	**$234,481**	**$374,627**	**$394,624**	**$394,624**	**-**
Revenues					
TAXES	$363,598	$220,598	$396,500	$396,500	$420,300
INVESTMENT INCOME	$4,779	$19,997	$10,000	$15,000	$10,000
Total Revenues	**$368,377**	**$240,594**	**$406,500**	**$411,500**	**$430,300**
Expenditures					
OTHER SERVICES & CHARGES	$228,231	$220,598	$406,500	$412,500	$431,700
Total Expenditures	**$228,231**	**$220,598**	**$406,500**	**$412,500**	**$431,700**
Total Revenues Less Expenditures	**$140,146**	**$19,997**	**-**	**-$1,000**	**-$1,400**
Ending Fund Balance	**$374,627**	**$394,624**	**$394,624**	**$393,624**	**-$1,400**

Expenditures by Expense Object

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
CONTRACTUAL SERVICES	$170	-	$9,500	$9,500	$9,500
LEGAL FEES	$205	-	$30,000	$30,000	$30,000
ADMINISTRATION	$25,000	$36,500	$30,000	$36,000	$35,000
OTHER EXPENSES	$202,856	$184,098	$337,000	$337,000	$357,200
Total Expenditures	**$228,231**	**$220,598**	**$406,500**	**$412,500**	**$431,700**

Library Fund (271)

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
Beginning Fund Balance	**$1,365,894**	**$1,603,517**	**$1,851,565**	**$1,851,565**	-
Revenues					
TAXES	$792,761	$849,523	$909,500	$927,200	$952,400
INTERGOVERNMENTAL	$81,927	$82,902	$85,000	$85,000	$85,000
INVESTMENT INCOME	$28,552	$102,344	$25,000	$50,000	$25,000
Total Revenues	**$903,240**	**$1,034,768**	**$1,019,500**	**$1,062,200**	**$1,062,400**
Expenditures					
OTHER SERVICES & CHARGES	$20,000	$20,000	$20,000	$20,000	$20,000
TRANSFERS OUT	$645,618	$766,720	$1,121,500	$1,157,616	$1,186,349
Total Expenditures	**$665,618**	**$786,720**	**$1,141,500**	**$1,177,616**	**$1,206,349**
Total Revenues Less Expenditures	**$237,623**	**$248,048**	**-$122,000**	**-$115,416**	**-$143,949**
Ending Fund Balance	**$1,603,517**	**$1,851,565**	**$1,729,565**	**$1,736,149**	**-$143,949**

Expenditures by Expense Object

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
ADMINISTRATION	$20,000	$20,000	$20,000	$20,000	$20,000
TRANS TO GENERAL FUND	$198,945	$252,181	$378,000	$386,200	$369,500
TRANS TO PROP AND BLDG	$17,673	$85,539	$100,000	$127,916	$155,000
TRANS TO SA REVOLVING	$429,000	$429,000	$643,500	$643,500	$643,500
TRANS TO 2025 DEBT	-	-	-	-	$18,349
Total Expenditures	**$665,618**	**$786,720**	**$1,141,500**	**$1,177,616**	**$1,206,349**

Opioid Settlement Fund (284)

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
Beginning Fund Balance	**-**	**$17,339**	**$85,094**	**$85,094**	**-**
Revenues					
OTHER FINANCING SOURCES	$49,143	$67,755	$20,000	$20,000	$30,000
Total Revenues	**$49,143**	**$67,755**	**$20,000**	**$20,000**	**$30,000**
Expenditures					
OTHER SERVICES & CHARGES	$31,804	-	$20,000	$20,000	$20,000
Total Expenditures	**$31,804**	**-**	**$20,000**	**$20,000**	**$20,000**
Total Revenues Less Expenditures	**$17,339**	**$67,755**	**-**	**-**	**$10,000**
Ending Fund Balance	**$17,339**	**$85,094**	**$85,094**	**$85,094**	**$10,000**

Requests for Opiod Funds usage:

1. Police: $ 38,200 TruNarc (handheld device for testing narcotics)
2. Police: $116,950 Surveilance Van
3. Courts:$ 92,000 Individual Counseling, Group Programs, Residential Treatment, and Medication-Assisted Treatment (MAT)

Discussion scheduled for 5/12/2025 meeting.

Expenditures by Expense Object

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
OTHER WELFARE SERVICES	$31,804	-	$20,000	$20,000	$20,000
Total Expenditures	**$31,804**	**-**	**$20,000**	**$20,000**	**$20,000**

Economic Development Fund (EDC) (285)

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
Beginning Fund Balance	**$722,456**	**$715,206**	**$728,016**	**$728,016**	**-**
Revenues					
CHARGES FOR SERVICES	$2,000	$7,000	$10,000	$10,000	$10,000
INVESTMENT INCOME	$9,663	$34,284	$10,000	$10,000	$10,000
Total Revenues	**$11,663**	**$41,284**	**$20,000**	**$20,000**	**$20,000**
Expenditures					
PERSONAL SERVICES	$1,886	$1,641	$2,900	$2,900	$2,900
SUPPLIES	$99	$91	$200	$200	$200
OTHER SERVICES & CHARGES	$16,929	$26,742	$58,200	$36,200	$50,200
Total Expenditures	**$18,913**	**$28,474**	**$61,300**	**$39,300**	**$53,300**
Total Revenues Less Expenditures	**-$7,250**	**$12,810**	**-$41,300**	**-$19,300**	**-$33,300**
Ending Fund Balance	**$715,206**	**$728,016**	**$686,716**	**$708,716**	**-$33,300**

Expenditures by Expense Object

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
SALARIES PART TIME	$1,775	$1,550	$2,700	$2,700	$2,700
F.I.C.A.	$107	$88	$200	$200	$200
WORKERS COMPENSATION INS	$4	$3	-	-	-
SUPPLIES	$99	$91	$200	$200	$200
CONTRACTUAL SERVICES	$14,018	$13,000	$45,000	$23,000	$37,000
MEMBERSHIP DUES	$395	$325	$400	$400	$400
VEHICLE MILEAGE	$16	$42	$300	$300	$300
ADMINISTRATION	$2,500	$2,500	$2,500	$2,500	$2,500
OTHER EXPENSES	-	$10,875	$10,000	$10,000	$10,000
Total Expenditures	**$18,913**	**$28,474**	**$61,300**	**$39,300**	**$53,300**

*Contractual Services include *Housing study* expense. Cost split between EDC and Housing Commission.

Federal Grant Fund (288)

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
Beginning Fund Balance	-	-	-	-	-
Revenues					
INTERGOVERNMENTAL	$14,606	$11,354	$50,000	$50,000	$50,000
Total Revenues	**$14,606**	**$11,354**	**$50,000**	**$50,000**	**$50,000**
Expenditures					
PERSONAL SERVICES	$14,606	$11,354	-	-	-
OTHER SERVICES & CHARGES	-	-	$50,000	$50,000	$50,000
Total Expenditures	**$14,606**	**$11,354**	**$50,000**	**$50,000**	**$50,000**
Total Revenues Less Expenditures	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

Expenditures by Expense Object

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
OVERTIME PAY	$12,014	$9,369	-	-	-
F.I.C.A.	$919	$717	-	-	-
WORKERS COMPENSATION INS	$205	$144	-	-	-
PENSION	$1,467	$1,124	-	-	-
INTERNAL CHARGES	-	-	$50,000	$50,000	$50,000
Total Expenditures	**$14,606**	**$11,354**	**$50,000**	**$50,000**	**$50,000**

Housing Commission Fund (296)

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
Beginning Fund Balance	**$183,718**	**$181,191**	**$193,307**	**$193,307**	**-**
Revenues					
INVESTMENT INCOME	$2,765	$9,065	$3,000	$3,500	$7,000
MISCELLANEOUS	-$1,348	$4,111	-	-	-
Total Revenues	**$1,417**	**$13,176**	**$3,000**	**$3,500**	**$7,000**
Expenditures					
SUPPLIES	$2,944	$60	$600	$3,600	$600
OTHER SERVICES & CHARGES	$1,000	$1,000	$6,000	$10,280	$31,520
Total Expenditures	**$3,944**	**$1,060**	**$6,600**	**$13,880**	**$32,120**
Total Revenues Less Expenditures	**-$2,527**	**$12,116**	**-$3,600**	**-$10,380**	**-$25,120**
Ending Fund Balance	**$181,191**	**$193,307**	**$189,707**	**$182,927**	**-$25,120**

Expenditures by Expense Object

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2025 Projected	FY 2026 Mayor Recommended 2
SUPPLIES	$180	$60	$100	$100	$100
PAINT PROGRAM	-	-	$500	-	$500
BAD DEBT	$2,764	-	-	$3,500	-
CONTRACTUAL SERVICES	-	-	-	$9,280	$25,520
GRANTS	-	-	$5,000	-	$5,000
ADMINISTRATION	$1,000	$1,000	$1,000	$1,000	$1,000
Total Expenditures	**$3,944**	**$1,060**	**$6,600**	**$13,880**	**$32,120**

*Contractual Services include *Housing study* expense. Cost split between EDC and Housing Commission.

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Glossary of Budget Terminology

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Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raising money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer is usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.