



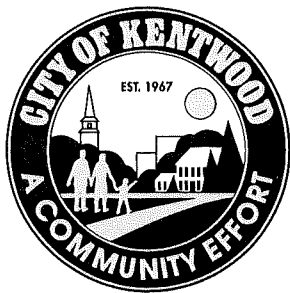
## OFFICE OF THE CITY CLERK

### AGENDA: DECEMBER 7, 2021 CITY OF KENTWOOD COMMISSION MEETING

1. Call meeting to order at 7:00 P.M.
2. Pledge of Allegiance to the Flag (Artz).
3. Invocation by Fr. Michael Nasser, St. Nicholas Antiochian Orthodox Church.
4. Roll Call: Artz, Coughlin, Draayer, Groce, Morgan, Tyson, and Mayor Kepley.
5. Approve agenda.
6. Acknowledge visitors and those wishing to speak to non-agenda items.
7. Consent agenda. (roll call vote)
  - a. Receive and file minutes of the [Committee of the Whole](#) meeting held on November 16, 2021.
  - b. Approve donation of Activities Center [lobby furniture to a non-profit organization](#).
  - c. Res. – 21 to establish [2022 City Commission meeting dates](#).
  - d. Conditional [approval of Site Plan](#) for service of alcoholic beverages for on-premise consumption for case CC 2-21 Fujiya Buffet.
  - e. Conditional [approval of Special Land Use](#) for service of alcoholic beverages for on-premise consumption for case CC 2-21 Fujiya Buffet.
  - f. Res. – 21 to recommend approval of a Class C [liquor license for Fujiya Buffet](#).
  - g. [City Payables](#).
8. Approve minutes of the regular [City Commission Meeting](#) held on November 16, 2021 as distributed. (voice vote)
9. Presentations and Proclamations.
  - a. Administer Oath of Office to Fire Lieutenant/Inspector Phil Autsema and Nick Harkes.
10. Communications and Petitions.
  - a. [June 30, 2021 Audited Financial Statements](#). (voice vote-receive and file)
  - b. Michigan City, Village, and Township [Revenue Sharing presentation](#). (information only)
  - c. Authorize construction agreement for [utilities installation for Woodhaven development](#). (voice vote)
  - d. Authorize construction agreements for [streets and utilities for Windy West plat](#). (voice vote)

11. Public Hearings.
  - a. Brownfield Plan Amendment for [Tender Lawn Care Project](#).
    - i. Res. – 21 to approve a Brownfield Plan Amendment for Tender Lawn Care Project, 3838 East Paris Ave. (roll call vote)
12. Reports of Ad Hoc Committees.
13. Bids.
  - a. Authorize contract for [engineering services for Bretonfield Preserve #5](#). (voice vote)
  - b. Authorize contract for [engineering services for Windy West](#). (voice vote)
  - c. Authorize purchase of two [Bobcat utility vehicles](#) and accessories. (voice vote)
  - d. Authorize contract for [pest management services](#) with Orkin. (voice vote)
  - e. Approve purchase of replacement [furniture for Public Works](#). (voice vote)
  - f. Authorize purchase of [replacement tires](#) for fire and public works vehicles. (voice vote)
  - g. Authorize purchase of three [thermal imaging cameras](#). (voice vote)
14. Resolutions.
  - a. Res. – 21 to Approve and Submit the Question to Amend Section 8.1 of the City of Kentwood Charter for [Parks, Trails, and Recreation millage](#) question. (roll call vote)
15. Bids.
  - a. Approve contract amendment for [public engagement services](#) with Sabo PR. (voice vote)
16. Ordinances.
17. Appointments and Resignations.
  - a. Approve appointment of [Bryan Litwin as Police Chief](#). (voice vote)
18. Quarterly, Semi-Annual or Annual Scheduled Reviews.
19. Old Business/Future Agenda Review.
20. Comments of Commissioners and Mayor.
21. Adjournment.

Becky L. Schultz  
Deputy City Clerk



## **OFFICE OF THE CITY CLERK**

### **PROPOSED MINUTES OF THE COMMITTEE OF THE WHOLE**

November 16, 2021  
Large Conference Room  
6:00 P.M.

Present: Commissioners: Ron Draayer, Maurice Groce, Clarkston Morgan and Mayor Stephen Kepley.

Staff present: Deputy Finance Director Bhama Cairns, Finance Director Tom Chase, Director of Public Works Chad Griffin, Deputy Fire Chief Mike Hipp, City Clerk Dan Kasunic, Fleet Manager Jamie King, Fire Chief Brent Looman, Deputy Administrator Mark Rambo, Police Chief Richard Roberts, Parks and Recreation Director Val Romeo, Community Development Director Terry Schweitzer, Fire Department Administrative Assistant Nancy Shane, Sabo Representative Lisa Taylor and Court Administrator Michele White.

#### **PLANNING DEPARTMENT:**

##### **A. MASTER PLAN AMENDMENT PROCESS.**

Mayor Kepley informed the Committee this item will be moved to the next meeting because of the absence of three of the commissioners.

#### **62-B DISTRICT COURT:**

##### **A. RECOMMEND APPROVAL TO APPLY FOR CESF GRANT FOR DOCUMENT MANAGEMENT SYSTEM.**

Court Administrator White stated the court is requesting permission to apply for a CESF grant for the acquisition of an electronic filing and document management software system for the Court. Administrator White explained their goal is to have hassle free data accepted over multi platforms and with the ability to do applications over the phone or at home. It will have the ability to work with Police and Prosecutor Offices; however, it will not work with other court systems. Questions regarding security were raised and explained with the partnering with On-Base vendor. It was noted the maximum amount that would be awarded is \$250,000 and that is the amount of the system with a \$60,000 annual maintenance fee.

Motion by Groce, seconded by Morgan, to recommend the City Commission approve the application of the CESF Grant.

Motion Carried.

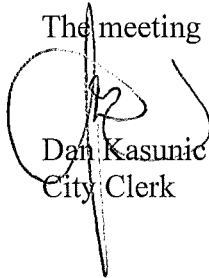
#### **DISCUSSION REGARDING THE TRAFFIC CONTROL ORDERS ON THE CITY COMMISSION CONSENT AGENDA.**

Mayor Kepley requested Police Chief Roberts to explain the TCOs that are on the City Commission agenda for tonight's meeting. Police Chief Roberts explained all but one of the TCOs have been approved by the City Commission in prior actions over the years but needed clarification or needed organizational clarified in case a TCO needed to be produced by a request. Mayor Kepley spoke of the one new TCO that is being requested because of a street design change on construction of a street. He stated he wanted the residents to be aware of the TCO prior to City Commission approval. After a discussion the action at the City Commission meeting will have the one TCO removed, and the rest will remain on the Consent Agenda for tonight's meeting (as modified).

**RECOMMENDATION OF APPOINTMENT OF POLICE CHIEF.**

Mayor Kepley reviewed the charter provision allowing the Mayor to appoint the Police Chief and the commission to confirm the appointment. He stated he has met with the Deputy Police Chief and is confident in appointing him to replace Police Chief Roberts upon Roberts retirement. Noting this is part of the succession plan. Commissioner Draayer expressed his thoughts that the process should have a public forum to ask questions and to get public feedback. All commissioners present expressed their support of the appointment of the Deputy Chief to Chief.

The meeting was adjourned at 6:54 P.M.



Dan Kasunic  
City Clerk





# MEMORANDUM

**TO:** City Commission

**FROM:** Val Romeo, Parks & Recreation Director  
Carla Kane, Purchasing Agent

**SUBJECT:** Donation of Activities Center Lobby Furniture

**DATE:** December 7, 2021

**ACTION REQUESTED:** It is requested that the City Commission allow the donation of the old Activities Center lobby furniture to a nonprofit organization yet to be identified.

**BACKGROUND:** In September, the City Commission approved the purchase of replacement lobby furniture and an area carpet for the Activities Center. The furniture to be donated consists of two couches, two lounge chairs, a coffee table, a bistro table, two task chairs, and an area rug.

Normally, such items would be sent to public auction. However, it has been staff's experience that similar furniture brought very little revenue to the City and it would better serve a local organization in need.

Purchasing Ordinance 2-407(4) requires Commission approval of donations to nonprofit or noncommercial entities. In compliance with this Ordinance, approval for the donation is respectfully requested.

Staff is interested in reaching out to a few local nonprofit organizations, like Safe Haven Ministries, to see if they could benefit from such a donation. Safe Haven Ministries operates an emergency shelter for individuals and families fleeing domestic violence and provides a variety of support services to those in need.

If you have any questions, please contact Val Romeo (656-5275) or Carla Kane (554-0772).

Thank you for your consideration of this request.

**CITY OF KENTWOOD**

**RESOLUTION NO. - 21**

**A RESOLUTION TO ESTABLISH CITY COMMISSION MEETING DATES  
IN THE 2022 CALENDAR YEAR**

WHEREAS, Public Act 267 of 1976 requires that meeting dates of the City Commission be publicly posted, listing the dates, times and places of all its regularly scheduled meetings for the calendar year; and

WHEREAS, it is deemed advisable to meet on a date other than an election day, school spring break, a National Holiday, National Night Out or in a timely manner;

NOW, THEREFORE, BE IT RESOLVED that the following regular Commission Meeting dates, locations or times are hereby changed:

- Tuesday, March 15, 2022 moved to Monday, March 21, 2022
- Tuesday, April 5, 2022 moved to Monday, April 11, 2022
- Tuesday, April 19, 2022 moved to Thursday, April 21, 2022 *at 5:00 pm*
- Tuesday, May 3, 2022 moved to Monday, May 9, 2022
- Tuesday, August 2, 2022 moved to Monday, August 8, 2022

BE IT FURTHER RESOLVED, that the attached meeting dates of the City Commission are hereby established for the 2022 calendar year with said meetings to be held at 7:00 PM in the Kentwood Commission Chambers located at 4900 Breton Ave., SE, Kentwood, Michigan.

The foregoing resolution was offered by Commissioner \_\_\_\_\_, supported by Commissioner \_\_\_\_\_, the vote being as follows:

YEAS: Commissioners:

NAYS:

ABSENT:

RESOLUTION DECLARED ADOPTED.

---

Dan Kasunic  
City Clerk

## CERTIFICATION

I hereby certify the forgoing to be a true copy of a resolution adopted at a regular meeting of the Kentwood City Commission held on December 7, 2021.

---

Dan Kasunic  
City Clerk



# KENTWOOD CITY COMMISSION

## PROPOSED MEETING DATES FOR YEAR 2022

Unless otherwise noted, all meetings will be held at 7:00 pm in the Commission Chambers of Kentwood City Hall, 4900 Breton Ave. SE.

---

Tuesday, January 4, 2022

*City Hall closed Jan 17*

Tuesday, January 18, 2022

---

Tuesday, February 1, 2022

Tuesday, February 15, 2022

---

Tuesday, March 1, 2022

\* Monday, March 21, 2022 (*MML Conference Mar 15*) *MML Capital Conf March 15-16*

---

\* Monday, April 11, 2022 (*Spring break Apr 4-Apr 8*)

\* Thursday, April 21, 2022 – 5:00 pm meeting

*Budget meeting*

---

\* Monday, May 9, 2022 (*Election May 4*)

Tuesday, May 17, 2022

*City Hall closed May 30*

---

Tuesday, June 7, 2022

Tuesday, June 21, 2022

---

Tuesday, July 5, 2022

*City Hall closed July 4*

Tuesday, July 19, 2022

---

\* Monday, August 8, 2022 (*Nat'l Night Out & Election Aug 2*)

Tuesday, August 16, 2022

---

Tuesday, September 6, 2022

*City Hall closed Sept 5*

Tuesday, September 20, 2022

---

Tuesday, October 4, 2022

Tuesday, October 18, 2022

---

Tuesday, November 1, 2022

*Election Nov 8*

Tuesday, November 15, 2022

*City Hall closed Nov 11, 24, 25*

---

Tuesday, December 6, 2022

Tuesday, December 20, 2022

*City Hall closed Dec 23, 26, 30*

---

\* *Denotes change from regular meeting date.*



December 1, 2021

TO: Kentwood City Commission  
FROM: Lisa Golder, Economic Development Planner  
RE: Fujiya Buffet Liquor License

Attached please find information related to an application for a liquor license for Fujiya Buffet, located at 4605 28<sup>th</sup> Street SE. Fujiya is applying for a Tavern License that is to be reclassified as a Class C License, thereby allowing the restaurant to serve beer, wine, and spirits. The owners have indicated that there is no bar at the restaurant, and that food is always available when alcoholic beverages are offered. The restaurant includes two meeting/banquet rooms available for larger groups. People using the banquet room may order alcoholic beverages, similar to any other patron of the restaurant. All alcoholic beverages served by Fujiya staff that are TAM/TIP trained.

The hours of operation for the Fujiya Restaurant are Monday through Thursdays, and Sunday, 11:00AM-9:00PM. Friday and Saturday hours are 11:00AM-9:30PM.

The recommendation from the Administrative Review Committee is for Conditional Approval of the service of alcoholic beverages for on-premise consumption. The meeting minutes, staff report, and Findings of Fact from the Administrative Committee review are attached.

If the Commission is inclined to approve the liquor licenses, the following actions should be taken:

- Approve the Special Land Use and Site Plan for the service of alcoholic beverages based on the recommendation of the Administrative Review Committee.
- Approve the resolution for a Tavern license to be reclassified as a Class C license for the Fujiya Buffet, located at 4605 28<sup>th</sup> Street SE.

Please contact me if you have any questions.

STAFF REPORT: November 10, 2021  
PREPARED FOR: Administrative Review Committee  
PREPARED BY: Lisa Golder  
CASE NO.: CC 2-21 Fujiya Buffet Inc.

---

GENERAL INFORMATION

---

APPLICANT: Sun Lin  
Fujiya Buffet Inc.  
4605 28<sup>th</sup> Street SE  
Kentwood MI 49512

STATUS OF  
APPLICANT: Operator, Fujiya Buffet

REQUESTED ACTION: Applicant is requesting Special Land Use approval and Site Plan Review for the Service of Alcoholic Beverages for on-site consumption at a full service restaurant

EXISTING ZONING OF  
SUBJECT PARCEL: C-2 Commercial

GENERAL LOCATION: 4605 28<sup>th</sup> Street SE

PARCEL SIZE: Restaurant is 12,000 square feet

EXISTING LAND USE  
ON THE PARCEL: Commercial

ADJACENT AREA  
LAND USES: N: Parking for Coopers Hawk, Hotel  
S: 28<sup>th</sup> Street ROW  
E: Monroe Muffler/Brake  
W: Coopers Hawk restaurant

ZONING ON ADJOINING  
PARCELS: N, E, W: C-2 Commercial  
S: CPUD Commercial Planned Unit development

Compatibility With Master Plan

The Master Plan recommends Commercial use for the overall site. The existing use is a restaurant, consistent with the Master Plan.

Staff Report

Case No. CC #2-21 Fujiya Restaurant

Page 2

Relevant Zoning Ordinance Sections

Chapter 15 lists Special Land Use Standards. Section 15.03 II sets specific standards for the Service of Alcoholic Beverages.

---

Project Description:

The applicant is operating within an existing location in the Roaring 20s Plaza, and would like to begin serving alcohol by the glass. The total square footage of the restaurant is 12,000 square feet, with a dining room seating for 300 people. Hours of operation will be from Sunday to Thursday 11AM-9:00PM, and 11:00AM-9:30 on Friday and Saturdays. Sunday hours are 11:00AM-9:00PM

---

Staff Review

Special Land Use

1. The applicant wishes to obtain a Class C liquor license to sell alcoholic beverages for on-site consumption at the Fujiya Restaurant. The Administrative Committee must review the following standards with respect to the proposed restaurant:

A. Be designed, constructed, operated and maintained so as to be harmonious and appropriate in appearance, with the existing or intended character of the general vicinity and that a use will not change the essential character of the area in which it is proposed.

**The use is an existing restaurant that has been in business since 2016. The applicant would like to serve alcohol by the glass for on-premise consumption.**

B. Be served adequately by essential public facilities and services such as highways, streets, police and fire protection, drainage structures, refuse disposal, water and sewage facilities or schools.

**The proposed use is served adequately by public facilities.**

C. Not create excessive additional requirements at public cost for public facilities and services.

**The use would not require additional public facilities or services.**

D. Not involve uses, activities, processes, materials, and equipment or conditions of operation that will be detrimental to any persons, property, or the general welfare by reason of excessive production of traffic, noise, smoke, fumes, glare, electrical or electromagnetic interference or odors.

**The use is a restaurant; consistent with other restaurants in the area.**

E. Be compatible and in accordance with the goals, objectives and policies of the Master Plan and promote the Intent and Purpose of the zoning district in which it is proposed to locate.

**The use is consistent with the Master Plan.**

F. Be subject to stipulations by the Planning Commission of additional conditions and safeguards deemed necessary for the general welfare, for the protection of individual property rights, and for insuring that the intent and objectives of this Ordinance will be observed. The breach of any condition, safeguard, or requirement shall automatically invalidate the granting of the Special Land Use.

G. Comply with all applicable licensing ordinances.

2. The applicant must also comply with the Special Land Use Standards of Section 15.04II of the Zoning Ordinance, as follows:

15.04 II 1. Any new establishment seeking a license for the sale or consumption of beer, wine, or alcoholic beverages on-premises shall require special land use approval and site plan review in accordance with this section.

15.04 II. 2. Applicant shall provide a copy of any licensing materials submitted to the Liquor Control Commission.

**Applicant has indicated in his request for approval from the LCC that a tavern license is being converted into a Class C license. The application has been provided to the city.**

15.04 II 3. Applicant shall provide a site plan illustrating the proposed location where the alcohol sales would occur, as well as all other locations where on-premises sales presently exist within a one thousand-foot radius of the closest lot lines of the subject site.

**There are liquor licenses issued to restaurants within 1,000 feet of the Fujiya Restaurant, as follows:**

- **Buddy's Pizza, 4061 28<sup>th</sup> Street**
- **Coopers Hawk, 4515 28<sup>th</sup> Street**

**There also liquor licenses issued to hotels located at:**

- **4741 28<sup>th</sup> Street**
- **4495 28<sup>th</sup> Street**
- **4443 28<sup>th</sup> Street**
- **4747 28<sup>th</sup> Street**

15.04 II. 4 The proposed establishment must promote the city's economic development goals and objectives, and must be consistent with the city's master plan and zoning ordinance.

**The city's economic goals include improving the business climate for businesses. The success of local restaurants is consistent with that goal.**



15.04 II 5 Given the character, location, development trends and other aspects of the area in which the proposed use or change in use is requested, the applicant shall demonstrate that the use will: rejuvenate an underutilized property or an identifiable area within the city; or provide a unique business model, service, product, or function; or add to the diversity of the to the city or to an identifiable area within the city; or that the addition of the use or proposed change in use will be otherwise a benefit or asset to the city or identifiable area.

**The commercial property in which the restaurant is located has been partially vacant at times.**

15.04 II 6 The applicant must demonstrate that the use or change in use as constructed and operated is compatible with the area in which it will be located, and will not have appreciable negative secondary effects on the area, such as:

- (a) Vehicular and pedestrian traffic, particularly during late night or early morning hours that might disturb area residents.
- (b) Noise, odors, or lights that emanate beyond the site's boundaries onto property in the area on which there are residential dwellings.
- (c) Excessive numbers of persons gathering outside the establishment.
- (d) Peak hours of use that add to congestion or other negative effects in the neighborhood
- (e) Fighting, brawling, outside urination, or other behavior that can accompany intoxication.

#### **Site Plan Review**

- 3. The proposed Fujiya is an existing buffet style restaurant that has been in business since 2016. Restaurants are permitted by right within the C-2 Commercial district. There are very few residences in the area.
- 4. The applicant has stated in their statement of operation that the restaurant serves the public and caters to special events, banquets, and meetings within the building. The applicant shall provide a statement regarding whether the entire facility can be rented, how the service of alcohol will be provided, and how the restaurant will retain control of the service of alcohol for these events.
- 5. The applicant has indicated that there will not be a bar, and that all drinks are served to tables by TAM/TIP trained employees.

#### **Attributes:**

- Existing restaurant within existing strip mall
- Restaurant has been in community for 5 years

#### **Issues:**

Fujiya Buffet, Inc.  
4605 28th St SE  
Kentwood, MI 49512

To : City Kentwood

From: Fujiya Buffet, Inc.

Re: Statement of Operation

- > The Banquet room consist of 2 areas. 1 seats 100 and the other up to 150
  - > Food will be available for all scheduled activities
- > All Staff will be TAM/TIP trained
- > MLCC allows wine to one brought into a licensee premises. Fujiya will not allow this practice
- > Fujiya will not have Live Entertainment and with draw this request on the Kentwood application
- > Hours of Operation
  - Monday through Thursday & Sunday 11:00 to 9:00
  - Friday/Saturday 11:00 to 9:30

By: \_\_\_\_\_

Fujiya Buffet, Inc.

ADMINISTRATIVE REVIEW COMMITTEE  
FINDINGS OF FACT  
NOVEMBER 29, 2021

PROJECT                                      Fujiya Buffet, Inc.

APPLICATION:                                CC 2-2021

REQUEST:                                    Site Plan Review for an establishment serving alcoholic beverages for on-premise consumption

HEARING DATE:                            November 29, 2021

MOTION:                                      Motion was made by Kasunic, with support from Roberts, to recommend to City Commission Conditional Approval of the request by Fujiya Inc. located at 4605 28<sup>th</sup> Street SE, for Site Plan Approval related to a Class C liquor license for an establishment serving alcoholic beverages for on-premise consumption as described in Case No. CC 2-21.

Motion Carried 3-0

- CONDITIONS:
1. Compliance with the Statement of Operations dated November 29, 2021 for the Fujiya Buffet restaurant operation. The applicant shall provide additional information regarding procedures during special events, banquets, and meetings with respect to the service of alcohol.
  2. Review and approval by the Kentwood City Attorney and city staff of a development agreement related to the Special Land Use approval.
  3. Approval of the Special Land Use for an establishment serving alcoholic beverages for on-site consumption.

BASIS:

1. The statement of operations submitted by Fujiya Buffet Inc. represents that the restaurant will lease the facility for special

events, banquets, and meetings, but does not address how the service of alcohol will be handled.

2. The development agreement will ensure that the service of alcohol at Fujiya Buffet is operated in accordance with representations made by the applicant and within the requirements of Kentwood City Ordinances.
3. The use is otherwise in compliance with Chapter 6 Article 2 Division 2 of the City of Kentwood Code of Ordinances.
4. The application meets the requirements of Section 14.05 of the Zoning Ordinance.
5. Discussion at the public hearing.

ADMINISTRATIVE REVIEW COMMITTEE  
FINDINGS OF FACT  
NOVEMBER 29, 2021

PROJECT: Fujiya Buffet, Inc.

APPLICATION: CC 2-2021

REQUEST: Special Land Use for an establishment serving alcoholic beverages for on-premise consumption

HEARING DATE: November 29, 2021

MOTION: Motion was made by Kasunic, with support from Roberts, to recommend to City Commission Conditional Approval of the request by Fujiya Inc. located at 4605 28<sup>th</sup> Street SE, for Special Land Use related to a Class C liquor license for an establishment serving alcoholic beverages for on-premise consumption as described in Case No. CC 2-2021.

CONDITIONS:

1. Compliance with the Statement of Operations dated November 10, 2021 for the Fujiya restaurant operation. The applicant shall provide additional information regarding procedures during special events, banquets, and meetings with respect to the service of alcoholic beverages.
2. Completion and review of a background check of the applicants to be completed by the Kentwood Police Department.
3. Review and approval by the Kentwood City Attorney and city staff of a development agreement related to the Special Land Use approval.

BASIS:

1. The statement of operations submitted by Fujiya Buffet, Inc. represents that the restaurant will lease the facility for special

events, banquets, and meetings, but does not address how the service of alcohol will be handled.

2. The development agreement will ensure that the Special Land Use is operated in accordance with representations made by the applicant and within the requirements of Kentwood City Ordinances.
3. The use is otherwise in compliance with Chapter 6 Article 2 Division 2 of the City of Kentwood Code of Ordinances.
4. The application meets the requirements of Section 15.02 and 15.04 II of the Zoning Ordinance.
5. Discussion at the public hearing.

MINUTES OF THE  
ADMINISTRATIVE REVIEW TEAM.

November 29, 2021  
Conference Room # 119  
4:00 P.M.

Review Team Present: Economic Development Planner Lisa Golder, Police Chief Richard Roberts, and City Clerk Dan Kasunic. Also present: Sun Lin and Ginsun Vheng

Golder opened the meeting reviewing the request for a liquor license.

**PUBLIC HEARING FOR A CLASS C LIQUOR LICENSE FOR FUJIYA BUFFET.**

Police Chief Roberts inquired of the two rooms available for rentals for functions. The size and how liquor would be sold and consumed. The owners explained their procedures and practices as to allay any concerns pertaining to unsupervised events. A brief discussion regarding a transfer of a Tavern License changing to a Class C license was not a concern for the Police Department.

Chair Golder opened the public hearing regarding the requested license. No others were present.

Motion by Roberts, seconded by Kasunic, to close the public hearing.

Motion Carried.

Motion by Kasunic, seconded by Roberts, to recommend to the City Commission to approve the Special Land Use for a Class C Liquor License for Fujiya Buffet with Conditions 1 through 3 and Basis Points 1- 5 of the Review Team Recommendation dated November 29, 2021.

Motion Carried.

Motion by Kasunic, seconded by Roberts, to recommend to the City Commission to approve the Site Plan for Fujiya Buffet located at 4605-28<sup>th</sup>., SE with conditions 1-3 and Basis Points 1-5 of the Review Team recommendation dated November 29, 2021.

Motion Carried.

The meeting was adjourned at 4:15 P.M.

Dan Kasunic  
Secretary

Lisa Golder  
Chair



Date: 10.25.21

**LIQUOR LICENSE APPLICATION  
CITY OF KENTWOOD**

1. Applicant's Name: Fujiya Buffet, Inc.

Address: 4605 28th

Telephone No.:  
616-264-9888

2. Operator/Manager's Name: Lin Sun

Address: same

Telephone No.: same

3. Business Name: Fujiya Buffet

Business Address: 4605 28th

Existing Business: X New Business:           

4. Do you own/operate any other restaurants in Kentwood/Greater Grand Rapids Metropolitan area? Yes            No X

If yes, does the restaurant have a liquor license? Yes            No X

Restaurant Address: same

\* 5. Zoning Designation:           

6. Class of Liquor License applied for:

A            B            C X Tavern           

7. Seating Capacity: 300 Dining Area Sq. Feet: 8000  
(Dining Capacity: minimum 15 sq. ft. per person  
Class A or B - 75 people Class C - 99 persons)

8. Has Applicant applied to the Michigan Liquor Control Commission: Yes X No           

\* ✓  
**Attach to application: Menu; Site Plan, Floor Plan,**

**Application Fee: (payable to the City of Kentwood; non-refundable)  
\$100.00 for license transfer**

I understand the requirements of the City of Kentwood Code of Ordinances Sections 6-31 through 6-93 (as attached) and affirm that the proposed facility complies with such requirements.





**Local Government Approval**  
(Authorized by MCL 436.1501)

**Instructions for Applicants:**

- You must obtain a recommendation from the local legislative body for a new on-premises license application, certain types of license classification transfers, and/or a new banquet facility permit.

**Instructions for Local Legislative Body:**

- Complete this resolution or provide a resolution, along with certification from the clerk or adopted minutes from the meeting at which this request was considered.

At a regular meeting of the City of Kentwood council/board  
(regular or special) (township, city, village)  
called to order by Mayor Stephen Kepley on December 7, 2021 at 7:00 pm  
(date) (time)

the following resolution was offered:

Moved by \_\_\_\_\_ and supported by \_\_\_\_\_

that the application from Fujiya Buffet, Inc.  
(name of applicant - if a corporation or limited liability company, please state the company name)

for the following license(s): Tavern license to be reclassified to a Class C license  
(list specific licenses requested)

to be located at: 4605 28th St SE, Kentwood, MI 49512

and the following permit, if applied for:

☐ Banquet Facility Permit Address of Banquet Facility: \_\_\_\_\_

It is the consensus of this body that it \_\_\_\_\_ this application be considered for  
(recommends/does not recommend)  
approval by the Michigan Liquor Control Commission.

If disapproved, the reasons for disapproval are \_\_\_\_\_

**Vote**

Yeas: \_\_\_\_\_

Nays: \_\_\_\_\_

Absent: \_\_\_\_\_

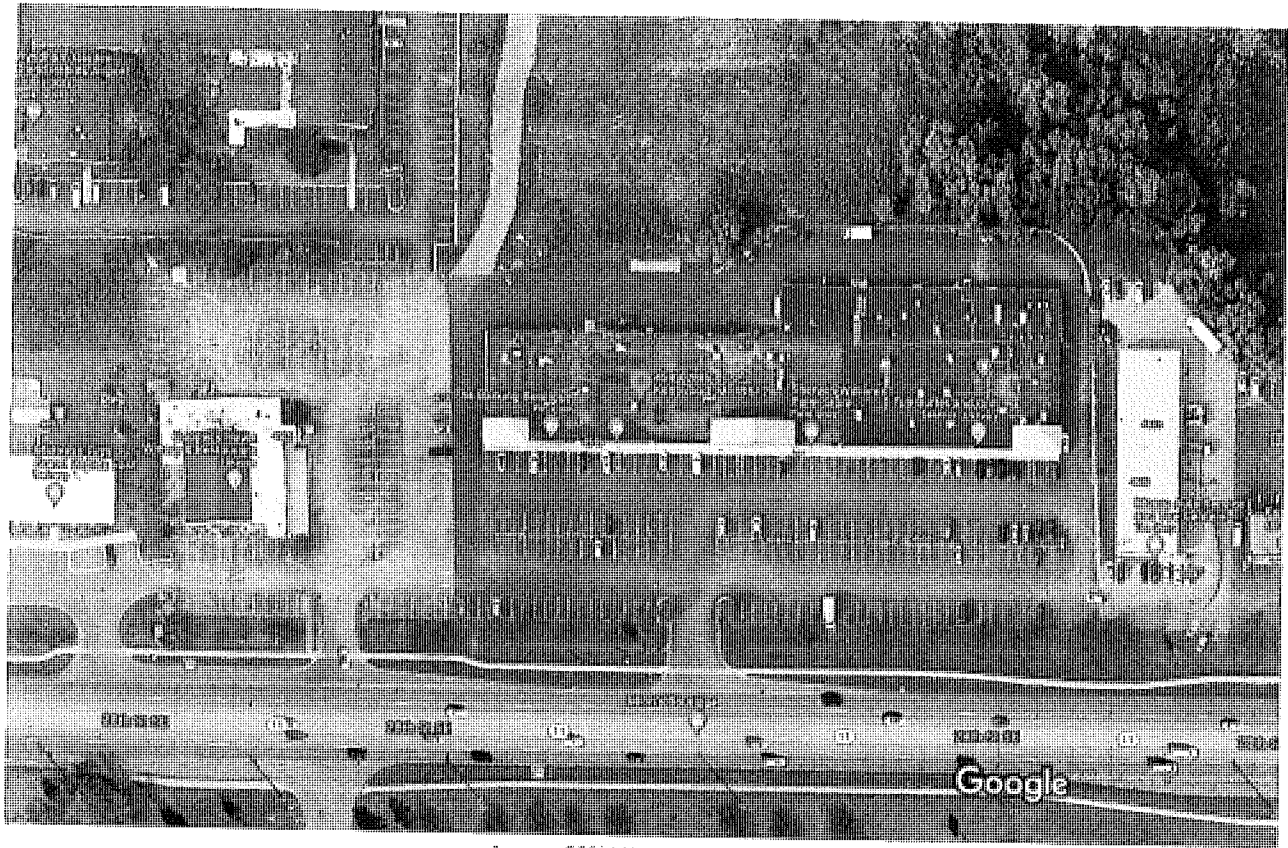
I hereby certify that the foregoing is true and is a complete copy of the resolution offered and adopted by the City of Kentwood  
council/board at a regular meeting held on December 7, 2021  
(regular or special) (date) (township, city, village)

Dan Kasunic 12/7/2021  
\_\_\_\_\_  
Print Name of Clerk Signature of Clerk Date

Under Article IV, Section 40, of the Constitution of Michigan (1963), the Commission shall exercise complete control of the alcoholic beverage traffic within this state, including the retail sales thereof, subject to statutory limitations. Further, the Commission shall have the sole right, power, and duty to control the alcoholic beverage traffic and traffic in other alcoholic liquor within this state, including the licensure of businesses and individuals.

Please return this completed form along with any corresponding documents to:  
Michigan Liquor Control Commission  
Mailing address: P.O. Box 30005, Lansing, MI 48909  
Hand deliveries or overnight packages: Constitution Hall - 525 W. Allegan, Lansing, MI 48933  
Fax to: 517-763-0059

## Google Maps 4599 28th St SE



Imagery ©2021 Kent County, Maxar Technologies, Map data ©2021 50 ft



4599 28th St SE

Building



FUJI BUFFET & GRILL HAS A VARIETY OF FOODS



# FUJI BUFFET & GRILL

## The Largest and Most Elegant Chinese, Japanese, & American Cuisine Restaurant

*We have over 200 different items on the buffet. Plus we have a Hibachi Grill\* & Sushi Bar\* which you can pick and choose from for no additional charge.*

*We offer New York Steak\*, Salmon, Butter Shrimp, Black Pepper Shrimp, Crabmeat Cheese, General Tso's Chicken & Different Selections of Variety. Largest selection of salads, fruits, and desserts in the area!*

*Our new restaurant has over 12,000 SQ. Ft, over 320 seats and it is the largest Asian buffet restaurant in Grand Rapid Area.*

### BUFFET TO GO / Per Box

**Lunch (S) \$6.99 (L) \$11.99**

**Dinner (S) \$9.99 (L) \$12.99**

### Open 7 Days a Week

We have one huge private room available for birthday parties, office meetings, and weddings



\* Ask your server about menu items that are cooked to order or served raw. Consuming raw or under cooked meats, seafood or shell fish may increase your risk of food borne illness

### LUNCH BUFFET

Mon. - Sat. 11:00am - 4:00pm

**Adults**

\$ [REDACTED]

**Kids Age 4-12**

\$ [REDACTED]

**Kids 3 and under Eat FREE**

### DINNER BUFFET

Mon. - Thurs. 4:00pm - 10:00pm  
Fri. & Sat. 4:00pm - 10:30pm

**Adult**

\$ [REDACTED]

**Kids Age 4-12**

\$ [REDACTED]

**Kids 3 and under - Eat Free**

### SENIOR

(AGE 60 & UP)

**LUNCH Mon. - Sat.**

\$ [REDACTED]

**DINNER**

\$ [REDACTED]

(Included Complimentary Drinks)

### SUNDAY & HOLIDAY

### ALL DAY

### DINNER BUFFET

**Adult \$ [REDACTED]**

**Senior \$ [REDACTED]**

**Kids \$ [REDACTED]**



# Fuji Buffet & Grill

## has a wide variety of foods

Fuji Buffet & Grill have 14 Buffet bar and a wide selection of favorite foods including Chinese, Japanese and American items on our supreme buffet. There is something for everyone!



Our main feature is the Hibachi Style Grill\*, customers can select their own meats and vegetables and have it cooked by a professional Hibachi chef while watching their meal be prepared right in front of them. Fuji Buffet & Grill provides a healthy alternative to restaurants in town.

We have fresh ingredients, delicious sauces and quick service. Every day we offer over 200 items on our buffet bar that include all of the traditional Chinese dishes and a few specialty items such as Teriyaki Chicken, Hong Kong Beef & Bacon Shrimp. Available on our dinner buffet is prime choice New York steak\*.

For those vegetarian there is a large salad buffet with fresh vegetables, many toppings and a wide variety of dressings including a special ranch dressing that is made fresh daily. If you're a sushi fan, Fuji Buffet & Grill offers daily sushi bar\* with a great selection of freshly prepared sushi. Fuji Buffet & Grill is a family oriented restaurant offering many kids friendly food items, such as pizza, macaroni cheese and homemade yeast rolls. Let's not forget the spectacular dessert buffet with a wide variety of fresh fruit, pastries and cookies. In addition to the dessert bar, there is ice cream with 4 different flavors to choose from.

Like our menu, the customers that come to Fuji Buffet & Grill are diverse. During the day we have business professionals looking for a quick lunch, in the evening there are lots of families and on the weekend we have many couples visiting our restaurants.

Having a wedding rehearsal party or a business lunch? Just ask about our large private room for special occasions. No matter what your taste, Fuji Buffet & Grill is sure to satisfy. After all, satisfied customers are what have made our restaurant so popular.

East Paris Ave SE	<div data-bbox="857 1467 980 1566">  </div>	Patterson Ave SE
	28th St SE	
	<div data-bbox="867 1587 971 1640">  </div>	

**4605 28TH ST SE**  
**GRAND RAPIDS, MI 49512**

**NOW  
HIRING**

**PRIVATE ROOMS AVAILABLE**  
 for birthday parties, office meetings & weddings  
 Tel.: 616-285-1665 Fax: 616-285-1667





---

Total for fund 101 GENERAL FUND	465,344.28
Total for fund 202 MAJOR STREET	233,600.03
Total for fund 203 LOCAL STREET	204,106.97
Total for fund 213 DRAIN FUND	80.00
Total for fund 219 STREET LIGHTING	1,882.91
Total for fund 230 LANDFILL REMEDIATION FUND	1,784.06
Total for fund 243 BROWNFIELD REDEVELOPMENT	60.00
Total for fund 285 ECONOMIC DEVELOPMENT	4.46
Total for fund 401 PROPERTY BUILDING FUND	31,945.84
Total for fund 580 WATER FUND	224,319.11
Total for fund 590 SEWER FUND	176,494.94
Total for fund 630 SELF INSURANCE FUND	2,326.05
Total for fund 640 DPW EQUIPMENT FUND	4,521.24
Total for fund 641 FIRE CAPITAL ESCROW	36,672.83
Total for fund 642 POLICE CAPITAL ESCROW	10,230.03
Total for fund 703 TAX COLLECTION FUND	344,660.67
TOTAL - ALL FUNDS	1,738,033.42

Check Date	Bank	Check #	Payee	Description	GL #	Amount
11/12/2021	AP-MB	134 (E)	ELAN-PURCHASING CARD	CANVA-SHELDON	101-000-040.000	12.99
		134 (E)		BILL'S-KING	101-000-040.000	12.00
		134 (E)		ETSY-FRAUD	101-000-040.000	29.78
		134 (E)		INVENTORY MTR POOL PARTS	101-000-114.000	35.95
		134 (E)		AMAZON-INVENTORY MTR POOL PARTS	101-000-114.000	143.27
		134 (E)		DELL-INVENTORY MTR POOL PARTS	101-000-114.000	241.98
		134 (E)		ACTION WATER SPORTS-INV MTR POOL	101-000-114.000	166.94
		134 (E)		WALGREENS-SERVICE AWARDS FOR 5	101-101-725.000	476.75
		134 (E)		AMAZON-SUPPLIES	101-101-740.000	954.96
		134 (E)		CONSTANT CONTACT-MNTHLY CONTR SERV	101-101-801.000	195.00
		134 (E)		AMAZON-LEADERSHIP TRAINING	101-101-956.000	364.56
		134 (E)		FLORENTINES-MEET THE JUDGE EVENT	101-136-740.000	262.71
		134 (E)		EXEC COMMUNICATIONS-SUPPLIES	101-136-740.000	78.90
		134 (E)		TARGET-SUPPLIES	101-136-740.000	65.17
		134 (E)		AMAZON-SUPPLIES	101-136-740.000	105.58
		134 (E)		AMAZON-SUPPLIES-CREDIT	101-136-740.000	(77.94)
		134 (E)		FEDEX-SHIPPING	101-136-740.000	8.89
		134 (E)		AMAZON-WITNESS FEES & JURY-COVID	101-136-806.000	159.87
		134 (E)		AMAZON-CELL PHONE ACCESSORIES	101-136-850.000	13.99
		134 (E)		ANNAS HOUSE-MTG EXP	101-171-740.000	82.52
		134 (E)		JW MARRIOTT-PARKING	101-171-740.000	12.00
		134 (E)		WOLGANG-MTG EXP	101-171-740.000	34.78
		134 (E)		AMAZON-SUPPLIES	101-171-740.000	21.98
		134 (E)		COVENANT PARK-ADV COMMITTEE MTG	101-171-740.000	317.25
		134 (E)		ZOOM-MNTHLY SUBSCRIPTION-COVID	101-171-807.000	70.88
		134 (E)		ADOBE-MNTHLY SUBSCRIPTION	101-171-807.000	16.99
		134 (E)		GR-PARKING	101-171-956.000	11.25
		134 (E)		BUILDING ED-REG RAMBO	101-171-956.000	20.00
		134 (E)		ZOOM-MNTHLY SUBSCRIPTION-COVID	101-201-807.000	29.98
		134 (E)		AMAZON-SUPPLIES	101-209-740.000	91.47
		134 (E)		ZOOM-MNTHLY SUBSCRIPTION-COVID	101-209-807.000	14.99
		134 (E)		HYATT-JOHNSON-IAAO CONF	101-209-956.000	700.83
		134 (E)		AMAZON-SUPPLIES	101-215-740.000	163.20
		134 (E)		ZOOM-MNTHLY SUBSCRIPTION-COVID	101-226-807.000	14.99
		134 (E)		MILLER JOHNSON-BACK TO WRK-PYMNT 5	101-226-807.000	250.00
		134 (E)		SHRM-MEMBERSHIP-DEWEY	101-226-807.000	219.00
		134 (E)		ZOOM-MNTLY SUBSCRIPTION-COVID	101-226-807.000	14.99
		134 (E)		AMAZON-SUPPLIES	101-253-740.000	98.25
		134 (E)		MEIJER-CONF EXP-MMTA-SHELDON	101-253-956.000	7.03
		134 (E)		RADISSON-CONF EXP-MMTA-SHELDON	101-253-956.000	360.52
		134 (E)		AMAZON-SUPPLIES	101-258-740.000	174.95

12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 2/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
		134 (E)		GODADDY-5YR DOMAIN RENEWAL	101-258-941.000	105.85
		134 (E)		AMAZON-SUPPLIES	101-301-740.000	88.96
		134 (E)		TARGET SOLUTIONS-SUPPLIES-CREDIT	101-301-740.000	(572.40)
		134 (E)		TARGET SOLUTIONS-SUPPLIES	101-301-740.000	1,112.40
		134 (E)		ELLIS-PARKING	101-301-740.000	6.00
		134 (E)		HASTINGS ACE-SUPPLIES	101-301-740.000	30.72
		134 (E)		VISTAPRINT-SUPPLIES	101-301-740.000	100.70
		134 (E)		SECURE CHECKOUT-SUPPLIES	101-301-740.000	73.74
		134 (E)		FEDEX-SHIPPING	101-301-740.000	20.73
		134 (E)		SIGNWORKS-UNIFORM EXPENSE	101-301-743.000	26.00
		134 (E)		DAVIS&STANTON-UNIFORM EXPENSE	101-301-743.000	84.00
		134 (E)		ZOOM-MNTHLY SUBSCRIPTION-COVID	101-301-807.000	29.98
		134 (E)		AMAZON-CELL PHONE ACCESSORIES	101-301-850.000	93.89
		134 (E)		CDW-REPAIR	101-301-934.000	246.36
		134 (E)		JOHN E REID-SCHUDEL & D'ASCENZO-	101-301-956.000	1,110.00
		134 (E)		MARRIOTT-SMIGIEL-NTOA CONF	101-301-956.000	1,182.30
		134 (E)		COMFORT INN-ROELOFS-MACP CONF	101-301-956.000	89.25
		134 (E)		MARRIOTT-SMIGIEL-NTOA CONF-CREDIT	101-301-956.000	(60.00)
		134 (E)		AMAZON-SUPPLIES	101-302-740.000	545.96
		134 (E)		NORTHWOODS PRINTERS-BC FOR 5	101-336-740.000	198.05
		134 (E)		GORDON FOOD-SUPPLIES	101-336-740.000	70.47
		134 (E)		COSTCO-SUPPLIES	101-336-740.000	39.98
		134 (E)		AMAZON-SUPPLIES	101-336-740.000	153.78
		134 (E)		SCHULER-SUPPLIES	101-336-740.000	279.60
		134 (E)		AMAZON-SUPPLIES-COVID	101-336-740.000	156.15
		134 (E)		SCHULER-SUPPLIES-CREDIT	101-336-740.000	(80.00)
		134 (E)		MEIJER-SUPPLIES	101-336-740.000	6.24
		134 (E)		H6 TACTICAL-UNIFORM EXPENSE	101-336-743.000	908.88
		134 (E)		ST OF MI-EMS RENEWAL-DEGROOT	101-336-807.000	100.00
		134 (E)		CALL-EM-ALL-MNTHLY SUBSCRIPTION	101-336-807.000	15.00
		134 (E)		DAVIDCLARK CO-AUTO SUPPLIES	101-336-861.000	153.25
		134 (E)		AMAZON-AUTO SUPPLIES	101-336-861.000	16.98
		134 (E)		MAFC-REG-HUGHES	101-336-956.000	30.00
		134 (E)		KCFCA-NFPA CERT-OLIVER/HIVING	101-336-956.000	650.00
		134 (E)		SOARING EAGLE-WPMFIS-QUICK	101-336-956.000	407.40
		134 (E)		SOARING EAGLE-WPMFIS-HOVING	101-336-956.000	407.40
		134 (E)		SOARING EAGLE-CONF EXP HOVING/QUICK	101-336-956.000	70.30
		134 (E)		APPLEBEES-CONF EXP HOVING/QUICK	101-336-956.000	55.02
		134 (E)		JIMMY JOHNS-IN HOUSE TRAINING	101-336-956.000	128.14
		134 (E)		FAMILY FARE-IN HOUSE TRAINING	101-336-956.000	8.47
		134 (E)		AMER SAFETY HEALTH-BLS CARDS FIRE	101-336-956.000	549.70

12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 3/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
		134 (E)		SPARTAN-CONF CREDIT FOR 3	101-336-956.000	(2,250.00)
		134 (E)		AMAZON-CELL PHONE ACCESSORIES	101-371-850.000	18.97
		134 (E)		ADOBE-MNTHLY SUBSCRIPTION	101-400-807.000	33.99
		134 (E)		WHITEPAGES-MNTHLY SUBSCRIPTION	101-400-807.000	19.99
		134 (E)		AMAZON-SUPPLIES	101-441-740.000	704.54
		134 (E)		SIGNAL GROUP-SUPPLIES	101-441-740.000	(187.66)
		134 (E)		NORTHWOODS PRINTERS-BC-GRIFFIN	101-441-740.000	51.85
		134 (E)		ZOOM-MNTHLY SUBSCRIPTION-COVID	101-441-807.000	29.98
		134 (E)		ZOOM-MNTHLY SUBSCRIPTION-OVID	101-441-807.000	14.99
		134 (E)		AMAZON-CELL PHONE ACCESSORIES	101-441-850.000	50.29
		134 (E)		BP-GASOLINE EXPENSE	101-441-862.000	100.00
		134 (E)		CITYBBQ-DPW STAFF TRAINING	101-441-956.000	623.16
		134 (E)		COMFORT INN-MPSI TRAINING-GRIFFIN	101-441-956.000	446.25
		134 (E)		COMFORT INN-MPSI TRAINING-KING	101-441-956.000	446.25
		134 (E)		COMFORT INN-MPSI TRAINING-HALL	101-441-956.000	498.75
		134 (E)		COMFORT INN-MPSI TRAINING-A WARDEN	101-441-956.000	498.75
		134 (E)		LOS AMIGOS-MPSI TRAINING-KING	101-441-956.000	12.07
		134 (E)		PROPER BRICK-NAFA CONF-KING	101-441-956.000	25.40
		134 (E)		CRACKER BARREL-NAFA CONF-KING	101-441-956.000	17.70
		134 (E)		WESTIN-NAFA CONF-KING	101-441-956.000	469.84
		134 (E)		CONVENTION GARAGE-NAFA CONF-KING-	101-441-956.000	120.00
		134 (E)		LOS AMIGOS-MPSI TRAINING-FOR 4	101-441-956.000	56.81
		134 (E)		HUNTERS ALE HOUSE-MPSI TRAINING-	101-441-956.000	19.42
		134 (E)		CONDADO TACOS-NAFA CONF-KING	101-441-956.000	21.25
		134 (E)		JIMMY JOHNS-NAFA CONF-KING	101-441-956.000	12.49
		134 (E)		SUBWAY-NAFA CONF-KING	101-441-956.000	8.61
		134 (E)		BILL'S BB-NAFA CONF-KING	101-441-956.000	19.75
		134 (E)		MI APWA -REG FOR 10	101-441-956.000	150.00
		134 (E)		MI APWA -REG FOR 6	101-441-956.000	90.00
		134 (E)		SPARTAN -TRAINING-MCCARTHY HALL-	101-441-956.000	(1,500.00)
		134 (E)		ASCE-MEMBERSHIP-KIRKWOOD	101-449-807.000	272.00
		134 (E)		MTU-WEBINAR-BALE	101-449-956.000	20.00
		134 (E)		WALMART-SUPPLIES	101-691-740.000	10.85
		134 (E)		AMAZON-SUPPLIES	101-691-740.000	99.88
		134 (E)		CORNWELLS-RING OF FIRE BALANCE	101-691-740.000	560.00
		134 (E)		SAMS-SUPPLIES-COVID	101-691-740.000	4.48
		134 (E)		COFFEE-SUPPLIES	101-691-740.000	75.99
		134 (E)		SOLOSTOVE-SUPPLIES-CREDIT	101-691-740.000	(1,706.58)
		134 (E)		ADOBE-MNTHLY SUBSCRIPTION	101-691-807.000	54.99
		134 (E)		APPLE-MNTHLY SUBSCRIPTION	101-691-807.000	9.99
		134 (E)		ZOOM-MNTHLY SUBSCRIPTION-COVID	101-691-807.000	14.99



12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 4/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
		134 (E)		UBER-NRPA CONF-BARBRICK MCKELLAR	101-691-956.000	0.00
		134 (E)		YELLOW CAB-NRPA CONF-BARBRICK	101-691-956.000	36.00
		134 (E)		THE STILLERY-NRPA CONF-BARBRICK	101-691-956.000	46.53
		134 (E)		UNITED-NRPA CONF-BARBRICK	101-691-956.000	70.00
		134 (E)		MARTIN BBQ-NRPA CONF-BARBRICK	101-691-956.000	52.88
		134 (E)		BAJO TACO-NRPA CONF-BARBRICK	101-691-956.000	36.19
		134 (E)		JACK BROWN'S-NRPA CONF-BARBRICK	101-691-956.000	34.93
		134 (E)		SQ CAB-NRPA CONF-BARBRICK MCKELLAR	101-691-956.000	37.00
		134 (E)		SHERATON-NRPA CONF-BARBRICK	101-691-956.000	174.04
		134 (E)		ASSEMBLY FH-NRPA CONF-BARBRICK	101-691-956.000	46.06
		134 (E)		AMAZON- TRAINING-STAFF BOOK CLUB	101-691-956.000	20.01
		134 (E)		JETTS-SUPPLIES-VIBE	101-693-740.000	31.78
		134 (E)		JIMMY JOHNS-SUPPLIES-VIBE	101-693-740.000	53.36
		134 (E)		KENTWOOD-FOOD TRUCK-TEST	101-693-740.000	3.00
		134 (E)		SAMS-SUPPLIES-FOOD TRUCK	101-693-740.000	59.28
		134 (E)		AMAZON-SUPPLIES-VIBE	101-693-740.000	10.99
		134 (E)		AMAZON-SUPPLIES	101-693-740.000	138.39
		134 (E)		ADOBE-MNTHLY SUBSCRIPTION	101-693-807.000	54.99
		134 (E)		SOLOSTOVE-SUPPLIES-CREDIT	101-693-975.000	(125.00)
		134 (E)		DELL-DPW CAPITAL-WORKSTATION REPLC	401-401-975.014	300.99
		134 (E)		AMAZON-PD & COURT CAP-WORKSTATION	401-401-975.014	655.98
		134 (E)		AMAZON-CAPITAL-WORKSTATION REPLC	401-401-975.014	1,658.00
		134 (E)		AUTHENTICOM SERV-CASS	580-580-740.000	35.00
		134 (E)		DELL-CAPITAL-WORKSTATION REPLC	641-641-975.014	906.68
						<hr/>
						18,995.56
11/16/2021	AP-MB	255522	28TH STREET HOTEL GROUP LLC	BPC190019	101-000-202.001	1,170.00
11/16/2021	AP-MB	255523	EASTERN AVENUE CLOCK SHOP	SUPPLIES	101-738-740.000	8.00
11/16/2021	AP-MB	255524	FIRST AMERICAN TITLE INSURANCE	DUE TO CUSTOMER	703-000-202.001	25.83
11/16/2021	AP-MB	255525	GRAND RAPIDS CITY TREASURER	CONTRACTUAL SERVICES-PLAN REVIEW	101-371-801.000	240.00
		255525		CONTRACTUAL SERVICES-ELEC INSPEC	101-371-801.000	910.00
		255525		CONTRACTUAL SERVICES-PLUMBING	101-371-801.000	65.00
		255525		CONTRACTUAL SERVICES-BLDG INSPEC	101-371-801.000	585.00
		255525		CONTRACTUAL SERVICES-MECH INSPEC	101-371-801.000	390.00
						<hr/>
						2,190.00
11/16/2021	AP-MB	255526	SEAN A ROBINSON	CONTRACTUAL SERVICES	101-137-801.000	225.00
11/16/2021	AP-MB	255527	GRAND SCHEME LLC	DUE TO CUSTOMER	703-000-202.001	9.00

12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 5/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
11/16/2021	AP-MB	255528	Travertine Development LLC	BPC200003	101-000-202.001	1,500.00
11/18/2021	AP-MB	255529	A 1 ASPHALT, INC	MISCELLANEOUS STREET PATCHING	203-203-778.001	6,220.73
11/18/2021	AP-MB	255530	AD-AMERICA MARKETING GROUP	SUPPLIES	101-691-740.000	157.50
11/18/2021	AP-MB	255531	ALPENA SPORTMEN'S CLUB	SHOOTING RANGE RENTAL - 10/20/21	101-301-740.000	400.00
11/18/2021	AP-MB	255532	JOSEPH AMANTE	OFFICIATING PAY P.E. - 11/12/21	101-691-801.000	60.00
11/18/2021	AP-MB	255533	AT&T MOBILITY	ACCT#287290134314 - 10/7-11/6/21	101-301-850.000	18.12
		255533		ACCT#287290134314 - 10/7-11/6/21	101-449-850.000	18.12
						<hr/> 36.24
11/18/2021	AP-MB	255534	B & B TRUCK EQUIPMENT	INVENTORY MTR POOL PARTS	101-000-114.000	75.24
11/18/2021	AP-MB	255535	SUE BARTHOLD	SUPPLIES REIMB	101-691-740.000	16.20
11/18/2021	AP-MB	255536	BATTERIES PLUS	SUPPLIES	101-301-740.000	21.45
		255536		AUTO SUPPLIES	101-336-861.000	2.80
						<hr/> 24.25
11/18/2021	AP-MB	255537	BERGER CHEVROLET	INVENTORY MTR POOL PARTS	101-000-114.000	61.97
11/18/2021	AP-MB	255538	BOBCAT COMPANY	SNOWBLOWER - 60" WIDE	640-640-975.000	3,565.92
		255538		9.6 Hyd motor Package	640-640-975.000	955.32
						<hr/> 4,521.24
11/18/2021	AP-MB	255539	BOSCH'S COUNTRYVIEW NURSERY	SUPPLIES - TREE LIGHTING	101-693-740.000	1,370.00
11/18/2021	AP-MB	255540	BRADLEY'S ACE HARDWARE	INVENTORY MTR POOL PARTS	101-000-114.000	133.60
		255540		CASH DISCOUNTS	101-000-687.000	(3.34)
		255540		SUPPLIES	101-301-740.000	13.18
		255540		SUPPLIES	101-441-740.000	19.99
						<hr/> 163.43
11/18/2021	AP-MB	255541	BUIST ELECTRIC CO	DPW TRAINING ROOM AV SYSTEM	401-401-975.000	8,247.00
11/18/2021	AP-MB	255542	KATELYN BUSH	SUPPLIES REIMB	101-691-740.000	6.58
11/18/2021	AP-MB	255543	C. STODDARD & SON, INC.	SUPPLIES	101-441-740.000	50.00
11/18/2021	AP-MB	255544	CANNON, PATRICIA	RECREATION FEES REFUND	101-000-612.000	25.00

12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 6/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
11/18/2021	AP-MB	255545	CAROLE'S PROPERTY LLC	LUNCHEON - 11/8/21	101-691-740.000	850.00
11/18/2021	AP-MB	255546	KRISTINA COLBY	VEHICLE MILEAGE - OCT 2021	101-691-864.000	30.80
		255546		VEHICLE MILEAGE - OCT 2021	101-693-864.000	14.00
						<hr/> 44.80
11/18/2021	AP-MB	255547	WENDY COLIN CARLOS	2021 SUMMER & WINTER TUITION REIMB	101-301-956.000	5,850.00
11/18/2021	AP-MB	255548	COMCAST	8529112770201042 - 11/6-12/5/21	101-136-740.000	137.60
		255548		8529112770354510 - 11/18-12/17/21	101-301-740.000	24.03
						<hr/> 161.63
11/18/2021	AP-MB	255549	CORPORATE TECHNOLOGIES LLC	STORED DATA BACKUP - NOVEMBER 2021	101-258-801.000	400.00
11/18/2021	AP-MB	255550	COUNTRYSIDE TOURS, INC.	LELAND HOOKY DAY	101-691-740.000	267.00
		255550		FRANKENMUTH HOOKY DAY	101-691-740.000	534.00
		255550		BEAUTIFUL	101-691-740.000	279.00
		255550		THE CHRISTMAS TREE SHIP	101-691-740.000	2,224.00
						<hr/> 3,304.00
11/18/2021	AP-MB	255551	COURTESY DODGE	INVENTORY MTR POOL PARTS	101-000-114.000	1,930.52
11/18/2021	AP-MB	255552	CTT - MTU	EDUCATION & TRAINING - B. BALE	101-449-956.000	55.00
11/18/2021	AP-MB	255553	CUMMINS BRIDGEWAY LLC	INVENTORY MTR POOL PARTS	101-000-114.000	554.14
11/18/2021	AP-MB	255554	EASTERN FLORAL	OTHER EMPLOYEE BENEFITS	101-101-725.000	113.95
11/18/2021	AP-MB	255555	EIZENGA, DOUG	RECREATION FEES REFUND	101-000-612.000	25.00
11/18/2021	AP-MB	255556	ELEVATOR SERVICE LLC	REPAIR	101-301-934.000	131.60
11/18/2021	AP-MB	255557	ETNA SUPPLY	SUPPLIES	101-101-740.000	2,726.00
		255557		SUPPLIES	101-441-740.000	29.69
						<hr/> 2,755.69
11/18/2021	AP-MB	255558	FD LAKE	SUPPLIES	101-441-740.000	49.28
11/18/2021	AP-MB	255559	FIDLAR TECHNOLOGIES INC	SUPPLIES	101-301-740.000	814.44
11/18/2021	AP-MB	255560	FIRE FIGHTER SALES & SERVICE	INVENTORY MTR POOL PARTS	101-000-114.000	528.00
		255560		REPAIR	101-336-934.000	132.00
						<hr/> 660.00

12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 7/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
11/18/2021	AP-MB	255561	FREIGHTLINER OF GRAND RAPIDS	INVENTORY MTR POOL PARTS	101-000-114.000	92.15
		255561		VARIOUS REPAIR PARTS	101-441-861.934	4,032.07
		255561		LABOR	101-441-861.934	3,240.00
		255561		SUPPLIES	101-441-861.934	250.00
		255561		VEHICLE REPAIR & MAINTENANCE	101-441-861.934	(539.46)
						<hr/> 7,074.76
11/18/2021	AP-MB	255562	FRICKE ASPHALT MAINTANCE LLC	ASPHALT WORK AT GREENBORO	590-590-778.000	3,500.00
11/18/2021	AP-MB	255563	FUEL MANAGEMENT SYSTEM	GASOLINE EXP 9737	101-209-862.000	31.33
		255563		GASOLINE EXP 7079	101-301-862.000	5,494.92
		255563		GASOLINE EXP 7076	101-336-862.000	1,807.82
		255563		GASOLINE EXP 7078	101-371-862.000	62.28
		255563		GASOLINE EXP 7077	101-441-862.000	2,568.39
		255563		GASOLINE EXP 9639	101-449-862.000	130.30
		255563		GASOLINE EXP 7080	101-691-862.000	15.25
						<hr/> 10,110.29
11/18/2021	AP-MB	255564	GODWIN HARDWARE & PLUMBING,	PARK MAINT SUPPLIES	101-441-740.208	187.97
11/18/2021	AP-MB	255565	GORDON FOOD SERVICE	SUPPLIES	101-691-740.000	141.97
11/18/2021	AP-MB	255566	GRAINGER INC	SUPPLIES	101-441-740.000	56.08
11/18/2021	AP-MB	255567	GRAND RAPIDS CITY TREASURER	GR WATER ADDED TO TAXES	703-000-040.000	6,492.74
		255567		GR SEWER ADDED TO TAXES	703-000-040.000	4,112.49
						<hr/> 10,605.23
11/18/2021	AP-MB	255568	GRAND RAPIDS CITY TREASURER	4900 BRETON RD SE	101-371-801.000	325.00
		255568		REC# BC-NEW-2021-9901	101-371-801.000	130.00
		255568		3881 N GREENBROOKE DR SE	101-371-801.000	120.00
		255568		2889 28TH ST SE	101-371-801.000	120.00
		255568		3684 28TH ST SE	101-371-801.000	120.00
		255568		2891 RADCLIFF AVE SE	101-371-801.000	240.00
		255568		4475 AIR WEST DR SE	101-371-801.000	120.00
		255568		4740 WALMA AVE SE	101-371-801.000	120.00
		255568		4830 DIVISION AVE SE	101-371-801.000	120.00
		255568		4460 44TH ST SE C	101-371-801.000	120.00
		255568		3100 BRETON AVE SE	101-371-801.000	120.00
		255568		3195 28TH ST SE H107	101-371-801.000	240.00
		255568		4300 36TH ST SE	101-371-801.000	120.00
		255568		4480 44TH ST SE	101-371-801.000	120.00

12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 8/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
		255568		3695 44TH ST SE	101-371-801.000	240.00
		255568		4470 44TH ST SE	101-371-801.000	120.00
		255568		2353 OAK FOREST LN SE	101-371-801.000	240.00
		255568		4200 EAST HILLS CT SE	101-371-801.000	120.00
		255568		REPAIR - 29TH B/W BRETON & SHAFER	219-219-934.000	653.44
		255568		REPAIR - 29TH B/W BRETON & SHAFER	219-219-934.000	1,197.87
						<hr/> 4,706.31
11/18/2021	AP-MB	255569	GRAND RAPIDS CITY TREASURER	DELQ'T INSTALLMENT 2021-ROLL#21493	703-000-040.000	712.59
11/18/2021	AP-MB	255570	GRAND RAPIDS GRAPHIX	WINTER COAT WITH EMBROIDERY	101-171-740.000	150.00
		255570		SET UP FEE	101-171-740.000	36.00
						<hr/> 186.00
11/18/2021	AP-MB	255571	H&R INDUSTRIES	SUPPLIES	101-441-740.000	494.01
11/18/2021	AP-MB	255572	MIKE HALL	TELEPHONE REIMB - AUG-OCT 2021	101-441-850.000	135.00
11/18/2021	AP-MB	255573	HERITAGE BAPTIST CHURCH	CHRISTMAS CONCERT VENUE RENTAL	101-691-801.000	365.00
11/18/2021	AP-MB	255574	INCLUSIVE PERFORMANCE	DEAI POLICY STATMNT & FINAL	101-101-801.000	5,527.40
		255574		MARGIN & EXPENSES (\$250)	101-101-801.000	2,734.40
						<hr/> 8,261.80
11/18/2021	AP-MB	255575	INTERSTATE BATTERY SYSTEMS GR	INVENTORY MTR POOL PARTS	101-000-114.000	133.95
11/18/2021	AP-MB	255576	JX ENTERPRISES INC	INVENTORY MTR POOL PARTS	101-000-114.000	489.32
11/18/2021	AP-MB	255577	KATELIN JO KELLOGG	OFFICIATING PAY P.E. - 11/12/21	101-691-801.000	60.00
11/18/2021	AP-MB	255578	KENT COUNTY TREASURER	MOBILE HOME PRK FEES - NOV 2021	101-000-222.000	526.50
		255578		MOBILE HOME PRK FEES-SET - NOV 2021	101-000-225.000	2,106.00
						<hr/> 2,632.50
11/18/2021	AP-MB	255579	CITY OF KENTWOOD - UTILITY	WATER & SEWER EXP - 105-0002-68-00	202-202-922.000	6,476.12
		255579		WATER & SEWER EXP - 104-0001-68-00	202-202-922.000	4,861.36
						<hr/> 11,337.48
11/18/2021	AP-MB	255580	KENTWOOD RECREATION	EMPLOYEE JEANS FUND - SEPT-OCT 2021	101-000-236.000	435.00
11/18/2021	AP-MB	255581	LANGUAGE LINE SERVICES	9020908148 - OCT 2021	101-301-801.000	35.83
11/18/2021	AP-MB	255582	LANINGA APPLIANCE INC	CAPITAL OUTLAY	101-336-975.000	549.00

12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 9/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
11/18/2021	AP-MB	255583	THE LIGHT BULB CO	MAINT & REPAIR OTHER	580-580-784.000	229.13
11/18/2021	AP-MB	255584	LOGICALIS, INC	YEAR ONE CISCO FLEX RENEWAL	101-258-941.000	15,908.40
11/18/2021	AP-MB	255585	LOWES HOME IMPROVEMENT	SUPPLIES	101-336-740.000	253.66
		255585		SUPPLIES	101-441-740.000	267.92
						<hr/> 521.58
11/18/2021	AP-MB	255586	LYNN PEAVEY CO	SUPPLIES	101-301-740.000	181.50
11/18/2021	AP-MB	255587	MARK OF THE Z HEATING	REPAIR	101-101-934.000	246.00
		255587		REPAIR	101-136-934.000	203.36
		255587		REPAIR	101-301-934.000	474.51
						<hr/> 923.87
11/18/2021	AP-MB	255588	MARK'S BODY SHOP	INVENTORY MTR POOL PARTS	101-000-114.000	500.00
11/18/2021	AP-MB	255589	MAURER'S TEXTILE RENTAL	UNIFORM EXPENSE	101-441-743.000	866.39
11/18/2021	AP-MB	255590	MC SMITH ASSOCIATES	PRINCIPAL LANDSCAPE ARCHITECT	401-401-975.000	7,480.00
11/18/2021	AP-MB	255591	MCALVEY MERCHANT & ASSOCIATES	CONSULTING & GOVERNMENTAL	101-101-801.000	4,500.00
11/18/2021	AP-MB	255592	CODY MCCARTHY	MECHANIC LIC RENEWAL - C. MCCARTHY	101-441-956.000	20.29
11/18/2021	AP-MB	255593	SPENCER MCKELLAR	SUPPLIES REIMB	101-691-740.000	23.76
11/18/2021	AP-MB	255594	MED-1 BRETON	SUPPLIES	101-691-740.000	23.00
11/18/2021	AP-MB	255595	MENARDS-WYOMING	PARK MAINT SUPPLIES	101-441-740.208	12.26
		255595		MAINTENANCE ROAD & STREET	202-202-778.001	74.85
		255595		SUPPLIES	580-580-740.000	34.31
						<hr/> 121.42
11/18/2021	AP-MB	255596	MI MINORITY SUPPLIER DEVEL	2022 ANNUAL DUES	101-101-807.000	950.00
11/18/2021	AP-MB	255597	MICHIGAN PAVEMENT MARKINGS	MISC PAVEMENT MARKINGS NOT TO	202-202-778.001	35,627.21
		255597		MISC PAVEMENT MARKINGS NOT TO	203-203-778.001	2,354.89
						<hr/> 37,982.10
11/18/2021	AP-MB	255598	MOONLIGHT GRAPHICS INC	SUPPLIES - VIBE	101-693-740.000	94.46
11/18/2021	AP-MB	255599	NAPA AUTO PARTS	INVENTORY MTR POOL PARTS	101-000-114.000	3,401.16
		255599		SUPPLIES	101-441-740.000	14.56

12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 10/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
						<hr/>
						3,415.72
11/18/2021	AP-MB	255600	NYE UNIFORM	UNIFORM EXPENSE	101-301-743.000	863.50
11/18/2021	AP-MB	255601	PENSKE TRUCK LEASING	ELECTION VEHICLE - 11/2/21	101-191-801.000	397.85
11/18/2021	AP-MB	255602	62-B DISTRICT COURT - PETTY	WITNESS FEES & JURY FEES	101-136-806.000	522.72
11/18/2021	AP-MB	255603	PINNACLE CONSTRUCTION	BSE20001 - PSOIL20032	101-000-202.001	5,000.00
11/18/2021	AP-MB	255604	ANN PRZYBYSZ	VEHICLE MILEAGE - OCT 2021	101-691-864.000	31.92
11/18/2021	AP-MB	255605	PURCHASE POWER	POSTAGE-JUSTICE CNTR-8341	101-101-728.000	2,371.97
11/18/2021	AP-MB	255606	KAMERON RASMUSSEN	2021 SUMMER & WINTER TUITION REIMB	101-301-956.000	4,850.00
11/18/2021	AP-MB	255607	SELECT FASTENERS FAST	INVENTORY MTR POOL PARTS	101-000-114.000	67.63
		255607		SUPPLIES	101-441-740.000	152.70
						<hr/>
						220.33
11/18/2021	AP-MB	255608	SHELDON CLEANERS	UNIFORM EXPENSE - POLICE - OCT 2021	101-301-743.000	1,039.52
11/18/2021	AP-MB	255609	SHERWIN-WILLIAMS	SUPPLIES	101-441-740.000	82.11
11/18/2021	AP-MB	255610	SMART BUSINESS SOURCE LLC	SUPPLIES	101-101-740.000	153.80
		255610		SUPPLIES	101-215-740.000	53.19
		255610		SUPPLIES	101-253-740.000	0.00
		255610		OFFICE SUPPLIES	101-301-727.000	1,219.59
		255610		SUPPLIES	101-441-740.000	97.66
						<hr/>
						1,524.24
11/18/2021	AP-MB	255611	STATE OF MICHIGAN	POLICE - LIVESCAN FEES - OCT 2021	101-000-630.006	2,378.75
11/18/2021	AP-MB	255612	AMANDA JANE STERKENBURG	GRBA MEMBERSHIP DUES REIMB	101-136-807.000	215.00
11/18/2021	AP-MB	255613	T. REX & THE RABBIT FOODS, LLC	CONTRACTUAL SERVICES	101-691-801.000	150.00
11/18/2021	AP-MB	255614	TELE-RAD INC	INVENTORY MTR POOL PARTS	101-000-114.000	449.66
11/18/2021	AP-MB	255615	TESSCO INC	INVENTORY MTR POOL PARTS	101-000-114.000	615.65
11/18/2021	AP-MB	255616	TODD WENZEL BUICK GMC	CLAIMS	101-336-964.000	348.00
11/18/2021	AP-MB	255617	TRANE	SUPPLIES	101-301-740.000	451.72
		255617		SERVICE CALL FOR JUSTICE CENTER	101-301-934.000	652.50

12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 11/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
						<hr/>
						1,104.22
11/18/2021	AP-MB	255618	TRUCK & TRAILER SPECIALTIES	VEHICLE REPAIR & MAINTENANCE	101-441-861.934	1,345.24
11/18/2021	AP-MB	255619	VAN DYKEN MECHANICAL INC	REPAIR	101-691-934.000	282.50
11/18/2021	AP-MB	255620	VAN LAAN CONSTRUCTION SUPPLY	PARK MAINT SUPPLIES	101-441-740.208	27.98
11/18/2021	AP-MB	255621	VERIZON CONNECT NWF INC	CONTRACTUAL SERVICES - OCT 2021	101-441-801.000	755.55
11/18/2021	AP-MB	255622	VITAL RECORDS HOLDINGS, LLC	OTHER EXPENSES - NOV 2021	101-101-963.000	48.00
		255622		SUPPLIES-RECORD RETENTION- NOV 2021	101-209-740.000	6.16
		255622		SUPPLIES-RECORD RETENTION- NOV 2021	101-301-740.000	269.48
		255622		SUPPLIES-RECORD RETENTION- NOV 2021	101-371-740.000	57.73
		255622		SUPPLIES-RECORD RETENTION- NOV 2021	101-400-740.000	20.54
		255622		SUPPLIES-RECORD RETENTION- NOV 2021	101-449-740.000	54.61
		255622		SUPPLIES-RECORD RETENTION- NOV 2021	285-285-740.000	4.46
						<hr/>
						460.98
11/18/2021	AP-MB	255623	RYAN WASILEWSKI	EDUCATION & TRAINING-10/17-10/22/21	101-301-956.000	67.95
11/18/2021	AP-MB	255624	WASTE TRENDS	4822 S DIVISION AVE	101-000-695.400	150.00
		255624		3345 28TH ST SE	101-000-695.400	350.00
		255624		4568 TERRY DRIVE SE	101-101-963.000	375.00
						<hr/>
						875.00
11/18/2021	AP-MB	255625	TIM WIERENGA	EDUCATION & TRAINING-10/27-10/29/21	101-301-956.000	80.78
11/18/2021	AP-MB	255626	WKTV	QTR TSFR CEG (COMCAST) QE 9/30/21	101-101-808.452	24,524.72
		255626		QTR TSFR CAS (COMCAST) QE 9/30/21	101-101-808.452	45,370.78
						<hr/>
						69,895.50
11/18/2021	AP-MB	255627	WOODSIDE OAKS ASSOCIATION	2021 ANNUAL DUES	101-441-801.000	200.00
11/24/2021	AP-MB	255628	AD-AMERICA MARKETING GROUP	SUPPLIES	101-691-740.000	122.45
11/24/2021	AP-MB	255629	ADE INC	SALCE ASSESSMENT	101-136-740.000	72.00
11/24/2021	AP-MB	255630	ADN ADMINISTRATORS, INC.	CONTRACTUAL SERV-DENTAL- DEC 2021	630-630-801.000	1,129.50
		255630		CONTRACTUAL SERV-VISION- DEC 2021	630-635-801.000	193.75
						<hr/>
						1,323.25
11/24/2021	AP-MB	255631	APOLLO FIRE EQUIPMENT	UNIFORM EXPENSE	101-336-743.000	1,089.96
		255631		GLOBE SUPREME BOOTS	101-336-743.000	439.95



12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 12/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
						<hr/> 1,529.91
11/24/2021	AP-MB	255632	APPLIED IMAGING	MAINT AGREEMENTS - 8/12-11/11/21	101-101-941.000	1,040.32
		255632		MAINT AGREEMENTS - 8/12-11/11/21	101-136-941.000	1,786.87
		255632		MAINT AGREEMENTS - 8/12-11/11/21	101-301-941.000	1,805.44
		255632		MAINT AGREEMENTS - 8/12-11/11/21	101-336-941.000	303.53
		255632		MAINT AGREEMENTS - 8/12-11/11/21	101-441-941.000	489.47
		255632		MAINT AGREEMENTS - 8/12-11-11-21	101-691-941.000	1,147.16
						<hr/> 6,572.79
11/24/2021	AP-MB	255633	AT&T	TELEPHONE	101-101-850.000	1,972.23
11/24/2021	AP-MB	255634	AVERTEST, LLC	DRUG COURT - OCTOBER 2021	101-137-801.000	114.50
		255634		CONTRACTUAL SERVICES - OCT 2021	101-137-801.000	1,101.80
						<hr/> 1,216.30
11/24/2021	AP-MB	255635	LORRAINE BELONCIS	TELEPHONE - 9/26-10/25/21	101-691-850.000	10.00
		255635		VEHICLE MILEAGE - OCT 2021	101-691-864.000	11.20
						<hr/> 21.20
11/24/2021	AP-MB	255636	BLOOM SLUGGETT, PC	LEGAL FEES - OCTOBER 2021	101-101-804.000	20,033.45
		255636		LEGAL FEES - OCTOBER 2021	101-301-804.000	18,000.00
		255636		LEGAL FEES - OCTOBER 2021	243-243-804.000	60.00
						<hr/> 38,093.45
11/24/2021	AP-MB	255637	BOUND TREE MEDICAL	SUPPLIES	101-336-740.000	575.87
11/24/2021	AP-MB	255638	BRADLEY'S ACE HARDWARE	CASH DISCOUNTS	101-000-687.000	(0.59)
		255638		SUPPLIES	101-336-740.000	29.50
						<hr/> 28.91
11/24/2021	AP-MB	255639	CALEDONIA COMMUNITY SCHOOLS	TAX - S TAX 21	703-000-225.050	897.84
11/24/2021	AP-MB	255640	CALEDONIA COMMUNITY SCHOOLS	TAX - DELQ'T PPT - OCTOBER 2021	703-000-225.050	45,331.73
11/24/2021	AP-MB	255641	CHULSKI'S SALT SERVICE	SIDEWALK SALT	101-441-740.000	3,572.10
11/24/2021	AP-MB	255642	CLASSIC CARRIAGE	BAL DUE- CARRIAGE RENTAL- 12/2/21	101-693-801.000	800.00
11/24/2021	AP-MB	255643	CLIA LABORATORY PROGRAM	CERTIFICATE FEE - 5/1/22-4/30/24	101-336-807.000	180.00
11/24/2021	AP-MB	255644	CONSUMERS ENERGY	100013677677	101-336-920.000	1,167.03
		255644		100011131024	101-441-920.000	79.70

12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 13/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
		255644		100084342698	202-202-778.001	31.24
						<hr/> 1,277.97
11/24/2021	AP-MB	255645	CUSTER	SUPPLIES	101-136-740.000	1,135.54
11/24/2021	AP-MB	255646	DICKINSON WRIGHT, PLLC	LEGAL FEES - DOCKET#18-001887-TT	101-101-804.000	1,360.00
11/24/2021	AP-MB	255647	DINGES FIRE COMPANY	UNIFORM EXPENSE	101-336-743.000	428.76
11/24/2021	AP-MB	255648	DRUG SCREENS ONLY	CONTRACTUAL SERVICES	101-441-801.000	195.00
11/24/2021	AP-MB	255649	ELEVATOR SERVICE LLC	REPAIR	101-738-934.000	322.70
11/24/2021	AP-MB	255650	ELITE BUILDING SERVICES	4900 BRETON (CITY HALL)	101-101-801.000	350.00
		255650		4740/4742 WALMA (JUSTICE)	101-136-801.000	255.00
		255650		4740/4742 WALMA (JUSTICE)	101-301-801.000	595.00
		255650		5068 BRETON (DPW)	101-441-801.000	150.00
		255650		355 48TH (REC CENTER)	101-691-801.000	70.00
		255650		4950 BRETON (LIBRARY)	101-738-801.000	480.00
						<hr/> 1,900.00
11/24/2021	AP-MB	255651	FD LAKE	SUPPLIES	101-441-740.000	143.10
11/24/2021	AP-MB	255652	FIFTH THIRD BANK	KENTWOOD PENSION PE 11/19/21	101-000-245.000	5,004.95
11/24/2021	AP-MB	255653	FIRST STOP HEALTH, LLC	CONTRACTUAL SERV - DEC 2021	630-625-801.000	1,002.80
11/24/2021	AP-MB	255654	FIVE ALARM FIRE SAFETY EQUIP	CAIRNS SOFT GOODS KIT FOR 880	101-336-743.000	408.75
		255654		FREIGHT - HELMETS	101-336-743.000	17.27
						<hr/> 426.02
11/24/2021	AP-MB	255655	FOREST HILLS PUBLIC SCHOOLS	TAX - S TAX 21	703-000-225.110	812.00
11/24/2021	AP-MB	255656	FOREST HILLS PUBLIC SCHOOLS	TAX - DELQ'T PPT - OCTOBER 2021	703-000-225.110	13.01
11/24/2021	AP-MB	255657	FRICKE ASPHALT MAINTANCE LLC	ASPHALT PATCH @ 5521 BRATTLEBORO	580-580-784.001	1,800.00
11/24/2021	AP-MB	255658	GLOBE MANUFACTURING COMPANY,	REPAIR	101-336-934.000	72.75
11/24/2021	AP-MB	255659	GORDON FOOD SERVICE	SUPPLIES	101-691-740.000	50.33
11/24/2021	AP-MB	255660	GRAINGER INC	UNIFORM EXPENSE	101-336-743.000	105.94
11/24/2021	AP-MB	255661	GRAND RAPIDS CITY TREASURER	WS2178505- COVENANT- 7/23-10/14/21	101-441-922.000	131.43

12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 14/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
		255661		WS2157879 - 7/27-10/19/21	202-202-922.000	4,317.68
						<hr/> 4,449.11
11/24/2021	AP-MB	255662	GRAND RAPIDS CITY TREASURER	5396 DIVISION AVE SE	101-371-801.000	120.00
11/24/2021	AP-MB	255663	GRAND RAPIDS COMMUNITY COLLEGE TAX - S TAX 21		703-000-224.001	3,900.09
11/24/2021	AP-MB	255664	GRAND RAPIDS COMMUNITY COLLEGE TAX - DELQ'T PPT - OCTOBER 2021		703-000-224.001	19,427.08
11/24/2021	AP-MB	255665	GREAT LAKES DISC	SUPPLIES - FALL FLING	101-693-740.000	1,365.00
		255665		SUPPLIES - FREEZE FEST	101-693-740.000	2,050.00
						<hr/> 3,415.00
11/24/2021	AP-MB	255666	HARDER & WARNER INC	MEMORIAL TREE	101-101-963.000	339.00
		255666		ARBOR DAY TREE	101-441-963.000	339.00
						<hr/> 678.00
11/24/2021	AP-MB	255667	ROBERT HIGHLAND	VEHICLE MILEAGE - AUGUST 2021	101-258-864.000	24.47
		255667		VEHICLE MILEAGE - SEPT 2021	101-258-864.000	8.74
		255667		VEHICLE MILEAGE - OCT 2021	101-258-864.000	7.95
						<hr/> 41.16
11/24/2021	AP-MB	255668	HUNTINGTON BANK	POLICE UNION DUES WHD PE 11/19/21	101-000-238.000	1,176.00
		255668		POLC & TBL DUES WHD PE 11/19/21	101-000-238.000	215.00
						<hr/> 1,391.00
11/24/2021	AP-MB	255669	IAFC MEMBERSHIP	IAFC DUES - LOOMAN - 2/1/22-1/31/23	101-336-807.000	240.00
11/24/2021	AP-MB	255670	ICC	B. LOOMAN - #5078697 - THRU	101-336-807.000	145.00
11/24/2021	AP-MB	255671	INTERURBAN TRANSIT PARTNERSHIP TAX - S TAX 21		703-000-223.001	3,224.22
11/24/2021	AP-MB	255672	INTERURBAN TRANSIT PARTNERSHIP TAX - DELQ'T PPT - OCTOBER 2021		703-000-223.001	16,073.44
11/24/2021	AP-MB	255673	KCTA	KCTA HOLIDAY MEETING	101-253-956.000	64.00
11/24/2021	AP-MB	255674	KELLOGGSVILLE PUBLIC SCHOOLS	TAX - S TAX 21	703-000-225.140	2,027.03
11/24/2021	AP-MB	255675	KELLOGGSVILLE PUBLIC SCHOOLS	TAX - DELQ'T PPT - OCTOBER 2021	703-000-225.140	1,044.84
11/24/2021	AP-MB	255676	KENDALL ELECTRIC INC	SUPPLIES	101-336-740.000	62.28
11/24/2021	AP-MB	255677	KENOWA MUN FED CREDIT UNION	UNION -SGTS 47629-001 PE 11/19/21	101-000-238.000	330.00

12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 15/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
11/24/2021	AP-MB	255678	KENT COUNTY TREASURER	TAX - S TAX 21	703-000-222.000	9,430.87
11/24/2021	AP-MB	255679	KENT COUNTY TREASURER	SET - S TAX 21	703-000-228.000	13,246.43
11/24/2021	AP-MB	255680	KENT COUNTY TREASURER	TAX - DELQ'T PPT - OCTOBER 2021	703-000-222.000	63,710.32
11/24/2021	AP-MB	255681	KENT COUNTY TREASURER	SET - DELQ'T PPT - OCTOBER 2021	703-000-228.000	7,254.14
11/24/2021	AP-MB	255682	KENT DISTRICT LIBRARY	TAX - DELQ'T PPT - OCTOBER 2021	703-000-223.000	10,623.04
11/24/2021	AP-MB	255683	KENT INTERMEDIATE SCHOOL DIST	TAX - S TAX 21	703-000-224.000	12,429.65
11/24/2021	AP-MB	255684	KENT INTERMEDIATE SCHOOL DIST	TAX - DELQ'T PPT - OCTOBER 2021	703-000-224.000	61,870.13
11/24/2021	AP-MB	255685	KENTWOOD EXCAVATING	STREET IMPROVEMENTS - 10/3-11/1/21	203-203-978.000	194,769.35
		255685		STREET IMPROVEMENTS - 10/3-11/1/21	580-580-975.000	104,875.81
						<hr/> 299,645.16
11/24/2021	AP-MB	255686	KENTWOOD PUBLIC SCHOOLS	TAX - S TAX 21	703-000-225.160	10,715.94
11/24/2021	AP-MB	255687	KENTWOOD PUBLIC SCHOOLS	TAX - DELQ'T PPT - OCTOBER 2021	703-000-225.160	25,711.22
11/24/2021	AP-MB	255688	KENTWOOD PUBLIC SCHOOLS	ENTERTAINMENT-TREE LIGHTING-12/2/21	101-693-801.000	150.00
11/24/2021	AP-MB	255689	KIESLER'S POLICE SUPPLY	SIMUNITION 9MM FX RED TOXFREE	101-301-740.000	829.41
		255689		SIMUNITION 5.56 MM FX	101-301-740.000	1,011.00
		255689		SHIPPING - SIMUNITION	101-301-740.000	60.00
						<hr/> 1,900.41
11/24/2021	AP-MB	255690	LANDSCAPE IMPRESSIONS	MAINTENANCE ROAD & STREET	202-202-778.001	74.00
11/24/2021	AP-MB	255691	LANGUAGE LINE SERVICES	9020908149 - OCTOBER 2021	101-336-801.000	7.35
11/24/2021	AP-MB	255692	LEXIS NEXIS	SUPPLIES - OCTOBER 2021	101-136-740.000	221.00
11/24/2021	AP-MB	255693	LOWES HOME IMPROVEMENT	SUPPLIES	101-336-740.000	34.77
		255693		FA HARDWIRE PHOTO SMOKE DETECTOR	101-336-740.000	422.40
		255693		FA 10YR BATTERY PHOTO SMOKE	101-336-740.000	2,450.00
		255693		SUPPLIES	101-441-740.000	144.30
		255693		PARK MAINT SUPPLIES	101-441-740.208	103.12
						<hr/> 3,154.59
11/24/2021	AP-MB	255694	MADISON NATIONAL LIFE	PREPAID LIFE INSURANCE - DEC 2021	101-000-123.717	2,323.86
		255694		PREPD LONGTERM DISAB INS- DEC 2021	101-000-123.721	4,499.01

12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 16/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
		255694		SHORT TERM DISABILITY INS- DEC 2021	101-000-229.000	1,418.15
		255694		EE VOL LIFE INS - DEC 2021	101-000-229.001	486.62
						<hr/> 8,727.64
11/24/2021	AP-MB	255695	MARK'S BODY SHOP	UNIFORM EXPENSE	101-336-743.000	182.00
11/24/2021	AP-MB	255696	MAURER'S TEXTILE RENTAL	UNIFORM EXPENSE	101-441-743.000	813.53
11/24/2021	AP-MB	255697	MCDONALD, NINA	DEPOSIT REFUND	101-000-669.691	75.00
11/24/2021	AP-MB	255698	MED-1 BRETON	SUPPLIES	101-136-740.000	23.00
		255698		SUPPLIES	101-336-740.000	419.00
						<hr/> 442.00
11/24/2021	AP-MB	255699	MED-1 LEONARD LLC	SUPPLIES	101-691-740.000	23.00
11/24/2021	AP-MB	255700	MENARDS-WYOMING	SUPPLIES	101-441-740.000	33.95
		255700		PARK MAINT SUPPLIES	101-441-740.208	90.10
						<hr/> 124.05
11/24/2021	AP-MB	255701	MICHIGAN PAVING & MATERIALS CO	32ND STREET REHABILITATION	202-202-778.001	181,204.94
11/24/2021	AP-MB	255702	MIDWEST SAFETY PRODUCTS	UNIFORM EXPENSE	101-336-743.000	6.00
11/24/2021	AP-MB	255703	MILLER, JOHNSON, SNELL &	LEGAL FEES - OCT 2021	101-101-804.000	1,100.00
11/24/2021	AP-MB	255704	MISDU	WITHLD FOC PE 11/19/21	101-000-231.000	1,706.43
11/24/2021	AP-MB	255705	NETWORK SERVICES COMPANY	SUPPLIES	101-101-740.000	343.02
		255705		SUPPLIES	101-336-740.000	995.01
		255705		SUPPLIES	101-441-740.000	453.48
		255705		SUPPLIES	101-691-740.000	414.94
		255705		SUPPLIES	101-738-740.000	829.88
						<hr/> 3,036.33
11/24/2021	AP-MB	255706	NYE UNIFORM	UNIFORM EXPENSE	101-336-743.000	1,638.35
11/24/2021	AP-MB	255707	OETMAN EXCAVATING LLC	SCREENED TOPSOIL	202-202-778.001	762.00
		255707		SCREENED TOPSOIL	203-203-778.001	762.00
		255707		SCREENED TOPSOIL	580-580-778.000	762.00
		255707		SCREENED TOPSOIL	590-590-778.000	762.00
						<hr/> 3,048.00
11/24/2021	AP-MB	255708	OFFICE DEPOT BUSINESS ACCOUNT	OFFICE SUPPLIES	101-301-727.000	58.17

12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 17/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
11/24/2021	AP-MB	255709	OVERHEAD DOOR CO OF GR	AUTO SUPPLIES	101-336-861.000	64.61
11/24/2021	AP-MB	255710	PITSCH COMPANIES	CONTRACTUAL SERVICES	101-441-801.000	519.20
11/24/2021	AP-MB	255711	PURITY CYLINDER GASES	SUPPLIES	101-336-740.000	141.97
11/24/2021	AP-MB	255712	GABRIELLA RAAD	SUPPLIES REIMB	101-691-740.000	161.36
11/24/2021	AP-MB	255713	RED WING BUSINESS ADVANTAGE	UNIFORM EXPENSE - M. TROOST	101-441-743.000	200.00
		255713		UNIFORM EXPENSE - A. ROSLONIEC	101-441-743.000	182.74
						<hr/> 382.74
11/24/2021	AP-MB	255714	ANDREW ROSLONIEC	CDL TEST REIMB - ROSLONIEC	101-441-956.000	25.36
11/24/2021	AP-MB	255715	SECURALARM	REPAIR	101-441-934.000	125.00
		255715		REPAIR	590-590-934.000	156.25
						<hr/> 281.25
11/24/2021	AP-MB	255716	SHARECO COMMUNICATIONS	AMPLIFIER FOR RADION SYSTEM	101-336-934.000	750.00
11/24/2021	AP-MB	255717	SHELDON CLEANERS	UNIFORM EXPENSE - FIRE - OCT 2021	101-336-743.000	593.58
11/24/2021	AP-MB	255718	SITEONE LANDSCAPE SUPPLY	SUPPLIES	101-441-740.000	147.12
11/24/2021	AP-MB	255719	SMART BUSINESS SOURCE LLC	SUPPLIES	101-101-740.000	75.16
		255719		SUPPLIES	101-136-740.000	573.45
		255719		SUPPLIES	101-191-740.000	294.06
		255719		SUPPLIES	101-201-740.000	6.84
		255719		SUPPLIES	101-209-740.000	20.71
		255719		SUPPLIES	101-215-740.000	323.56
		255719		SUPPLIES	101-226-740.000	24.30
		255719		SUPPLIES	101-253-740.000	76.18
		255719		SUPPLIES	101-336-740.000	101.36
		255719		SUPPLIES	101-371-740.000	117.88
		255719		SUPPLIES	101-400-740.000	53.26
						<hr/> 1,666.76
11/24/2021	AP-MB	255720	SPALDING DEDECKER ASSOCIATES	SPEEDWAY TRAFFIC STUDY REVIEW	101-400-801.000	882.00
11/24/2021	AP-MB	255721	STATE OF MICHIGAN	BROWNFIELD REDEVELOPMENT FUND	703-000-228.114	25,565.00
11/24/2021	AP-MB	255722	STRYKER SALES CORPORATION	REPAIR - LESS 5% DISCOUNT	101-336-934.000	1,164.76

12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 18/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
11/24/2021	AP-MB	255723	SUNBELT RENTALS, INC	EQUIPMENT RENTAL	101-441-745.000	100.00
11/24/2021	AP-MB	255724	SUPERIOR ASPHALT INC	MAINTENANCE ROAD & STREET	202-202-778.001	78.72
11/24/2021	AP-MB	255725	TELNET WORLDWIDE INC	TELEPHONE - 11/8-12/7/21	101-101-850.000	757.82
11/24/2021	AP-MB	255726	US GOLF CARS, INC.	GOLF CART CLUB CAR 2021 CA 100G 4P	401-401-975.000	8,095.40
11/24/2021	AP-MB	255727	VERIZON WIRELESS	TELEPHONE - 11/11-12/10/21	101-136-850.000	84.45
		255727		TELEPHONE - 11/11-12/10/21	101-137-850.000	23.43
		255727		TELEPHONE - 11/11-12/10/21	101-201-850.000	85.03
		255727		TELEPHONE - 11/11-12/10/21	101-253-850.000	47.86
		255727		TELEPHONE - 11/11-12/10/21	101-258-850.000	95.72
		255727		TELEPHONE - 11/11-12/10/21	101-371-850.000	94.45
		255727		TELEPHONE - 11/11-12/10/21	101-441-850.000	559.69
		255727		TELEPHONE - 11/11-12/10/21	101-691-850.000	96.52
		255727		TELEPHONE - 11/11-12/10/21	101-693-850.000	(0.59)
		255727		TELEPHONE - 11/11-12/10/21	580-580-850.000	129.60
						<hr/> 1,216.16
11/24/2021	AP-MB	255728	WEST MICHIGAN DOOR CO	REPAIR	101-336-934.000	225.00
11/24/2021	AP-MB	255729	WEST SHORE FIRE INC	SUPPLIES	101-336-740.000	2,273.20
		255729		REPAIR	101-336-934.000	153.00
						<hr/> 2,426.20
11/24/2021	AP-MB	255730	WMPIF	2022 WMPIF DUES - T. SPARKS	101-371-807.000	50.00
		255730		2022 WMPIF DUES - J. NEWHOF	101-371-807.000	50.00
						<hr/> 100.00
11/24/2021	AP-MB	255731	CITY OF WYOMING	GROUND WATER DISCHARGE QE 9/30/21	101-336-922.000	5,748.25
		255731		WATER PURCHASES - OCT 2021	580-580-960.000	73,383.26
		255731		WATER PURCHASES-HP - OCT 2021	580-580-960.001	29,374.49
		255731		SEWER SERV PURCH - OCT 2021	590-590-961.000	170,091.53
						<hr/> 278,597.53
12/02/2021	AP-MB	255732	AERIAL HYDRAULIC REPAIR, INC	VEHICLE REPAIR & MAINTENANCE	101-441-861.934	466.23
12/02/2021	AP-MB	255733	ALLIANCE COMMUNICATIONS	CONTRACTUAL SERVICES - NOV 2021	580-580-801.000	99.00
12/02/2021	AP-MB	255734	JOSEPH AMANTE	OFFICIATING PAY P.E. - 11/26/21	101-691-801.000	40.00
12/02/2021	AP-MB	255735	APOLLO FIRE APPARATUS REPAIR	INVENTORY MTR POOL PARTS	101-000-114.000	239.25

12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 19/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
		255735		VEHICLE REPAIR & MAINTENANCE	101-336-861.934	1,501.15
						<hr/> 1,740.40
12/02/2021	AP-MB	255736	APOLLO FIRE EQUIPMENT	UNIFORM EXPENSE	101-336-743.000	990.36
12/02/2021	AP-MB	255737	ARISTA TRUCK SYSTEMS	INVENTORY MTR POOL PARTS	101-000-114.000	470.25
12/02/2021	AP-MB	255738	AT&T	831 001 0836 727 - 11/7-12/6/21	101-101-850.000	1,324.80
		255738		616 656 3333 777 0 - 11/19-12/18/21	101-101-850.000	49.78
		255738		616 698 6580 556 3 - 11/19-12/18/21	101-301-850.000	1,654.21
		255738		616 554 1233 256 7 - 11/19-12/18/21	101-738-850.000	50.06
						<hr/> 3,078.85
12/02/2021	AP-MB	255739	AT&T MOBILITY	WI-FI VARIOUS-CHG ACCT#287303434683	101-101-850.000	551.80
12/02/2021	AP-MB	255740	JAM BEST ONE FLEET SERVICE	VEHICLE REPAIR & MAINTENANCE	101-336-861.934	149.57
12/02/2021	AP-MB	255741	BOUND TREE MEDICAL	SUPPLIES	101-336-740.000	480.55
		255741		SUPPLIES	101-441-740.000	286.27
						<hr/> 766.82
12/02/2021	AP-MB	255742	BRADLEY'S ACE HARDWARE	CASH DISCOUNTS	101-000-687.000	(0.82)
		255742		SUPPLIES	580-580-740.000	40.94
						<hr/> 40.12
12/02/2021	AP-MB	255743	BUIST ELECTRIC CO	PROVIDE & INSTALL GOOSENECK MIC	101-101-934.000	786.00
12/02/2021	AP-MB	255744	CONSUMERS ENERGY	100000185502	101-101-920.000	4,035.87
		255744		100000185502	101-136-920.000	2,044.17
		255744		100000185502	101-301-920.000	4,769.72
		255744		100000185247	101-336-920.000	1,874.72
		255744		103037845452 - COVENANT PARK	101-441-920.000	1,157.30
		255744		100023427170	101-441-920.000	3,701.96
		255744		100086447073	101-441-920.000	50.24
		255744		100019448198	101-441-920.000	33.83
		255744		100025391192	101-691-920.000	1,533.79
		255744		100000185601	101-738-920.000	4,500.70
		255744		100077120697	202-202-778.001	31.24
		255744		100079875348	202-202-778.001	31.58
		255744		100014708596	202-202-778.002	29.09
		255744		100040623397	219-219-920.000	31.60
		255744		100000185601	230-000-040.000	1,784.06
		255744		100021705742	580-580-920.000	369.19



12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 20/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
		255744		100000188035	580-580-920.000	6,134.75
		255744		100000185601	580-580-920.001	649.00
						<hr/> 32,762.81
12/02/2021	AP-MB	255745	COURTESY DODGE	INVENTORY MTR POOL PARTS	101-000-114.000	812.00
		255745		VEHICLE REPAIR & MAINTENANCE	101-301-861.934	597.37
						<hr/> 1,409.37
12/02/2021	AP-MB	255746	CUMMINS BRIDGEWAY LLC	INVENTORY MTR POOL PARTS	101-000-114.000	103.24
12/02/2021	AP-MB	255747	DICKINSON WRIGHT, PLLC	DOCKET # 18-001887-TT	101-101-804.000	2,740.00
12/02/2021	AP-MB	255748	DTE ENERGY	910020310231	101-336-921.000	906.25
12/02/2021	AP-MB	255749	EJ USA, INC	MAINT & REPAIR OTHER	580-580-784.000	1,357.91
12/02/2021	AP-MB	255750	ELECTION SOURCE	ANNUAL TABULATOR MODEM CELLULAR	101-191-801.000	1,800.00
12/02/2021	AP-MB	255751	ETNA SUPPLY	MAINT & REPAIR OTHER	580-580-784.000	160.00
12/02/2021	AP-MB	255752	FERGUSON ENTERPRISES, INC	SUPPLIES	580-580-740.000	239.98
		255752		MAINT & REPAIR OTHER	580-580-784.000	938.40
						<hr/> 1,178.38
12/02/2021	AP-MB	255753	FIRE FIGHTER SALES & SERVICE	FIRE SUPPRESSION AT CITY HALL	101-101-934.000	4,500.00
12/02/2021	AP-MB	255754	FULLY PROMOTED GRAND RAPIDS	UNIFORM EXPENSE	101-336-743.000	99.00
12/02/2021	AP-MB	255755	GILSON GRAPHICS	SUPPLIES	101-301-740.000	528.53
		255755		SUPPLIES	101-691-740.000	232.93
		255755		PERF'D SINGLE SHEETS WITH PRINTING	580-580-727.000	809.10
		255755		#10 WINDOW'S ENVELOPES - CUSTOM	580-580-727.000	951.25
		255755		PERF'D SINGLE SHEETS WITH PRINTING	590-590-727.000	809.09
		255755		#10 WINDOW'S ENVELOPES - CUSTOM	590-590-727.000	951.25
						<hr/> 4,282.15
12/02/2021	AP-MB	255756	GLOBE MANUFACTURING COMPANY,	REPAIR	101-336-934.000	159.13
12/02/2021	AP-MB	255757	GRAINGER INC	SUPPLIES	101-336-740.000	35.70
		255757		SUPPLIES	580-580-740.000	71.96
						<hr/> 107.66
12/02/2021	AP-MB	255758	GREAT LAKES LUBRICANTS	KENDALL GT-1 HP 5W20	101-000-114.000	1,976.00
		255758		KENDALL SUPER-D XA 15W40	101-000-114.000	1,892.62

12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 21/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
						<hr/> 3,868.62
12/02/2021	AP-MB	255759	HANES GEO COMPONENTS	SUPPLIES	580-580-740.000	87.00
12/02/2021	AP-MB	255760	HEARTBEAT LLC	FIRST AID TRAINING-10/28 & 10/29/21	101-441-956.000	1,740.00
12/02/2021	AP-MB	255761	INDUSTRIAL ELECTRONIC SERVICE	ATOMIC CLOCK SYSTEM FOR J.C.	401-401-975.000	4,884.17
		255761		LIFETIME WARRANTY ADD	401-401-975.000	624.30
		255761		LIFETIME WARRANTY ADD	642-642-975.000	1,159.42
		255761		ATOMIC CLOCK SYSTEM FOR J.C.	642-642-975.000	9,070.61
						<hr/> 15,738.50
12/02/2021	AP-MB	255762	JOHNSTONE SUPPLY	TRIPLE DUTY VALVE FOR JC BOILER	101-136-740.000	613.90
		255762		SUPPLIES	101-301-740.000	78.78
		255762		TRIPLE DUTY VALVE FOR JC BOILER	101-301-740.000	1,432.42
						<hr/> 2,125.10
12/02/2021	AP-MB	255763	JX ENTERPRISES INC	INVENTORY MTR POOL PARTS	101-000-114.000	340.71
12/02/2021	AP-MB	255764	MIKE KAMINSKI	VEHICLE MILEAGE - NOV 2021	580-580-864.000	100.80
		255764		VEHICLE MILEAGE - NOV 2021	590-590-864.000	100.80
						<hr/> 201.60
12/02/2021	AP-MB	255765	KATELIN JO KELLOGG	OFFICIATING PAY P.E. - 11/26/21	101-691-801.000	60.00
12/02/2021	AP-MB	255766	KENDALL ELECTRIC INC	SUPPLIES	101-136-740.000	28.47
		255766		SUPPLIES	101-301-740.000	66.43
						<hr/> 94.90
12/02/2021	AP-MB	255767	CITY OF KENTWOOD - UTILITY	WATER & SEWER EXP - 208-5340-68-00	101-336-922.000	1,317.58
		255767		WATER & SEWER EXP - 207-2350-68-00	101-441-922.000	45.70
		255767		WATER & SEWER EXP - 207-0001-68-00	101-441-922.000	31.68
		255767		WATER & SEWER EXP - 207-0001-01-00	101-441-922.000	18.46
		255767		WATER & SEWER EXP - 206-1088-68-00	101-441-922.000	18.46
						<hr/> 1,431.88
12/02/2021	AP-MB	255768	LANSING SANITARY SUPPLY	SUPPLIES	101-336-740.000	229.99
12/02/2021	AP-MB	255769	MARK'S BODY SHOP	UNIFORM EXPENSE	101-336-743.000	172.00
12/02/2021	AP-MB	255770	MAURER'S TEXTILE RENTAL	UNIFORM EXPENSE	101-441-743.000	593.22
12/02/2021	AP-MB	255771	MENARDS-WYOMING	SUPPLIES	101-301-740.000	29.99

12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 22/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
12/02/2021	AP-MB	255772	MML WORKER'S COMPENSATION FUND 5000420 21	WORKER'S COMP INS	101-000-123.718	70,206.00
12/02/2021	AP-MB	255773	NAPA AUTO PARTS	INVENTORY MTR POOL PARTS	101-000-114.000	1,573.23
		255773		AUTO SUPPLIES	101-336-861.000	95.98
						<hr/> 1,669.21
12/02/2021	AP-MB	255774	NETWORK SERVICES COMPANY	SUPPLIES	101-136-740.000	298.05
		255774		SUPPLIES	101-301-740.000	695.44
						<hr/> 993.49
12/02/2021	AP-MB	255775	NYE UNIFORM	UNIFORM EXPENSE	101-336-743.000	1,179.50
12/02/2021	AP-MB	255776	OLAMETER, CORPORATION	DIST 6 RTE 27-33, DIST 1 RTE 1-5	580-580-801.000	1,633.59
12/02/2021	AP-MB	255777	PENSKE TRUCK LEASING	ELECTION VEHICLE	101-191-801.000	50.10
12/02/2021	AP-MB	255778	PINE REST CHRISTIAN MENTAL	SUPPLIES	101-336-740.000	1,250.00
12/02/2021	AP-MB	255779	PORTER, WILLIAM	Water RTS	580-000-040.000	22.62
		255779		Sewer RTS	590-000-040.000	19.54
		255779		Sewer	590-000-040.000	84.48
						<hr/> 126.64
12/02/2021	AP-MB	255780	RED CREEK WASTE SERVICES, INC.	CONTRACTUAL SERVICES - DEC 2021	101-101-801.000	185.15
		255780		CONTRACTUAL SERVICES - DEC 2021	101-136-801.000	185.15
		255780		CONTRACTUAL SERVICES - DEC 2021	101-301-801.000	185.15
		255780		CONTRACTUAL SERVICES - DEC 2021	101-336-801.000	208.42
		255780		CONTRACTUAL SERVICES - DEC 2021	101-441-801.000	691.81
		255780		CONTRACTUAL SERVICES - DEC 2021	101-691-801.000	186.10
		255780		CONTRACTUAL SERVICES - DEC 2021	101-738-801.000	185.15
						<hr/> 1,826.93
12/02/2021	AP-MB	255781	RED WING BUSINESS ADVANTAGE	UNIFORM EXPENSE - M. ANDERSON	101-441-743.000	200.00
		255781		UNIFORM EXPENSE - J. BREMER	101-441-743.000	(12.75)
						<hr/> 187.25
12/02/2021	AP-MB	255782	RHD TIRE COMPANY	INVENTORY MTR POOL PARTS	101-000-114.000	8,001.16
12/02/2021	AP-MB	255783	RIDGEMOOR SUPPLY INC.	SUPPLIES	101-336-740.000	264.26
12/02/2021	AP-MB	255784	STEVE SANDHOLM	ATHLETIC SHOE REIMB - S. SANDHOLM	101-336-743.000	75.00
12/02/2021	AP-MB	255785	TERRY SCHWEITZER	VEHICLE MILEAGE - 10/1-11/22/21	101-400-864.000	62.16

12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 23/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
		255785		SIGN REGULATION GUIDEBOOK	101-400-956.000	40.00
						<hr/> 102.16
12/02/2021	AP-MB	255786	SECURALARM	REPAIR	101-301-934.000	253.64
12/02/2021	AP-MB	255787	SECURITY INC.	CONTRACTUAL SERVICES - OCT 2021	101-253-801.000	304.20
12/02/2021	AP-MB	255788	SHARECO COMMUNICATIONS	REPAIR	101-336-934.000	222.50
12/02/2021	AP-MB	255789	SILENT OBSERVER	ANNUAL PAYMENT FOR SERVICES	101-301-801.000	1,500.00
12/02/2021	AP-MB	255790	SMART BUSINESS SOURCE LLC	SUPPLIES	101-101-740.000	20.97
		255790		SUPPLIES	101-441-740.000	79.12
		255790		SUPPLIES	580-580-740.000	30.02
		255790		SUPPLIES	590-590-740.000	20.00
						<hr/> 150.11
12/02/2021	AP-MB	255791	SOUTH SHORE MOBILE MARINE LLC	VEHICLE REPAIR & MAINTENANCE	101-691-861.934	350.00
12/02/2021	AP-MB	255792	STATE OF MICHIGAN	PERMIT FEE FOR 2022 SEASON	213-000-041.000	80.00
12/02/2021	AP-MB	255793	T. REX & THE RABBIT FOODS, LLC	SUPPLIES	101-691-740.000	3.70
		255793		CONTRACTUAL SERVICES	101-691-801.000	137.50
						<hr/> 141.20
12/02/2021	AP-MB	255794	TERMINAL SUPPLY	INVENTORY MTR POOL PARTS	101-000-114.000	115.15
12/02/2021	AP-MB	255795	TODD WENZEL BUICK GMC	VEHICLE REPAIR & MAINTENANCE	101-336-861.934	3,686.30
		255795		LESS TAX \$21.26	101-336-861.934	1,604.27
		255795		CAPITAL OUTLAY - LESS TAX \$7.80	641-641-975.000	130.00
						<hr/> 5,420.57
12/02/2021	AP-MB	255796	TODD WENZEL BUICK GMC OF	2022 GMC SIERRA 3500HD CREW CAB	641-641-975.000	35,476.15
		255796		SHIPPING - 2022 GMC SIERRA P/U	641-641-975.000	160.00
						<hr/> 35,636.15
12/02/2021	AP-MB	255797	TRANE	SUPPLIES	101-301-740.000	92.87
12/02/2021	AP-MB	255798	VAN MANEN PETROLEUM GROUP	GASOLINE EXPENSE	101-441-862.000	1,664.77
12/02/2021	AP-MB	255799	VERMEER OF MICHIGAN INC	LESS TAX \$11.88	101-000-114.000	197.93
12/02/2021	AP-MB	255800	WEST MICHIGAN INTERNATIONAL	INVENTORY MTR POOL PARTS	101-000-114.000	56.94

12/02/2021 09:29 AM  
User: smithpy  
DB: Kentwood

CHECK DISBURSEMENT REPORT FOR CITY OF KENTWOOD  
CHECK DATE FROM 11/12/2021 - 12/02/2021

Page 24/27

Check Date	Bank	Check #	Payee	Description	GL #	Amount
12/02/2021	AP-MB	255801	WEST SHORE FIRE INC	REPAIR	101-336-934.000	190.46

TOTAL - ALL FUNDS

TOTAL OF 281 CHECKS

1,738,033.42

--- GL TOTALS ---

101-000-040.000	ACCOUNTS RECEIVABLE	54.77
101-000-114.000	INVENTORY MTR POOL PARTS	25,399.61
101-000-123.717	PREPAID LIFE INSURANCE	2,323.86
101-000-123.718	PREPAID WORKER'S COMP INS	70,206.00
101-000-123.721	PREPD LONGTERM DISAB INS	4,499.01
101-000-202.001	DUE TO CUSTOMER	7,670.00
101-000-222.000	DUE TO COUNTY	526.50
101-000-225.000	DUE TO SCHOOLS	2,106.00
101-000-229.000	ACCIDENT/DISABILITY INS	1,418.15
101-000-229.001	EE VOL LIFE INS	486.62
101-000-231.000	WITHHOLDING FOC/GARNISH	1,706.43
101-000-236.000	EMPLOYEE CHARITABLE CONTRIBUTIONS	435.00
101-000-238.000	UNION DUES WHD -POLICE	1,721.00
101-000-245.000	PENSION WITHHOLDING	5,004.95
101-000-612.000	RECREATION FEES	50.00
101-000-630.006	POLICE - FINGER PRINTS	2,378.75
101-000-669.691	RENTAL INCOME - REC DEPT	75.00
101-000-687.000	CASH DISCOUNTS	(4.75)
101-000-695.400	OTHER REVENUE - PLANNING	500.00
101-101-725.000	OTHER EMPLOYEE BENEFITS	590.70
101-101-728.000	POSTAGE	2,371.97
101-101-740.000	SUPPLIES	4,273.91
101-101-801.000	CONTRACTUAL SERVICES	13,491.95
101-101-804.000	LEGAL FEES	25,233.45
101-101-807.000	DUES & SUBSCRIPTIONS	950.00
101-101-808.452	CABLE TV FRANCHISE COSTS	69,895.50
101-101-850.000	TELEPHONE	4,656.43
101-101-920.000	ELECTRIC	4,035.87
101-101-934.000	REPAIR	5,532.00
101-101-941.000	MAINTENANCE AGREEMENTS	1,040.32
101-101-956.000	EDUCATION & TRAINING	364.56
101-101-963.000	OTHER EXPENSES	762.00
101-136-740.000	SUPPLIES	3,546.32
101-136-801.000	CONTRACTUAL SERVICES	440.15
101-136-806.000	WITNESS FEES & JURY FEES	682.59
101-136-807.000	DUES & SUBSCRIPTIONS	215.00
101-136-850.000	TELEPHONE	98.44
101-136-920.000	ELECTRIC	2,044.17
101-136-934.000	REPAIR	203.36
101-136-941.000	MAINTENANCE AGREEMENTS	1,786.87
101-137-801.000	CONTRACTUAL SERVICES	1,441.30
101-137-850.000	TELEPHONE	23.43
101-171-740.000	SUPPLIES	654.53
101-171-807.000	DUES & SUBSCRIPTIONS	87.87
101-171-956.000	EDUCATION & TRAINING	31.25
101-191-740.000	SUPPLIES	294.06

Check Date	Bank	Check #	Payee	Description	GL #	Amount
101-191-801.000			CONTRACTUAL SERVICES		2,247.95	
101-201-740.000			SUPPLIES		6.84	
101-201-807.000			DUES & SUBSCRIPTIONS		29.98	
101-201-850.000			TELEPHONE		85.03	
101-209-740.000			SUPPLIES		118.34	
101-209-807.000			DUES & SUBSCRIPTIONS		14.99	
101-209-862.000			GASOLINE EXPENSE		31.33	
101-209-956.000			EDUCATION & TRAINING		700.83	
101-215-740.000			SUPPLIES		539.95	
101-226-740.000			SUPPLIES		24.30	
101-226-807.000			DUES & SUBSCRIPTIONS		498.98	
101-253-740.000			SUPPLIES		174.43	
101-253-801.000			CONTRACTUAL SERVICES		304.20	
101-253-850.000			TELEPHONE		47.86	
101-253-956.000			EDUCATION & TRAINING		431.55	
101-258-740.000			SUPPLIES		174.95	
101-258-801.000			CONTRACTUAL SERVICES		400.00	
101-258-850.000			TELEPHONE		95.72	
101-258-864.000			VEHICLE MILEAGE		41.16	
101-258-941.000			MAINTENANCE AGREEMENTS		16,014.25	
101-301-727.000			OFFICE SUPPLIES		1,277.76	
101-301-740.000			SUPPLIES		7,861.52	
101-301-743.000			UNIFORM EXPENSE		2,013.02	
101-301-801.000			CONTRACTUAL SERVICES		2,315.98	
101-301-804.000			LEGAL FEES		18,000.00	
101-301-807.000			DUES & SUBSCRIPTIONS		29.98	
101-301-850.000			TELEPHONE		1,766.22	
101-301-861.934			VEHICLE REPAIR & MAINTENANCE		597.37	
101-301-862.000			GASOLINE EXPENSE		5,494.92	
101-301-920.000			ELECTRIC		4,769.72	
101-301-934.000			REPAIR		1,758.61	
101-301-941.000			MAINTENANCE AGREEMENTS		1,805.44	
101-301-956.000			EDUCATION & TRAINING		13,170.28	
101-302-740.000			SUPPLIES		545.96	
101-336-740.000			SUPPLIES		10,843.79	
101-336-743.000			UNIFORM EXPENSE		8,335.30	
101-336-801.000			CONTRACTUAL SERVICES		215.77	
101-336-807.000			DUES & SUBSCRIPTIONS		680.00	
101-336-861.000			AUTO SUPPLIES		333.62	
101-336-861.934			VEHICLE REPAIR & MAINTENANCE		6,941.29	
101-336-862.000			GASOLINE EXPENSE		1,807.82	
101-336-920.000			ELECTRIC		3,041.75	
101-336-921.000			HEAT		906.25	
101-336-922.000			WATER & SEWER EXPENSE		7,065.83	
101-336-934.000			REPAIR		3,069.60	
101-336-941.000			MAINTENANCE AGREEMENTS		303.53	
101-336-956.000			EDUCATION & TRAINING		56.43	
101-336-964.000			CLAIMS		348.00	
101-336-975.000			CAPITAL OUTLAY		549.00	
101-371-740.000			SUPPLIES		175.61	
101-371-801.000			CONTRACTUAL SERVICES		5,165.00	
101-371-807.000			DUES & SUBSCRIPTIONS		100.00	

Check Date	Bank	Check #	Payee	Description	GL #	Amount
101-371-850.000			TELEPHONE		113.42	
101-371-862.000			GASOLINE EXPENSE		62.28	
101-400-740.000			SUPPLIES		73.80	
101-400-801.000			CONTRACTUAL SERVICES		882.00	
101-400-807.000			DUES & SUBSCRIPTIONS		53.98	
101-400-864.000			VEHICLE MILEAGE		62.16	
101-400-956.000			EDUCATION & TRAINING		40.00	
101-441-740.000			SUPPLIES		6,742.17	
101-441-740.208			PARK MAINT SUPPLIES		421.43	
101-441-743.000			UNIFORM EXPENSE		2,843.13	
101-441-745.000			EQUIPMENT RENTAL		100.00	
101-441-801.000			CONTRACTUAL SERVICES		2,511.56	
101-441-807.000			DUES & SUBSCRIPTIONS		44.97	
101-441-850.000			TELEPHONE		744.98	
101-441-861.934			VEHICLE REPAIR & MAINTENANCE		8,794.08	
101-441-862.000			GASOLINE EXPENSE		4,333.16	
101-441-920.000			ELECTRIC		5,023.03	
101-441-922.000			WATER & SEWER EXPENSE		245.73	
101-441-934.000			REPAIR		125.00	
101-441-941.000			MAINTENANCE AGREEMENTS		489.47	
101-441-956.000			EDUCATION & TRAINING		3,822.15	
101-441-963.000			OTHER EXPENSES		339.00	
101-449-740.000			SUPPLIES		54.61	
101-449-807.000			DUES & SUBSCRIPTIONS		272.00	
101-449-850.000			TELEPHONE		18.12	
101-449-862.000			GASOLINE EXPENSE		130.30	
101-449-956.000			EDUCATION & TRAINING		75.00	
101-691-740.000			SUPPLIES		4,576.34	
101-691-801.000			CONTRACTUAL SERVICES		1,128.60	
101-691-807.000			DUES & SUBSCRIPTIONS		79.97	
101-691-850.000			TELEPHONE		106.52	
101-691-861.934			VEHICLE REPAIR & MAINTENANCE		350.00	
101-691-862.000			GASOLINE EXPENSE		15.25	
101-691-864.000			VEHICLE MILEAGE		73.92	
101-691-920.000			ELECTRIC		1,533.79	
101-691-934.000			REPAIR		282.50	
101-691-941.000			MAINTENANCE AGREEMENTS		1,147.16	
101-691-956.000			EDUCATION & TRAINING		553.64	
101-693-740.000			SUPPLIES		5,176.26	
101-693-801.000			CONTRACTUAL SERVICES		950.00	
101-693-807.000			DUES & SUBSCRIPTIONS		54.99	
101-693-850.000			TELEPHONE		(0.59)	
101-693-864.000			VEHICLE MILEAGE		14.00	
101-693-975.000			CAPITAL OUTLAY		(125.00)	
101-738-740.000			SUPPLIES		837.88	
101-738-801.000			CONTRACTUAL SERVICES		665.15	
101-738-850.000			TELEPHONE		50.06	
101-738-920.000			ELECTRIC		4,500.70	
101-738-934.000			REPAIR		322.70	
202-202-778.001			MAINTENANCE ROAD & STREET		217,915.78	
202-202-778.002			MAINTENACE TRAFFIC		29.09	
202-202-922.000			WATER & SEWER EXPENSE		15,655.16	

Check Date	Bank	Check #	Payee	Description	GL #	Amount
203-203-778.001				MAINTENANCE ROAD & STREET		9,337.62
203-203-978.000				CONSTRUCTION		194,769.35
213-000-041.000				ACCTS REC-SCENIC LAKE		80.00
219-219-920.000				ELECTRIC		31.60
219-219-934.000				REPAIR		1,851.31
230-000-040.000				ACCOUNTS RECEIVABLE		1,784.06
243-243-804.000				LEGAL FEES		60.00
285-285-740.000				SUPPLIES		4.46
401-401-975.000				CAPITAL OUTLAY		29,330.87
401-401-975.014				CAPITAL-WORKSTATION REPLC		2,614.97
580-000-040.000				ACCOUNTS RECEIVABLE		22.62
580-580-727.000				OFFICE SUPPLIES		1,760.35
580-580-740.000				SUPPLIES		539.21
580-580-778.000				MAINTENANCE		762.00
580-580-784.000				MAINT & REPAIR OTHER		2,685.44
580-580-784.001				MAINT & REPAIR OTHER HP		1,800.00
580-580-801.000				CONTRACTUAL SERVICES		1,732.59
580-580-850.000				TELEPHONE		129.60
580-580-864.000				VEHICLE MILEAGE		100.80
580-580-920.000				ELECTRIC		6,503.94
580-580-920.001				ELECTRIC-HP		649.00
580-580-960.000				WATER PURCHASES		73,383.26
580-580-960.001				WATER PURCHASES-HP		29,374.49
580-580-975.000				CAPITAL OUTLAY		104,875.81
590-000-040.000				ACCOUNTS RECEIVABLE		104.02
590-590-727.000				OFFICE SUPPLIES		1,760.34
590-590-740.000				SUPPLIES		20.00
590-590-778.000				MAINTENANCE		4,262.00
590-590-864.000				VEHICLE MILEAGE		100.80
590-590-934.000				REPAIR		156.25
590-590-961.000				SEWER SERVICES PURCHASED		170,091.53
630-625-801.000				CONTRACTUAL SERVICES		1,002.80
630-630-801.000				CONTRACTUAL SERVICES		1,129.50
630-635-801.000				CONTRACTUAL SERVICES		193.75
640-640-975.000				CAPITAL OUTLAY		4,521.24
641-641-975.000				CAPITAL OUTLAY		35,766.15
641-641-975.014				CAPITAL-WORKSTATION REPLC		906.68
642-642-975.000				CAPITAL OUTLAY		10,230.03
703-000-040.000				ACCOUNTS RECEIVABLE		11,317.82
703-000-202.001				DUE TO CUSTOMER		34.83
703-000-222.000				DUE TO COUNTY		73,141.19
703-000-223.000				DUE TO DISTRICT LIBRARY		10,623.04
703-000-223.001				DUE TO INTERURBAN TRANSIT PARTNERSHIP		19,297.66
703-000-224.000				DUE TO INTERMEDIATE SCHOOL DISTRICT		74,299.78
703-000-224.001				DUE TO COMMUNITY COLLEGE		23,327.17
703-000-225.050				DUE TO CALEDONIA PUBLIC SHCOOLS		46,229.57
703-000-225.110				DUE TO FOREST HILLS PUBLIC SCHOOLS		825.01
703-000-225.140				DUE TO KELLOGGSVILLE PUBLIC SCHOOLS		3,071.87
703-000-225.160				DUE TO KENTWOOD PUBLIC SCHOOLS		36,427.16
703-000-228.000				DUE TO SET		20,500.57
703-000-228.114				DUE TO STATE		25,565.00
				TOTAL		1,738,033.42



**PROPOSED MINUTES OF THE REGULAR MEETING  
OF THE KENTWOOD CITY COMMISSION  
HELD NOVEMBER 16, 2021  
Commission Chambers, City Hall**

Mayor Stephen Kepley called the meeting to order at 7:00 P.M.

Commissioner Draayer led the Pledge of Allegiance to the Flag.

Staff Minister Alex Porter of Pentecostals of Kentwood Church gave the invocation.

Roll Call: Present: Commissioners: Ron Draayer, Maurice Groce, Clarkston Morgan, and Mayor Stephen Kepley.

Motion by Morgan, seconded by Groce, to excuse Commissioners Artz, Coughlin and Tyson with prior notification.

Motion Carried.

Staff Present: Deputy Finance Director Bhama Cairns, Finance Director Tom Chase, Public Works Director Chad Griffin, Deputy Fire Chief Mike Hipp, City Clerk Dan Kasunic, Engineering & Inspections Director Jim Kirkwood, Fire Chief Brent Looman, Deputy Administrator Mark Rambo, Police Chief Richard Roberts, Parks and Recreation Director Val Romeo, Community Development Director Terry Schweitzer, Fire Department Administrative Assistant Nancy Shane, and Sabo representative Lisa Taylor.

Six(6) citizens and members of the news media attended the meeting.

Motion by Draayer, seconded by Morgan, to **approve the agenda**.

Motion Carried.

**CONSENT AGENDA:** (All items under this section are considered to be routine and will be enacted by one motion with no discussion. If discussion is desired by a Commission member, that member may request removal of an item from the Consent Agenda.)

Motion by Groce, seconded by Morgan, to approve the Consent Agenda as follows:

- A. Adopt Traffic Control Orders 2021-501 through 2021-529 restricting parking on Kentwood roadways as modified removing TCO 2021-502.
- B. Notice of plow truck repairs of \$12,960.43, by JX Peterbilt with funds from FY 2021-22 Public Works Department Operating repairs budget (information only).
- C. Approve application for CESF grant for electronic document management software.
- D. Payables for the City totaling \$230,283.94.

City Commission Meeting  
November 16, 2021.

Roll Call Vote: Yeas: All. Nays: None. Absent: Artz, Coughlin and Tyson.

Motion Carried.

Motion by Groce, seconded by Morgan, to **approve the minutes** of the November 8, 2021 City Commission Meeting.

Motion Carried.

**PRESENTATIONS AND PROCLAMATIONS:**

**KENT DISTRICT LIBRARY ANNUAL REPORT PRESENTATION.**

KDL Director Lance Werner, KDL Board Chair Shirley Bruuresema and Brach Manager Cheryl Cammenga spoke of the activities and impact for the 2020 year.

**POLICE AND FIRE MONTHLY REPORTS.**

Fire Chief Looman reviewed the October 2021 Fire Activity Report.

Police Chief Roberts reviewed the October 2021 Police Activity Report.

Motion by Draayer, seconded by Groce, to receive and file the Police and Fire Monthly Reports for October 2021.

Motion Carried.

**COMMUNICATIONS AND PETITIONS:**

**AUTHORIZE AGREEMENTS WITH KENT COUNTY DISPATCH AUTHORITY AND MPSCS.**

Police Chief Roberts reviewed his memorandum dated November 16, 2021, regarding the agreement noting the equipment have been installed and provided; however the city will need to maintain some of the equipment.

Motion by Draayer, seconded by Morgan, to authorize the Mayor to sign the agreements Kent County Dispatch Authority and Michigan Public Safety Communications System.

Motion Carried.

**PUBLIC HEARING:**

**Zoning Text Amendments:**

Mayor Kepley opened the public hearing to amend the Kentwood Zoning Ordinance relating to Adult Foster Care Facilities and description of RPUD Districts. And relating to Subdivision Control variance requests.

Following a brief presentation by Community Development Director Schweitzer:

Motion by Morgan, seconded by Groce, to close the public hearing.

Motion Carried.

City Commission Meeting  
November 16, 2021.

**ADOPT ORDINANCE 9–21 TO AMEND THE KENTWOOD ZONING ORDINANCE RELATING TO ADULT FOSTER CARE FACILITIES AND DESCRIPTION OF RPUD DISTRICTS.**

Motion by Groce, seconded by Morgan, to adopt Ordinance 9–21 to amend the Kentwood Zoning Ordinance relating to Adult Foster Care Facilities and description of RPUD Districts.

Roll Call Vote: Yeas: All. Nays: None. Absent: Artz, Coughlin and Tyson.

Resolution Adopted.

**ADOPT ORDINANCE 10–21 TO AMEND THE KENTWOOD ZONING ORDINANCE RELATING TO SUBDIVISION CONTROL ORDINANCE VARIANCE REQUESTS.**

Motion by Groce, seconded by Morgan, to adopt Ordinance 10–21 to amend the Kentwood Zoning Ordinance relating to Subdivision Control Ordinance variance requests.

Roll Call Vote: Yeas: All. Nays: None. Absent: Artz, Coughlin and Tyson.

Resolution Adopted.

**BIDS:**  
**AUTHORIZE CONTRACT WITH SPALDING DEDECKER FOR A PEDESTRIAN CROSSING IMPROVEMENT STUDY.**

Engineering & Inspection Director Kirkwood explained the proposed study is for the entire city and part of the process is to rate the intersection that would need upgrades.

Motion by Draayer, seconded by Morgan, to authorize the Mayor to execute a contract with Spalding DeDecker for a pedestrian crossing improvement study in an amount up to \$30,000.00 (including approximately 8.7% contingency), with funds from the FY 2021-22 General Fund (Contractual Services) budget.

Motion Carried.

**RESOLUTIONS:**

**ADOPT RESOLUTION 43–21 TO ADOPT A RESOLUTION OF NECESSITY FOR EAST PARIS AVENUE IMPROVEMENTS AND REPAVING.**

Engineering & Inspection Director Kirkwood explained this is part of requirements of the MDOT project.

Motion by Draayer, seconded by Morgan, to adopt Resolution 43–21 to adopt a resolution of necessity for East Paris Avenue improvements and repaving from 28<sup>th</sup> Street to 36<sup>th</sup> Street.

Roll Call Vote: Yeas: All. Nays: None. Absent: Artz, Coughlin and Tyson.

Resolution Adopted.

City Commission Meeting  
November 16, 2021.

**APPOINTMENTS AND RESIGNATIONS:**

**CONFIRM APPOINTMENTS OF AARON JOHNSON AS AN ALTERNATE TO  
THE ZONING BOARD OF APPEALS.**

Motion by Groce, seconded by Morgan, to confirm the appointment of Aaron Johnson as an alternate to the Zoning Board of Appeals.

Motion Carried.

**COMMENTS OF COMMISSIONERS AND MAYOR:**

Commissioner Groce-inquired if there will be a retreat for the commission. The Mayor's Office will be working with the commissioners to schedule a date for the retreat.

Commissioner Morgan-asked about the joint meeting with the Planning Commission which has been scheduled for January and February.

The meeting was adjourned at 8:32 P.M.

Dan Kasunic  
City Clerk

Stephen C.N. Kepley  
Mayor



## FINANCE DEPARTMENT

---

### MEMORANDUM

TO: Committee of the Whole  
FROM: Thomas H. Chase, Finance Director  
DATE: December 1, 2021  
RE: Audited Financial Statements – Year Ended June 30, 2021

ACTION REQUESTED: It is requested that the Committee of the Whole recommend that the City Commission receive and file the Financial Statements and the Audit Committee Letter, for the year ended June 30, 2021.

BACKGROUND: Vredevelde Haefner LLC has completed the annual audit and has issued the enclosed documents for the year ended June 30, 2021, as follows:

- Financial Statements
- Audit Committee Letter

A representative of Vredevelde Haefner LLC will be at the December 7, 2021 Committee of the Whole Work Session to present and discuss these documents. Presentation slides are also attached.

If these documents are accepted by the Committee of the Whole, please recommend them to the City Commission for action (consent agenda – receive and file) at its December 21, 2021 meeting.

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

Audit2021-14.docx

<b>AGENDA ITEM – 12/7/2021 COMMITTEE OF THE WHOLE WORK SESSION</b>
--

4900 BRETON AVENUE, SE, KENTWOOD, MICHIGAN 49508  
MAILING ADDRESS - P.O. Box 8848, KENTWOOD, MICHIGAN 49518-8848 – PHONE (616) 698-9610

An Equal Opportunity Employer

[www.kentwood.us](http://www.kentwood.us)



## **CITY OF KENTWOOD, MICHIGAN**

### **FINANCIAL STATEMENTS**

***FOR THE YEAR ENDED JUNE 30, 2021***



Vredeveld Haefner LLC  
CPAs and Consultants

# CITY OF KENTWOOD

## TABLE OF CONTENTS

---

	<u>PAGE</u>
<b>FINANCIAL SECTION</b>	
<b>Independent Auditors' Report</b>	1-2
<b>Management's Discussion and Analysis</b>	3-9
<b>Basic Financial Statements</b>	
<b>Government-wide Financial Statements</b>	
Statement of Net Position	11
Statement of Activities	12-13
<b>Fund Financial Statements</b>	
Balance Sheet - Governmental Funds	14
Reconciliation of Fund Balances on the Balance Sheet for Governmental Funds to Net Position of Governmental Activities on the Statement of Net Position	15
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	17
Statement of Net Position - Proprietary Funds	18
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds	19
Statement of Cash Flows - Proprietary Funds	20
Statement of Fiduciary Net Position - Fiduciary Funds	21
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	22
<b>Notes to Financial Statements</b>	23-48
<b>Required Supplementary Information</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	49
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Police and Fire Millage Special Revenue Fund	50
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Major Streets Special Revenue Fund	51
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Local Streets Special Revenue Fund	52
Schedule of Changes in Employers Net Pension Liability and Related Ratios - Defined Benefit Pension Plan	53
Schedule of Employer Contributions and Investment Returns - Defined Benefit Pension Plan	54
Schedule of Changes in Employers Net OPEB Liability and Related Ratios - Defined Benefit OPEB Plan	55
Schedule of Employer Contributions and Investment Returns – Defined Benefit OPEB Plan	56
Note to required supplementary information	56
<b>Combining and Individual Fund Statements and Schedules</b>	
Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	57-59

# CITY OF KENTWOOD

## TABLE OF CONTENTS

---

	<u>PAGE</u>
<b>Nonmajor Governmental Funds</b>	
Combining Balance Sheet	60-61
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	62-63
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Housing Commission Special Revenue Fund	64
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Street Lighting Special Revenue Fund	65
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Landfill Remediation Special Revenue Fund	66
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Drain Special Revenue Fund	67
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Municipal Streets Special Revenue Fund	68
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Library Special Revenue Fund	69
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Federal Grant Special Revenue Fund	70
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - MIDC Grant Special Revenue Fund	71
<b>Component Units</b>	
Economic Development Corporation	
Balance Sheet/Statement of Net Position	72
Statement of Revenues, Expenditures and Changes in Fund Balance/Statement of Activities	73
Brownfield Redevelopment Authority	
Balance Sheet/Statement of Net Position	74
Statement of Revenues, Expenditures and Changes in Fund Balance/Statement of Activities	75
<b>SINGLE AUDIT</b>	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	77-78
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Require by the Uniform Guidance	79-80
Schedule of Expenditures of Federal Awards	81
Notes to Schedule of Expenditures of Federal Awards	82
Schedule of Findings and Questioned Costs	83
<b>CONTINUING DISCLOSURE FILING (UNAUDITED)</b>	85-94





## Vredeveld Haefner LLC

CPAs and Consultants  
10302 20<sup>th</sup> Avenue  
Grand Rapids, MI 49534  
Fax (616) 828-0307

Douglas J. Vredeveld, CPA  
(616) 446-7474  
Peter S. Haefner, CPA  
(616) 460-9388

### INDEPENDENT AUDITORS' REPORT

November 24, 2021

Honorable Mayor and Members of the City Commission  
City of Kentwood, Michigan

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Kentwood, Michigan, (the "City") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

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

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

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

#### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Kentwood, Michigan, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 9 and the information on pages 49 through 56 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules and continuing disclosure sections are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The continuing disclosure filing has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2021 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

*Urodeuxeld Haefner LLC*

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## Management's Discussion and Analysis

As management of the City of Kentwood (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2021.

### Financial Highlights

The financial statements, which follow this Management's Discussion and Analysis, provide these significant key financial highlights for the 2021 fiscal year as follows:

In fiscal year 2021, the City's taxable property values increased by approximately 1.5% due to changes in ad valorem taxable value. The City continues to receive State Essential Services Assessment distributions to offset the elimination of personal property taxes by State law, which increased approximately 62% from the previous fiscal year. State shared revenue, the City's second largest revenue source, increased approximately 13.5% from the previous fiscal year related to increased state sales tax collections.

Fiscal year 2021 was a year of continued capital investment for the City, including:

- Street rehabilitation projects commenced, continued and completed with a total investment of approximately \$5.7 million from City funds and grant sources;
- Water main improvements associated with street projects totaling approximately \$1.4 million;
- Park improvement projects using Community Development Block Grant (CDBG) and City funds;
- Technology purchases; police, fire, inspections and public works vehicle and equipment purchases, including a truck & sewer camera and commencement of building a fire engine.

### City of Kentwood Net Position

**Governmental activities.** Governmental activities increased the City's net position by \$10,068,686. Key elements of this increase are as follows:

- Infrastructure improvements partially funded by federal grants;
- Collections of special assessments and related interest;
- Accumulation of unexpended resources in the police and fire millage, library, and major street special revenue funds, and the property and building capital projects fund for future operating and capital purchases needs;
- Spending of resources previously accumulated in the municipal street; and drain special revenue funds, and the DPW equipment capital projects fund.

**Business-type activities.** Business-type activities increased the City's net position by \$1,155,850. Key elements of this increase are as follows:

- Operating revenue, grant revenue and investment income that exceeded operating expenses and bond interest expense;

## Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) Government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements** The Government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected revenues, earned but unused compensated absences, etc.).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, culture and recreation, and community and economic development. The business-type activities of the City include the water and sewer operations.

The government-wide financial statements include not only the City itself (known as the primary government), but also a legally separate Economic Development Corporation (EDC) and Brownfield Redevelopment Authority for which the City is financially accountable. Information for these component units are reported separately from the financial information presented for the primary government itself.

**Fund financial statements** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general, police and fire millage, major streets, local streets, property and building and general projects funds which are considered major funds. Data is combined into a single aggregated presentation for the other governmental funds (non-major governmental funds). Individual fund data for each of the non-major governmental funds is provided in the form of combining statements and schedules.

The City adopts an annual appropriated budget for its general fund and all special revenue funds as required by state law. Budgetary comparison statements have been provided for the general and special revenue funds to demonstrate legal compliance.

**Proprietary funds** The City maintains two types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water and sewer operations. Internal service funds are accounting devices used to accumulate and allocate costs internally among the City's various functions. The City utilizes an internal service fund to account for its self-insurance services. Because these services primarily benefit the City's governmental rather than business-type functions, they have been included within the governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide information for the water and sewer funds, which are considered to be major funds of the City.

**Fiduciary funds** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resource of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**Notes to the financial statements** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. This is limited to this discussion and analysis, required pension and other post-employment benefit plan information and major funds budget and actual presentations. Supplemental information follows the required supplementary information and includes combining and individual fund statements and schedules.

## Government-wide Financial Analysis

**Statement of Net Position** As noted earlier, net position may serve over time as a useful indicator of the City's financial position. In the case of the City, assets exceeded liabilities by \$143,217,120 at the close of the most recent fiscal year. The following chart illustrates the composition of net position.

### City of Kentwood Net Position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2021	2020	2021	2020	2021	2020
<b>Assets</b>						
Current and other assets	\$ 65,263,054	\$ 57,418,316	\$13,568,531	\$13,504,807	\$ 78,831,585	\$ 70,923,123
Capital assets	65,077,020	63,114,922	17,466,753	16,823,771	82,543,773	79,938,693
<b>Total assets</b>	<b>130,340,074</b>	<b>120,533,238</b>	<b>31,035,284</b>	<b>30,328,578</b>	<b>161,375,358</b>	<b>150,861,816</b>
<b>Deferred outflows of resources</b>	<b>343,998</b>	<b>455,189</b>	<b>-</b>	<b>-</b>	<b>343,998</b>	<b>455,189</b>
<b>Liabilities</b>						
Current liabilities	6,023,989	3,974,951	914,839	1,093,983	6,938,828	5,068,934
Long-term liabilities	6,134,996	7,193,342	4,018,672	4,288,672	10,153,668	11,482,014
<b>Total liabilities</b>	<b>12,158,985</b>	<b>11,168,293</b>	<b>4,933,511</b>	<b>5,382,655</b>	<b>17,092,496</b>	<b>16,550,948</b>
<b>Deferred inflows of resources</b>	<b>1,409,740</b>	<b>2,773,473</b>	<b>-</b>	<b>-</b>	<b>1,409,740</b>	<b>2,773,473</b>
<b>Net position</b>						
Net investment in capital assets	58,352,164	55,360,101	13,178,081	12,270,099	71,530,245	67,630,200
Restricted	28,312,001	27,808,348	-	-	28,312,001	27,808,348
Unrestricted (deficit)	30,451,182	23,878,212	12,923,692	12,675,824	43,374,874	36,554,036
<b>Total net position</b>	<b>\$117,115,347</b>	<b>\$107,046,661</b>	<b>\$26,101,773</b>	<b>\$24,945,923</b>	<b>\$143,217,120</b>	<b>\$131,992,584</b>

By far the largest portion of the City's net position in the amount of 50% reflects its investment in capital assets (e.g., land, buildings, machinery and equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position in the amount of 20% represents resources that are subject to external restrictions on how they may be used. The City's remaining balance of unrestricted net position in the amount of \$43,374,874 may be used to meet the City's ongoing financial obligations.



**Statement of Activities** The City's total revenue for the fiscal year ended June 30, 2021, was \$51,913,052 while total cost of all programs and services was \$40,688,516. This results in an increase in net position of \$11,224,536. The following table presents a summary of the changes in net position for the years ended June 30.

### City of Kentwood Changes in Net Position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2021	2020	2021	2020	2021	2020
<b>Revenues</b>						
Program revenues						
Charges for services	\$ 4,135,205	\$ 4,099,808	\$ 6,955,180	\$ 6,582,938	\$ 11,090,385	\$ 10,682,746
Operating grants and contributions	12,740,542	8,151,999	43,347	231,053	12,783,889	8,383,052
Capital grants and contributions	2,119,960	5,315,068	-	-	2,119,960	5,315,068
General revenues						
Property taxes	20,041,405	19,512,309	-	-	20,041,405	19,512,309
Franchise fees	586,443	591,805	-	-	586,443	591,805
State shared revenues	4,948,232	4,378,144	-	-	4,948,232	4,378,144
Investment earnings (loss)	132,253	1,935,055	27,200	434,161	159,453	2,369,216
Other	181,086	215,941	2,199	5,396	183,285	221,337
<b>Total revenues</b>	<b>44,885,126</b>	<b>44,200,129</b>	<b>7,027,926</b>	<b>7,253,548</b>	<b>51,913,052</b>	<b>51,453,677</b>
<b>Expenses</b>						
Judicial	2,014,003	1,907,120	-	-	2,014,003	1,907,120
General government	4,325,572	4,538,297	-	-	4,325,572	4,538,297
Public safety	17,994,913	18,251,989	-	-	17,994,913	18,251,989
Public works	7,693,226	10,486,557	-	-	7,693,226	10,486,557
Community and economic development	480,915	477,227	-	-	480,915	477,227
Culture and recreation	2,257,401	2,504,989	-	-	2,257,401	2,504,989
Interest on long-term debt	50,410	59,637	-	-	50,410	59,637
Water	-	-	3,088,290	2,975,414	3,088,290	2,975,414
Sewer	-	-	2,783,786	3,605,181	2,783,786	3,605,181
<b>Total expenses</b>	<b>34,816,440</b>	<b>38,225,816</b>	<b>5,872,076</b>	<b>6,580,595</b>	<b>40,688,516</b>	<b>44,806,411</b>
<b>Increase (decrease) in net position</b>	<b>10,068,686</b>	<b>5,974,313</b>	<b>1,155,850</b>	<b>672,953</b>	<b>11,224,536</b>	<b>6,647,266</b>
<b>Net position – beginning</b>	<b>107,046,661</b>	<b>101,072,348</b>	<b>24,945,923</b>	<b>24,272,970</b>	<b>131,992,584</b>	<b>125,345,318</b>
<b>Net position – ending</b>	<b>\$117,115,347</b>	<b>\$107,046,661</b>	<b>\$26,101,773</b>	<b>\$24,945,923</b>	<b>\$143,217,120</b>	<b>\$131,992,584</b>

**Governmental Activities** The preceding table shows that the governmental activities increased the City's net position by \$10,068,686 during this fiscal year. The increase is primarily the result of operations, and capital grants and contributions for road and parks improvement projects.

**Business-type Activities** Business-type activities increased the City's net position by \$1,155,850 during the year. This increase is primarily the result of operating revenue, grant revenue and investment income that exceeded operating expenses and bond interest expense.

## Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds** The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a City's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$55,502,039, an increase of \$5,862,957 from the prior year.

The general fund is the chief operating fund of the City. At the end of the current fiscal year, total fund balance was \$6,233,772, an increase of \$131,580. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance totaled \$5,474,149 or approximately 16% of total general fund expenditures and transfers out.

The police and fire millage fund is used to account for the receipt of property taxes restricted for expenditure on police and fire protection. The fund balance at the end of the year amounted to \$14,720,815, an increase of \$638,728 from the previous year.

The major and local streets funds are used to account the receipt and expenditures of state shared gas and weight taxes under Act 51, P.A. 1951 as amended. The major streets fund balance at the end of the year amounted to \$7,858,388, an increase of \$445,182 from the previous year. The local streets fund balance at the end of the year amounted to \$503,181, an increase of \$2,439 from the previous year.

The property and building capital projects fund is used to account for funds saved for the construction or purchase of equipment and buildings, which reduces City borrowing related to these asset purchases. The fund balance at the end of the year amounted to \$11,823,713, an increase of \$4,446,040 from the previous year.

The general projects capital projects fund is used to account for resources restricted, committed or assigned for future building and expansion projects. The fund balance at the end of the year amounted to \$7,328,117, an increase of \$833,969 from the previous year.

**Proprietary funds** The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the water and sewer funds at the end of the year to \$4,274,859 and \$8,648,833 respectively. The water fund had an increase in net position for the year of \$690,676 while the sewer fund had an increase of \$465,174. Other factors concerning the finances of these two funds have already been addressed in the discussion of the City's business-type activities.

## Budgetary Highlights

- The City Commission, by resolution, amended the general fund budget once during the fiscal year ended June 30, 2021, which was related to year-end estimates prepared during the FY 2022 budget process.
- General Fund revenue budget to actual variances are due to several factors including higher than budgeted revenue sharing and State Essential Services Assessment distributions; COVID pandemic-related federal grant revenues received; federal and state grant revenues that vary with related costs; fee revenue that changes with economic activity; and decreased investment income, charges for services and collections of fines and forfeitures.
- General fund expenditure budget to actual variances are due to several factors including staffing vacancies, rehires, reassignments and other changes; employee benefits costs that varied from

amounts budgeted; variations in contractual services and supplies needed; and changes in customer utilization of activities.

## Capital Asset and Debt Administration

**Capital assets** The City's investment in capital assets for its governmental and business-type activities as of June 30, 2021, amounted to \$82,543,773 (net of accumulated depreciation). Of this amount, \$65,077,020 was for its governmental type activities and \$17,466,753 was for its business-type activities. This investment in capital assets includes land, buildings, equipment and vehicles, and infrastructure.

Significant additions consisted of various street and parks projects. Additional information on the City's capital assets can be found in Note 5 to these financial statements.

**Long-term debt** At the end of the current fiscal year, the City had total long-term debt, including compensated absences outstanding of \$11,053,668. Of this amount, \$6,764,996 was for governmental activities while \$4,288,672 was for business-type activities. The City has a AA/Stable bond rating from Standard & Poor's (affirmed April 21, 2014). Additional information on the City's long-term debt can be found in Note 9 to these financial statements.

## Economic Factors and Next Year's Budgets and Rates

The following economic factors were considered in preparing the City's budget for the 2021-2022 fiscal year:

- Property values are expected to increase by approximately 4%, which will continue to be supplemented by state essential services assessment distributions related to personal property taxation reform;
- State shared revenue was originally expected to increase by approximately 5.4%, based on early MI Department of Treasury estimates;
- Compensation and employee benefits for City employees are estimated and included in the FY 2022 budget assuming full staffing for the entire year and using provisions in completed collective bargaining agreements or anticipated changes for the bargaining unit in negotiations during the budgeting process. All four of the City's collective bargaining agreements are settled for FY 2022. Defined benefit pension and other post-employment benefit (OPEB) costs are calculated based on annual actuarial valuations.
- Transfers from police & fire millage fund – All police and fire operating costs are recorded in the general fund, while revenues from the City's dedicated police and fire millage is recorded in a separate fund. The amount transferred is calculated based on the Police and Fire Department budgets reduced by a fixed general fund contribution. Funding for police and fire capital purchases is transferred directly from the police & fire millage fund to the police equipment and fire equipment funds. The dedicated police and fire property tax revenue to be collected in FY 2021, and accumulated past collections and investment income, is sufficient to cover Police and Fire Department budgets and capital funding transfers without general fund contributions in excess of the specified amounts.

## Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Thomas H. Chase, Finance Department, City of Kentwood, P.O. Box 8848, Kentwood, MI 49518-8848.

**(This page left intentionally blank)**

## **BASIC FINANCIAL STATEMENTS**

**CITY OF KENTWOOD**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Economic Development Corporation	Brownfield Redevelopment Authority
<b>Assets</b>					
Cash and pooled investments	\$ 56,996,688	\$ 11,979,472	\$ 68,976,160	\$ 735,141	\$ 105,820
Receivables					
Accounts	1,066,529	1,585,333	2,651,862	-	-
Special assessments	1,300,348	-	1,300,348	-	-
Interest	54,854	-	54,854	-	-
Loans	135,061	-	135,061	23,287	-
Due from other governments	1,945,546	-	1,945,546	-	-
Inventory	32,798	-	32,798	-	-
Prepaid items	910,325	3,726	914,051	-	-
Net pension asset	1,126,058	-	1,126,058	-	-
Net OPEB asset	1,694,847	-	1,694,847	-	-
Capital assets					
Land and construction in progress	7,852,646	544,684	8,397,330	-	-
Depreciable capital assets, net	57,224,374	16,922,069	74,146,443	-	-
<b>Total assets</b>	<b>130,340,074</b>	<b>31,035,284</b>	<b>161,375,358</b>	<b>758,428</b>	<b>105,820</b>
<b>Deferred outflows of resources</b>					
Loss on advance bond refundings	40,140	-	40,140	-	-
OPEB related	350	-	350	-	-
Pension related	303,508	-	303,508	-	-
<b>Total deferred outflows of resources</b>	<b>343,998</b>	<b>-</b>	<b>343,998</b>	<b>-</b>	<b>-</b>
<b>Liabilities</b>					
Accounts payable	2,435,235	644,839	3,080,074	5,000	26,559
Customer deposits	425,657	-	425,657	-	-
Due to other governments	4,083	-	4,083	-	-
Unearned revenue	2,529,014	-	2,529,014	-	-
Current portion of long-term debt	630,000	270,000	900,000	-	-
Noncurrent liabilities					
Long-term debt	6,134,996	4,018,672	10,153,668	-	-
<b>Total liabilities</b>	<b>12,158,985</b>	<b>4,933,511</b>	<b>17,092,496</b>	<b>5,000</b>	<b>26,559</b>
<b>Deferred inflows of resources</b>					
OPEB related	362,861	-	362,861	-	-
Pension related	1,046,879	-	1,046,879	-	-
<b>Total deferred inflows of resources</b>	<b>1,409,740</b>	<b>-</b>	<b>1,409,740</b>	<b>-</b>	<b>-</b>
<b>Net Position</b>					
Net investment in capital assets	58,352,164	13,178,081	71,530,245	-	-
Restricted for					
Police and fire services	14,720,815	-	14,720,815	-	-
Drug law enforcement	216,500	-	216,500	-	-
Public works activities	11,979,239	-	11,979,239	-	-
Community development	155,567	-	155,567	-	-
Culture and recreation	1,239,880	-	1,239,880	-	-
Unrestricted	30,451,182	12,923,692	43,374,874	753,428	79,261
<b>Total net position</b>	<b>\$ 117,115,347</b>	<b>\$ 26,101,773</b>	<b>\$ 143,217,120</b>	<b>\$ 753,428</b>	<b>\$ 79,261</b>

The accompanying notes are an integral part of these financial statements.

**CITY OF KENTWOOD**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2021**

<b><u>Functions/Programs</u></b>	<b><u>Expenses</u></b>	<b><u>Program Revenues</u></b>		<b><u>Net (Expense)</u></b>
		<b><u>Charges</u></b>	<b><u>Operating</u></b>	
		<b><u>for Services</u></b>	<b><u>Grants and</u></b>	<b><u>Revenue</u></b>
			<b><u>Contributions</u></b>	
			<b><u>Grants and</u></b>	
			<b><u>Contributions</u></b>	
<b>Primary government</b>				
Governmental activities				
Judicial	\$ 2,014,003	\$ 805,764	\$ 56,728	\$ -
General government	4,325,572	1,549,667	912,848	-
Public safety	17,994,913	1,375,531	5,232,666	-
Public works	7,693,226	22,299	6,466,632	2,119,960
Community and economic development	480,915	31,280	-	-
Culture and recreation	2,257,401	350,664	71,668	-
Interest expense	50,410	-	-	-
Total governmental activities	34,816,440	4,135,205	12,740,542	2,119,960
Business-type activities				
Water	3,088,290	3,768,664	-	-
Sewer	2,783,786	3,186,516	43,347	-
Total business-type activities	5,872,076	6,955,180	43,347	-
<b>Total primary government</b>	<b>\$ 40,688,516</b>	<b>\$ 11,090,385</b>	<b>\$ 12,783,889</b>	<b>\$ 2,119,960</b>
<b>Component units</b>				
Economic Development Corporation	\$ 19,013	\$ 17,500	\$ 1,159	\$ -
Brownfield Redevelopment Authority	382,438	-	-	-
<b>Total component units</b>	<b>\$ 401,451</b>	<b>\$ 17,500</b>	<b>\$ 1,159</b>	<b>\$ -</b>

(continued)

The accompanying notes are an integral part of these financial statements.

**CITY OF KENTWOOD**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Economic Development Corporation	Brownfield Redevelopment Authority
<b>Changes in net position</b>					
<b>Net (expense) revenue</b>	<u>\$ (15,820,733)</u>	<u>\$ 1,126,451</u>	<u>\$ (14,694,282)</u>	<u>\$ (354)</u>	<u>\$ (382,438)</u>
General revenues					
Property taxes					
General operating	6,251,704	-	6,251,704	-	-
Police and fire	13,059,826	-	13,059,826	-	-
Other purposes	729,875	-	729,875	-	389,739
Franchise fees	586,443	-	586,443	-	-
State shared revenues	4,948,232	-	4,948,232	-	-
Interest	132,253	27,200	159,453	1,645	271
Gain on sale of capital assets	102,909	2,199	105,108	-	-
Other general revenues	<u>78,177</u>	<u>-</u>	<u>78,177</u>	<u>-</u>	<u>-</u>
Total general revenues and transfers	<u>25,889,419</u>	<u>29,399</u>	<u>25,918,818</u>	<u>1,645</u>	<u>390,010</u>
Change in net position	10,068,686	1,155,850	11,224,536	1,291	7,572
<b>Net position, beginning of year</b>	<u>107,046,661</u>	<u>24,945,923</u>	<u>131,992,584</u>	<u>752,137</u>	<u>71,689</u>
<b>Net position, end of year</b>	<u>\$ 117,115,347</u>	<u>\$ 26,101,773</u>	<u>\$ 143,217,120</u>	<u>\$ 753,428</u>	<u>\$ 79,261</u>

(concluded)

The accompanying notes are an integral part of these financial statements.



**CITY OF KENTWOOD**

**GOVERNMENTAL FUNDS  
BALANCE SHEET**

**JUNE 30, 2021**

		<b>Special Revenue Funds</b>			<b>Capital Projects</b>		<b>Nonmajor</b>	
	<b>General</b>	<b>Police and</b>	<b>Major</b>	<b>Local</b>	<b>Property</b>	<b>General</b>	<b>Governmental</b>	
	<b>Fund</b>	<b>Fire Millage</b>	<b>Streets</b>	<b>Streets</b>	<b>and Building</b>	<b>Projects</b>	<b>Funds</b>	<b>Total</b>
<b>Assets</b>								
Cash and pooled investments	\$ 5,563,942	\$ 14,720,743	\$ 7,285,518	\$ 711,483	\$ 11,948,977	\$ 6,988,320	\$ 9,572,299	\$ 56,791,282
Accounts receivable	902,216	119,857	15,416	6,627	-	-	22,413	1,066,529
Special assessments receivable	-	-	-	-	-	1,300,348	-	1,300,348
Interest receivable	-	-	-	-	-	54,854	-	54,854
Loans receivable	-	-	-	-	-	-	135,061	135,061
Due from other governments	1,002,534	-	705,959	222,053	-	-	15,000	1,945,546
Inventory	32,798	-	-	-	-	-	-	32,798
Prepaid items	510,325	-	-	-	-	-	-	510,325
<b>Total assets</b>	<b>\$ 8,011,815</b>	<b>\$ 14,840,600</b>	<b>\$ 8,006,893</b>	<b>\$ 940,163</b>	<b>\$ 11,948,977</b>	<b>\$ 8,343,522</b>	<b>\$ 9,744,773</b>	<b>\$ 61,836,743</b>
<b>Liabilities, deferred inflows and fund balance</b>								
Accounts payable	\$ 729,571	\$ -	\$ 138,505	\$ 436,982	\$ 125,264	\$ 23,512	\$ 73,631	\$ 1,527,465
Accrued liabilities	574,524	-	-	-	-	-	-	574,524
Customer deposits	415,657	-	10,000	-	-	-	-	425,657
Unearned revenue	-	-	-	-	-	-	2,529,014	2,529,014
Due to other governments	1,012	-	-	-	-	-	3,071	4,083
<b>Total liabilities</b>	<b>1,720,764</b>	<b>-</b>	<b>148,505</b>	<b>436,982</b>	<b>125,264</b>	<b>23,512</b>	<b>2,605,716</b>	<b>5,060,743</b>
<b>Deferred inflows</b>								
Unavailable revenues	57,279	119,785	-	-	-	991,893	105,004	1,273,961
<b>Fund balances</b>								
Nonspendable								
Long term receivable	-	-	-	-	-	363,309	36,748	400,057
Inventory	32,798	-	-	-	-	-	-	32,798
Prepaid items	510,325	-	-	-	-	-	-	510,325
Restricted								
Streets	-	-	7,858,388	503,181	-	-	1,470,542	9,832,111
Police and Fire	-	14,720,815	-	-	-	-	-	14,720,815
Public works	-	-	-	-	-	-	2,147,128	2,147,128
Community development	-	-	-	-	-	-	155,567	155,567
Culture and recreation	-	-	-	-	-	-	1,239,880	1,239,880
Drug law enforcement	216,500	-	-	-	-	-	-	216,500
Assigned								
Capital projects	-	-	-	-	11,823,713	6,964,808	1,984,188	20,772,709
Unassigned	5,474,149	-	-	-	-	-	-	5,474,149
<b>Total fund balances</b>	<b>6,233,772</b>	<b>14,720,815</b>	<b>7,858,388</b>	<b>503,181</b>	<b>11,823,713</b>	<b>7,328,117</b>	<b>7,034,053</b>	<b>55,502,039</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 8,011,815</b>	<b>\$ 14,840,600</b>	<b>\$ 8,006,893</b>	<b>\$ 940,163</b>	<b>\$ 11,948,977</b>	<b>\$ 8,343,522</b>	<b>\$ 9,744,773</b>	<b>\$ 61,836,743</b>

The accompanying notes are an integral part of these financial statements.

## CITY OF KENTWOOD

### RECONCILIATION OF FUND BALANCES ON THE BALANCE SHEET FOR GOVERNMENTAL FUNDS TO NET POSITION OF GOVERNMENTAL ACTIVITIES ON THE STATEMENT OF NET POSITION

JUNE 30, 2021

---

<b>Fund balances - governmental funds</b>	<b>\$ 55,502,039</b>
---	----------------------

Amounts reported for *governmental activities* in the statement of net position are different because

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.

Add - capital assets not being depreciated	7,852,646
Add - capital assets being depreciated, net	57,224,374

The focus of governmental funds is on short-term financing. Accordingly, some assets will not be available to pay for current-period expenditures. Those assets (such as certain receivables) are offset by deferred inflows of resources in the governmental funds, and thus are not included in fund balance.

Add - deferred inflows for special assessments receivable	991,893
Add - deferred inflows for delinquent personal property taxes receivable	183,755
Add - deferred inflows for housing rehabilitation loans receivable	98,313

An internal service fund is used by management to charge the costs of centralized services, to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities.

Add - net position of governmental activities accounted for in the internal service fund	280,841
--	---------

Certain items are not due and payable/receivable in the current period and therefore are not reported in the funds.

Deduct - bonds payable	(1,925,000)
Deduct - landfill clean-up and other costs	(2,906,645)
Deduct - compensated absences payable	(1,933,351)
Deduct - accrued interest on bonds payable	(8,681)
Add - net OPEB asset	1,694,847
Deduct - deferred inflows related to OPEB	(362,861)
Add - deferred outflows related to OPEB	350
Add - net pension asset	1,126,058
Deduct - deferred inflows related to pensions	(1,046,879)
Add - deferred outflows related to pensions	303,508
Add - deferred loss on bond refunding	40,140

<b>Net position of governmental activities</b>	<b><u>\$ 117,115,347</u></b>
--	------------------------------

The accompanying notes are an integral part of these financial statements.

**CITY OF KENTWOOD**  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	General Fund	Special Revenue Funds			Capital Projects		Nonmajor Governmental Funds	Total
		Police and Fire Millage	Major Streets	Local Streets	Property and Building	General Projects		
<b>Revenues</b>								
Taxes	\$ 6,223,842	\$ 13,001,555	\$ -	\$ -	\$ -	\$ -	\$ 726,622	\$ 19,952,019
Special assessments	-	-	-	-	-	501,412	5,942	507,354
Intergovernmental								
Federal	2,349,657	-	-	-	-	-	1,443,021	3,792,678
State	5,783,067	1,282,246	4,298,126	1,356,126	25,818	-	423,623	13,169,006
Local	80,492	-	-	-	-	-	-	80,492
Licenses and permits	2,032,423	-	-	-	-	-	-	2,032,423
Charges for services	1,642,950	-	-	-	28,640	-	450,000	2,121,590
Fines and forfeitures	952,069	-	-	-	-	-	-	952,069
Interest	17,857	47,038	16,449	1,022	16,073	89,003	19,842	207,284
Miscellaneous	317,741	-	7,044	15,205	-	-	19,963	359,953
<b>Total revenues</b>	<u>19,400,098</u>	<u>14,330,839</u>	<u>4,321,619</u>	<u>1,372,353</u>	<u>70,531</u>	<u>590,415</u>	<u>3,089,013</u>	<u>43,174,868</u>
<b>Expenditures</b>								
Current								
Judicial	1,841,249	-	-	-	-	-	172,754	2,014,003
General government	3,545,804	-	-	-	-	-	-	3,545,804
Public safety	18,074,515	20,000	-	-	-	-	40,285	18,134,800
Highway and streets	-	-	3,689,219	1,887,113	-	-	447,810	6,024,142
Public works	2,129,238	-	-	-	-	-	479,088	2,608,326
Community and economic development	480,915	-	-	-	-	-	1,120	482,035
Culture and recreation	1,413,206	-	-	-	-	-	20,000	1,433,206
Debt service								
Principal	-	-	-	-	-	-	615,000	615,000
Interest	-	-	-	-	-	-	39,335	39,335
Capital outlay	-	-	-	-	749,427	6,446	1,762,296	2,518,169
<b>Total expenditures</b>	<u>27,484,927</u>	<u>20,000</u>	<u>3,689,219</u>	<u>1,887,113</u>	<u>749,427</u>	<u>6,446</u>	<u>3,577,688</u>	<u>37,414,820</u>
Revenues over (under) expenditures	<u>(8,084,829)</u>	<u>14,310,839</u>	<u>632,400</u>	<u>(514,760)</u>	<u>(678,896)</u>	<u>583,969</u>	<u>(488,675)</u>	<u>5,760,048</u>
<b>Other financing sources (uses)</b>								
Transfers in	14,188,135	-	237,782	517,199	5,124,919	250,000	2,110,626	22,428,661
Transfers out	(5,972,126)	(13,672,111)	(425,000)	-	-	-	(2,359,424)	(22,428,661)
Proceeds from sale of capital assets	400	-	-	-	17	-	102,492	102,909
<b>Total other financing sources (uses)</b>	<u>8,216,409</u>	<u>(13,672,111)</u>	<u>(187,218)</u>	<u>517,199</u>	<u>5,124,936</u>	<u>250,000</u>	<u>(146,306)</u>	<u>102,909</u>
Net changes in fund balances	131,580	638,728	445,182	2,439	4,446,040	833,969	(634,981)	5,862,957
<b>Fund balances, beginning of year</b>	<u>6,102,192</u>	<u>14,082,087</u>	<u>7,413,206</u>	<u>500,742</u>	<u>7,377,673</u>	<u>6,494,148</u>	<u>7,669,034</u>	<u>49,639,082</u>
<b>Fund balances, end of year</b>	<u>\$ 6,233,772</u>	<u>\$ 14,720,815</u>	<u>\$ 7,858,388</u>	<u>\$ 503,181</u>	<u>\$ 11,823,713</u>	<u>\$ 7,328,117</u>	<u>\$ 7,034,053</u>	<u>\$ 55,502,039</u>

The accompanying notes are an integral part of these financial statements.

## CITY OF KENTWOOD

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2021

---

Net changes in fund balances - total governmental funds	\$ 5,862,957
---	--------------

Amounts reported for *governmental activities* in the statement of activities are different because

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.

Add - capital outlay	7,180,327
Deduct - depreciation expense	(5,218,229)

Some receivables are long-term in nature and are collectable over several years. However the current receipts are reflected as revenues on the fund statements.

Deduct - special assessment receipts	(392,163)
Add - increase in personal property taxes receivable	89,386
Deduct - increase in deferred housing rehabilitation loans	(20,752)

Issuance of bonds or notes provides current financial resources to governmental funds in the period issued, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond or note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

Add - principal payments on debt	615,000
Deduct - amortization of deferred loss on bond refunding	(13,381)
Add - decrease in landfill clean-up liability	630,649

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Deduct - Increase in compensated absences	(202,303)
Deduct - decrease in deferred outflows related to OPEB	(131)
Deduct - increase in deferred inflows related to OPEB	(160,100)
Add - increase in net OPEB asset	401,433
Deduct - decrease in deferred outflows related to pensions	(97,679)
Add - decrease in deferred inflows related to pensions	1,523,833
Deduct - decrease in net pension asset	(392,161)
Add - decrease in accrued interest payable	2,306

Internal service funds are used by management to charge the costs of certain services to individual funds. The net revenue (expense) of the internal service fund is reported with governmental activities.

Add - increase in net position from the internal service funds	<u>259,694</u>
--	----------------

Change in net position of governmental activities	<u>\$ 10,068,686</u>
---	----------------------

The accompanying notes are an integral part of these financial statements.

**CITY OF KENTWOOD**  
**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

	Enterprise Funds			Internal Service Funds
	Water Fund	Sewer Fund	Total	Self-insurance Fund
<b>Assets</b>				
Current assets				
Cash and pooled investments	\$ 3,782,544	\$ 8,196,928	\$ 11,979,472	\$ 205,406
Accounts receivable	933,146	652,187	1,585,333	-
Prepaid items	1,863	1,863	3,726	400,000
Total current assets	4,717,553	8,850,978	13,568,531	605,406
Noncurrent assets				
Capital assets not being depreciated	544,684	-	544,684	-
Capital assets being depreciated, net	13,520,101	3,401,968	16,922,069	-
Total noncurrent assets	14,064,785	3,401,968	17,466,753	-
<b>Total assets</b>	18,782,338	12,252,946	31,035,284	605,406
<b>Liabilities</b>				
Current liabilities				
Accounts payable	442,694	202,145	644,839	324,565
Current portion of long-term debt	270,000	-	270,000	-
Total current liabilities	712,694	202,145	914,839	324,565
Noncurrent liabilities				
Long-term debt	4,018,672	-	4,018,672	-
<b>Total liabilities</b>	4,731,366	202,145	4,933,511	324,565
<b>Net Position</b>				
Net investment in capital assets	9,776,113	3,401,968	13,178,081	-
Unrestricted	4,274,859	8,648,833	12,923,692	280,841
<b>Total net position</b>	\$ 14,050,972	\$ 12,050,801	\$ 26,101,773	\$ 280,841

The accompanying notes are an integral part of these financial statements.

**CITY OF KENTWOOD**  
**PROPRIETARY FUNDS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN NET POSITION**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Enterprise Funds			Internal Service Funds
	Water Fund	Sewer Fund	Total	Self-insurance Fund
<b>Operating revenues</b>	\$ 3,768,664	\$ 3,186,516	\$ 6,955,180	\$ 3,393,131
<b>Operating expense</b>				
Administration	25,000	-	25,000	-
Contractual services	1,694,493	2,241,313	3,935,806	462,100
Depreciation	555,712	115,013	670,725	-
Claims	-	-	-	2,671,337
Supplies	408,899	69,137	478,036	-
Engineering	5,000	258,780	263,780	-
Rent	40,000	-	40,000	-
Utilities	122,272	8,607	130,879	-
Miscellaneous	149,816	90,936	240,752	-
<b>Total operating expense</b>	<u>3,001,192</u>	<u>2,783,786</u>	<u>5,784,978</u>	<u>3,133,437</u>
Operating income (loss)	<u>767,472</u>	<u>402,730</u>	<u>1,170,202</u>	<u>259,694</u>
<b>Non-operating revenue (expense)</b>				
Gain on sale of fixed assets	1,365	834	2,199	-
State grants	-	43,347	43,347	-
Interest expense	(87,098)	-	(87,098)	-
Interest income	8,937	18,263	27,200	-
<b>Total non-operating revenue (expense)</b>	<u>(76,796)</u>	<u>62,444</u>	<u>(14,352)</u>	<u>-</u>
Changes in net position	690,676	465,174	1,155,850	259,694
<b>Net position, beginning of year</b>	<u>13,360,296</u>	<u>11,585,627</u>	<u>24,945,923</u>	<u>21,147</u>
<b>Net position, end of year</b>	<u>\$ 14,050,972</u>	<u>\$ 12,050,801</u>	<u>\$ 26,101,773</u>	<u>\$ 280,841</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF KENTWOOD**  
**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED JUNE 30, 2021**

	Enterprise Funds			Internal Service Funds
	Water Fund	Sewer Fund	Total	Self-insurance Fund
<b>Cash flows from operating activities</b>				
Receipts from customers and users	\$ 3,704,537	\$ 3,150,701	\$ 6,855,238	\$ -
Receipts from interfund services	-	-	-	3,393,131
Receipts from operating grants	-	90,288	90,288	-
Payments to suppliers	(2,566,547)	(2,730,607)	(5,297,154)	(3,069,089)
<b>Net cash provided by (used in) operating activities</b>	<u>1,137,990</u>	<u>510,382</u>	<u>1,648,372</u>	<u>324,042</u>
<b>Cash flows from non-capital financing activities</b>				
Repayment of internal loans	-	-	-	(118,636)
<b>Cash flows from capital and related financing activities</b>				
Principal paid on bonds	(265,000)	-	(265,000)	-
Interest expense	(87,098)	-	(87,098)	-
Proceeds from sale of fixed assets	1,365	834	2,199	-
Acquisitions of capital assets	(1,313,707)	-	(1,313,707)	-
<b>Net cash provided by (used in) capital and related financing activities</b>	<u>(1,664,440)</u>	<u>834</u>	<u>(1,663,606)</u>	<u>-</u>
<b>Cash flows from investing activities</b>				
Interest income (loss)	8,938	18,261	27,199	-
<b>Net cash provided by (used in) investing activities</b>	<u>8,938</u>	<u>18,261</u>	<u>27,199</u>	<u>-</u>
Net increase (decrease) in cash and pooled investments	(517,512)	529,477	11,965	205,406
<b>Cash and pooled investments, beginning of year</b>	<u>4,300,056</u>	<u>7,667,451</u>	<u>11,967,507</u>	<u>-</u>
<b>Cash and pooled investments, end of year</b>	<u>\$ 3,782,544</u>	<u>\$ 8,196,928</u>	<u>\$ 11,979,472</u>	<u>\$ 205,406</u>
<b>Cash flows from operating activities</b>				
Operating income (loss)	\$ 767,472	\$ 402,730	1,170,202	\$ 259,694
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation	555,712	115,013	670,725	-
Operating grants	-	43,347	43,347	-
Change in operating assets and liabilities which provided (used) cash				
Accounts receivable	(64,127)	(35,815)	(99,942)	-
Due from other governments	-	46,941	46,941	-
Prepaid assets and other items	621	622	1,243	-
Accounts payable	(121,688)	(62,456)	(184,144)	64,348
<b>Net cash provided by (used in) operating activities</b>	<u>\$ 1,137,990</u>	<u>\$ 510,382</u>	<u>\$ 1,648,372</u>	<u>\$ 324,042</u>

The accompanying notes are an integral part of these financial statements.

# CITY OF KENTWOOD

## FIDUCIARY FUNDS STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2021

	<b>Pension and OPEB Trust Funds</b>	<b><u>Custodial Fund</u> Tax Collection</b>
<b>Assets</b>		
Cash and pooled investments	\$ -	\$ 126,434
Taxes receivable	1,680	577,162
Interest receivable	77,142	-
Investments		
Money market funds	1,501,376	-
Domestic fixed income securities	13,154,351	-
International fixed income securities	593,576	-
Domestic equity mutual funds	25,265,347	-
Mixed equity and fixed income funds	1,714,947	-
International equity mutual funds	295,697	-
Real estate investment trust funds	3,946,913	-
<b>Total assets</b>	<u>46,551,029</u>	<u>\$ 703,596</u>
<b>Liabilities</b>		
Due to other governments	<u>-</u>	<u>\$ 703,596</u>
<b>Total liabilities</b>	<u>-</u>	<u>703,596</u>
<b>Net Position</b>		
Restricted for pension and other post-employment benefits	<u>\$ 46,551,029</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.



# CITY OF KENTWOOD

## FIDUCIARY FUNDS STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FOR THE YEAR ENDED JUNE 30, 2021

	<b><u>Pension and OPEB Trust Funds</u></b>	<b><u>Tax Collection Custodial Fund</u></b>
<b>Additions</b>		
Contributions:		
Employer	\$ 368,000	\$ -
Plan participants	170,054	-
Total contributions	<u>538,054</u>	<u>-</u>
Investment income:		
Net appreciation in fair value of securities	1,880,627	-
Interest	287,033	-
Dividends	350,431	-
Total investment income	2,518,091	-
Investment expense	<u>(86,876)</u>	<u>-</u>
Net investment income	<u>2,431,215</u>	<u>-</u>
Property taxes collected for other governments	<u>-</u>	<u>77,362,422</u>
<b>Total additions</b>	<u>2,969,269</u>	<u>77,362,422</u>
<b>Deductions</b>		
Pension benefits and health insurance premiums	1,678,095	-
Property taxes to other governments	-	77,362,422
Administrative expenses	<u>20,617</u>	<u>-</u>
<b>Total deductions</b>	<u>1,698,712</u>	<u>77,362,422</u>
Changes in net position	1,270,557	-
<b>Net position, beginning of year</b>	<u>45,280,472</u>	<u>-</u>
<b>Net position, end of year</b>	<u><u>\$ 46,551,029</u></u>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of these financial statements.

# **CITY OF KENTWOOD**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2021**

---

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the City of Kentwood, Michigan (the "City") conform to generally accepted accounting principles as applicable to governments. The following is a summary of the significant policies.

#### ***Reporting Entity***

These financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the City's operations, so data from these units are combined with data of the primary government. Discretely presented component units are reported in a separate column in the financial statements to emphasize they are legally separate from the City.

#### ***Blended Component Units***

**Building Authority** – The Building Authority is governed by a Board that is appointed by the Kentwood City Commission. Its sole purpose is to finance and construct the City's public buildings. The Building Authority had no activity during the year. A separate report is not prepared for the Building Authority.

#### ***Discretely Presented Component Units***

The component unit columns in the government-wide financial statements include the financial data of the Brownfield Redevelopment Authority and the Economic Development Corporation. These component units provide services to the businesses located within the districts. They are reported in a separate column to emphasize they are legally separate from the City.

**Brownfield Redevelopment Authority** – The Brownfield Redevelopment Authority is governed by a Board that is appointed by the Kentwood City Commission. Its purpose is to facilitate the implementation of brownfield plans relating to the designation and treatment of brownfield sites, and to promote the revitalization of environmentally distressed areas in the City. The Board Members are appointed by the City Commission and the City exercises control over the activity of the Brownfield Redevelopment Authority.

**Economic Development Corporation** - The Economic Development Corporation is governed by a Board of up to 13 members appointed by the Kentwood City Commission. Its purpose is to provide means and methods for the encouragement and assistance of industrial and commercial enterprises in relocating, purchasing, constructing, improving, or expanding within the City so as to provide needed services and facilities of such enterprises to the residents of the City. The Board Members are appointed by the City Commission and the City exercises control over the activity of the Economic Development Corporation.

#### ***Funds with Other Year Ends***

The financial statements of the defined benefit pension trust fund have been included in the financial statements using the fiscal year ended December 31, 2020.

# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

---

### ***Government-wide and Fund Financial Statements***

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are charges between enterprise functions and other various functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

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

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

### ***Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 90 days of the end of the current fiscal period, except for, property taxes which uses a 60 day collection period, special assessments which uses a one year collection period and reimbursement-based grants and interest which uses a 6 month collection period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes, state revenue, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within one year is considered susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2021

---

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges for services. The principal operating revenues of the City's internal service fund is charges to City departments for self-insurance services. Operating expenses for the enterprise fund includes depreciation on capital assets, labor, supplies and contracted services. Operating expenses for the internal fund includes the cost of claims and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The City reports the following major governmental funds:

The *general fund* is the general operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund.

The *police and fire millage special revenue fund* accounts for funds generated by property tax collections restricted for expenditure on police and fire protection.

The *major and local streets special revenue funds* are used to account for the construction and maintenance of streets. Financing is provided by the City's share of the State's fuel and weight taxes.

The *property and building capital projects funds* accounts for the accumulation and utilization of funds for the construction and purchase of facilities and equipment.

The *general projects capital projects fund* accounts for resources restricted, committed or assigned for future capital projects. Inflows primarily consist of private donations, special assessments, and interfund transfers.

The City reports the following major proprietary funds:

The *water enterprise fund* accounts for funds specifically intended for the operation, maintenance and capital improvements of the water supply system. Financing is provided by user charges and contributions by other funds, municipalities and customers.

The *sewer enterprise fund* accounts for funds specifically intended for the operation, maintenance and capital improvements of the sewage disposal system. Financing is provided by user charges and contributions by other funds, municipalities and customers.

Additionally, the City reports the following fund types:

The *special revenue funds* are used to account for the proceeds of specific revenue sources (other than permanent trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2021

---

The *debt service fund* is used to account for financial resources that are restricted, committed or assigned to expenditure for principal and interest on long-term debt.

The *capital projects funds* account for the accumulation and disbursement of resources for the construction and purchase of governmental fund capital assets.

The *internal service fund* is used to account for insurance coverage provided to the City departments and funds on a cost reimbursement basis.

The *pension trust fund* is used to record the activities of the City's defined benefit pension plan.

The *other post-employment benefits (OPEB) trust fund* is used to account for the operations of the defined benefit other post-employment benefits plan which provides post-employment benefits to the City's employees.

The custodial *funds* are used to account for the collection and disbursement of funds that are collected on behalf of outside governments or other parties.

#### ***Budgets and Budgetary Accounting***

Comparisons to budget are presented for the general and special revenue funds. General and special revenue funds adopt a legal budget with certain additional funds maintaining budgets as a management control device. The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Mayor submits to the City Commission a proposed operating budget for the fiscal year commencing the following July 1. The operating budget is adopted at the department level.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to July 1, the budget is legally enacted through passage of a resolution.
4. Formal budgetary integration is employed for the governmental fund types as a management control device.
5. Budgets for the general and special revenue funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Annual budgets lapse at fiscal year-end.
6. Adoption and amendments of all budgets used by the City are governed by Michigan state law. The appropriations resolution is based on the projected expenditures budgets estimated by department heads of the City. Any amendment to the original budget must meet the requirements of Michigan law. Any revisions that alter the total expenditures of any department must be approved by the City Commission. Thus the legal level of budgetary control is at the department (activity) level. Supplemental appropriations were necessary during the year.

# **CITY OF KENTWOOD**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED JUNE 30, 2021**

---

#### ***Cash and Pooled Investments***

For the purpose of the statement of cash flows, the City considers all assets held in the cash and investment pool to be cash equivalents, because the investments are not identifiable to specific funds and the assets can be withdrawn at any time, similar to a demand deposit account.

#### ***Investments***

Investments are stated at fair value at the balance sheet date.

City investment policy allows for all investment authorized by State statutes. State statutes authorize the City to invest in:

- a. Bond, securities, other obligations and repurchase agreements of the United States, or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution.
- c. Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
- d. Bankers acceptances of United States banks.
- e. Obligations of the State of Michigan and its political subdivisions that, at the time of purchase are rated as investment grade by at least one standard rating service.
- f. Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
- g. External investment pools as authorized by Public Act 20 as amended.
- h. The City's defined benefit pension and OPEB plans are also allowed to invest in corporate debt and equity securities.

#### ***Receivables/Due from Other Governments***

All receivables are recorded at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. Uncollectible balances are immaterial to the financial statements.

#### ***Special Assessments Receivable***

Special assessments receivable consist of receivables from customers and benefited parties for various infrastructure improvement projects. Special assessments in governmental funds are recorded as revenue when due within one year of year end, not when levied. Estimated annual installments not yet available (due in more than one year) are reflected as deferred inflow in governmental funds. Special assessments are billed annually. Special assessments are recorded when levied on the government-wide and proprietary fund financial statements

#### ***Prepaid Items***

Certain payments to vendors represent costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are accounted for in the governmental funds utilizing the consumption method of accounting.

# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

---

### ***Inventory***

All inventories are valued at original cost using the first-in/first-out (FIFO) method. Inventory represents parts, materials, and supplies utilized in the various City operations. Inventory is accounted for in the governmental funds utilizing the consumption method of accounting.

### ***Capital Assets***

Capital assets, which include land, construction in progress, buildings, equipment, vehicles, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the governmental and business-type activities columns in the government-wide financial statements.

The capitalization threshold ranges from \$5,000 - \$25,000. Capital assets are defined by the government as assets with an initial, individual cost of more than \$10,000 (\$5,000 when grant funded) and an estimated useful life in excess of three years. Such assets are valued at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets are valued at acquisition value (the price that would be paid to acquire an asset with an equivalent service potential in an orderly market transaction) on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

No interest expense has been capitalized on capital assets reported in proprietary funds.

Depreciation on capital assets (including infrastructure) is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings and improvements	10-50
Water meters	20
Storage tank improvements	15
Transportation and other equipment	4-20
Public domain infrastructure	20-50

### ***Unearned Revenue***

Funds report unearned revenue in connection with resources that have been received, but not yet earned.

### ***Compensated Absences***

Under contracts negotiated with employee groups and personnel policy, individual employees have a vested right to receive payments for unused vacation and other compensation. Accumulated compensated absences of governmental funds are recorded on the statement of net position and not on the governmental fund balance sheets because the balance is not expected to be liquidated with expendable available financial resources. Amounts accumulated for proprietary funds are reported on the statements of net position of the individual enterprise funds. Compensated absences reported for governmental activities are primarily liquidated from general fund resources.



# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

---

### ***Long-Term Obligations***

In the government-wide financial statements and proprietary fund types in the fund financial statements, the long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of net position. Where applicable, bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method which approximates the effective interest method.

In the fund financial statements, governmental fund types recognize bond premiums, discounts and issuance costs in the year of issuance. The face amount of debt issued and any premiums received are reported as other financing sources. Discounts on debt issuances are reported as another financing use. Issuance costs are reported as expenditures/expenses regardless of fund or activity.

### ***Deferred Outflows/Inflows of Resources***

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The City has three items that qualifies for reporting in this category. A deferred loss on refunding results from the difference in the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized over the life of the refunding debt. The City has items that qualify for reporting in this category related to the pension and OPEB plans which are discussed in Notes 6 and 7.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The City has three items that qualifies for reporting in this category. One which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from special assessments, loan and delinquent property taxes which are deferred and recognized as an inflow of resources in the period that the amounts become available. The City has items that qualify for reporting in this category related to the pension and OPEB plans which are discussed in Note 6 and 7.

### ***Net Position/Fund Balance***

Governmental funds report fund balance in the following five categories:

1. Non-spendable - the related asset's form does not allow expenditure of the balance. The assets are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. Nonspendable fund balance would be equal to inventory, prepaid items, non-current financial assets, and the nonspendable portion of endowments.
2. Restricted - the related assets can only be spent for the specific purposes stipulated by charter, external resource providers, or as identified in enabling legislation.
3. Committed - the related assets can only be spent for a specific purpose identified by formal resolution of the entity's governing board.
4. Assigned - the related assets can only be spent for a specific purpose but do not meet the criteria to be classified as committed.
5. Unassigned - is the residual classification and includes all spendable amounts not contained in the other classifications.



# **CITY OF KENTWOOD**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED JUNE 30, 2021**

---

The City Commission has delegated the responsibility for making fund balance assignments to the Committee of the Whole.

#### ***Net Position and Fund Balance Flow Assumptions***

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position/fund balance and unrestricted – net position/fund balance, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to use restricted resources first, then unrestricted resources as they are needed. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

#### ***Property Taxes***

City property taxes are attached as an enforceable lien on property as of July 1. Summer taxes are levied July 1 and are due without penalty on or before August 20. Winter taxes are levied December 1 and are due without penalty on or before February 14. Tax bills include the City's own property taxes and taxes billed on behalf of other taxing units. Real property taxes not collected as of March 1 are turned over to the County for collection, which advances the City 100% of the delinquent real property taxes. Collection of delinquent personal property taxes remains the responsibility of the City Treasurer. Taxes collected on behalf of other taxing units are accounted for in the custodial fund. Property taxes levied in July of each year are recognized as revenue in the year in which they are levied.

#### ***Intergovernmental Revenues***

Grants and assistance awards made on the basis of entitlement periods are recorded as due from other governments and revenue when entitlement occurs. Reimbursement-type grants are recorded as intergovernmental receivables and revenues when the related expenditure/expenses are incurred.

#### ***Interfund Transactions***

During the course of normal operations, the City has numerous transactions between funds. Transactions that constitute reimbursement to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as a reduction of expenditures/expenses in the fund that is reimbursed. Changes between enterprise funds and other functions of the City are not reimbursements because elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Remaining transactions are generally reflected as transfers.

## **2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN BUDGETARY FUNDS**

Michigan law provides that a local unit shall not incur expenditures in excess of the amount appropriated.

In the body of the financial statements, the City's actual expenditures and budgeted expenditures for the budgeted funds have been shown on a functional basis. The approved budgets of the City for these budgeted funds were adopted at the department (activity) level.

# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2021

During the year ended June 30, 2021, the City incurred the following expenditures in budgetary funds that were in excess of the amounts appropriated.

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
General fund			
General government			
Administration	\$ 274,800	\$ 465,725	\$ 190,925
Public works			
Engineering services	53,500	92,416	38,916
Transfers out	1,041,700	5,972,126	4,930,426
Federal grant special revenue fund	50,000	1,431,074	1,381,074

### 3. CASH AND INVESTMENTS

The captions on the financial statements relating to cash and pooled investments and investments are as follows:

	<u>Primary Government</u>	<u>Component Units</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash and pooled investments	\$68,976,160	\$840,961	\$ 126,434	\$69,943,555
Investments	-	-	46,472,207	46,472,207
	<u>\$68,976,160</u>	<u>\$840,961</u>	<u>\$46,598,641</u>	<u>\$116,415,762</u>

The cash and pooled investments and investments making up the above balances are as follows:

Deposits	\$ 14,907,212
Investments	101,504,650
Petty cash	<u>3,900</u>
Total	<u>\$116,415,762</u>

The deposits are in financial institutions located in Michigan in varying amounts. State policy limits the City's deposit options to financial institutions located in Michigan. All accounts are in the name of the City and a specific fund or common account. They are recorded in City records at fair value. Interest is recorded when earned.

The investments do not include certificates of deposit which are classified as deposits for risk identification purposes.

# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2021

The ratings and maturity for investments held at year-end are summarized as follows:

	<u>Maturity</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Source</u>
Money market accounts	N/A	\$ 3,818,002	AAAm	S&P
Negotiable CDs	2023-2028	501,380	Unrated	N/A
Government securities:				
GNMA pools	2024-2051	26,515,605	N/A	N/A
Treasury notes	2021-2028	19,337,232	N/A	N/A
Fixed income securities:				
Franklin US Gov't securities fund	4 years	6,821,535	AAA	S&P
Domestic bonds & notes	2021-2053	12,694,388	See	Below
International bonds & notes	2021-2029	593,576	See	Below
Mixed equity and fixed income fund				
Vantagepoint MP Aggressive Fund	N/A	1,308,530	4star	Morning star
Vantagepoint MP Moderate Fund	N/A	406,447	3star	Morning star
Equity Securities:				
American Core Realty Fund	N/A	2,723,290	N/A	N/A
Blackrock Midcap Equity Index Fund	N/A	10,362,682	N/A	N/A
American Strategic Value Realty Fund	N/A	1,223,623	N/A	N/A
Large cap domestic equities	N/A	13,560,815	N/A	N/A
Small and mid-cap domestic equities	N/A	1,341,848	N/A	N/A
International equities	N/A	295,697	N/A	N/A
		<u><b>\$101,504,650</b></u>		

The S&P rating break down of the agency, domestic and international corporate bonds are as follows:

<u>Rating</u>	<u>Amount</u>
A	\$ 689,196
A-	726,550
A+	624,597
AA	79,369
AA-	470,012
AA+	6,110,427
AAA	1,094,110
BB	7,563
BB+	46,139
BBB	1,700,844
BBB-	675,876
BBB+	1,388,655
Unrated	325,374
Total	<u>\$13,287,964</u>

The City categorizes its fair value measurements of investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City has the following recurring fair value measurements as of year-end.

- The money market accounts, Franklin US Government Securities Fund, large cap domestic equities, small and mid-cap domestic equities, international equities, domestic corporate bonds, international corporate bonds, US agency bonds, and treasury notes are valued using quoted market prices (Level 1 inputs).

# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2021

---

- The GNMA pools, negotiable CDs, Vantagepoint MP funds, and BlackRock Midcap Equity Index Fund, is valued using a pricing model utilizing observable fair value measures of fund/pool investments and other observable inputs to determining the fair value of the securities making up the of investments fund/pool (Level 2 inputs).
- The American Core Realty Fund and American Strategic Value Realty Fund has investments that report fair value based on significant unobservable inputs (Level 3 inputs).

#### ***Investment and deposit risk***

***Custodial Credit Risk – Deposits.*** Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned. The City minimizes this risk by pre-qualifying the financial institutions, brokers/dealers, intermediaries, and advisors to be in compliance with the requirements set forth in the City's investment policy. As of year-end, \$14,799,012 of the City's bank balance of \$15,529,012 was exposed to custodial credit risk because the balance was uninsured and uncollateralized.

***Interest Rate Risk.*** State law and City policy limit the allowable investments and the maturities of some of the allowable investments as identified in Note 1, the summary of significant accounting policies. It is the City's policy to reduce interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market; and, investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds, or similar investment pools and limiting the average maturity in accordance with the City's cash requirements.

***Credit Risk.*** State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers' acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools as identified in Note 1, the summary of significant accounting policies. The investment policy does not have specific limits in excess of state law on investment credit risk.

***Custodial Credit Risk – Investments.*** For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City minimized this risk by pre-qualifying the financial institutions, brokers/dealers, intermediaries and advisors to be in compliance with the requirements set forth in the City's investment policy. Of the \$102,020,258 of investments, the City has custodial credit risk of \$76,555,518 because the related securities are uninsured, unregistered and held by the government's brokerage firm which is also the counterparty for these particular securities. Of the above investments, \$25,464,740 is invested in mutual funds for which the City's custodial credit risk exposure cannot be determined because the mutual funds do not consist of specifically identifiable securities.

***Concentration of Credit Risk.*** State law limits allowable investments but does not limit concentration of credit risk as identified in Note 1, the summary of significant accounting policies. The City's investment policy does not have specific limits in excess of state law on concentration of credit risk. The rating for each investment, where applicable, is identified above for investments held at year end.

***Foreign Currency Risk.*** Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. The pension trust mitigates foreign currency risk by requiring the portfolio to be broadly diversified by number of holdings, by geographic location and across industry sectors. Country exposures are monitored through a quarterly performance report. Of the above investments, \$295,697 is exposed to foreign currency risk.

# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED JUNE 30, 2021**

### 4. INTERFUND TRANSACTIONS

Transfers in and out for the year ended June 30, 2021 are as follows:

<u>Transfers in</u>	<u>Transfers out</u>				<u>Total</u>
	<u>General fund</u>	<u>Police and fire millage</u>	<u>Major streets</u>	<u>Nonmajor governmental</u>	
General fund	\$ -	\$12,515,611	\$ -	\$1,672,524	\$14,188,135
Major streets	-	-	-	237,782	237,782
Local streets	-	-	425,000	92,199	517,199
Property and building fund	5,018,000	-	-	106,919	5,124,919
General Projects	-	-	-	250,000	250,000
Nonmajor funds	954,126	1,156,500	-	-	2,110,626
<b>Total</b>	<b>\$5,972,126</b>	<b>\$13,672,111</b>	<b>\$425,000</b>	<b>\$2,359,424</b>	<b>\$22,428,661</b>

Transfers are used to (1) move unrestricted revenues collected in the general fund to finance capital and other various programs accounted for in other funds in accordance with budgetary authorizations and (2) move allocated cost of general operations to applicable funds.

### 5. CAPITAL ASSETS

Capital asset activity for the year was as follows:

	<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2021</u>
<b>Governmental Activities</b>				
<b>Capital assets, not being depreciated</b>				
Land	\$ 4,627,573	\$ -	\$ -	\$ 4,627,573
Construction in progress	3,373,255	6,215,376	6,363,558	3,225,073
Total capital assets, not being depreciated	8,000,828	6,215,376	6,363,558	7,852,646
<b>Capital assets, being depreciated</b>				
Buildings	35,886,737	47,416	-	35,934,153
Land improvements	4,662,267	624,176	-	5,286,443
Equipment	7,562,695	574,920	-	8,137,615
Vehicles	9,777,960	342,616	501,173	9,619,403
Infrastructure	73,491,655	5,739,381	-	79,231,036
Total capital assets, being depreciated	131,381,314	7,328,509	501,173	138,208,650
Less accumulated depreciation for				
Buildings	20,041,905	1,346,398	-	21,388,303
Land improvements	2,414,462	197,949	-	2,612,411
Equipment	6,059,652	503,860	-	6,563,512
Vehicles	6,032,615	750,986	501,173	6,282,428
Infrastructure	41,718,586	2,419,036	-	44,137,622
Total accumulated depreciation	76,267,220	5,218,229	501,173	80,984,276
<b>Net capital assets, being depreciated</b>	<b>55,114,094</b>	<b>2,110,280</b>	<b>-</b>	<b>57,224,374</b>
<b>Governmental Activities capital assets, net</b>	<b>\$63,114,922</b>	<b>\$8,325,656</b>	<b>\$6,363,558</b>	<b>\$65,077,020</b>

# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED JUNE 30, 2021**

	Balance July 1, <u>2020</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>2021</u>
<b>Business-type Activities</b>				
<b>Capital assets, not being depreciated</b>				
Land	\$ 60,949	\$ -	\$ -	\$ 60,949
Construction in progress	564,479	1,313,707	1,394,451	483,735
Total capital assets, not being depreciated	625,428	1,313,707	1,394,451	544,684
<b>Capital assets being depreciated</b>				
Building	260,229	-	-	260,229
Equipment	2,377,565	-	-	2,377,565
Meters	1,488,644	-	-	1,488,644
Water mains	17,105,502	1,394,451	-	18,499,953
Sewer mains	16,795,244	-	-	16,795,244
Storage	3,709,987	-	-	3,709,987
Total capital assets, being depreciated	41,737,171	1,394,451	-	43,131,622
Less accumulated depreciation for				
Building	210,286	4,116	-	214,402
Equipment	867,861	57,688	-	925,549
Meters	1,054,547	39,497	-	1,094,044
Water mains	7,218,702	358,487	-	7,577,189
Sewer mains	13,299,076	109,196	-	13,408,272
Storage	2,888,356	101,741	-	2,990,097
Total accumulated depreciation	25,538,828	670,725	-	26,209,553
<b>Net capital assets, being depreciated</b>	16,198,343	723,726	-	16,922,069
<b>Business-type Activities capital assets, net</b>	<b>\$16,823,771</b>	<b>\$2,037,433</b>	<b>\$1,394,451</b>	<b>\$17,466,753</b>

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

<b>Governmental Activities</b>	
General government	\$ 829,147
Public safety	746,114
Public works and streets	2,881,210
Culture and recreation	761,758
	<hr/>
<b>Total depreciation expense - governmental activities</b>	<b>\$5,218,229</b>
	<hr/>
<b>Business-type Activities</b>	
Water	\$555,712
Sewer	115,013
	<hr/>
<b>Total depreciation expense – business-type activities</b>	<b>\$670,725</b>
	<hr/>

# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

### 6. PENSION PLANS

#### Defined Benefit Plan

##### *Plan Description*

The City of Kentwood Employee Pension Plan (the Plan) is a single employer defined benefit pension plan providing retirement and disability benefits to a portion of certain current and past City employees. The Plan is included as a pension trust fund in the City's financial statements; a stand-alone financial report of the Plan has not been issued.

##### *Benefits provided*

Benefits provided include plans with multipliers ranging from 2.6 to 2.7 of final average compensation. 50% vested after 5 years graded to 100% after 10 years. Normal retirement age is age 50 to 65 with early retirement at 45 to 50 with 10 years of service. Final average compensation is calculated based on the highest 5 of the last 10 years of service. The plan is closed to new participants.

Membership of the defined benefit plan consisted of the following at the date of the latest actuarial valuation (December 31, 2020):

Active plan members	30
Inactive employees or beneficiaries currently receiving benefits	47
Inactive employees entitled but not yet receiving benefits	9
	<hr/>
Total	86
	<hr/>

##### *Contributions*

The City of Kentwood Employee Pension Plan was established and is being funded under the authority of the City Commission and under agreements with the unions representing various classes of employees. The plan's funding policy is that employees will contribute a fixed portion of their pay at rates specified in the plan document, and the employer will contribute any remaining required amounts as determined by an annual actuarial valuation. Current rates of employee contributions are 6% of compensation for police-patrol participants, 6.5% of compensation for police-supervisory participants, 7% for firefighter participants, and 4% for KGEA, non-union hourly and 62-B District Court participants. The plan also calls for the City to contribute amounts sufficient to fund the plan in accordance with minimum funding standards of the Internal Revenue Code. There are no long-term contracts for contributions to the plan. The plan has no legally required reserves.

##### *Net Pension Liability*

The employer's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of that date.

The total pension liability in the December 31, 2020 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Inflation: 2.5%
- Salary Increases: 3.5%
- Investment rate of return: 6.5%, net of investment expense, including inflation
- As set forth in Society of Actuaries Publication 2010 for non-annuitants and annuitants, separately for males and females as well as General and Public Safety employees; all with improvement Scale MP-2019.



# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2021

---

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study performed with the actuarial valuation.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Expected Rate of Return</u>
US Equity	55%	7.5%
Fixed Income	35%	2.5%
Commercial Real Estate	10%	4.5%

The City, as plan sponsor and investment fiduciary, has chosen for the Plan an asset mix intended to meet or exceed a long-term rate of return of 6.5%.

Rate of return. For the year ended June 30, 2021, the annual money-weighted rate of return on investments, net of investment expense, was 4.7 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount rate. The discount rate used to measure the total pension liability is 6.5%. The projection of cash flows used to determine the discount rate assumes that plan member contributions will be made at the current contribution rate and the City contributions will be made at rates equal to the most recent recommended contribution expressed as a percentage of covered payroll. Based on those assumptions, the pension plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits. From the year that benefit payments were not projected to be covered by projected assets (the "depletion date"), projected benefits were discounted to a discount rate reflecting a 20 years AA/Aa tax exempt municipal bond yield. A single equivalent discount rate that yields the same present value of benefits is calculated. A discount rate is used to determine the total pension liability. The discount rate has stayed the same as the prior year rate.



# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED JUNE 30, 2021**

### Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance at 12/31/19	\$42,440,483	\$43,958,702	\$(1,518,219)
Changes for the Year:			
Service cost	335,846	-	335,846
Interest	2,726,242	-	2,726,242
Change in benefits	-	-	-
Differences between expected and actual experience	(12,714)	-	(12,714)
Change in assumptions	(111,542)	-	(111,542)
Contributions : employer	-	368,000	(368,000)
Contributions: employee	-	170,054	(170,054)
Net investment income	-	2,023,812	(2,023,812)
Benefit payments, including refunds	(1,668,291)	(1,668,291)	-
Administrative expense	-	(16,195)	16,195
Other changes	-	-	-
Net changes	1,269,541	877,380	392,161
Balance at 12/31/20	\$43,710,024	\$44,836,082	\$(1,126,058)

#### **Sensitivity of the Net Pension Liability to changes in the discount rate.**

The following presents the net pension liability of the employer, calculated using the discount rate of 6.5%, as well as what the employer's net pension liability would be using a discount rate that is 1 percentage point lower (5.5%) or higher (7.5%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	\$48,789,816	\$43,710,024	\$39,466,639
Fiduciary net position	(44,836,082)	(44,836,082)	(44,836,082)
Net pension liability (asset)	\$ 3,953,734	\$(1,126,058)	\$(5,369,443)

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

For the year ended June 30, 2021 the employer recognized pension expense of \$732,993. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	\$ -	\$ 32,812
Change in assumptions	2,508	-
Excess(deficit) investment returns	-	1,014,067
Contributions subsequent to the Measurement date*	301,000	-
Total	\$303,508	\$1,046,879

# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2021

---

\* The amount reported as deferred outflows of resources resulting from the contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending June 30, 2022.

Amounts reported as deferred outflows and inflows of resources related to pensions (excluding subsequent contributions) will be recognized in pension expense as follows:

2022	\$ (421,025)
2023	(64,364)
2024	(718,232)
2025	159,250
2026	-
Thereafter	-
Total	<u>\$(1,044,371)</u>

#### Defined Contribution Plan

The City of Kentwood defined contribution pension plan (the Plan) provides pension benefits for all employees working more than 1,300 hours per year exclusive of those participating in the City's defined benefit plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings.

Employees are eligible to participate immediately upon employment. The City contributes 9 – 12% of each participant's compensation to the Plan. The City's contributions are partially vested after from two to four years of service and 100% vested after five to seven years of service. The Plan provisions and contribution amounts were established by City Commission, based on collective bargaining agreements, and may be amended by City Commission. The Plan is administered by the ICMA Retirement Corporation.

During the year, the City contributed \$1,308,893 and plan members contributed \$607,176 to the plan.

#### 7. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

##### Defined Benefit Plan

###### **Plan Description**

The City maintains a single-employer defined benefit healthcare plan (the "Plan"). In addition to the retirement benefits described in Note 6, the Plan provides health insurance benefits to certain retirees and their beneficiaries, which are advance funded on a discretionary basis. The Plan is included as an other post-employment benefits trust fund in the City's financial statements; a stand-alone financial report of the Plan has not been issued.

###### **Benefits provided**

In accordance with the past collective bargaining agreements, retirees receive an employer-paid benefit toward health insurance premiums for the retiree and spouse. The retiree benefit amount is determined by multiplying a specified dollar amount by the employee's years of continuous active service. Upon the death of the employee or spouse, the employer's contribution will be reduced by 25%. The employer's contributions cease when the employee becomes eligible for Medicare benefits. The plan is closed to new participants.

# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2021

Membership of the Plan consisted of the following at the date of the latest actuarial valuation (June 30, 2021):

Retirees and beneficiaries receiving benefits	2
Active plan members	-
Total	<u>2</u>

#### **Contributions**

The Plan was established and is being funded under the authority of the City Commission and under agreements with unions representing various classes of employees. The Plan's funding policy is that the employer will contribute any required amounts as determined by an annual actuarial valuation. There are no long term contracts for contributions to the Plan. The plan has no legally required reserves.

#### **Net OPEB Liability**

The employer's net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an annual actuarial valuation as of that date.

The total OPEB liability in the June 30, 2021 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Inflation: 2.00%
- Salary Increases: Not applicable; all active participant liability has been settled
- Investment rate of return: 6.5%, net of investment expense, including inflation
- Healthcare cost trend rates: Not applicable the benefit at retirement is fixed
- Mortality: None assumes; only pre-65 benefits are provided

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study performed with the actuarial valuation.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Expected Rate of Return</u>
US Equity	70%	7.82%
Fixed Income	30%	3.90%

The City, as plan sponsor and investment fiduciary, has chosen for the Plan an asset mix intended to meet or exceed a long-term rate of return of 6.5%.

# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2021

**Concentrations.** The Plan is invested 24% in VT II Model Portfolio Moderate and 76% in VT II Model Portfolio Aggressive.

**Rate of return.** For the year ended June 30, 2021, the annual money-weighted rate of return on investments, net of investment expense, was 30.96 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Discount rate.** The discount rate used to measure the total OPEB liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that Employer contributions will be made at rates equal to the most recent recommended contribution expressed as a percentage of covered payroll. Based on those assumptions, the Plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current Plan participants. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits. From the year that benefit payments were not projected to be covered by the projected assets (the "depletion date"), projected benefits were discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield. A single equivalent discount rate that yields the same present value of benefits is calculated. This discount rate is used to determine the Total OPEB Liability. The discount rate has stayed the same as the prior year rate.

#### Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a)-(b)
Balance at June 30, 2020	\$28,356	\$1,321,770	\$(1,293,414)
Changes for the Year:			
Service cost	-	-	-
Interest	1,548	-	1,547
Change in benefits	-	-	-
Differences between expected and actual experience	-	-	-
Change in assumptions	-	-	-
Contributions : employer	-	-	-
Contributions: employee	-	-	-
Net investment income	-	407,403	(407,403)
Benefit payments, including refunds	(9,804)	(9,804)	-
Administrative expense	-	(4,422)	4,422
Other changes	-	-	-
Net changes	(8,256)	393,177	(401,433)
Balance at June 30, 2021	\$20,100	\$1,714,947	\$(1,694,847)

# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2021

---

#### Sensitivity of the Net OPEB Liability to changes in the discount rate.

The following presents the net OPEB liability of the employer, calculated using the discount rate of 6.5%, as well as what the employer's net OPEB liability would be using a discount rate that is 1 percentage point lower (5.5%) or higher (7.5%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB liability	\$ 20,321	\$ 20,099	\$ 19,881
Fiduciary net position	1,714,946	1,714,946	1,714,946
Net OPEB liability (asset)	\$(1,694,625)	\$(1,694,847)	\$(1,695,065)

#### Sensitivity of the Net OPEB Liability to changes in the healthcare cost trend rates.

The Net OPEB liability is not affected by changes in the healthcare cost trend rates because the benefit is a fixed amount.

#### OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2021 the employer recognized OPEB expense of \$(241,202). The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	\$ -	\$107,224
Change in assumptions	350	-
Excess (deficit) investment returns	-	255,637
Total	\$350	\$362,861

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

2022	\$ (124,157)
2023	(108,457)
2024	(65,510)
2025	(64,387)
2026	-
Thereafter	-
Total	<u>\$(362,511)</u>

#### Defined Contribution Plan

The City of Kentwood retiree health care plan (the Plan) provides post-retirement health care benefits to employees. The assets of the plan are held in trust for employees. The City contributed \$209,525 and employees contributed \$67,952 to the plan. The plan is administered by the ICMA Retirement Corporation.

# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

### 8. CONDENSED FINANCIAL INFORMATION - PENSION AND OPEB PLANS

#### Statement of Net Position

	<u>Pension Trust Fund</u>	<u>OPEB Trust Fund</u>	<u>Total</u>
<b>Assets</b>			
Cash	\$ -	\$ -	\$ -
Contributions receivable	1,680	-	1,680
Interest receivable	77,142	-	77,142
Investments			
Money market funds	1,501,376	-	1,501,376
Domestic fixed income mutual funds	13,154,351	-	13,154,351
International fixed income mutual funds	593,576	-	593,576
Domestic equity mutual funds	25,265,347	-	25,265,347
Mixed equity and fixed income securities	-	1,714,947	1,714,947
International equity mutual funds	295,697	-	295,697
Real estate investment trust funds	3,946,913	-	3,946,913
<b>Total assets</b>	<b>44,836,082</b>	<b>1,714,947</b>	<b>46,551,029</b>
<b>Liabilities</b>			
Accounts payable	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net position</b>			
Restricted for pension and other post-employment benefits	\$44,836,082	\$1,714,947	\$46,551,029

#### Statement of Changes in Net Position

	<u>Pension Trust Fund</u>	<u>OPEB Trust Fund</u>	<u>Total</u>
<b>Additions</b>			
Contributions			
Employer	\$ 368,000	\$ -	\$ 368,000
Employee	170,054	-	170,054
<b>Total Contributions</b>	<b>538,054</b>	<b>-</b>	<b>538,054</b>
Investment income			
Change in investment fair value	1,473,224	407,403	1,880,627
Interest	287,033	-	287,033
Dividends	350,431	-	350,431
<b>Total investment income</b>	<b>2,110,688</b>	<b>407,403</b>	<b>2,518,091</b>
Investment expense	(86,876)	-	(86,876)
<b>Net investment income</b>	<b>2,023,812</b>	<b>407,403</b>	<b>2,431,215</b>
<b>Total Additions</b>	<b>2,561,866</b>	<b>407,403</b>	<b>2,969,269</b>
<b>Deductions</b>			
Benefits	1,668,291	9,804	1,678,095
Administrative expense	16,195	4,422	20,617
<b>Total deductions</b>	<b>1,684,486</b>	<b>14,226</b>	<b>1,698,712</b>
Change in net position	877,380	393,177	1,270,557
<b>Net position, beginning of year</b>	<b>43,958,702</b>	<b>1,321,770</b>	<b>45,280,472</b>
<b>Net position, end of year</b>	<b>\$44,836,082</b>	<b>\$1,714,947</b>	<b>\$46,551,029</b>

# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2021

#### 9. LONG-TERM DEBT

The following is a summary of the debt transactions of the City for the year ended June 30, 2021:

	<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2021</u>	<u>Due Within One Year</u>
<b>Governmental Activities</b>					
Public offering:					
2013 General Obligation Refunding Bonds, due in annual installments of \$570,000 to \$660,000 through 2024; interest payable semi-annually at 0.6 to 2.05%	\$2,540,000	\$ -	\$615,000	\$1,925,000	\$630,000
<b>Total bonds payable</b>	<b>2,540,000</b>	<b>-</b>	<b>615,000</b>	<b>1,925,000</b>	<b>630,000</b>
Compensated absences	1,731,048	202,303	-	1,933,351	-
Landfill clean-up and other costs	3,537,294	-	630,649	2,906,645	-
<b>Total Governmental Activities</b>	<b>\$7,808,342</b>	<b>\$202,303</b>	<b>\$1,245,649</b>	<b>\$6,764,996</b>	<b>\$630,000</b>
<b>Business-type Activities</b>					
Private placement:					
2013 Drinking Water Revolving Fund water main improvement bonds (general obligation), due in annual installments of \$255,000 to \$348,672 through 2035; interest payable semi-annually at 2.0%.	\$4,553,672	\$ -	\$265,000	\$4,288,672	\$270,000
<b>Total Business-type Activities</b>	<b>\$4,553,672</b>	<b>\$ -</b>	<b>\$265,000</b>	<b>\$4,288,672</b>	<b>\$270,000</b>

Compensated absences are generally liquidated by the general fund.

# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2021

The annual requirements to amortize all bonded debt outstanding as of June 30, 2021 are as follows:

<b>Year Ended June 30</b>	<b>Governmental Activities Public Offerings</b>		<b>Business-type Activities Private Placement</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2022	\$ 630,000	\$29,683	\$ 270,000	\$ 83,074
2023	635,000	19,086	275,000	77,624
2024	660,000	6,765	280,000	72,074
2025	-	-	285,000	66,424
2026	-	-	290,000	60,674
2027-2031	-	-	1,540,000	213,170
2032-2036	-	-	1,348,672	54,701
<b>Total</b>	<b>\$1,925,000</b>	<b>\$55,534</b>	<b>\$4,288,672</b>	<b>\$ 627,741</b>

The City's private placement debt is covered by the City's full faith and credit in case of default.

The City is a party to certain agreements relating to the Economic Development Corporation bond issues. The agreements provide that the bonds are self-liquidating revenue bonds and not obligation to the City. The bonds are collateralized by the assets constructed with bond proceeds and are guaranteed by the recipient corporation. The amount of such bonds outstanding at year end was \$145,825,000.

#### 10. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the government carries commercial insurance and participates in the Michigan Municipal Liability and Property Pool (the Pool). The City is covered for property and liability coverage through the pool. The City's contributions to the Pool are combined with other member contributions to provide members with coverage for property and liability claims. Funds not needed to pay claims or maintain reserves are either distributed to the members or credited toward future contributions. Settled claims have not exceeded commercial insurance coverage in any of the past three fiscal years. There were no significant changes in insurance coverage from the prior year.

The City manages its workers compensation risk by participating in the Michigan Municipal League Workers' Compensation Fund (MMLWCF), a public entity risk pool providing workers compensation coverage to its participating members. The City pays an annual premium to MMLWCF for its workers compensation coverage. The MMLWCF is self-sustaining through member premiums and provides statutory workers compensation coverage to its member by internally insuring certain risks and reinsuring risks through commercial companies. Settled claims have not exceeded insurance coverage in any of the past three fiscal years.

The City is self-funded for employees' health benefits. The City established self-funded medical, dental and vision plans using third-party administrators, effective July 1, 2018, October 1, 2006 and July 1, 2015, respectively. There were no significant changes in insurance coverage from the prior year other than an increase in the premium contribution for all coverage levels.



# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2021

The activities of the City's self-funded insurance plans are accounted for in the Self-insurance Internal Service Fund. The City is responsible for paying administrative charges, which are included in this fund. The revenues for this fund's operation are charges to various funds, employee withholdings, and co-payments.

An excess coverage insurance policy covers claims in excess of \$85,000 per covered individual, with an aggregating specific deductible of \$100,000. Settled claims have not exceeded insurance coverage in the history of the self-insurance program.

The claims liability of \$293,031 reported at June 30, 2021 is based on the requirements of the Governmental Accounting Standards Board, which requires that a liability for claims be reported if it is probable that a liability has been incurred and the amount of the loss can be reasonably estimated. The liability at the end of the year includes claims incurred and reported, as well as an estimate for claims incurred but not reported based on information received from the third-party administrators regarding claim payments made since year-end.

The change in the dental and vision claims liability for the year ended June 30, 2021 was as follows:

<u>Year</u>	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>End of Year Liability</u>
2020	\$18,299	\$249,874	\$253,716	\$14,457
2021	14,457	289,643	291,753	12,347

The change in the medical claims liability for the year ended June 30, 2020 was as follows:

<u>Year</u>	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>End of Year Liability</u>
2020	\$ 226,351	\$2,620,943	\$2,624,038	\$223,256
2021	223,256	2,381,694	2,324,266	280,684

#### 11. CONTINGENT LIABILITIES

##### Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability to applicable funds. The amount, if any, of expenditures which may be disallowed by the grantors cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

##### Litigation

In the normal course of its operations, the City has become a party in various legal actions, including property tax appeals. Management of the City is of the opinion that the outcome of such actions will not have a material effect on the financial position of the City.

# CITY OF KENTWOOD

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED JUNE 30, 2021**

---

### **Landfill remediation**

Paris Township, which later became the City of Kentwood, operated the old Kentwood Landfill from the late 1940's through 1972 at which time Kent County assumed operations until the landfill closed in May 1976. In 1980, the landfill was placed on the U.S. Environmental Protection Agency (EPA) Superfund national priority list of contamination sites. Studies of the landfill show that a variety of solvents, inorganic compounds and metals have contaminated groundwater. The EPA has also concluded that leachate, a hazardous liquid which seeps from refuse, might find its way into nearby Plaster Creek if corrective action is not taken.

Kent County and the EPA have negotiated a settlement to clean up the landfill over a 30-year period. On August 6, 1991, the City Commission approved an arrangement with the County whereby the City would be responsible for 20% of the total clean-up costs as a result of its prior operation of the landfill. The current present value estimate of remaining clean-up costs is \$14,533,225 of which the City would be responsible for \$2,906,645. No expenditures were paid by the City for landfill clean-up during fiscal year. Under the plan developed by the EPA, contaminated groundwater and leachate is being pumped out, treated and the soil-and-clay cap, which covers the dump, is being maintained. Fencing has also been installed around the site.

The City is to cover these costs using assets accumulated from a 15 year millage that was approved by voters in November 1994, which has since expired. More recently, Kent County has established funding for County and City costs based on fees charged through waste haulers. In spite of this, because the City is still party to the EPA agreement, as of June 30, 2021, the City has accounted for the \$2,906,645 liability in the government-wide financial statements.

### **12. TAX ABATEMENTS**

The City entered into property tax abatements agreements with local businesses under the Plant Rehabilitation and Industrial Development Districts Act, (known as the Industrial Facilities Tax Abatement) PA 198 of 1974, as amended, provides a tax incentive to manufacturers to enable renovation and expansion of aging facilities, assist in the building of new facilities, and to promote the establishment of high tech facilities. An Industrial Facilities Tax Abatement (IFT) certificate entitles the facility to a partial exemption from ad valorem real and/or personal property taxes for a term of 12 years as determined by the local unit of government. The agreements entered into by the City include claw back provisions should the recipient of the tax abatement fail to fully meet its commitments, such as employment levels and timelines for relocation. The IFT is computed at half the local property tax millage rate. This amounts to a reduction in property taxes of approximately 50%.

For the year the City abated property tax revenues of approximately \$217,000.

Public Act 381 of 1996, the Brownfield Redevelopment Financing Act, was adopted in the State of Michigan as a means to authorize municipalities to create a brownfield redevelopment authority to facilitate the implementation of brownfield plans; to create brownfield redevelopment zones; to promote the revitalization, redevelopment, and reuse of certain property, including, but not limited to, tax reverted, blighted, or functionally obsolete property; to prescribe the powers and duties of brownfield redevelopment authorities; to permit the issuance of bonds and other evidences of indebtedness by an authority; to authorize the acquisition and disposal of certain property; to authorize certain funds; to prescribe certain powers and duties of certain state officers and agencies; and to authorize and permit the use of certain tax increment financing.

For the year The City abated property tax revenues of approximately \$73,000.

# **CITY OF KENTWOOD**

## ***NOTES TO THE FINANCIAL STATEMENTS***

### ***FOR THE YEAR ENDED JUNE 30, 2021***

---

The City entered into a property tax abatement agreement with multiple organizations to provide housing for Low Income Persons and Families and to encourage the development of such housing by providing for a service charge in lieu of property taxes in accordance with the State Housing Development Authority Act of 1966 (1966 PA 346, as amended, MCL 125.1401, et seq, MSA 116.11-4(1), et seq). Under the agreement the organization pays a portion of annual shelter rent in lieu of taxes or the ad valorem property taxes whichever is smaller. The agreement is approved for a term dependent on the status of outstanding loans, participation in Low income housing tax credits, and rehabilitation of the property.

For the year the City abated property tax revenues of approximately \$71,000.

The City entered into property tax abatements agreements with a local businesses under the New Personal Property Exemption Act, PA 328 of 1998, as amended, affords a 100% property tax exemption for specific businesses located within eligible distressed communities. The property must be located within an established Industrial Development District. Exemptions are approved for a term of 12 years as determined by the local unit of government and the taxable value is exempted for the duration of the certificate.

For the year the City abated property tax revenues of approximately \$132,000.

#### **13. COMMITMENTS**

The City has outstanding commitments at year end of approximately \$520,000 for service agreements through 2025.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF KENTWOOD**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Amount</u></b>	<b><u>Positive (Negative)</u></b>
<b>Revenues</b>				
Taxes	\$ 6,259,600	\$ 6,259,600	\$ 6,223,842	\$ (35,758)
Intergovernmental				
Federal	-	-	2,349,657	2,349,657
State	4,207,400	4,207,400	5,783,067	1,575,667
Local	66,500	66,500	80,492	13,992
Licenses and permits	1,737,000	1,927,000	2,032,423	105,423
Charges for services	1,703,900	1,703,900	1,642,950	(60,950)
Fines and forfeitures	1,270,000	1,270,000	952,069	(317,931)
Interest	140,000	140,000	17,857	(122,143)
Miscellaneous	220,800	220,800	317,741	96,941
<b>Total revenues</b>	<b>15,605,200</b>	<b>15,795,200</b>	<b>19,400,098</b>	<b>3,604,898</b>
<b>Expenditures</b>				
Current				
Judicial	1,818,700	1,848,700	1,841,249	7,451
General government	3,397,300	3,547,300	3,545,804	1,496
Public safety	19,371,300	19,371,300	18,074,515	1,296,785
Public works	2,218,100	2,218,100	2,129,238	88,862
Community and economic development	478,200	488,200	480,915	7,285
Culture and recreation	1,685,800	1,685,800	1,413,206	272,594
<b>Total expenditures</b>	<b>28,969,400</b>	<b>29,159,400</b>	<b>27,484,927</b>	<b>1,674,473</b>
Revenues over (under) expenditures	(13,364,200)	(13,364,200)	(8,084,829)	5,279,371
<b>Other financing source (uses)</b>				
Transfers in	14,432,300	14,432,300	14,188,135	(244,165)
Transfers out	(1,041,700)	(1,041,700)	(5,972,126)	(4,930,426)
Proceeds from sale of capital assets	-	-	400	400
<b>Total other financing sources (uses)</b>	<b>13,390,600</b>	<b>13,390,600</b>	<b>8,216,409</b>	<b>(5,174,191)</b>
Net changes in fund balance	26,400	26,400	131,580	105,180
<b>Fund balance, beginning of year</b>	<b>6,102,192</b>	<b>6,102,192</b>	<b>6,102,192</b>	<b>-</b>
<b>Fund balance, end of year</b>	<b>\$ 6,128,592</b>	<b>\$ 6,128,592</b>	<b>\$ 6,233,772</b>	<b>\$ 105,180</b>

# CITY OF KENTWOOD

## POLICE AND FIRE MILLAGE SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Amount</u></b>	<b><u>Positive (Negative)</u></b>
<b>Revenues</b>				
Taxes	\$ 13,088,300	\$ 13,088,300	\$ 13,001,555	\$ (86,745)
Intergovernmental				
State	700,000	700,000	1,282,246	582,246
Interest income	<u>225,000</u>	<u>225,000</u>	<u>47,038</u>	<u>(177,962)</u>
<b>Total revenues</b>	14,013,300	14,013,300	14,330,839	317,539
<b>Expenditures</b>				
Current				
Public safety	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Revenues over (under) expenditures	13,993,300	13,993,300	14,310,839	317,539
<b>Other financing source (uses)</b>				
Transfers out	<u>(15,282,800)</u>	<u>(15,282,800)</u>	<u>(13,672,111)</u>	<u>1,610,689</u>
<b>Total other financing sources (uses)</b>	<u>(15,282,800)</u>	<u>(15,282,800)</u>	<u>(13,672,111)</u>	<u>1,610,689</u>
Net changes in fund balance	(1,289,500)	(1,289,500)	638,728	1,928,228
<b>Fund balance, beginning of year</b>	<u>14,082,087</u>	<u>14,082,087</u>	<u>14,082,087</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 12,792,587</u>	<u>\$ 12,792,587</u>	<u>\$ 14,720,815</u>	<u>\$ 1,928,228</u>

# CITY OF KENTWOOD

## MAJOR STREETS SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Intergovernmental				
State	\$ 4,570,500	\$ 4,570,500	\$ 4,298,126	\$ (272,374)
Interest	120,000	120,000	16,449	(103,551)
Miscellaneous	10,000	10,000	7,044	(2,956)
<b>Total revenues</b>	4,700,500	4,700,500	4,321,619	(378,881)
<b>Expenditures</b>				
Current				
Highways and streets	4,673,800	4,673,800	3,689,219	984,581
Revenues over (under) expenditures	26,700	26,700	632,400	605,700
<b>Other financing source (uses)</b>				
Transfers in	394,000	394,000	237,782	(156,218)
Transfers out	(885,000)	(885,000)	(425,000)	460,000
<b>Total other financing sources (uses)</b>	(491,000)	(491,000)	(187,218)	303,782
Net changes in fund balance	(464,300)	(464,300)	445,182	909,482
<b>Fund balance, beginning of year</b>	7,413,206	7,413,206	7,413,206	-
<b>Fund balance, end of year</b>	<u>\$ 6,948,906</u>	<u>\$ 6,948,906</u>	<u>\$ 7,858,388</u>	<u>\$ 909,482</u>

# CITY OF KENTWOOD

## LOCAL STREETS SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Intergovernmental				
State	\$ 1,439,400	\$ 1,439,400	\$ 1,356,126	\$ (83,274)
Interest income	6,000	6,000	1,022	(4,978)
Miscellaneous	<u>15,000</u>	<u>15,000</u>	<u>15,205</u>	<u>205</u>
<b>Total revenues</b>	<u>1,460,400</u>	<u>1,460,400</u>	<u>1,372,353</u>	<u>(88,047)</u>
<b>Expenditures</b>				
Current				
Streets				
Engineering	252,300	252,300	203,056	49,244
Administration	90,000	90,000	90,000	-
Maintenance	465,000	465,000	253,834	211,166
Snow and ice removal	188,000	188,000	129,441	58,559
Traffic control	5,000	5,000	237	4,763
Miscellaneous	34,600	34,600	35,001	(401)
Capital outlay	<u>1,430,000</u>	<u>1,430,000</u>	<u>1,175,544</u>	<u>254,456</u>
<b>Total expenditures</b>	<u>2,464,900</u>	<u>2,464,900</u>	<u>1,887,113</u>	<u>577,787</u>
Revenues over (under) expenditures	(1,004,500)	(1,004,500)	(514,760)	489,740
<b>Other financing source (uses)</b>				
Transfers in	<u>1,005,000</u>	<u>1,005,000</u>	<u>517,199</u>	<u>(487,801)</u>
<b>Total other financing sources (uses)</b>	<u>1,005,000</u>	<u>1,005,000</u>	<u>517,199</u>	<u>(487,801)</u>
Net changes in fund balance	500	500	2,439	1,939
<b>Fund balance, beginning of year</b>	<u>500,742</u>	<u>500,742</u>	<u>500,742</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 501,242</u>	<u>\$ 501,242</u>	<u>\$ 503,181</u>	<u>\$ 1,939</u>



**CITY OF KENTWOOD**  
**DEFINED BENEFIT PENSION PLAN**  
**SCHEDULE OF CHANGES IN EMPLOYERS NET PENSION**  
**LIABILITY AND RELATED RATIOS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	2020	2019	2018	2017	2016	2015	2014
<b>Total pension liability</b>							
Service cost	335,846	\$ 421,114	\$ 416,954	\$ 397,526	\$ 465,982	\$ 493,973	\$ 531,938
Interest	2,726,242	2,656,158	2,531,061	2,382,811	2,281,778	2,220,086	2,191,420
Changes in benefit terms	-	-	-	-	-	-	-
Difference between expected and actual experience	(12,714)	(3,599)	4,953	242,663	110,834	(620,506)	(111,933)
Changes in assumptions	(111,542)	-	776,580	635,996	37,808	47,478	44,304
Benefit payments including employee refunds	<u>(1,668,291)</u>	<u>(2,152,093)</u>	<u>(1,466,190)</u>	<u>(1,329,108)</u>	<u>(1,218,071)</u>	<u>(1,109,797)</u>	<u>(3,429,435)</u>
<b>Net change in total pension liability</b>	1,269,541	921,580	2,263,358	2,329,888	1,678,331	1,031,234	(773,706)
<b>Total pension liability, beginning of year</b>	<u>42,440,483</u>	<u>41,518,903</u>	<u>39,255,545</u>	<u>36,925,657</u>	<u>35,247,326</u>	<u>34,216,092</u>	<u>34,989,798</u>
<b>Total pension liability, end of year</b>	<u>43,710,024</u>	<u>\$ 42,440,483</u>	<u>\$ 41,518,903</u>	<u>\$ 39,255,545</u>	<u>\$ 36,925,657</u>	<u>\$ 35,247,326</u>	<u>\$ 34,216,092</u>
<b>Plan Fiduciary Net Position</b>							
Contributions-employer	368,000	\$ 661,000	\$ 359,000	\$ 769,000	\$ 1,332,000	\$ 1,560,000	\$ 1,584,000
Contributions-employee	170,054	178,153	191,551	193,005	203,295	215,759	226,857
Net investment income	2,023,812	6,843,161	(694,173)	3,994,375	3,338,577	317,455	1,700,506
Benefit payments including employee refunds	(1,668,291)	(2,152,093)	(1,466,190)	(1,329,108)	(1,218,071)	(1,109,797)	(3,429,435)
Administrative expense	(16,195)	(17,710)	(39,675)	(6,740)	(18,366)	(19,039)	(106,528)
Other	-	-	-	(118,314)	(16,648)	(160,465)	-
<b>Net change in plan fiduciary net position</b>	877,380	5,512,511	(1,649,487)	3,502,218	3,620,787	803,913	(24,600)
<b>Plan fiduciary net position, beginning of year</b>	<u>43,958,702</u>	<u>38,446,191</u>	<u>40,095,678</u>	<u>36,593,460</u>	<u>32,972,673</u>	<u>32,168,760</u>	<u>32,193,360</u>
<b>Plan fiduciary net position, end of year</b>	<u>44,836,082</u>	<u>\$ 43,958,702</u>	<u>\$ 38,446,191</u>	<u>\$ 40,095,678</u>	<u>\$ 36,593,460</u>	<u>\$ 32,972,673</u>	<u>\$ 32,168,760</u>
<b>Employer net pension liability (asset)</b>	<u>\$ (1,126,058)</u>	<u>\$ (1,518,219)</u>	<u>\$ 3,072,712</u>	<u>\$ (840,133)</u>	<u>\$ 332,197</u>	<u>\$ 2,274,653</u>	<u>\$ 2,047,332</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	103%	104%	93%	102%	99%	94%	94%
<b>Covered employee payroll</b>	2,907,281	\$ 2,912,768	\$ 2,989,357	\$ 3,158,622	\$ 3,219,099	\$ 3,454,626	\$ 3,765,640
<b>Employer's net pension liability as a percentage of covered employee payroll</b>	-39%	-52%	103%	-27%	10%	66%	54%

**Notes to schedule:**

Above data is based on a December 31 measurement date.

# CITY OF KENTWOOD

## **DEFINED BENEFIT PENSION PLAN SCHEDULE OF EMPLOYER CONTRIBUTIONS**

**FOR THE YEAR ENDED JUNE 30, 2021**

Fiscal Year end	Actuarially determined contributions	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
12/31/2014	\$ 1,584,000	\$ 1,584,000	\$ -	\$ 3,765,640	42%
12/31/2015	1,560,000	1,560,000	-	3,454,626	45%
12/31/2016	1,332,000	1,332,000	-	3,219,099	41%
12/31/2017	769,000	769,000	-	3,158,622	24%
12/31/2018	359,000	359,000	-	2,989,357	12%
12/31/2019	661,000	661,000	-	2,912,768	23%
12/31/2020	368,000	368,000	-	2,907,281	13%

### Notes to schedule

Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of compensation
Remaining amortization period	3 years
Asset valuation method	Market value
Inflation	2.50%
Salary increases	3.50%
Investment rate of return	6.50%
Retirement age	Varies depending on participant group
Mortality	Society of Actuaries Pub-2010 Public Retirement Plans Mortality Tables for annuitants and non-annuitants, Public Safety and Public General employment, sex distinct, MP-2019 improvement scale

## **SCHEDULE OF INVESTMENT RETURNS FOR THE YEAR ENDED JUNE 30, 2021**

Annual money-weighted rate of return  
net of investment expense

12/31/2014	5.4%
12/31/2015	1.0%
12/31/2016	10.0%
12/31/2017	10.6%
12/31/2018	-1.8%
12/31/2019	18.1%
12/31/2020	4.7%

Above investment returns are based on a measurement date of December 31.

# CITY OF KENTWOOD

## **DEFINED BENEFIT OPEB PLAN SCHEDULE OF CHANGES IN EMPLOYERS NET OPEB LIABILITY AND RELATED RATIOS**

**FOR THE YEAR ENDED JUNE 30, 2021**

	2021	2020	2019	2018	2017
<b>Total OPEB liability</b>					
Service cost	\$ -	\$ -	\$ 12,605	\$ 14,710	\$ 45,288
Interest	1,547	3,288	11,124	67,510	117,298
Difference between expected and actual experience	-	(12,627)	(122,352)	(80,711)	(257,508)
Changes in assumptions	-	(3,520)	20	700	203
Benefit payments including employee refunds	(9,804)	(18,720)	(769,882)	(195,396)	(1,095,208)
Other	-	-	-	-	283
<b>Net change in total OPEB liability</b>	<b>(8,257)</b>	<b>(31,579)</b>	<b>(868,485)</b>	<b>(193,187)</b>	<b>(1,189,644)</b>
<b>Total OPEB liability, beginning of year</b>	<b>28,356</b>	<b>59,935</b>	<b>928,420</b>	<b>1,121,607</b>	<b>2,311,251</b>
<b>Total OPEB liability, end of year</b>	<b>\$ 20,099</b>	<b>\$ 28,356</b>	<b>\$ 59,935</b>	<b>\$ 928,420</b>	<b>\$ 1,121,607</b>
<b>Plan Fiduciary Net Position</b>					
Net investment income	\$ 407,402	\$ 39,625	\$ 101,519	\$ 200,918	\$ 330,921
Benefit payments including employee refunds	(9,804)	(18,720)	(769,882)	(195,396)	(1,095,208)
Administrative expense	(4,422)	(3,400)	(8,300)	(5,700)	(5,600)
<b>Net change in plan fiduciary net position</b>	<b>393,176</b>	<b>17,505</b>	<b>(676,663)</b>	<b>(178)</b>	<b>(769,887)</b>
<b>Plan fiduciary net position, beginning of year</b>	<b>1,321,770</b>	<b>1,304,265</b>	<b>1,980,928</b>	<b>1,981,106</b>	<b>2,750,993</b>
<b>Plan fiduciary net position, end of year</b>	<b>\$ 1,714,946</b>	<b>\$ 1,321,770</b>	<b>\$ 1,304,265</b>	<b>\$ 1,980,928</b>	<b>\$ 1,981,106</b>
<b>Employer net OPEB liability (asset)</b>	<b>\$ (1,694,847)</b>	<b>\$ (1,293,414)</b>	<b>\$ (1,244,330)</b>	<b>\$ (1,052,508)</b>	<b>\$ (859,499)</b>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	<b>8532%</b>	<b>4661%</b>	<b>2176%</b>	<b>213%</b>	<b>177%</b>
<b>Covered employee payroll</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$ 3,535,978</b>	<b>\$ 4,171,386</b>
<b>Employer's net OPEB liability as a percentage of covered employee payroll</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>-30%</b>	<b>-21%</b>

**Notes to schedule:**

Above data is based on a June 30 measurement date.

# CITY OF KENTWOOD

## **DEFINED BENEFIT OPEB PLAN SCHEDULE OF EMPLOYER CONTRIBUTIONS**

**FOR THE YEAR ENDED JUNE 30, 2021**

Fiscal Year end	Actuarially determined contributions	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
6/30/2017	\$ -	\$ -	\$ -	\$ 4,171,386	0%
6/30/2018	-	-	-	3,535,978	0%
6/30/2019	-	-	-	n/a	n/a
6/30/2020	-	-	-	n/a	n/a
6/30/2021	-	-	-	n/a	n/a

### Notes to schedule

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar amortization
Remaining amortization period	length of collective bargaining agreement or 10 years
Asset valuation method	Market value
Inflation	N/A - fixed benefit
Salary increases	N/A - no active employees in plan
Investment rate of return	6.50%
Retirement age	N/A no active employees in the plan
Mortality	2010 Public safety headcount weighted, sex distinct mortality tables

## **SCHEDULE OF INVESTMENT RETURNS FOR THE YEAR ENDED JUNE 30, 2021**

	Annual money-weighted rate of return net of investment expense
6/30/2017	19.70%
6/30/2018	10.90%
6/30/2019	7.48%
6/30/2020	2.76%
6/30/2021	30.96%

Above returns are based on a measurement date of June 30.

### **NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

#### **Basis of Accounting**

Budgets for the general and special revenue funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

# CITY OF KENTWOOD

## GENERAL FUND DETAIL SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive (Negative)</u>
<b>Revenues</b>				
Taxes	\$ 6,259,600	\$ 6,259,600	\$ 6,223,842	\$ (35,758)
Intergovernmental				
Federal grants	-	-	2,349,657	2,349,657
Other state grants	593,000	593,000	789,111	196,111
Judge's salary subsidy	45,700	45,700	45,724	24
State shared revenue	3,568,700	3,568,700	4,948,232	1,379,532
Local grants	66,500	66,500	80,492	13,992
Total intergovernmental	4,273,900	4,273,900	8,213,216	3,939,316
Licenses and permits				
Permits and inspection fees	824,000	1,014,000	1,163,102	149,102
Local licenses	259,000	259,000	255,953	(3,047)
Franchise fees	630,000	630,000	586,443	(43,557)
State liquor licenses	24,000	24,000	26,925	2,925
Total licenses and permits	1,737,000	1,927,000	2,032,423	105,423
Charges for services				
Tax collection fees	955,000	955,000	988,061	33,061
Recreation fees	220,900	220,900	117,026	(103,874)
Police, fire and library fees	286,000	286,000	211,649	(74,351)
Cemetery	50,000	50,000	69,339	19,339
Zoning fees	21,000	21,000	31,280	10,280
Passport fees	61,000	61,000	45,828	(15,172)
Rental income	110,000	110,000	179,767	69,767
Total charges for services	1,703,900	1,703,900	1,642,950	(60,950)
Fines and forfeitures				
Court fines	1,130,000	1,130,000	805,764	(324,236)
Delinquent tax interest/penalties	140,000	140,000	146,305	6,305
Total fines and forfeitures	1,270,000	1,270,000	952,069	(317,931)
Interest income	140,000	140,000	17,857	(122,143)
Miscellaneous				
Insurance premium refunds	30,000	30,000	5,476	(24,524)
Miscellaneous	190,800	190,800	312,265	121,465
Total miscellaneous	220,800	220,800	317,741	96,941
<b>Total revenues</b>	<b>15,605,200</b>	<b>15,795,200</b>	<b>19,400,098</b>	<b>3,604,898</b>

(continued)

**(This page left intentionally blank)**

# CITY OF KENTWOOD

## GENERAL FUND DETAIL SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>
<b>Expenditures</b>				
Current				
Judicial - District Court	\$ 1,818,700	\$ 1,848,700	\$ 1,841,249	\$ 7,451
General government				
Administrative	174,800	274,800	465,725	(190,925)
Assessor	576,200	576,200	567,766	8,434
Treasurer	286,700	286,700	272,437	14,263
Information technology	601,500	601,500	533,818	67,682
City clerk	301,600	301,600	277,000	24,600
Human resources	262,800	272,800	258,867	13,933
Accounting	714,100	744,100	723,287	20,813
Executive	336,300	346,300	345,739	561
Elections	143,300	143,300	101,165	42,135
Total general government	3,397,300	3,547,300	3,545,804	1,496
Public safety				
Police	11,813,800	11,813,800	10,781,878	1,031,922
Fire	6,776,000	6,776,000	6,578,142	197,858
Inspections	781,500	781,500	714,495	67,005
Total public safety	19,371,300	19,371,300	18,074,515	1,296,785
Public works				
Department of public works	2,164,600	2,164,600	2,036,822	127,778
Engineering services	53,500	53,500	92,416	(38,916)
Total public works	2,218,100	2,218,100	2,129,238	88,862
Community and economic development				
Planning and zoning	478,200	488,200	480,915	7,285
Culture and recreation				
Recreation	1,349,100	1,349,100	1,139,122	209,978
Library	336,700	336,700	274,084	62,616
Total culture and recreation	1,685,800	1,685,800	1,413,206	272,594
<b>Total expenditures</b>	<b>28,969,400</b>	<b>29,159,400</b>	<b>27,484,927</b>	<b>1,674,473</b>
Revenues under expenditures	(13,364,200)	(13,364,200)	(8,084,829)	5,279,371
<b>Other financing sources (uses)</b>				
Transfers in	14,432,300	14,432,300	14,188,135	(244,165)
Transfers out	(1,041,700)	(1,041,700)	(5,972,126)	(4,930,426)
Proceeds from sale of capital assets	-	-	400	400
<b>Total other financing sources (uses)</b>	<b>13,390,600</b>	<b>13,390,600</b>	<b>8,216,409</b>	<b>(5,174,191)</b>
<b>Net change in fund balance</b>	<b>26,400</b>	<b>26,400</b>	<b>131,580</b>	<b>105,180</b>
Fund balance, beginning of year	6,102,192	6,102,192	6,102,192	-
<b>Fund balance, end of year</b>	<b>\$ 6,128,592</b>	<b>\$ 6,128,592</b>	<b>\$ 6,233,772</b>	<b>\$ 105,180</b>

(concluded)



**CITY OF KENTWOOD**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**

**JUNE 30, 2021**

	Special Revenue				
	<u>Housing</u>	<u>Street</u>	<u>Landfill</u>		<u>Municipal</u>
	<u>Commission</u>	<u>Lighting</u>	<u>Remediation</u>	<u>Drain</u>	<u>Streets</u>
<b>Assets</b>					
Cash and pooled investments	\$ 151,415	\$ 130,921	\$ 1,507,681	\$ 638,497	\$ 1,372,736
Receivables					
Accounts	4,152	-	1,059	10,507	-
Loans	135,061	-	-	-	-
Due from other governments	-	-	-	-	-
<b>Total assets</b>	<u>290,628</u>	<u>130,921</u>	<u>1,508,740</u>	<u>649,004</u>	<u>1,372,736</u>
<b>Liabilities and fund balances</b>					
<b>Liabilities</b>					
Accounts payable	-	33,115	-	7,545	-
Unearned revenue	-	-	-	-	-
Due to other governments	-	-	-	3,071	-
<b>Total liabilities</b>	<u>-</u>	<u>33,115</u>	<u>-</u>	<u>10,616</u>	<u>-</u>
<b>Deferred inflows</b>					
Unavailable revenues	<u>98,313</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>					
Nonspendable					
Long-term receivable	36,748	-	-	-	-
Restricted					
Streets	-	97,806	-	-	1,372,736
Public works	-	-	1,508,740	638,388	-
Community development	155,567	-	-	-	-
Culture and recreation	-	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
<b>Total fund balances</b>	<u>192,315</u>	<u>97,806</u>	<u>1,508,740</u>	<u>638,388</u>	<u>1,372,736</u>
<b>Total liabilities and fund balances</b>	<u>\$ 290,628</u>	<u>\$ 130,921</u>	<u>\$ 1,508,740</u>	<u>\$ 649,004</u>	<u>\$ 1,372,736</u>

Special Revenue			Debt Service	Capital Projects			Total
Library	Federal Grant	MIDC Grant		DPW Equipment	Fire Equipment	Police Equipment	
\$ 1,239,876	\$ 2,525,961	\$ -	\$ -	\$ 1,003,095	\$ 490,722	\$ 511,395	\$ 9,572,299
6,695	-	-	-	-	-	-	22,413
-	-	-	-	-	-	-	135,061
-	3,053	-	-	-	-	11,947	15,000
<u>1,246,571</u>	<u>2,529,014</u>	<u>-</u>	<u>-</u>	<u>1,003,095</u>	<u>490,722</u>	<u>523,342</u>	<u>9,744,773</u>
-	-	-	-	742	-	32,229	73,631
-	2,529,014	-	-	-	-	-	2,529,014
-	-	-	-	-	-	-	3,071
-	2,529,014	-	-	742	-	32,229	2,605,716
<u>6,691</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>105,004</u>
-	-	-	-	-	-	-	36,748
-	-	-	-	-	-	-	1,470,542
-	-	-	-	-	-	-	2,147,128
-	-	-	-	-	-	-	155,567
1,239,880	-	-	-	-	-	-	1,239,880
-	-	-	-	1,002,353	490,722	491,113	1,984,188
<u>1,239,880</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,002,353</u>	<u>490,722</u>	<u>491,113</u>	<u>7,034,053</u>
<u>\$ 1,246,571</u>	<u>\$ 2,529,014</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,003,095</u>	<u>\$ 490,722</u>	<u>\$ 523,342</u>	<u>\$ 9,744,773</u>

**CITY OF KENTWOOD**

**NONMAJOR GOVERNMENTAL FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCES**

**FOR THE YEAR ENDED JUNE 30, 2021**

	Special Revenue				
	<u>Housing Commission</u>	<u>Street Lighting</u>	<u>Landfill Remediation</u>	<u>Drain</u>	<u>Municipal Streets</u>
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	5,942	-
Intergovernmental revenues					
Federal	-	-	-	-	-
State	-	189,101	-	106,126	-
Charges for services	-	-	-	-	-
Interest income	1,463	177	3,481	1,835	4,115
Miscellaneous	19,913	50	-	-	-
<b>Total revenues</b>	<u>21,376</u>	<u>189,328</u>	<u>3,481</u>	<u>113,903</u>	<u>4,115</u>
<b>Expenditures</b>					
Current					
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Streets	-	427,810	-	-	20,000
Public works	-	-	10,000	454,088	-
Community and economic development	1,120	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<u>1,120</u>	<u>427,810</u>	<u>10,000</u>	<u>454,088</u>	<u>20,000</u>
Revenues over (under) expenditures	<u>20,256</u>	<u>(238,482)</u>	<u>(6,519)</u>	<u>(340,185)</u>	<u>(15,885)</u>
<b>Other financing sources (uses)</b>					
Transfers in	-	290,000	-	-	-
Transfers out	-	(39,100)	-	-	(329,981)
Proceeds from sale of capital assets	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>250,900</u>	<u>-</u>	<u>-</u>	<u>(329,981)</u>
Net changes in fund balances	20,256	12,418	(6,519)	(340,185)	(345,866)
<b>Fund balances, beginning of year</b>	<u>172,059</u>	<u>85,388</u>	<u>1,515,259</u>	<u>978,573</u>	<u>1,718,602</u>
<b>Fund balances, end of year</b>	<u>\$ 192,315</u>	<u>\$ 97,806</u>	<u>\$ 1,508,740</u>	<u>\$ 638,388</u>	<u>\$ 1,372,736</u>

Special Revenue			Debt Service	Capital Projects			Total
Library	Federal Grant	MIDC Grant		DPW Equipment	Fire Equipment	Police Equipment	
\$ 726,622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 726,622
-	-	-	-	-	-	-	5,942
-	1,431,074	-	-	-	-	11,947	1,443,021
71,668	-	56,728	-	-	-	-	423,623
-	-	-	-	450,000	-	-	450,000
3,906	-	525	-	2,835	833	672	19,842
-	-	-	-	-	-	-	19,963
802,196	1,431,074	57,253	-	452,835	833	12,619	3,089,013
-	-	172,754	-	-	-	-	172,754
-	10,285	-	-	-	15,000	15,000	40,285
-	-	-	-	-	-	-	447,810
-	-	-	-	15,000	-	-	479,088
-	-	-	-	-	-	-	1,120
20,000	-	-	-	-	-	-	20,000
-	-	-	615,000	-	-	-	615,000
-	-	-	39,335	-	-	-	39,335
-	-	-	-	540,122	579,576	642,598	1,762,296
20,000	10,285	172,754	654,335	555,122	594,576	657,598	3,577,688
782,196	1,420,789	(115,501)	(654,335)	(102,287)	(593,743)	(644,979)	(488,675)
-	-	9,791	654,335	-	565,000	591,500	2,110,626
(569,554)	(1,420,789)	-	-	-	-	-	(2,359,424)
-	-	-	-	49,390	12,661	40,441	102,492
(569,554)	(1,420,789)	9,791	654,335	49,390	577,661	631,941	(146,306)
212,642	-	(105,710)	-	(52,897)	(16,082)	(13,038)	(634,981)
1,027,238	-	105,710	-	1,055,250	506,804	504,151	7,669,034
\$ 1,239,880	\$ -	\$ -	\$ -	\$ 1,002,353	\$ 490,722	\$ 491,113	\$ 7,034,053

# CITY OF KENTWOOD

## HOUSING COMMISSION SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Interest income	\$ 6,000	\$ 6,000	\$ 1,463	\$ (4,537)
Miscellaneous	-	-	19,913	19,913
<b>Total revenues</b>	<u>6,000</u>	<u>6,000</u>	<u>21,376</u>	<u>15,376</u>
<b>Expenditures</b>				
Current				
Community and economic development				
Administration	1,000	1,000	1,000	-
Grant expenses	5,000	5,000	-	5,000
Supplies	<u>500</u>	<u>500</u>	<u>120</u>	<u>380</u>
<b>Total expenditures</b>	<u>6,500</u>	<u>6,500</u>	<u>1,120</u>	<u>5,380</u>
Net changes in fund balance	(500)	(500)	20,256	20,756
<b>Fund balance, beginning of year</b>	<u>172,059</u>	<u>172,059</u>	<u>172,059</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 171,559</u>	<u>\$ 171,559</u>	<u>\$ 192,315</u>	<u>\$ 20,756</u>

# CITY OF KENTWOOD

## STREET LIGHTING SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Intergovernmental				
State	\$ 165,000	\$ 165,000	\$ 189,101	\$ 24,101
Interest income	2,000	2,000	177	(1,823)
Miscellaneous	-	-	50	50
<b>Total revenues</b>	<u>167,000</u>	<u>167,000</u>	<u>189,328</u>	<u>22,328</u>
<b>Expenditures</b>				
Current				
Streets				
Administration	20,000	20,000	20,000	-
Utilities	430,000	430,000	406,493	23,507
Miscellaneous	<u>2,000</u>	<u>2,000</u>	<u>1,317</u>	<u>683</u>
<b>Total expenditures</b>	<u>452,000</u>	<u>452,000</u>	<u>427,810</u>	<u>24,190</u>
Revenues over (under) expenditures	(285,000)	(285,000)	(238,482)	46,518
<b>Other financing source (uses)</b>				
Transfers in	329,000	329,000	290,000	(39,000)
Transfers out	<u>(44,000)</u>	<u>(44,000)</u>	<u>(39,100)</u>	<u>4,900</u>
<b>Total other financing sources (uses)</b>	<u>285,000</u>	<u>285,000</u>	<u>250,900</u>	<u>(34,100)</u>
Net changes in fund balance	-	-	12,418	12,418
<b>Fund balance, beginning of year</b>	<u>85,388</u>	<u>85,388</u>	<u>85,388</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 85,388</u>	<u>\$ 85,388</u>	<u>\$ 97,806</u>	<u>\$ 12,418</u>

# CITY OF KENTWOOD

## LANDFILL REMEDIATION SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2021

---

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Interest income	\$ 25,000	\$ 25,000	\$ 3,481	\$ (21,519)
<b>Expenditures</b>				
Current				
Public works				
Administration	10,000	10,000	10,000	-
Net changes in fund balance	15,000	15,000	(6,519)	(21,519)
<b>Fund balance, beginning of year</b>	<u>1,515,259</u>	<u>1,515,259</u>	<u>1,515,259</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 1,530,259</u>	<u>\$ 1,530,259</u>	<u>\$ 1,508,740</u>	<u>\$ (21,519)</u>

# CITY OF KENTWOOD

## DRAIN SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Amount</u></b>	<b><u>Positive (Negative)</u></b>
<b>Revenues</b>				
Special assessments	\$ -	\$ -	\$ 5,942	\$ 5,942
Intergovernmental revenues				
State	280,000	280,000	106,126	(173,874)
Interest income	<u>20,000</u>	<u>20,000</u>	<u>1,835</u>	<u>(18,165)</u>
<b>Total revenues</b>	<u>300,000</u>	<u>300,000</u>	<u>113,903</u>	<u>(186,097)</u>
<b>Expenditures</b>				
Current				
Public works				
Engineering	519,200	519,200	265,777	253,423
Administration	20,000	20,000	20,000	-
Maintenance	100,000	100,000	163,674	(63,674)
Miscellaneous	<u>5,000</u>	<u>5,000</u>	<u>4,637</u>	<u>363</u>
<b>Total expenditures</b>	<u>644,200</u>	<u>644,200</u>	<u>454,088</u>	<u>190,112</u>
Net changes in fund balance	(344,200)	(344,200)	(340,185)	4,015
<b>Fund balance, beginning of year</b>	<u>978,573</u>	<u>978,573</u>	<u>978,573</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 634,373</u>	<u>\$ 634,373</u>	<u>\$ 638,388</u>	<u>\$ 4,015</u>



# CITY OF KENTWOOD

## MUNICIPAL STREETS SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Amount</u></b>	<b><u>Positive (Negative)</u></b>
<b>Revenues</b>				
Interest income	\$ 50,000.00	\$ 50,000.00	\$ 4,115.00	\$ (45,885.00)
<b>Expenditures</b>				
Current				
Streets				
Administration	20,000	20,000	20,000	-
Revenues over (under) expenditures	30,000	30,000	(15,885)	(45,885)
<b>Other financing source (uses)</b>				
Transfers out	(514,000)	(514,000)	(329,981)	184,019
Net changes in fund balance	(484,000)	(484,000)	(345,866)	138,134
<b>Fund balance, beginning of year</b>	1,718,602	1,718,602	1,718,602	-
<b>Fund balance, end of year</b>	<u>\$ 1,234,602</u>	<u>\$ 1,234,602</u>	<u>\$ 1,372,736</u>	<u>\$ 138,134</u>

# CITY OF KENTWOOD

## LIBRARY SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Amount</u></b>	<b><u>Positive (Negative)</u></b>
<b>Revenues</b>				
Taxes	\$ 729,700	\$ 729,700	\$ 726,622	\$ (3,078)
Intergovernmental				
State	40,000	40,000	71,668	31,668
Interest income	<u>25,000</u>	<u>25,000</u>	<u>3,906</u>	<u>(21,094)</u>
<b>Total revenues</b>	794,700	794,700	802,196	7,496
<b>Expenditures</b>				
Current				
Culture and recreation				
Administration	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Revenues over (under) expenditures	774,700	774,700	782,196	7,496
<b>Other financing source (uses)</b>				
Transfers out	<u>(570,300)</u>	<u>(570,300)</u>	<u>(569,554)</u>	<u>746</u>
Net changes in fund balance	204,400	204,400	212,642	8,242
<b>Fund balance, beginning of year</b>	<u>1,027,238</u>	<u>1,027,238</u>	<u>1,027,238</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 1,231,638</u>	<u>\$ 1,231,638</u>	<u>\$ 1,239,880</u>	<u>\$ 8,242</u>

# CITY OF KENTWOOD

## FEDERAL GRANT SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Amount</u></b>	<b><u>Positive (Negative)</u></b>
<b>Revenues</b>				
Intergovernmental revenues				
Federal	\$ 50,000	\$ 50,000	\$ 1,431,074	\$ 1,381,074
<b>Expenditures</b>				
Current				
Public safety	50,000	50,000	10,285	39,715
Revenues over (under) expenditures	-	-	1,420,789	1,420,789
<b>Other financing source (uses)</b>				
Transfers out	-	-	(1,420,789)	(1,420,789)
Net changes in fund balance	-	-	-	-
<b>Fund balance, beginning of year</b>	-	-	-	-
<b>Fund balance, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# CITY OF KENTWOOD

## MIDC GRANT SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Amount</u></b>	<b><u>Positive (Negative)</u></b>
<b>Revenues</b>				
Intergovernmental revenues				
State	\$ 370,600	\$ 370,600	\$ 56,728	\$ (313,872)
Interest income	<u>2,500</u>	<u>2,500</u>	<u>525</u>	<u>(1,975)</u>
<b>Total revenues</b>	373,100	373,100	57,253	(315,847)
<b>Expenditures</b>				
Current				
Judicial	<u>413,100</u>	<u>413,100</u>	<u>172,754</u>	<u>240,346</u>
Revenues over (under) expenditures	(40,000)	(40,000)	(115,501)	240,346
<b>Other financing source (uses)</b>				
Transfers in	<u>40,000</u>	<u>40,000</u>	<u>9,791</u>	<u>(30,209)</u>
Net changes in fund balance	-	-	(105,710)	(105,710)
<b>Fund balance, beginning of year</b>	<u>105,710</u>	<u>105,710</u>	<u>105,710</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 105,710</u>	<u>\$ 105,710</u>	<u>\$ -</u>	<u>\$ (105,710)</u>

# CITY OF KENTWOOD

## (COMPONENT UNIT) ECONOMIC DEVELOPMENT CORPORATION BALANCE SHEET/STATEMENT OF NET POSITION

JUNE 30, 2021

	Economic Development Corporation <u>Fund</u>	<u>Adjustments</u>	Statement of <u>Net Position</u>
<b>Assets</b>			
Cash and pooled investments	\$ 735,141	\$ -	\$ 735,141
Loans receivable	<u>23,287</u>	<u>-</u>	<u>23,287</u>
<b>Total assets</b>	<u>758,428</u>	<u>-</u>	<u>758,428</u>
<b>Liabilities and fund balance</b>			
<b>Liabilities</b>			
Accounts payable	<u>5,000</u>	<u>-</u>	<u>5,000</u>
<b>Total liabilities</b>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
<b>Fund balance</b>			
Nonspendable	7,000		
Unassigned	<u>746,428</u>		
<b>Total fund balance</b>	<u>753,428</u>		
<b>Total liabilities and fund balance</b>	<u>\$ 758,428</u>		
<b>Net position</b>			
Net investment in capital assets			-
Unrestricted			<u>753,428</u>
<b>Total net position</b>			<u>\$ 753,428</u>

# CITY OF KENTWOOD

**(COMPONENT UNIT)**  
**ECONOMIC DEVELOPMENT CORPORATION**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE/STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED JUNE 30, 2021**

---

	Economic Development Corporation <u>Fund</u>	<u>Adjustments</u>	Statement of <u>Activities</u>
<b>Revenues</b>			
Charges	\$ 17,500	\$ -	\$ 17,500
Operating grants	1,159	-	1,159
Interest income	<u>1,645</u>	<u>-</u>	<u>1,645</u>
<b>Total revenues</b>	20,304	-	20,304
<b>Expenditures</b>			
Current			
Community and economic development	<u>19,013</u>	<u>-</u>	<u>19,013</u>
Revenues over (under) expenditures	<u>1,291</u>	<u>-</u>	<u>1,291</u>
Net changes in fund balances	1,291	(1,291)	-
Change in net position		1,291	1,291
<b>Fund balance/net position, beginning of year</b>	<u>752,137</u>	<u>-</u>	<u>752,137</u>
<b>Fund balance/net position, end of year</b>	<u>\$ 753,428</u>	<u>\$ -</u>	<u>\$ 753,428</u>

# CITY OF KENTWOOD

**(COMPONENT UNIT)**  
**BROWNFIELD REDEVELOPMENT AUTHORITY**  
**BALANCE SHEET/STATEMENT OF NET POSITION**

**JUNE 30, 2021**

---

	Brownfield Redevelopment Authority <u>Fund</u>	<u>Adjustments</u>	Statement of <u>Net Position</u>
<b>Assets</b>			
Cash and pooled investments	\$ 105,820	\$ -	\$ 105,820
<b>Total assets</b>	<u>105,820</u>	<u>-</u>	<u>105,820</u>
<b>Liabilities and fund balance</b>			
<b>Liabilities</b>			
Accounts payable	<u>26,559</u>	<u>-</u>	<u>26,559</u>
<b>Total liabilities</b>	<u>26,559</u>	<u>-</u>	<u>26,559</u>
<b>Fund balance</b>			
Assigned	-		
Unassigned	<u>79,261</u>		
<b>Total fund balance</b>	<u>79,261</u>		
<b>Total liabilities and fund balance</b>	<u>\$ 105,820</u>		
<b>Net position</b>			
Unrestricted			<u>79,261</u>
<b>Total net position</b>			<u>\$ 79,261</u>

# CITY OF KENTWOOD

(COMPONENT UNIT)

## **BROWNFIELD REDEVELOPMENT AUTHORITY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE/STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED JUNE 30, 2021**

---

	Brownfield Redevelopment Authority <u>Fund</u>	<u>Adjustments</u>	Statement of <u>Activities</u>
<b>Revenues</b>			
Taxes	\$ 389,739	\$ -	\$ 389,739
Interest income	<u>271</u>	<u>-</u>	<u>271</u>
<b>Total revenues</b>	390,010	-	390,010
<b>Expenditures</b>			
Current			
Brownfield redevelopment	<u>382,438</u>	<u>-</u>	<u>382,438</u>
Revenues over (under) expenditures	<u>7,572</u>	<u>-</u>	<u>7,572</u>
Net changes in fund balances	7,572	(7,572)	
Change in net position		7,572	7,572
<b>Fund balance/net position, beginning of year</b>	<u>71,689</u>	<u>-</u>	<u>71,689</u>
<b>Fund balance/net position, end of year</b>	<u>\$ 79,261</u>	<u>\$ -</u>	<u>\$ 79,261</u>



**(This page left intentionally blank)**

## **SINGLE AUDIT SECTION**



## Vredeveld Haefner LLC

CPAs and Consultants  
10302 20<sup>th</sup> Avenue  
Grand Rapids, MI 49534  
Fax (616) 828-0307

Douglas J. Vredeveld, CPA  
(616) 446-7474  
Peter S. Haefner, CPA  
(616) 460-9388

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

November 24, 2021

Honorable Mayor and Members of the City Commission  
City of Kentwood, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Kentwood, Michigan, (the "City") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 24, 2021.

#### **Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### **Compliance and Other Matters**

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

***Purpose of this Report***

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

*Orlando Haefner LLC*



## Vredeveld Haefner LLC

CPAs and Consultants  
10302 20<sup>th</sup> Avenue  
Grand Rapids, MI 49534  
Fax (616) 828-0307

Douglas J. Vredeveld, CPA  
(616) 446-7474  
Peter S. Haefner, CPA  
(616) 460-9388

### **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

November 24, 2021

Honorable Mayor and Members of the City Commission  
City of Kentwood, Michigan

#### **Report on Compliance for Each Major Federal Program**

We have audited the City of Kentwood, Michigan, (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2021. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

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

#### ***Auditor's Responsibility***

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

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

#### ***Opinion on Each Major Federal Program***

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

## **Report on Internal Control Over Compliance**

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Purpose of this Report**

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

*Ordetveld Haefner LLC*

**CITY OF KENTWOOD**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass- through Grantor's Number	Expenditures
<b>U.S. Department of Transportation</b>			
Passed through the City of Wyoming (OHSP) State and Community Highway Safety	20.600	PT-21-10	<u>\$ 10,285</u>
<b>U.S. Department of Justice</b>			
Bulletproof Vest Partnership	16.607	N/A (2021)	9,450
Passes through City of Grand Rapids Edward Byrne Memorial-Justice Assistance Grant (JAG)	16.738	2020-DJ-BX-0077	11,947
Bureau of Justice Assistance Coronavirus Emergency Supplemental Funding	16.034	2020-VD-BX-0144	<u>5,014</u>
<b>Total U.S. Department of Justice</b>			<u>26,411</u>
<b>U.S. Department of Treasury</b>			
Passed through Michigan Department of Treasury Public Safety and Public Health Payroll Reimb Program	21.019	SLT0040 and SLT0247	532,252
First Responder Hazard Pay Premiums Program	21.019	SLT0040 and SLT0247	107,000
Coronavirus Relief Local Government Grants Program	21.019	SLT0040	44,619
Passed through Kent County Coronavirus Relief Funding	21.019	SLT0177	1,651,322
Direct funding Coronavirus State and Local Recovery Funds	21.019		1,420,789
<b>Total U.S Department of Treasury</b>			<u>3,755,982</u>
<b>Total Federal Awards</b>			<u><u>\$ 3,792,678</u></u>

See notes to schedule of expenditures of federal awards.

## CITY OF KENTWOOD

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

#### FOR THE YEAR ENDED JUNE 30, 2021

---

1. The Schedule of Expenditures of Federal Awards is prepared in accordance with the modified accrual basis of accounting except as noted below\*1
2. Reconciliation of revenues from federal sources per financial statements and expenditures per the Schedule of Expenditures of Federal Awards:

Federal revenue reported in governmental funds	<u>\$ 3,792,678</u>
--	---------------------

Expenditures reported on the schedule of expenditure of federal awards	<u>\$ 3,792,678</u>
--	---------------------

3. The City did not elect to use the 10% de minimis cost rate as covered in Uniform Guidance section 2 CFR 200.414 indirect costs.

\*1 Expenditures on the schedule of expenditure of federal award include \$532,252 of public safety and public health payroll reimbursement program expenditures incurred in City fiscal year 2020.



**CITY OF KENTWOOD**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

---

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued	Unmodified		
Internal control over financial reporting:			
Material weakness(es) identified?	<u>      </u> yes	<u>  X  </u> no	
Significant deficiency(ies) identified?	<u>      </u> yes	<u>  X  </u> none reported	
Noncompliance material to financial statements noted?	<u>      </u> yes	<u>  X  </u> no	

**Federal Awards**

Internal control over major programs:			
Material weakness(es) identified?	<u>      </u> yes	<u>  X  </u> no	
Significant deficiency(ies) identified?	<u>      </u> yes	<u>  X  </u> none reported	
Type of auditors' report issued on compliance for major programs	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	<u>      </u> yes	<u>  X  </u> no	

Identification of major programs:

CFDA Number(s)

21.019

Name of Federal Program or Cluster

Coronavirus Relief Funding

Dollar threshold used to distinguish between Type A and B programs:

\$750,000

Auditee qualified as low-risk auditee?

       yes   X   no

**SECTION II - FINANCIAL STATEMENT FINDINGS**

None

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None

**SECTION IV - SUMMARY OF PRIOR AUDIT FINDINGS**

None

**(This page left intentionally blank)**

# Continuing Disclosure Filing

## **City of Kentwood** County of Kent, State of Michigan



*Fiscal Year Ended  
June 30, 2021*

LIST OF CURRENT  
NATIONALLY RECOGNIZED MUNICIPAL SECURITIES  
INFORMATION REPOSITORIES (NRMSIR)

Effective July 1, 2009 the annual filing of audited financial statements, along with an issuer's Continuing Disclosure Undertaking, is no longer accepted by the Nationally Recognized Municipal Securities Information Repositories ("NRMSIR's")(Bloomberg Municipal Repository, DPC Data, Interactive Data and Standard & Poor's Securities Evaluations). The Municipal Securities Rulemaking Board (the "MSRB") received approval from the Securities and Exchange Commission (the "SEC") to launch operations of the continuing disclosure service of the MSRB's Electronic Municipal Market Access system ("EMMA"). The sole NRMSIR shall be the MSRB, through the operation of EMMA.

**The EMMA website is [www.emma.msrb.org](http://www.emma.msrb.org)**

STATE INFORMATION DEPOSITORY (SID)

Municipal Advisory Council of Michigan  
26211 Central Park Blvd., Ste. 508  
Southfield, MI 48076  
Phone: (313) 963-0420  
Fax: (313) 963-0943  
E-mail: [mac@macmi.com](mailto:mac@macmi.com)

## MUNICIPAL SECONDARY MARKET DISCLOSURE INFORMATION COVER SHEET

This cover sheet should be sent with all submissions made to the Municipal Securities Rulemaking Board, Nationally Recognized Municipal Securities Information Repositories, and any applicable State Information Depository pursuant to Securities and Exchange Commission Rule 15c2-12.

Issuer's and/or Other Obligated Person's Name: City of Kentwood, Michigan

**CUSIP Numbers** (attach additional sheet if necessary):

- ☐ Nine-digit number(s) to which the information relates:  
☒ Information relates to **all securities** issued by the issuer having the following six-digit number (s):  
491735, 491728

\* \* \*

Number of pages of attached information:

Description of Material Event Notice / Financial Information (Check One):

1. ☐ Principal and interest payment delinquencies
2. ☐ Non-Payment related defaults
3. ☐ Unscheduled draws on debt service reserves reflecting financial difficulties
4. ☐ Unscheduled draws on credit enhancements reflecting financial difficulties
5. ☐ Substitution of credit or liquidity providers, or their failure to perform
6. ☐ Adverse tax opinions or events affecting the tax-exempt status of the security
7. ☐ Modifications to rights of securities holders
8. ☐ Bond calls
9. ☐ Defeasances
10. ☐ Release, substitution, or sale of property securing repayment of the securities
11. ☐ Rating changes
12. ☐ Failure to provide annual financial information as required
13. ☐ Other material event notice (specify) New Bond Issue
14. ☒ Financial information\*: Please check all appropriate boxes:

☒ CAFR: (a) ☐ include ☒ does not include Annual Financial Information

(b) Audited? Yes ☒ No ☐

☒ Annual Financial Information: Audited? Yes ☐ No ☒

☐ Operating Data

Fiscal Period Covered: June 30, 2021

\*Financial information **should not** be filed with the MSRB

\* \* \*

I hereby represent that I am authorized by the issuer or its agent to distribute this information publicly:

Signature: \_\_\_\_\_

Name: Thomas H. Chase Title: Finance Director

Employer: City of Kentwood

Address: 4900 Breton Ave., SE, P.O. Box 8848

City, State, Zip Code: Kentwood, Michigan 49518-8848

Voice Telephone Number: (616) 698-9610

**City of Kentwood  
Taxable Value  
Fiscal Years Ended or Ending June 30, 2018 Through 2022**

Assessed Value as of <u>December 31</u>	Year of State Equalization And Tax Levy	City's Fiscal Years Ended or Ending <u>June 30</u>	Ad Valorem Taxable Value (1)	Equivalent Taxable Value of Property Granted Tax Abatement Under Act 198 (2)	Total Taxable Value	Percent Increase (Decrease) From Prior Year
2016	2017	2018	\$1,894,714,015	\$ 32,445,732	\$1,927,159,747	2.53%
2017	2018	2019	1,969,364,642	27,727,194	1,997,091,836	3.63
2018	2019	2020	2,042,875,094	22,217,967	2,065,093,061	3.41
2019	2020	2021	2,077,431,553	22,617,892	2,100,049,445	1.69
2020	2021	2022	2,162,795,607	20,838,456	2,183,634,063	3.98

Per Capita Total Taxable Value for the Fiscal Year Ending June 30, 2022 (3)..... \$44,832

(1) Includes the value of qualified property located within the City's Tool & Die and Renewable Energy Renaissance Zones (the "Zones") which were created pursuant to the provisions of Act 376, Public Acts of Michigan, 1996 ("Act 376"), as amended. Act 376 was designed to stimulate private investment within the Zones through the abatement of certain property, income and business taxes. For the fiscal year ending June 30, 2022, the Taxable Value of property qualified for the benefits of the Zones program totaled \$0. Excludes the value of qualified property under Act 328, Public Acts of Michigan, 1998 ("Act 328"), as amended, "New Personal Property Exemption" available to eligible businesses engaged in manufacturing, mining, research and development, wholesale trade, or office operations bringing either new or additional business to the State of Michigan. The 100% property tax exemption continues for new acquisitions until the expiration date set by the local governmental unit. For the fiscal year ending June 30, 2022, the Taxable Value and State Equalized Valuation of property granted exemption under Act 328 is \$11,509,800. Also included are Brownfield parcels with a base taxable value totaling \$5,649,453, current value of \$15,098,102 and "captured" Taxable Value of \$9,448,649. Also included are County Land Bank Sold properties with a base taxable value totaling \$18,000, current value of \$94,151 and "captured" Taxable Value of \$76,151. Effective December 31, 2015, pursuant to the provisions of Act 92, Public Acts of Michigan, 2014, "Eligible Manufacturing Personal Property" commenced a six-year phase-in period to exempt it from taxation. A portion of the resulting reduction in property tax revenue may be replaced from State collections of Essential Services Assessments.

(2) At the full tax rate. See "Tax Abatement" herein.

(3) Based on the City's 2010 Census of 48,707.

Source: City of Kentwood

**City of Kentwood  
Total Taxable Value by Use and Class  
Fiscal Years Ended or Ending June 30, 2018 Through 2022**

	Fiscal Years Ended or Ending June 30				
Use	2018	2019	2020	2021	2022
Commercial.....	\$ 753,634,582	\$ 777,101,207	\$ 805,362,119	\$ 814,988,792	\$ 858,518,726
Industrial.....	302,646,904	309,759,405	305,050,517	283,985,167	277,809,363
Residential.....	835,755,961	874,314,624	917,205,225	962,237,086	1,008,091,874
Utility.....	35,122,300	35,916,600	37,475,200	38,838,400	39,214,100
	<u>\$ 1,927,159,747</u>	<u>\$ 1,997,091,836</u>	<u>\$ 2,065,093,061</u>	<u>\$ 2,100,049,445</u>	<u>\$ 2,183,634,063</u>
Class	2018	2019	2020	2021	2022
Real Property .....	\$ 1,669,856,247	\$ 1,732,117,336	\$ 1,821,617,211	\$ 1,910,086,845	\$ 1,996,659,563
Personal Property .....	257,303,500	264,974,500	243,475,850	189,962,600	186,974,500
	<u>\$ 1,927,159,747</u>	<u>\$ 1,997,091,836</u>	<u>\$ 2,065,093,061</u>	<u>\$ 2,100,049,445</u>	<u>\$ 2,183,634,063</u>

Source: City of Kentwood

**City of Kentwood**  
**State Equalized Valuation**  
**Fiscal Years Ended or Ending June 30, 2018 Through 2022**

Assessed Value as of <u>December 31</u>	Year of State Equalization and Tax Levy	City's Fiscal Years Ended or Ending <u>June 30</u>	Ad Valorem SEV (1)	SEV of Property Granted Tax Abatement Under Act 198 (2)	Total SEV	Percent Increase (Decrease) From <u>Prior Year</u>
2016	2017	2018	\$2,177,360,300	\$ 67,569,300	\$2,244,929,600	6.83%
2017	2018	2019	2,266,967,000	59,191,100	2,326,158,100	3.62
2018	2019	2020	2,424,628,700	47,779,700	2,472,408,400	6.29
2019	2020	2021	2,567,494,600	48,998,300	2,616,492,900	5.83
2020	2021	2022	2,690,901,800	46,366,800	2,737,268,600	4.62

Per Capita Total SEV for the Fiscal Year Ending June 30, 2022 (3)..... \$56,199

- (1) Includes the value of qualified property located within the City's Tool & Die and Renewable Energy Renaissance Zones (the "Zones") which were created pursuant to the provisions of Act 376, Public Acts of Michigan, 1996 ("Act 376"), as amended. Act 376 was designed to stimulate private investment within the Zones through the abatement of certain property, income and business taxes. For the fiscal year ending June 30, 2022, the SEV of the property qualified for the benefits of the Zones program totaled \$0. Excludes the value of qualified property under Act 328, Public Acts of Michigan, 1998 ("Act 328"), as amended, "New Personal Property Exemption" available to eligible businesses engaged in manufacturing, mining, research and development, wholesale trade, or office operations bringing either new or additional business to the State of Michigan. The 100% property tax exemption continues for new acquisitions until the expiration date set by the local governmental unit. For the fiscal year ending June 30, 2022, the State Equalized Valuation and Taxable Value of property granted exemption under Act 328 is \$11,509,800. Also included are Brownfield parcels with a current SEV of \$16,206,400. Also included are County Land Bank Sold properties with a base taxable value totaling \$18,000, current value of \$103,000 and "captured" Taxable Value of \$85,000. Effective December 31, 2015, pursuant to the provisions of Act 92, Public Acts of Michigan, 2014, "Eligible Manufacturing Personal Property" commenced a six-year phase-in period to exempt it from taxation. A portion of the resulting reduction in property tax revenue may be replaced from State collections of Essential Services Assessments.

(2) See "Tax Abatement" herein.

(3) Based on the City's 2010 Census of 48,707.

Source: City of Kentwood

**City of Kentwood**  
**Total SEV by Use and Class**  
**Fiscal Years Ended or Ending June 30, 2018 Through 2022**

	Fiscal Years Ended or Ending June 30				
<u>Use</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Commercial.....	\$ 851,113,200	\$ 887,602,600	\$ 934,522,700	\$ 981,231,200	\$1,010,847,300
Industrial .....	354,155,500	363,043,300	353,973,000	350,013,500	346,806,600
Residential .....	1,004,538,600	1,039,595,600	1,146,437,500	1,246,409,800	1,340,400,600
Utility .....	<u>35,122,300</u>	<u>35,916,600</u>	<u>37,475,200</u>	<u>38,838,400</u>	<u>39,214,100</u>
	<u>\$2,244,929,600</u>	<u>\$2,326,158,100</u>	<u>\$2,472,408,400</u>	<u>\$2,616,492,900</u>	<u>\$2,737,268,600</u>
<u>Class</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Real Property .....	\$1,972,116,000	\$2,052,898,300	\$2,222,016,100	\$2,420,314,600	\$2,545,318,000
Personal Property ....	<u>272,813,600</u>	<u>273,259,800</u>	<u>250,392,300</u>	<u>196,178,300</u>	<u>191,950,600</u>
	<u>\$2,244,929,600</u>	<u>\$2,326,158,100</u>	<u>\$2,472,408,400</u>	<u>\$2,616,492,900</u>	<u>\$2,737,268,600</u>

Source: City of Kentwood

## Tax Abatement

The City's SEV and Taxable Value does not include the value of certain facilities which have temporarily been removed from the Ad Valorem Tax Roll pursuant to Act 198, Public Acts of Michigan, 1974 ("Act 198" or the "Act"), as amended. The Act was designed to provide a stimulus in the form of significant tax incentives to industrial enterprises to renovate and expand aging facilities ("Rehab Properties") and to build new facilities ("New Properties"). Except as indicated below, under the provisions of the Act, a local governmental unit (i.e., a city, village or township) may establish plant rehabilitation districts, industrial development districts, and offer industrial firms certain property tax incentives or abatements to encourage restoration or replacement of obsolete facilities and to attract new facilities to the area.

An industrial facilities exemption certificate granted under the Act entitles an eligible facility to exemption from Ad Valorem Taxes for a period of up to 12 years. In lieu of Ad Valorem Taxes, the eligible facility will pay an industrial facilities tax (the "IFT Tax"). For properties granted tax abatement under Act 198 there exists a separate tax roll referred to as the industrial facilities tax roll (the "IFT Tax Roll"). The IFT Tax for an obsolete facility which is being restored or replaced is determined in exactly the same manner as the Ad Valorem Tax; the important difference being that the value of the property remains at the TV level prior to the improvements even though the restoration or replacement substantially increases the value of the facility. For a new facility the IFT Tax is also determined the same as the Ad Valorem Tax but instead of using the total mills levied as Ad Valorem Taxes, a lower millage rate is applied. Abatements granted prior to 1994 are all expired. For abatements granted after 1994, this millage rate equals 1/2 of all tax rates levied by other than the State plus none, 1/2 or all of the state education tax rate (as determined by the State Treasurer).

The City has established goals, objectives and procedures to provide the opportunity for industrial development and expansion. Since 1974, the City has approved a number of applications for local property tax relief for industrial firms. Most abatements have been for new industrial facilities. The SEV of properties which have been granted tax abatement under the Act 198, removed from the Ad Valorem Tax Roll and placed on the IFT Tax Roll totaled \$41,676,911 for the fiscal year ending June 30, 2022. The IFT Taxes paid on these properties is equivalent to Ad Valorem Taxes paid on approximately \$20,838,456 of Taxable Value at the full tax rate (the "Equivalent Taxable Value"). Upon expiration of the industrial facilities exemption certificates the current equalized valuation of the abated properties will return to the Ad Valorem Tax Roll as Taxable Value. Personal property components of IFT certificates will not expire until the equipment is exempt as "eligible manufacturing personal property" (if applicable).

The City's SEV and Taxable Value includes the value of qualified property located within the City's Tool & Die and Renewable Energy Renaissance Zones (the "Zones") which were created pursuant to the provisions of Act 376, Public Acts of Michigan, 1996 ("Act 376"), as amended. Act 376 was designed to stimulate private investment within the Zones through the abatement of certain property, income and business taxes. For the fiscal year ending June 30, 2022, the SEV and equivalent Taxable Value of property qualified for the benefits of the Zones program totaled \$0 and \$0, respectively.

The City's Brownfield Redevelopment Authority was established and incorporated by resolution, pursuant to the provisions of Act 381, Public Acts of Michigan, 1996 ("Act 381"), as amended, adopted by the City Commission on December 6, 2005. Act 381 authorizes the Authority to undertake a broad range of improvement activities intended to promote the revitalization of environmentally distressed areas. These activities include, but are not necessarily limited to, baseline environmental assessments, due care activities, additional response activities, infrastructure improvements, demolition, lead or asbestos abatement and site preparation. The Authority Board is comprised of the board of directors of the Economic Development Corporation of the City of Kentwood appointed by the City Commission. The Authority Board prepared the original Brownfield Plan adopted by the City Commission on September 2, 2008 (the "Brownfield Plan"). The Authority has the responsibility for carrying out and overseeing the Brownfield Plan. Tax increment financing permits the Authority to capture tax revenues attributable to increase in value of real and personal property on the Eligible Property. The initial taxable value of the Eligible Property was \$5,649,453 (the "Initial Taxable Value"). The current taxable value of the Eligible Property has increased to \$15,098,102. The amount by which the current taxable value exceeds the Initial Taxable Value in any one year is captured taxable value (the "Captured Taxable Value"). The 2021 Captured Taxable Value is \$9,448,649.

Starting with the 2010 City assessment roll is a "New Personal Property Exemption" under Act 328, Public Acts of Michigan, 1998 ("Act 328"), as amended. Eligible businesses engaged in manufacturing, mining, research and development, wholesale trade, or office operations bringing either new or additional business to the State of Michigan may be eligible for this exemption on personal property brought into Michigan after the date of approval for exemption. The exemption continues for new acquisitions until the expiration date set by the local governmental unit. This is a 100% property tax exemption. One exemption has been granted, exempting \$11,509,800 in SEV and TV from the rolls. These amounts are not included



in the ad valorem totals for the fiscal year ending June 30, 2022. This exemption will continue past the December 2015 expiration date indefinitely until all equipment is exempted as “eligible manufacturing personal property”.

**City of Kentwood  
Maximum Operating Tax Rates  
Fiscal Year Ending June 30, 2022**

<u>Millage Classification</u>	<u>Millage Authorized</u>	<u>Cumulative Millage Reduction Fraction</u>	<u>Maximum Allowable Millage</u>
General Operating (1).....	3.0000	0.9919	2.9757
Police and Fire (1) .....	6.2620	0.9937	6.2225
Library Purposes (3) .....	0.3500	0.9934	0.3477

**City of Kentwood  
Property Tax Rates  
Fiscal Years Ended or Ending June 30, 2018 Through 2022**

<u>Levy July 1</u>	<u>Fiscal Years Ended or Ending June 30</u>	<u>General Operating (1)</u>	<u>Police and Fire (1)</u>	<u>Library (2)</u>	<u>Total</u>
2017	2018	\$2.9946	\$6.2620	\$0.3500	\$9.6066
2018	2019	2.9946	6.2620	0.3500	9.6066
2019	2020	2.9946	6.2620	0.3500	9.6066
2020	2021	2.9946	6.2620	0.3500	9.6066
2021	2022	2.9757	6.2225	0.3477	9.5459

Footnotes for the above “Maximum Operating Tax Rates” and “Property Tax Rates” schedules:

(1) Authorized by the City Charter. On August 8, 2006, the City’s electorate approved a 0.4688 mill increase to the Police and Fire Millage effective July 1, 2007. On May 4, 2010, the City’s electorate approved a 2.0000 mill increase to the Police and Fire Millage effective July 1, 2010.

(2) On August 5, 2008, the City’s electorate approved 0.3500 mills for Library Purposes effective July 1, 2009.

Source: City of Kentwood

**City of Kentwood**  
**Principal Residence (1) Property Tax Rates by Governmental Unit**  
**Fiscal Years Ended or Ending June 30, 2017 Through 2021**

<u>Governmental Unit</u>	<u>Fiscal Years Ended or Ending June 30</u>				
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
City of Kentwood.....	\$9.6066	\$9.6066	\$9.6066	\$9.6066	\$9.6066
County of Kent.....	6.0596	6.0518	6.2947	6.2584	6.2100
State of Michigan .....	6.0000	6.0000	6.0000	6.0000	6.0000
Kentwood Public Schools (2).....	5.8500	5.8500	5.8500	5.8666	5.8472
Kent Intermediate School District.....	4.7903	5.6694	5.6465	5.6113	5.5684
Grand Rapids Community College .....	1.7865	1.7788	1.7716	1.7606	1.7472
Interurban Transit Authority .....	1.4688	1.4632	1.4658	1.4556	1.4457
Kent District Library Authority...	<u>1.2800</u>	<u>1.2774</u>	<u>1.2733</u>	<u>1.2661</u>	<u>1.2581</u>
Total .....	<u>\$36.8418</u>	<u>\$37.6972</u>	<u>\$37.9085</u>	<u>\$37.8252</u>	<u>\$37.6832</u>

**City of Kentwood**  
**Non-Principal Residence (1) Property Tax Rates by Governmental Unit**  
**Fiscal Years Ended or Ending June 30, 2017 Through 2021**

<u>Governmental Unit</u>	<u>Fiscal Years Ended or Ending June 30</u>				
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
City of Kentwood.....	\$9.6066	\$9.6066	\$9.6066	\$9.6066	\$9.6066
County of Kent.....	6.0596	6.0518	6.2947	6.2584	6.2100
State of Michigan .....	6.0000	6.0000	6.0000	6.0000	6.0000
Kentwood Public Schools (2).....	23.8500	23.8500	23.8500	23.8666	23.8472
Kent Intermediate School District.....	4.7903	5.6694	5.6465	5.6113	5.5684
Grand Rapids Community College .....	1.7865	1.7788	1.7716	1.7606	1.7472
Interurban Transit Authority .....	1.4688	1.4632	1.4658	1.4556	1.4457
Kent District Library Authority...	<u>1.2800</u>	<u>1.2774</u>	<u>1.2733</u>	<u>1.2661</u>	<u>1.2581</u>
Total .....	<u>\$54.8418</u>	<u>\$55.6972</u>	<u>\$55.9085</u>	<u>\$55.8252</u>	<u>\$55.6832</u>

- (1) *Principal Residence* means a dwelling or unit in a multiple-unit dwelling subject to ad valorem property taxes that is owned and occupied as a principal residence by the owner of the dwelling or unit. Principal residence includes all unoccupied property classified as agricultural or residential adjacent and contiguous to the home of the owner that is not leased or rented by the owner to another person if the gross receipts of the agricultural or horticultural operations, if any, exceed the household income of the owner. If the gross receipts of the agricultural or horticultural operations do not exceed the household income of the owner, the homestead includes only 5 acres adjacent and contiguous to the home of the owner. Principal residence includes a life care facility registered under the living care disclosure act, Act No. 440 of the Public Acts of 1976, being sections 554.801 to 554.844 of the Michigan Compiled Laws. Principal residence also includes property owned by a cooperative housing corporation and occupied as a principal residence by tenant stockholders. *Non-principal residence* is property not included in the above definition.
- (2) The Kentwood Public Schools is the largest school district within the City. Portions of other school districts overlap the City's boundaries. The lowest and highest non-principal residence millage rates for the other overlapping school districts for the fiscal year ending June 30, 2021 ranged from \$25.0000 to \$26.3200 for each \$1,000 of Taxable Value, respectively. The total tax rates for property owners in other school districts would change accordingly.

Source: City of Kentwood

**City of Kentwood**  
**Property Tax Collections (1)**  
**Fiscal Years Ended or Ending June 30, 2017 Through 2021**

July 1 <u>Levy</u>	Fiscal Years Ended or Ending <u>June 30</u>	<u>Tax Levy</u>	Collections to March 1 <u>Following Levy</u>	Percent <u>Collected</u>
2017	2018	\$ 18,698,800	\$ 18,512,338	99.0%
2018	2019	19,350,606	19,124,756	98.8
2019	2020	19,548,525	19,331,630	98.9
2020	2021	20,124,620	19,838,655	98.6
2021	2022	20,847,205	(In collection process)	

(1) Includes the value of property granted tax abatement under Acts 198. See “Tax Abatement” herein.  
Source: City of Kentwood

**City of Kentwood**  
**Ten Largest Taxpayers**  
**Fiscal Year Ending June 30, 2022**

<u>Taxpayers</u>	<u>Principal Product or Service</u>	<u>Taxable Value</u>	Equivalent Taxable Value of Property Granted Tax Abatement Under <u>Act 198(1)</u>	<u>Total Taxable Value</u>	Percent of <u>Total (2)</u>
PR Woodland LTD Partner....	Shopping Center .....	\$ 78,400,850	\$ 0	\$ 78,400,850	3.59%
Holland Home.....	Senior Housing .....	40,818,523	0	40,818,523	1.87
Lacks Industries, Inc.....	Automotive Supplier.	33,733,331	2,930,252	36,663,583	1.68
MIMG/MBR River Oaks.....	Multi-family Housing	33,884,103	0	33,884,103	1.55
TEG Woodland Creek LLC...	Multi-family Housing	31,878,237	0	31,878,237	1.46
Roskam Baking Co.....	Food .....	23,830,335	3,049,423	26,879,758	1.23
Consumers Energy.....	Utility .....	26,082,188	0	26,082,188	1.19
Green Castle Properties LLC.	Automotive Dealer....	19,387,420	0	19,387,420	0.89
Steelcase Corporation.....	Office Furniture .....	18,613,390	0	18,613,390	0.85
Hearthside Food Solutions....	Food .....	4,975,462	3,876,991	8,852,453	0.41
		<u>\$311,603,839</u>	<u>\$ 9,856,666</u>	<u>\$321,460,505</u>	<u>14.72%</u>

(1) See “Tax Abatement” herein.

(2) Based on \$2,183,634,063 which is the City’s Total Taxable Value for the fiscal year ended June 30, 2022. Includes the Equivalent Taxable Value of property granted tax abatement under Act 198. See “Tax Abatement” herein.

Source: City of Kentwood

**City of Kentwood**  
**Revenues From the State of Michigan**  
**Fiscal Years Ended or Ending June 30, 2018 Through 2022**

	Fiscal Years Ended or Ending June 30				
	2018	2019	2020	2021	2022 (2)
State Sales Tax.....	\$ 4,217,410	\$ 4,373,343	\$ 4,351,202	\$ 4,939,432	\$ 4,463,200
Liquor License Fees.....	<u>25,402</u>	<u>24,464</u>	<u>27,799</u>	<u>26,925</u>	<u>25,000</u>
Total Revenues From the State of Michigan .....	<u>\$ 4,242,812</u>	<u>\$ 4,397,807</u>	<u>\$ 4,379,001</u>	<u>\$ 4,966,357</u>	<u>\$ 4,488,200</u>
Percent of General Fund Revenue.....	13.66%	13.40%	13.97%	13.98%	12.44%

(1) As estimated

(2) As budgeted.

Source: City of Kentwood

**Legal Debt Margin**

Pursuant to the statutory and constitutional debt provisions set forth herein, the following table reflects the amount of additional debt the City may legally incur as of October 2, 2021.

Debt Limit (1) .....	\$ 273,726,860
Debt Outstanding.....	\$5,313,672
Less: Exempt Debt.....	<u>4,018,672</u>
Legal Debt Margin.....	<u>\$ 272,431,860</u>

(1) 10% of \$2,737,268,600 which is the City's Total SEV for the fiscal year ending June 30, 2022. Includes the SEV of property granted tax abatement under Act 198.

Source: Municipal Advisory Council of Michigan and the City of Kentwood.

## Debt Statement

The following table reflects a breakdown of the City's direct and overlapping debt as of October 2, 2021 including the Bonds described herein. Direct debt that is shown as self-supporting is paid from sources other than the City's General Fund.

<u>City Direct Debt</u>	<u>Gross</u>	<u>Self-Supporting</u>	<u>Net</u>
General Obligation Bonds:			
Dated June 18, 2013 .....	\$ 1,295,000	\$ 0	\$ 1,295,000
Dated September 17, 2013.....	<u>4,018,672</u>	<u>4,018,672</u>	<u>0</u>
Total .....	<u>\$ 5,313,672</u>	<u>\$ 4,018,672</u>	<u>\$ 1,295,000</u>
Per Capita Net City Direct Debt (1) .....			\$ 26.59
Percent of Net Direct Debt to Total SEV (2).....			0.05%
<u>Overlapping Debt (3)</u>	<u>Gross</u>	Percent of <u>Gross</u>	<u>City Share</u>
Kentwood School District .....	\$ 66,025,000	68.86%	\$ 45,464,815
Caledonia School District.....	139,631,604	8.86	12,371,360
Forest Hills School District .....	148,930,000	5.82	8,667,726
Kelloggsville School District .....	49,235,000	36.61	18,024,934
Kent County .....	116,825,000	8.19	9,567,968
Grand Rapids Community College .....	<u>27,170,000</u>	<u>7.92</u>	<u>2,151,864</u>
Total Overlapping Debt .....	<u>\$ 547,816,604</u>		<u>\$ 96,248,667</u>
Total Direct & Overlapping Debt.....	<u>\$ 553,130,276</u>		<u>\$ 97,543,667</u>
Per Capita Net Overlapping Debt (1) .....			\$1,976.07
Percent of Net Overlapping Debt to Total SEV (2).....			3.52%
Per Capita Net Direct and Overlapping Debt (1).....			\$2,002.66
Percent of Net Direct and Overlapping Debt to Total SEV (2) .....			3.56%

(1) Based on the City's 2010 Census of 48,707.

(2) Based on \$2,737,268,600 which is the City's Total SEV for the fiscal year ending June 30, 2022. Includes the SEV of property granted tax abatement under Act 198.

(3) Overlapping debt is the portion of another taxing unit's debt for which property taxpayers of the City are liable in addition to debt issued by the City.

(4) The City issued general obligation limited tax bonds that were insured by Ambac. The rating of Ambac and the issues insured by Ambac have been lowered or removed by one or all of the nationally recognized statistical rating organizations.

Source: Municipal Advisory Council of Michigan and City of Kentwood.



## Vredeveld Haefner LLC

CPAs and Consultants  
10302 20<sup>th</sup> Avenue  
Grand Rapids, MI 49534  
Fax (616) 828-0307

Douglas J. Vredeveld, CPA  
(616) 446-7474  
Peter S. Haefner, CPA  
(616) 460-9388

November 24, 2021

Honorable Mayor and Members of the City Commission  
City of Kentwood, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Kentwood for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 13, 2021. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. The City implemented GASB Statement Number 84, "Fiduciary Activities" that modified the definition to fiduciary funds to include custodial funds and eliminate agency funds. This statement also modified the statement of changes in fiduciary net position to include custodial funds. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the useful lives of capital assets is based on previous history and future expectations and the estimate of pension and OPEB plan obligations are based on actuarial valuations of the plans. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of contingent liabilities in Note 10 to the financial statements and the costs to comply with EPA requirements for the landfill currently being funded by Kent County.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Journal entries were proposed to and posted by Management to record the activity of the pension trust fund.

### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 24, 2021.

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

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

### Other Matters

We applied certain limited procedures to required supplementary information (RSI), as itemized in the table of contents that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund statements and schedules and the schedule of expenditure of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Continuing Disclosure Filing, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### Restriction on Use

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

Sincerely,

*Ordedeld Haefner LLC*

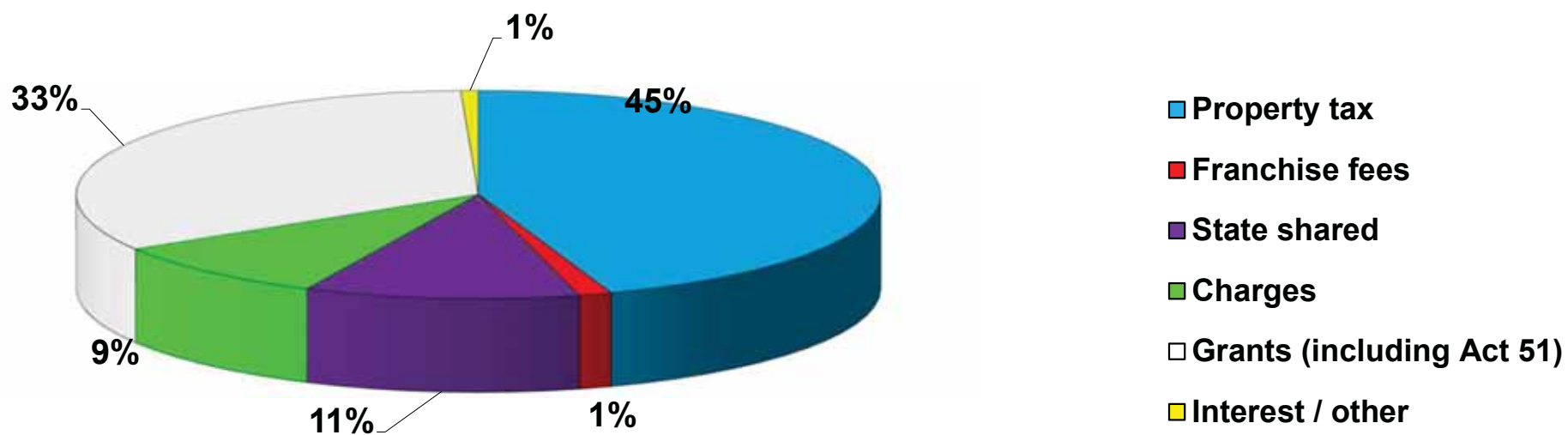
# **CITY OF KENTWOOD YEAR ENDED JUNE 30, 2021**

**VREDEVELD HAEFNER LLC**  
ACCOUNTANTS AND CONSULTANTS

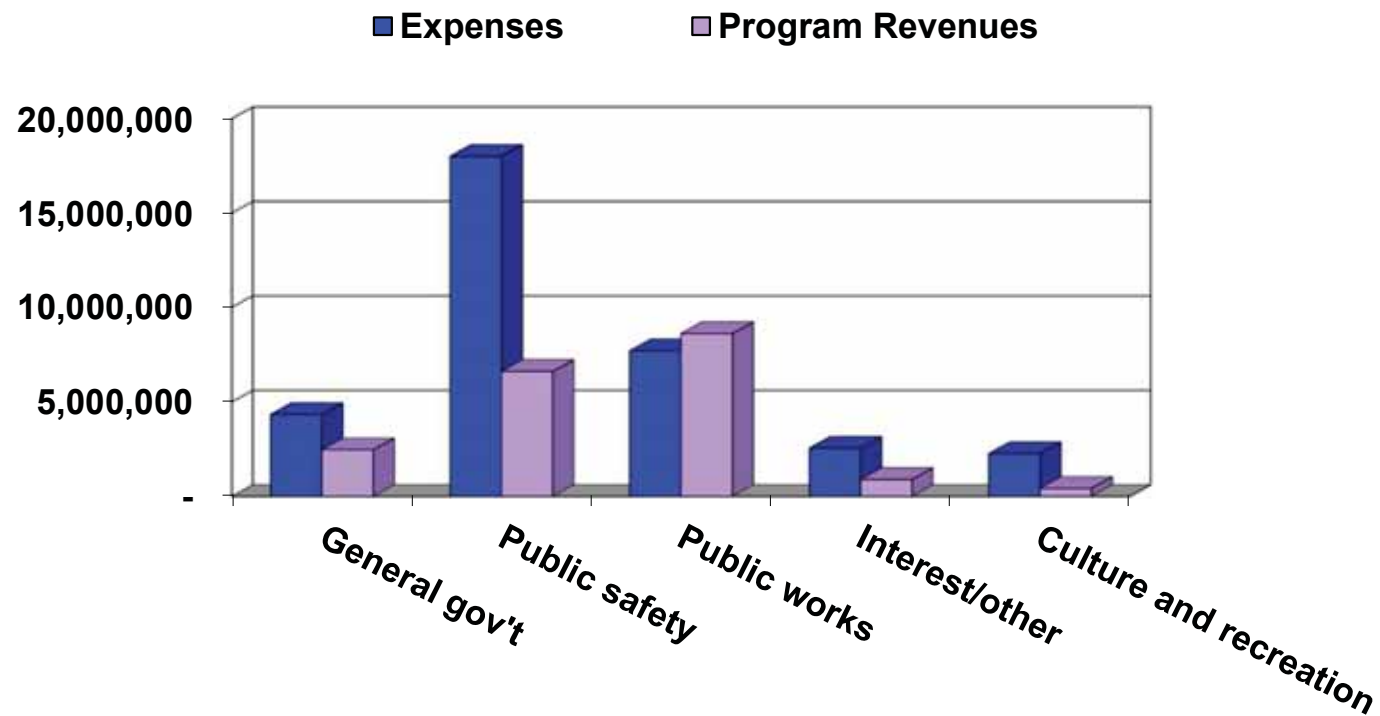




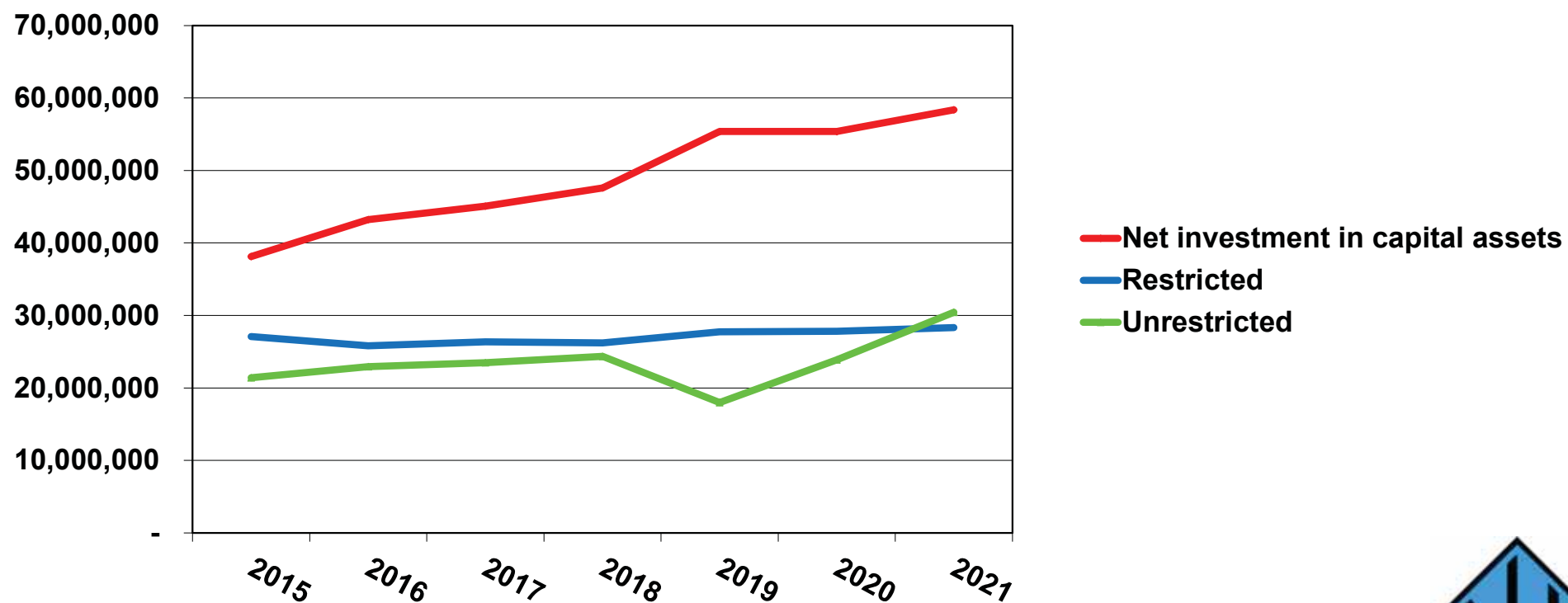
# REVENUE BY TYPE GOVERNMENTAL ACTIVITIES



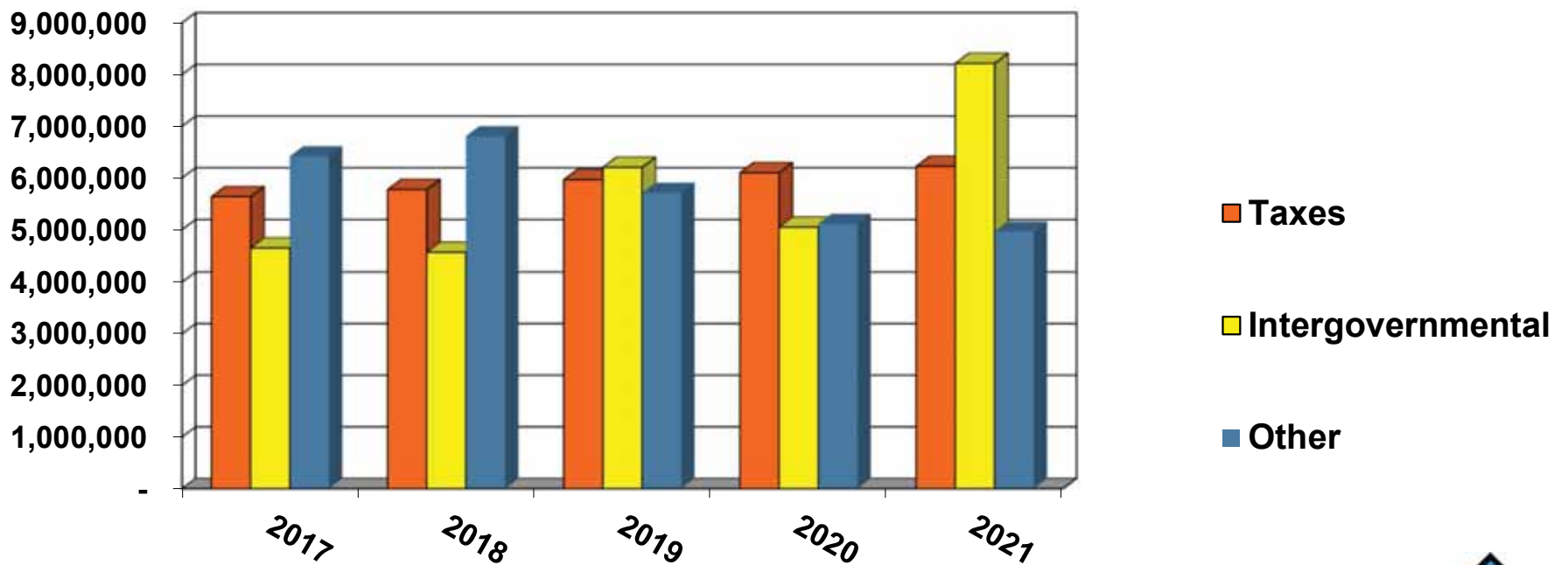
# EXPENSES AND PROGRAM REVENUES GOVERNMENTAL ACTIVITIES



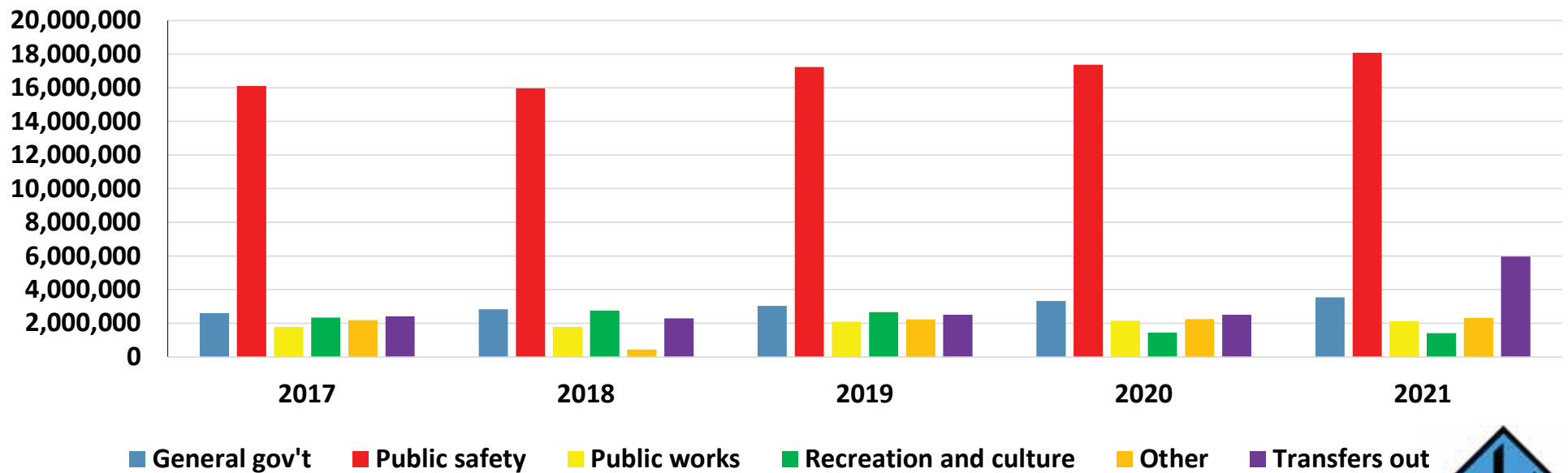
# NET POSITION GOVERNMENTAL ACTIVITIES



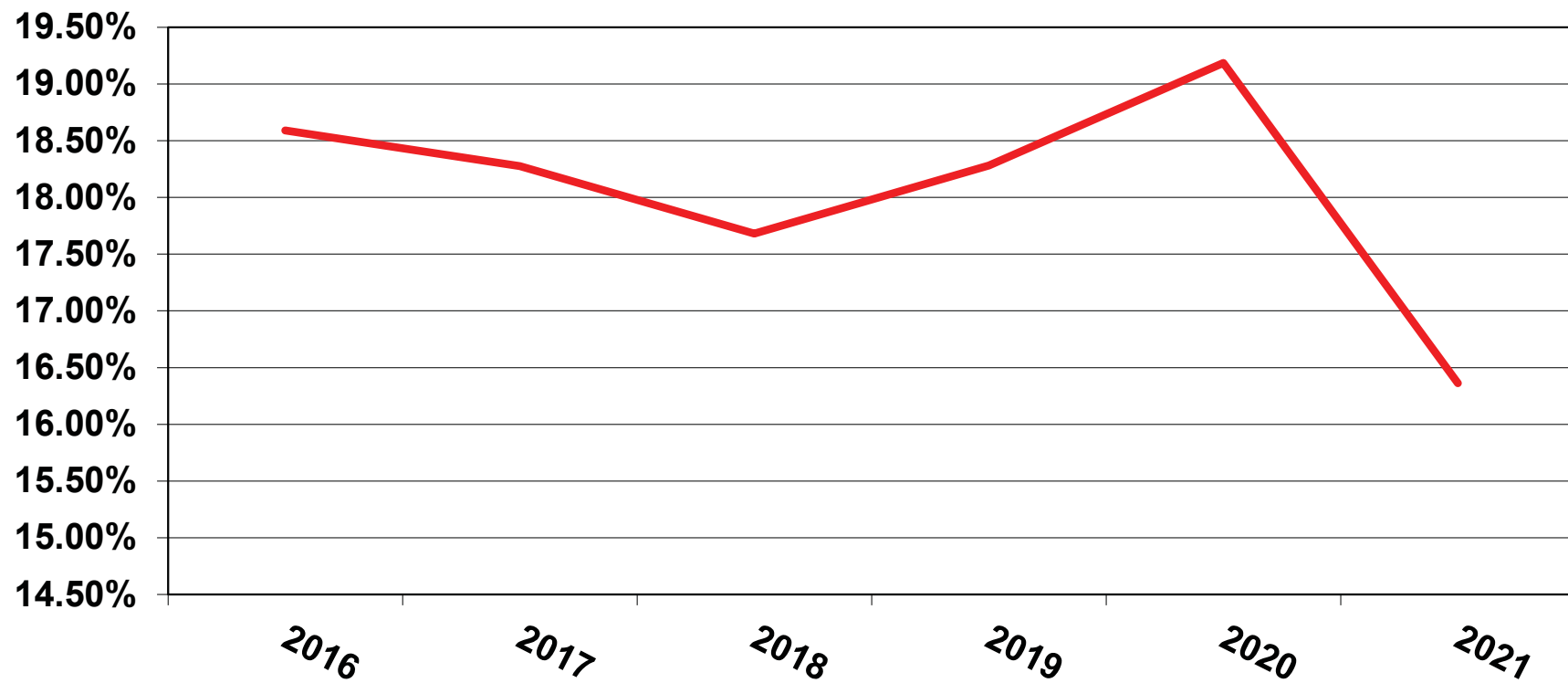
# GENERAL FUND REVENUES



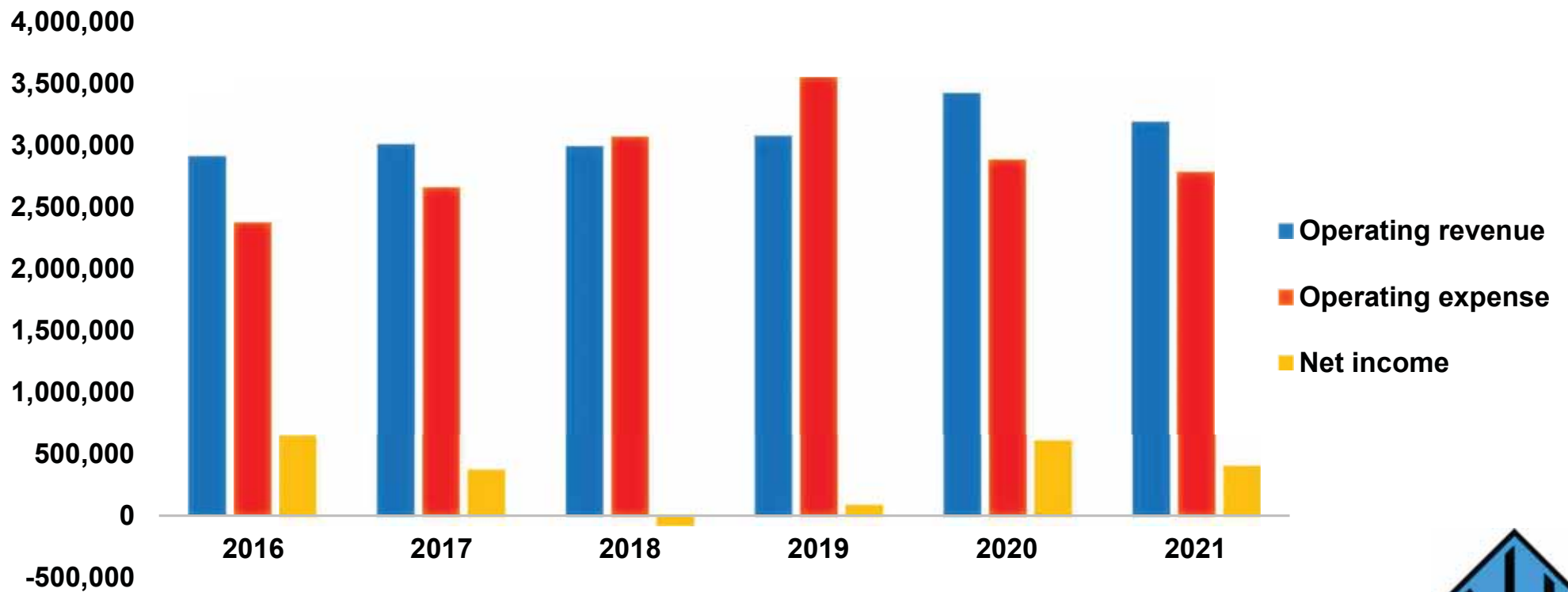
# EXPENDITURES BY FUNCTION GENERAL FUND



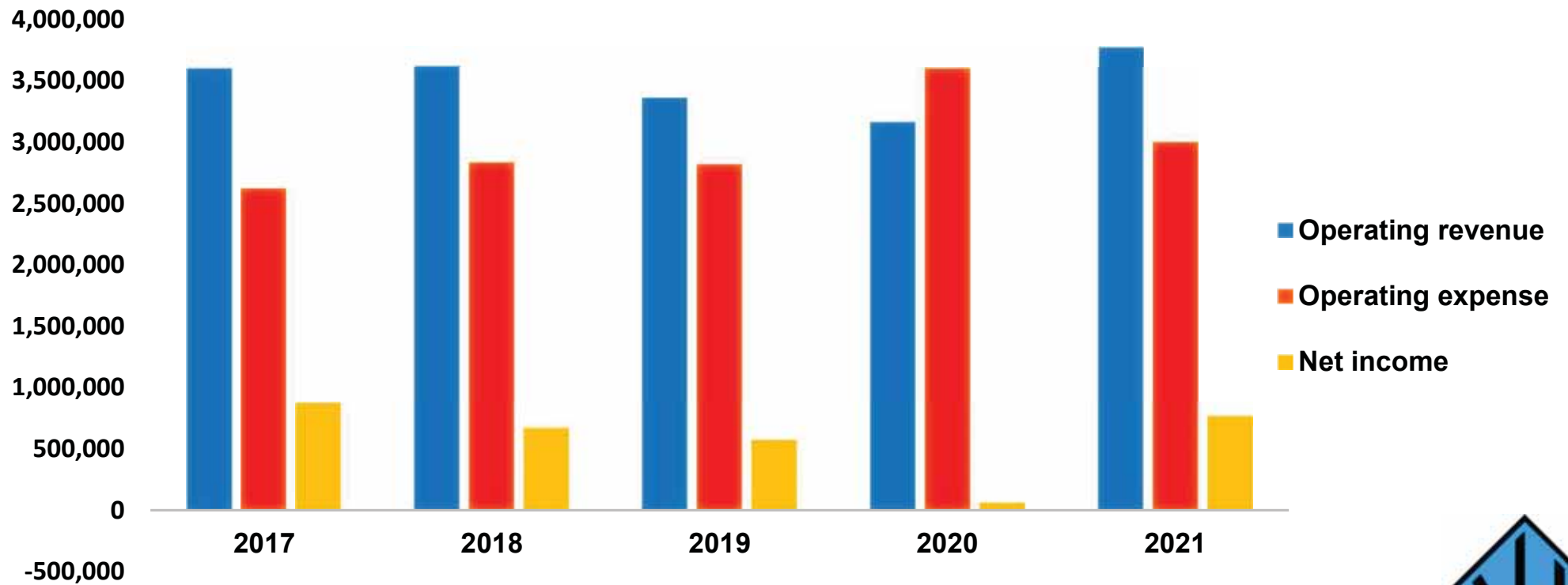
# GENERAL FUND UNASSIGNED FUND BALANCE AS A PERCENT OF EXPENDITURES AND TRANSFERS



# SEWER FUND

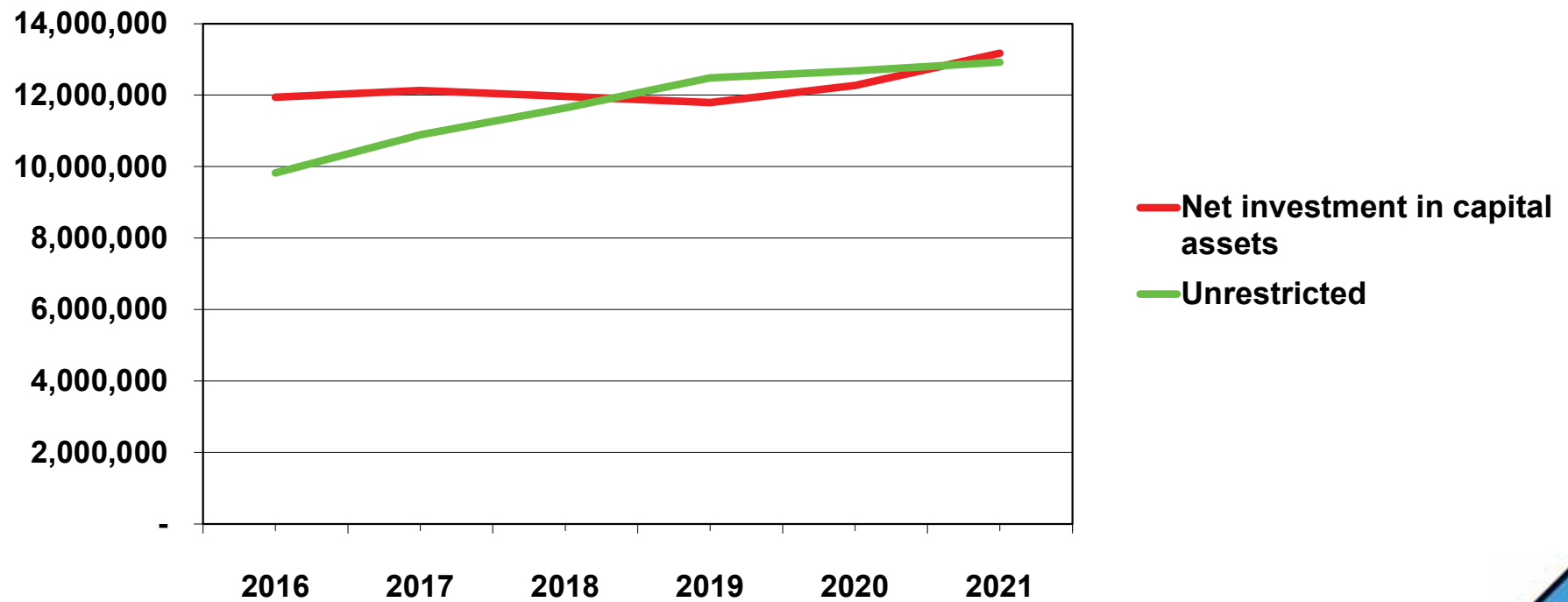


# WATER FUND





# NET POSITION BUSINESS-TYPE ACTIVITIES



# CONTACT US!

**Peter Haefner, CPA**

**(616) 460-9388 phone**

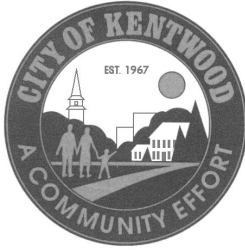
**[phaefner@vh-cpas.com](mailto:phaefner@vh-cpas.com)**

**Vredeveld Haefner LLC**

**10302 20<sup>th</sup> Avenue**

**Grand Rapids, MI 49534**





## FINANCE DEPARTMENT

### INFORMATION ONLY

#### MEMORANDUM

TO: Honorable Mayor and City Commissioners  
FROM: Thomas H. Chase, Finance Director  
DATE: November 23, 2021  
RE: City, Village, and Township Revenue Sharing (CVTRS)

ACTION REQUESTED: This is information only. No action is requested.

BACKGROUND: Since FY 2015, City of Kentwood has received, from the State of Michigan, CVTRS funding in addition to Constitutional Revenue Sharing, as follows:

	<u>Constitutional</u>	<u>CVTRS</u>	<u>Total</u>
FY 2015 Actual	\$3,711,142	\$128,907	\$3,840,049
FY 2016 Actual	3,707,577	128,907	3,836,484
FY 2107 Actual	3,921,265	128,907	4,050,172
FY 2018 Actual	4,023,079	168,456	4,191,535
FY 2019 Actual	4,208,392	168,343	4,376,735
FY 2020 Actual	4,204,300	143,510	4,347,810
FY 2021 Actual	4,650,563	172,215	4,822,778
FY 2022 State Budget	4,508,731	175,659	4,684,390

In connection with the CVTRS program, again this year within the State Budget Act, the City is required to submit a form and specified information to the MI Department of Treasury, and post the form and information on the City's website (see attached). Each year, the City has complied with these requirements before the December 1<sup>st</sup> deadline.

Starting in 2015, the City must also notify citizens in a general information publication where this information is located. See the City of Kentwood website (<http://www.kentwood.us>) on the Finance Department page under Financial Information & Transparency.

Finance Director Chase will make a presentation regarding the CVTRS program, and the program requirements, at the December 7, 2021 City Commission Meeting. Information regarding the presentation will be included in the minutes for the meeting, which will be published in the Grand Rapids Press. It is anticipated that these actions will satisfy this requirement.

A copy of the posting is attached to this memorandum.

If you have any questions, please contact Thomas Chase at (616) 554-0766.

Enclosure

2985.docx

Michigan Department of Treasury  
Revenue Sharing and Grants Division  
PO Box 30722  
Lansing MI 48909

**RE: Compliance Form 4886 for Kentwood, MI Transparency & Accountability**

The Kentwood is pleased to submit form 4886 with the required documents in compliance with the State of Michigan's Transparency and Accountability Initiative.

The Kentwood has chosen to use a web-service for this requirement, and has partnered with Munetrix to showcase our data.

**Included with this letter are the required documents for Kentwood:**

- Citizen's Guide to Finances including our Pension and OPEB status
- Performance Dashboard
- Debt Service Report
- Projected Budget Report

We have made the data available to the public via a link on our website; as well we will make available limited quantities of paper copies in our municipality lobby and notify residents in our periodic mailings. You will find the confirmation of our website link and various supporting transparency documentation included with this letter.

We look forward to receiving these important funds from the State of Michigan and trust you will contact us if there are any questions or concerns.

Sincerely,



Stephen C.N. Kepley  
Mayor

## City, Village, and Township Revenue Sharing and County Incentive Program Certification

Issued under authority of 2021 Public Act 87. Filing is mandatory to qualify for payments.

Each city/village/township/county applying for City, Village, and Township Revenue Sharing or County Incentive Program payments must:

1. Certify to the Michigan Department of Treasury (Treasury) that the local unit listed below has produced and made available to the public a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report as required by 2021 Public Act 87. The local unit must include in any mailing of general information to its citizens, the Internet website address or the physical location where all the documents are available for public viewing in the clerk's office.
2. Submit to Treasury a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report.

This certification, along with a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report, **must be received by December 1, 2021**, (or the first day of a payment month) in order to qualify for that month's payment. Postmark dates will not be considered. For questions, call 517-335-7484.

### PART 1: LOCAL UNIT INFORMATION

Local Unit Name Kentwood	Local Unit County Name Kent County		
Local Unit Code 41 2050	Contact E-Mail Address chaset@kentwood.us		
Contact Name Thomas H. Chase	Contact Title Finance Director	Contact Telephone Number 616-554-0766	Extension
Website Address, if reports are available online <a href="http://munetrix.com/sections/data/municipal.php?MuniID=141&amp;Type=City">http://munetrix.com/sections/data/municipal.php?MuniID=141&amp;Type=City</a>		Current Fiscal Year End Date 06/30/2022	

### PART 2: CITIZEN'S GUIDE

Check any of the following that apply:

- ☐ The local unit has elected to use Treasury's online Citizen's Guide to comply with the legislative requirements. Therefore, a copy of the Citizen's Guide will not be submitted to Treasury.
- ☒ The local unit does not have any unfunded liabilities (pensions or other postemployment benefits (OPEB)).

### PART 3: CERTIFICATION

*In accordance with 2021 Public Act 87, the undersigned hereby certifies to Treasury that the above mentioned local unit 1) has produced a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report and 2) will include in any mailing of general information to our citizens, the Internet website address or the physical location where all the documents are available for public viewing in the clerk's office. The Citizen's Guide, Performance Dashboard, Debt Service Report, and Projected Budget Report are attached to this signed certification, unless otherwise noted in Part 2.*

Chief Administrative Officer Signature (as defined in MCL 141.422b) 	Printed Name of Chief Administrative Officer (as defined in MCL 141.422b) Stephen C.N. Kepley
Title Mayor	Date November 23, 2021

Completed and signed form (including required attachments) should be e-mailed to: **TreasRevenueSharing@michigan.gov**.  
If you are unable to submit via e-mail, fax to 517-335-3298 or mail the completed form and required attachments to:

Michigan Department of Treasury  
Revenue Sharing and Grants Division  
PO Box 30722  
Lansing MI 48909

### TREASURY USE ONLY

CVTRS/CIP Eligible Y N	Certification Received	Citizen's Guide Received
Performance Dashboard Received	Debt Service Report Received	Projected Budget Report Received
Final Certification	CVTRS/CIP Notes	

## General Info

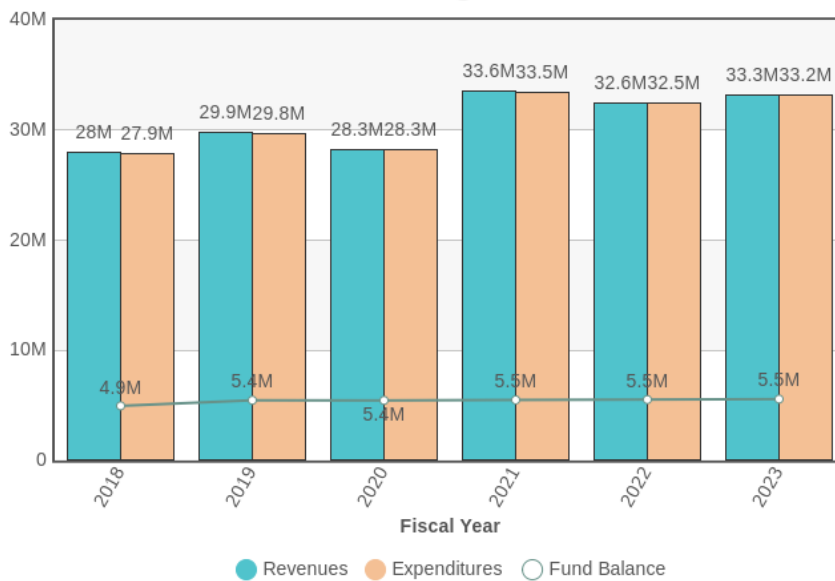
Name	Type	Fiscal Year End	Population (2010)	Phone	Website
Kentwood	City	June	48707	(616) 698-9610	<a href="https://www.kentwood.us/">https://www.kentwood.us/</a>

## Multi-Year General Fund Only

Year	Data Status	Fiscal Score	Population	General Fund Revenues	General Fund Expenditures	*Available Fund Balance	Taxable Value
2023	Forecast	0	54304	\$33,252,900	\$33,212,400	\$5,547,049	\$2,225,565,821
2022	Budget	0	52036	\$32,579,700	\$32,547,300	\$5,506,549	\$2,160,743,516
2021	Amended Budget	0	51898	\$33,588,633	\$33,457,055	\$5,474,149	\$2,075,379,462
2020	Historic	0	51868	\$28,303,735	\$28,286,966	\$5,427,248	\$2,075,379,462
2019	Historic	0	51898	\$29,858,671	\$29,766,495	\$5,442,103	\$2,042,875,094
2018	Historic	0	51868	\$28,012,967	\$27,904,032	\$4,933,788	\$1,969,298,916

\*Available Fund Balance includes Committed, Assigned, and Unassigned Funds. It excludes Nonspendable and Restricted Funds.

### How We Have Managed Our Resources



## Fiscal Year Assumptions Notes

### 2023 Notes: General Fund

Property taxes +3.0%

State Shared Revenue +3.0%

Transfer from Police & Fire Millage Fund adjusted based on projected Police & Fire Department costs

Pay estimated to increase at contractual and estimated rates (used 2.5%), along with benefits that fluctuate based on pay amounts

Medical insurance costs +5.0%

Pension contributions adjusted using plan actuary projection and employer contribution rates

Debt service payments based on repayment schedules

# Financial Statement

Including General Fund only

## Balance Sheet

Category Name	2023	2022	2021	2020	2019	2018
Fund Equity	\$6,306,672	\$6,266,172	\$6,233,772	\$6,102,192	\$6,085,423	\$5,993,247
Total Assets	N/A	N/A	N/A	\$7,708,235	\$7,448,573	\$7,506,772
Total Liabilities	N/A	N/A	N/A	\$1,606,043	\$1,363,150	\$1,513,525

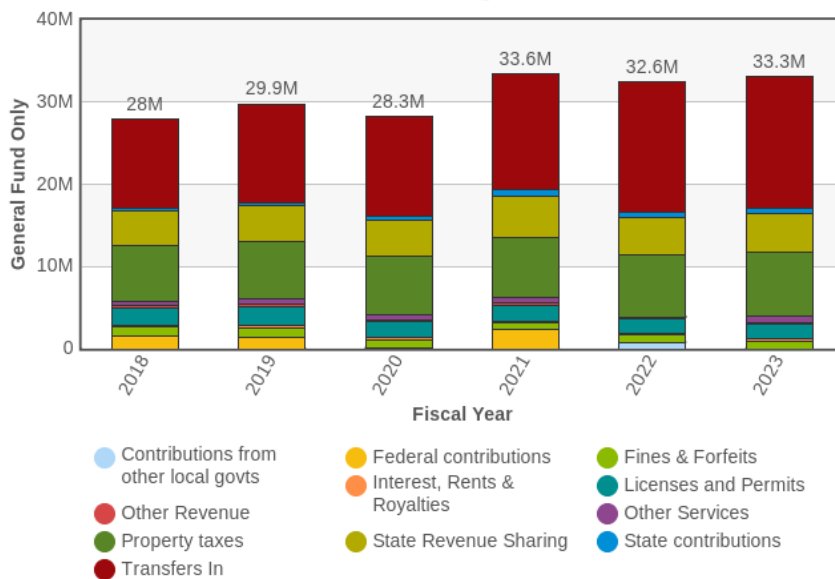
\*Fund Equity includes all five fund types: Committed, Assigned, Unassigned, Nonspendable and Restricted Funds.



## Revenues

Category Name	2023	2022	2021	2020	2019	2018
Contributions from other local govts	\$0	\$752,800	\$14,492			
Federal contributions	\$3,000	\$3,000	\$2,353,991	\$142,196	\$1,426,037	\$1,575,184
Fines & Forfeits	\$926,000	\$926,000	\$805,764	\$913,167	\$1,123,102	\$1,162,985
Interest, Rents & Royalties	\$245,000	\$245,000	\$197,626	\$353,249	\$343,173	\$154,054
Licenses and Permits	\$1,865,000	\$1,765,000	\$2,005,498	\$1,968,484	\$2,283,794	\$2,125,707
Other Revenue	\$234,200	\$234,200	\$318,139	\$213,904	\$234,026	\$212,626
Other Services	\$752,800	\$0	\$541,121	\$587,624	\$637,123	\$584,251
Property taxes	\$7,849,100	\$7,623,000	\$7,358,208	\$7,108,797	\$7,010,209	\$6,812,673
State Revenue Sharing	\$4,597,100	\$4,463,200	\$4,939,432	\$4,351,202	\$4,373,343	\$4,217,410
State contributions	\$694,700	\$694,700	\$866,226	\$620,705	\$448,069	\$296,790
Transfers In	\$16,086,000	\$15,872,800	\$14,188,136	\$12,044,407	\$11,979,795	\$10,871,287
<b>Total</b>	<b>\$33,252,900</b>	<b>\$32,579,700</b>	<b>\$33,588,633</b>	<b>\$28,303,735</b>	<b>\$29,858,671</b>	<b>\$28,012,967</b>

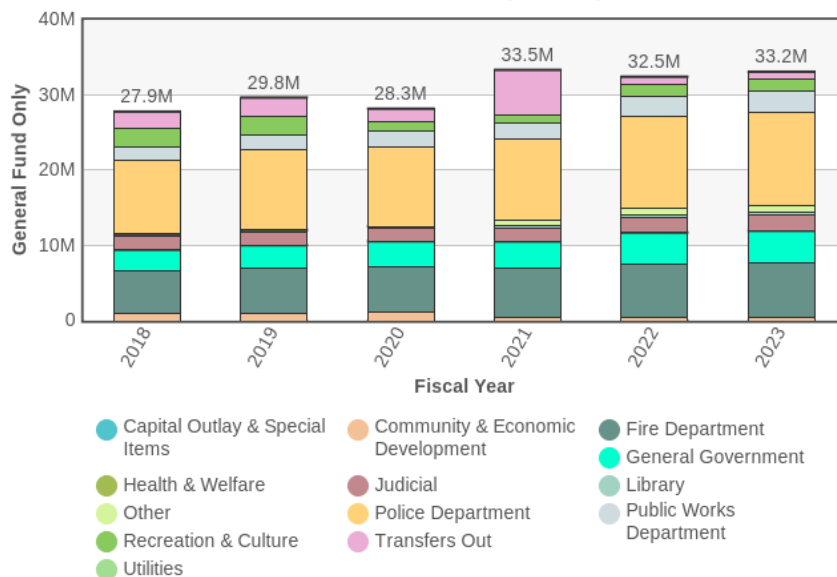
### Where The Money Comes From



## Expenses

Category Name	2023	2022	2021	2020	2019	2018
Capital Outlay & Special Items	\$0	\$0	\$0			
Community & Economic Development	\$543,600	\$530,400	\$480,915	\$1,151,680	\$1,098,836	\$958,845
Fire Department	\$7,184,000	\$7,034,000	\$6,578,140	\$6,145,362	\$5,973,521	\$5,701,852
General Government	\$4,300,600	\$4,223,200	\$3,545,806	\$3,326,515	\$3,032,026	\$2,833,860
Health & Welfare	\$0	\$0	\$0			
Judicial	\$2,080,800	\$2,042,300	\$1,841,251	\$1,771,909	\$1,763,101	\$1,829,086
Library	\$336,700	\$336,700	\$274,083	\$220,032	\$265,285	\$261,787
Other	\$904,000	\$880,900	\$714,495			
Police Department	\$12,471,600	\$12,223,900	\$10,781,881	\$10,553,639	\$10,626,081	\$9,745,580
Public Works Department	\$2,839,900	\$2,741,600	\$2,129,233	\$2,150,067	\$2,099,012	\$1,785,458
Recreation & Culture	\$1,557,700	\$1,535,200	\$1,139,125	\$1,227,492	\$2,398,158	\$2,499,626
Transfers Out	\$993,500	\$999,100	\$5,972,126	\$1,740,270	\$2,510,475	\$2,287,938
Utilities	\$0	\$0	\$0			
<b>Total</b>	<b>\$33,212,400</b>	<b>\$32,547,300</b>	<b>\$33,457,055</b>	<b>\$28,286,966</b>	<b>\$29,766,495</b>	<b>\$27,904,032</b>

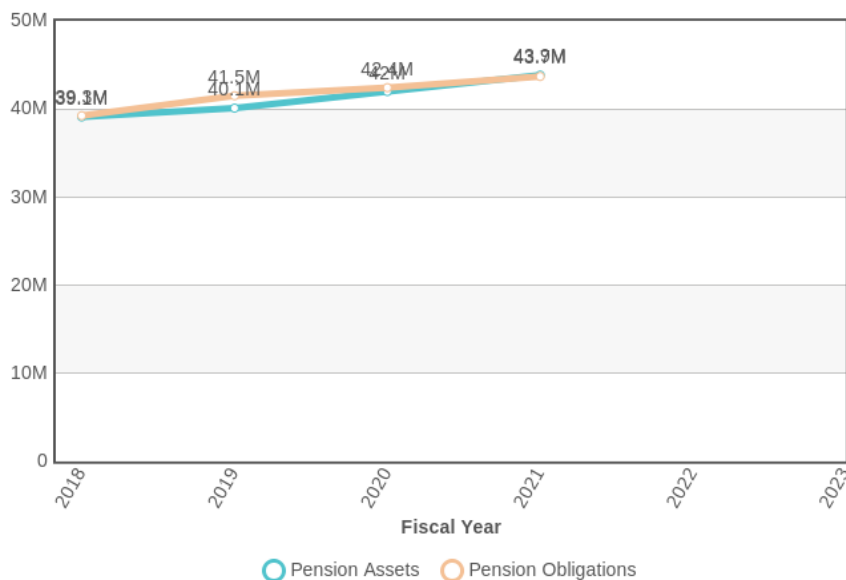
### How The Money Is Spent



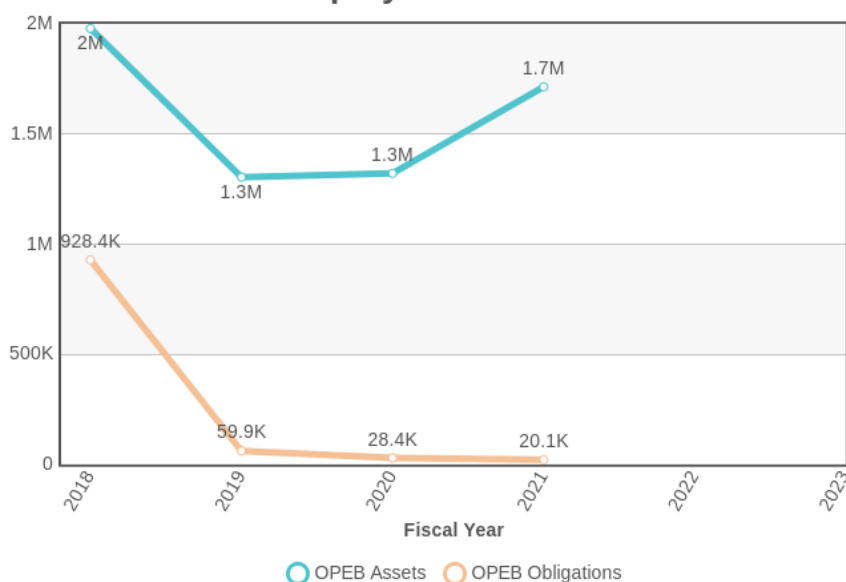
## Supplementary Information (Pension / OPEB)

Category Name	2023	2022	2021	2020	2019	2018
Pensions Actuarial Liability	N/A	N/A	\$43,710,024.00	\$42,440,484.00	\$41,518,903.00	\$39,255,545.00
Pension Fund Assets	N/A	N/A	\$43,863,362.00	\$41,997,101.00	\$40,113,833.00	\$39,116,285.00
OPEB Actuarial Liability	N/A	N/A	\$20,099.00	\$28,356.00	\$59,935.00	\$928,420.00
OPEB Fund Assets	N/A	N/A	\$1,714,946.00	\$1,321,770.00	\$1,304,265.00	\$1,980,928.00

### Pension Fund Status



### Other Post-Employment Benefit Fund Status



## Fund Equity Detail

Category Name	2023	2022	2021	2020	2019	2018
Nonspendable	\$543,123.00	\$543,123.00	\$543,123.00	\$420,044.00	\$364,920.00	\$747,859.00
Restricted	\$216,500.00	\$216,500.00	\$216,500.00	\$254,900.00	\$278,400.00	\$311,600.00
Unassigned	\$5,547,049.00	\$5,506,549.00	\$5,474,149.00	\$5,427,248.00	\$5,442,103.00	\$4,933,788.00

# Dashboard for Kentwood

Fiscal Stability	2020	2021	Progress
Fiscal Wellness Indicator Score	0	0	↔
Annual General Fund expenditures per capita	\$545	\$645	↓
Fund balance as % of General Fund Revenues	19.2%	16.3%	↓
Other Post Employment Benefits % Funded	4,661.3%	8,532.5%	↑
Pension % Funded	99.0%	100.4%	↑
Debt burden per capita	\$60.7	\$48.9	↑
Operating Millage	2.99	2.99	↔
Economy & Financial Health	2020	2021	Progress
Population	51,868	51,898	↑
Taxable Value (100k)	\$2,075,379	\$2,075,379	↔
Public Safety	2018	2019	Progress
Crimes against persons per thousand residents	17.4	16.8	↑
Crimes against property per thousand residents	34.2	33.8	↑
Crimes against society per thousand residents	17.1	14.5	↑
Other crimes per thousand residents	17.7	18.8	↓
Traffic crashes property	1,003	1,133	↓
Traffic crashes injuries	350	300	↓
Traffic crashes fatalities	2	1	↓
Culture & Lifestyle	2020	2021	Progress
Governmental Funds committed to arts culture and recreation	\$2	\$2	↓

**Kentwood****Local Code: 41-2050****Debt Service Summary Report**

<b>Bonds &amp; contracts payable</b>		<b>Fiscal Years</b>			
<b>Name</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	
2013 Drinking Water Revolving Fund Water Main Improvement Bonds:2013	353,423	353,073	352,623	352,073	
2013 General Obligation Refunding Bonds:2013	654,335	659,683	654,086	666,765	
<b>Subtotal for Bonds &amp; contracts payable</b>	<b>1,007,758</b>	<b>1,012,756</b>	<b>1,006,710</b>	<b>1,018,838</b>	
<b>Total Principal &amp; Interest</b>	<b>1,007,758</b>	<b>1,012,756</b>	<b>1,006,710</b>	<b>1,018,838</b>	

# Kentwood

## Complete Debt Report for

### 2013 General Obligation Refunding Bonds: 2013

#### Issuance Information

**Debt Type:** Bonds & contracts payable

**Activity Type:** Government

**Repayment Source:** General Obligation

**Issuance Date:** 2013-06-18

**Issuance Amount:** \$6,065,000

**Interest Rate:** 0.6 - 2.05

**Maturing Through:** 2023

**Principal Maturity Range:** \$570,000 - \$660,000

**Purpose:**

**Fund Number:**

**Comments:**

#### Payment Schedule

Date Due	Interest Rate	Principal	Interest	Payment	Balance
2021-04-01	1.6	0.00	17,361.25	17,361.25	\$1,925,000.00
2021-10-01	1.6	630,000.00	17,361.25	647,361.25	\$1,295,000.00
2022-04-01	1.75	0.00	12,321.25	12,321.25	\$1,295,000.00
2022-10-01	1.75	635,000.00	12,321.25	647,321.25	\$660,000.00
2023-04-01	2.05	0.00	6,765.00	6,765.00	\$660,000.00
2023-10-01	2.05	660,000.00	6,765.00	666,765.00	\$0.00
<b>Total</b>		<b>\$1,925,000.00</b>	<b>\$72,895.00</b>	<b>\$1,997,895.00</b>	

# Kentwood

## Complete Debt Report for

### 2013 Drinking Water Revolving Fund Water Main Improvement Bonds: 2013

#### Issuance Information

**Debt Type:** Bonds & contracts payable

**Activity Type:** Business-type/Enterprise

**Repayment Source:** Revenue - Water

**Issuance Date:** 2013-09-17

**Issuance Amount:** \$5,798,672

**Interest Rate:** 2.0

**Maturing Through:** 2034

**Principal Maturity Range:** \$240,000 - \$348,672

**Purpose:**

**Fund Number:**

**Comments:**

#### Payment Schedule

Date Due	Interest Rate	Principal	Interest	Payment	Balance
2021-04-01	2	0.00	42,886.72	42,886.72	\$4,288,672.00
2021-10-01	2	270,000.00	42,886.72	312,886.72	\$4,018,672.00
2022-04-01	2	0.00	40,186.72	40,186.72	\$4,018,672.00
2022-10-01	2	275,000.00	40,186.72	315,186.72	\$3,743,672.00
2023-04-01	2	0.00	37,436.72	37,436.72	\$3,743,672.00
2023-10-01	2	280,000.00	37,436.72	317,436.72	\$3,463,672.00
2024-04-01	2	0.00	34,636.72	34,636.72	\$3,463,672.00
2024-10-01	2	285,000.00	34,636.72	319,636.72	\$3,178,672.00
2025-04-01	2	0.00	31,786.72	31,786.72	\$3,178,672.00
2025-10-01	2	290,000.00	31,786.72	321,786.72	\$2,888,672.00
2026-04-01	2	0.00	28,886.72	28,886.72	\$2,888,672.00
2026-10-01	2	295,000.00	28,886.72	323,886.72	\$2,593,672.00
2027-04-01	2	0.00	25,936.72	25,936.72	\$2,593,672.00
2027-10-01	2	300,000.00	25,936.72	325,936.72	\$2,293,672.00
2028-04-01	2	0.00	22,936.72	22,936.72	\$2,293,672.00
2028-10-01	2	310,000.00	22,936.72	332,936.72	\$1,983,672.00
2029-04-01	2	0.00	19,836.72	19,836.72	\$1,983,672.00
2029-10-01	2	315,000.00	19,836.72	334,836.72	\$1,668,672.00
2030-04-01	2	0.00	16,686.72	16,686.72	\$1,668,672.00
2031-04-01	2	0.00	13,486.72	13,486.72	\$1,348,672.00
2031-10-01	2	325,000.00	13,486.72	338,486.72	\$1,023,672.00
2032-04-01	2	0.00	10,236.72	10,236.72	\$1,023,672.00
2032-10-01	2	335,000.00	10,236.72	345,236.72	\$688,672.00



Date Due	Interest Rate	Principal	Interest	Payment	Balance
2033-04-01	2	0.00	6,886.72	6,886.72	\$688,672.00
2033-10-01	2	340,000.00	6,886.72	346,886.72	\$348,672.00
2034-04-01	2	0.00	3,486.72	3,486.72	\$348,672.00
2034-10-01	2	348,672.00	3,486.72	352,158.72	\$0.00
Total		\$3,968,672.00	\$653,941.44	\$4,622,613.44	



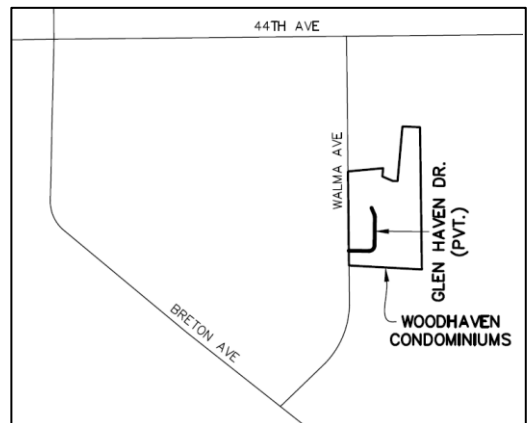
## MEMORANDUM

**TO:** Mayor and City Commissioners  
**FROM:** Brad Boomstra, P.E. – City Engineer  
and Bhama Cairns, Deputy Finance Director  
**DATE:** December 7, 2021  
**TOPIC:** Woodhaven Construction Agreement

**ACTION REQUESTED:** That the City Commission authorize the Mayor to enter into a construction agreement with Westview Capital, LLC, owners of the property known as Woodhaven, to authorize the Developer to install utilities in preparation for the City of Grand Rapids acceptance of them as public, to set up an escrow arrangement to cover the City of Grand Rapids costs relative to construction inspection of those improvements.

**BACKGROUND:** Westview Capital, the owner/developer, will construct the development known as Woodhaven, as approved by the City of Kentwood. Upon completion and acceptance of the project, utilities within the plat will become public. The agreements provide a framework for the construction of the water main and sanitary sewer.

The sanitary sewers and water mains in this part of Kentwood are owned by the City of Grand Rapids, which is therefore a party to the agreement. This agreement is consistent with previous agreements which were reviewed by the City Attorney.



Via Resolution 37-07, the City has set a policy requiring developers to pay for third party inspections to ensure compliance with the plans and specifications of the public improvements. The inspection and testing costs for this project have been bid and recommended for approval to the City Commission. The Developer has deposited \$28,000 with the City Treasurer in an escrow account to cover those costs. Any funds remaining will be returned to the developer. Any expenses above the escrow amount will be billed to and paid by the developer.

If you have any questions regarding this issue, please contact Brad Boomstra at (616) 554-0740 or [boomstrab@kentwood.us](mailto:boomstrab@kentwood.us). Thank you for your consideration of this request.

## CONSTRUCTION AGREEMENT

### WOODHAVEN CONDOMINIUMS

THIS AGREEMENT, entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2021, by and between the City of Grand Rapids, a Michigan Municipal Corporation, 300 Monroe Avenue, NW, Grand Rapids, Michigan 49503, hereinafter referred to as the "Grand Rapids", and City of Kentwood, a Michigan Municipal Corporation, 4900 Breton Ave. SE, Kentwood, MI 49518-8848, hereinafter referred to as "Kentwood", and Westview Capital, LLC, a Domestic Limited Liability Company, 2186 E. Centre Ave, Portage, MI 49002, hereinafter referred to as the "Developer".

WHEREAS, the Developer has certain property located in Kentwood at 4624 Walma Avenue SE, and;

WHEREAS, the Developer desires to develop said property, including the installation of certain sanitary sewers and water mains;

WHEREAS, Grand Rapids and Kentwood are willing to have said Developer proceed with the proposed development and that the aforesaid sanitary sewers and water mains shall become public utilities upon their completion and Grand Rapids' final acceptance of said utilities, and;

WHEREAS, Grand Rapids shall assume the responsibility for the operation and maintenance of the aforesaid sanitary sewers and water mains upon their completion and Grand Rapids final acceptance of said utilities.

NOW, THEREFORE, it is hereby agreed as follows:

1. The Developer agrees that the sanitary sewers and water mains will be constructed in public right of way or, that prior to the construction of said sanitary sewers and water mains, the Developer agrees to provide to Grand Rapids easements establishing the location of said utilities.
2. The proposed construction of the sanitary sewers, water mains, and all appurtenant work will be done in accordance with plans entitled Sanitary Sewer and Water Main in Public Easement (SE) Glen Haven Drive (Pvt.) and Public Easement (SE) (Woodhaven Condominiums), (hereinafter referred to as the "Project") furnished by Feenstra & Associates, Inc., hereinafter referred to as "Consultant", on behalf of the Developer and

approved by Kentwood and the Grand Rapids City Engineer or designee. Said work will be done in accordance with the current Grand Rapids Standard Construction Specifications, and revisions thereto, including the insurance requirements. Grand Rapids and Kentwood will be named as additional insured parties. The Consultant will be required to prepare plans and drawings in the manner prescribed by Grand Rapids, which may require separate plans/drawings for various portions of work. Also, the preparation of all drawings shall be consistent with the Grand Rapids Engineer's Office computer-aided drafting (CAD) standards. The completion date for this Project is November 1, 2022.

3. The Developer shall cause the Consultant to field stake the Project. The Developer shall be responsible for the submission of final as-built plans, and through its Consultant shall furnish as-built measurements and plans in accordance with the Grand Rapids Engineer's Office computer-aided drafting (CAD) standards and the Grand Rapids Standard Construction Specifications, except as modified pursuant to this agreement. Said as-built measurements and plans shall be completed and returned to the Grand Rapids Engineer's Office at the time of acceptance of the Project by Grand Rapids. No sanitary lateral or water service connections will be allowed until such time as the as-built measurements and plans have been received and accepted by Grand Rapids. Under certain circumstances, an exception regarding the sanitary lateral and water service connections may be granted by the Grand Rapids City Engineer, or designee.
4. No changes in plans or specifications shall be made without prior approval of the Grand Rapids City Engineer, or designee and the designated representative of Kentwood.
5. Field inspection and office administration (plan and document review, etc.) shall be done by the Grand Rapids City Engineer, or designee. Grand Rapids will also perform any testing and chlorinating of the water mains. The cost of said inspection and office administration shall be charged using a time and materials method, at a billable rate, in order to cover fringe benefits and overhead costs. All other Grand Rapids work shall be billed at the actual cost plus the percentage established for that particular department for such work. Grand Rapids will invoice Kentwood for these charges, and Kentwood does hereby agree to pay.
6. The Developer has deposited the sum of \$28,000 (Twenty-Eight Thousand Dollars) with Kentwood to cover the cost of the above-described work as referenced in Paragraph No. 5. Upon completion of the Project and computation of the final costs of said work, any

unexpended amount will be returned to the Developer or should the cost be greater than the amount deposited, the Developer will reimburse Kentwood for the additional costs. The Developer will also reimburse Kentwood for any additional cost incurred by Kentwood.

7. The Developer shall provide Grand Rapids with a performance bond in the amount of \$185,970 (One Hundred and eighty-five thousand and nine hundred seventy) guaranteeing the completion of the Project.
8. The Developer agrees to provide Grand Rapids with a one (1) year guarantee for the Project. This guarantee shall consist of a one (1) year Maintenance Bond in a form acceptable to Grand Rapids in the amount of \$46,493 (Forty-Six Thousand Four Hundred Ninety-Three Dollars) or in lieu thereof, a one (1) year Irrevocable Letter of Credit in the amount of \$46,493 (Forty-Six Thousand Four Hundred Ninety-Three Dollars). Said Maintenance Bond or Irrevocable Letter of Credit shall expire one (1) year from the date of final acceptance of the Project by Grand Rapids and shall be submitted to Grand Rapids with the request for approval of the final payment to the Contractor. The request to Grand Rapids to approve the final payment to the Contractor shall include not only the final pay estimate but also the quantities.
9. The date of final acceptance of the Grand Rapids utilities within the Project by Grand Rapids shall be the date of the letter of final acceptance issued by Grand Rapids. Said letter of final acceptance will not be issued until all of the requirements for final acceptance, as set forth in the Grand Rapids Standard Construction Specifications, including any revisions thereto, and as modified herein, have been met to the satisfaction of the Grand Rapids City Engineer or designee. The Grand Rapids Standard Construction Specifications are hereby modified to require that final as-built measurements and plans must be submitted by the Consultant on behalf of the Developer within two (2) weeks after the actual completion of the Project. If within 90 days of the receipt of the final as-built measurements and plans, the Grand Rapids City Engineer, or designee, determines that the as-built measurements and plans require correction(s), the Developer shall cause said corrections to be made by the Consultant and the corrected as-built measurements and plans resubmitted to the Grand Rapids City Engineer, or designee, within 30 days of notification of the required correction(s).
10. This Agreement shall be binding on the parties hereto, and their successors and assigns.

IN WITNESS WHEREOF, the parties have set their hands and seals on the day and year first above written.

Westview Capital, LLC  
A Domestic Limited Liability Company

By:   
Thomas M. Larabel

Its: Vice President

City of Kentwood  
A Michigan Municipal Corporation

By: \_\_\_\_\_  
Stephen C. N. Kepley, Mayor

Attest \_\_\_\_\_  
Dan Kasunic, City Clerk

CITY OF GRAND RAPIDS,  
A Michigan Municipal Corporation

By: \_\_\_\_\_  
Rosalynn Bliss , Mayor

Attest \_\_\_\_\_  
Joel H. Hondorp, City Clerk

**This document may be electronically signed. Electronic signatures appearing on this document are of the same authority as handwritten signatures for the purposes of validity, enforceability and admissibility.**

Prepared By:  
Adam J. Feenstra  
Feenstra & Associates, Inc.  
7482 Main Street, Jenison, MI 49428



# MEMORANDUM

**TO:** Mayor and City Commissioners  
**FROM:** Brad Boomstra, P.E. – City Engineer  
and Bhama Cairns, Deputy Finance Director  
**DATE:** December 7, 2021  
**TOPIC:** Windy West Construction Agreements

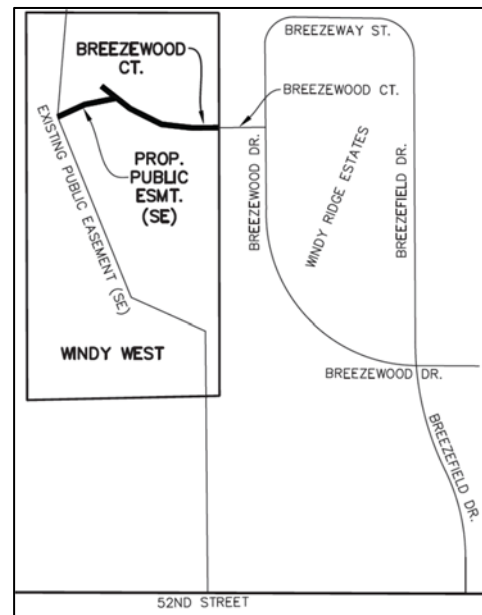
**ACTION REQUESTED:** That the City Commission authorize the Mayor to enter into two construction agreements with Bosco Construction, owners of the property known as Windy West, to authorize the Developer to install utilities and streets in preparation for the City's acceptance of them as public, to set up an escrow arrangement to cover the City's costs relative to construction inspection of those improvements.

**BACKGROUND:** Bosco Construction, the owner/developer, will construct the public plat known as Windy West, as approved by the City. Upon completion and acceptance of the project, the streets and utilities within the plat will become public. The agreements provide a framework for the construction of the water main, sanitary sewer, storm sewers, streets, and sidewalks.

The sanitary sewers and water mains in this part of Kentwood are owned by the City of Grand Rapids, which is therefore a party to the agreement. The storm sewers and streets will be owned solely by Kentwood, so a second agreement covering those items is only between Kentwood and the developer. These agreements are consistent with previous agreements which were reviewed by the City Attorney.

Via Resolution 37-07, the City has set a policy requiring developers to pay for third party inspections to ensure compliance with the plans and specifications of the public improvements. The inspection and testing costs for this project have been bid and recommended for approval to the City Commission. The Developer has deposited \$38,550 with the City Treasurer in an escrow account to cover those costs. Any funds remaining will be returned to the developer. Any expenses above the escrow amount will be billed to and paid by the developer.

If you have any questions regarding this issue, please contact Brad Boomstra at (616) 554-0740 or [boomstrab@kentwood.us](mailto:boomstrab@kentwood.us). Thank you for your consideration of this request.



## CONSTRUCTION AGREEMENT

### WINDY WEST

THIS AGREEMENT, entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2021, by and between the City of Grand Rapids, a Michigan Municipal Corporation, 300 Monroe Avenue, NW, Grand Rapids, Michigan 49503, hereinafter referred to as the "Grand Rapids", and the City of Kentwood, a Michigan Municipal Corporation, 4900 Breton Avenue, SE, Kentwood, Michigan 49518, hereinafter referred to as "Kentwood", and Bosco Construction, Inc., a Michigan Corporation, 4910 68<sup>th</sup> Street, SE, Caledonia, Michigan 49316, hereinafter referred to as the "Developer".

WHEREAS, the Developer has certain property located in the Kentwood, and;

WHEREAS, the Developer desires to develop said property, including the installation of certain water mains and sanitary sewers;

WHEREAS, Grand Rapids and Kentwood are willing to have said Developer proceed with the proposed development and that the aforesaid water mains and sanitary sewers shall become public utilities upon their completion and Grand Rapids' final acceptance of said utilities, and;

WHEREAS, Grand Rapids shall assume the responsibility for the operation and maintenance of the aforesaid water mains and sanitary sewers upon their completion and Grand Rapids' final acceptance of said utilities.

NOW, THEREFORE, it is hereby agreed as follows:

1. The Developer agrees that the water mains and sanitary sewers will be constructed in public right of way or, that prior to the construction of said water mains and sanitary sewers, the Developer agrees to provide to Grand Rapids easements establishing the location of said utilities.
2. The proposed construction of the water mains and sanitary sewers and all appurtenant work will be done in accordance with plans entitled "Sanitary sewer and water main in Breezewood Court and Sanitary sewer in Public Easement (SE) (Windy West), hereinafter referred to as the "Project", furnished by Feenstra and Associates, Inc., hereinafter referred to as the "Consultant", on behalf of the Developer and approved by the Kentwood and the Grand Rapids City Engineer or designee. Said work will be done



in accordance with the current Grand Rapids Standard Construction Specifications, and revisions thereto, including the insurance requirements. Grand Rapids and Kentwood will be named as additional insured parties. The Consultant will be required to prepare plans and drawings in the manner prescribed by Grand Rapids, which may require separate plans/drawings for various portions of work. Also, the preparation of all drawings shall be consistent with the Grand Rapids Engineer's Office computer-aided drafting (CAD) standards. The completion date for this Project is October 01, 2022.

3. The Developer shall cause the Consultant to field stake the Project. The Developer shall be responsible for the submission of final as-built plans, and through its Consultant shall furnish as-built measurements and plans in accordance with the Grand Rapids Engineer's Office computer-aided drafting (CAD) standards and the Grand Rapids Standard Construction Specifications, except as modified pursuant to this agreement. Said as-built measurements and plans shall be completed and returned to the Grand Rapids Engineer's Office at the time of acceptance of the Project by Grand Rapids. No sanitary lateral or water service connections will be allowed until such time as the as-built measurements and plans have been received and accepted by Grand Rapids. Under certain circumstances, an exception regarding the sanitary lateral and water service connections may be granted by the Grand Rapids City Engineer, or designee.
4. No changes in plans or specifications shall be made without prior approval of the Grand Rapids City Engineer, or designee and the designated representative of Kentwood.
5. Field inspection and office administration (plan and document review, etc.) shall be done by the Grand Rapids City Engineer, or designee. Grand Rapids will also perform any testing and chlorinating of the water mains. The cost of said inspection and office administration shall be charged using a time and materials method, at a billable rate, in order to cover fringe benefits and overhead costs. All other Grand Rapids work shall be billed at the actual cost plus the percentage established for that particular department for such work. Grand Rapids will invoice the Kentwood for these charges, and the Kentwood does hereby agree to pay.

6. The Developer has deposited the sum of \$22,530.00 (twenty two thousand five hundred thirty dollars) with Kentwood to cover the cost of the above-described work as referenced in Paragraph No. 5. Upon completion of the Project and computation of the final costs of said work, any unexpended amount will be returned to the Developer or should the cost be greater than the amount deposited, the Developer will reimburse Kentwood for the additional costs. The Developer will also reimburse Kentwood for any additional cost incurred by Kentwood.
7. The Developer has provided Grand Rapids with a Letter of Credit in the amount of \$150,200 (one hundred fifty thousand two hundred dollars) and expiring on November 01, 2022, thirty (30) days after the Project completion date. In the event the Project has not been completed by the date as referenced in Paragraph 2, the Developer shall provide Grand Rapids with an extension of the Letter of Credit and shall do so no later than fourteen (14) calendar days prior to the expiration of the original Letter of Credit. Failure on the part of the Developer to fulfill this obligation may result in the calling (cashing) of the original Letter of Credit by Grand Rapids. *[Note: For Projects utilizing Bonds or Escrow Accounts reference Attachment 1]*
8. The Developer agrees to provide Grand Rapids with a one (1) year guarantee for the Project. This guarantee shall consist of a one (1) year Maintenance Bond in a form acceptable to Grand Rapids in the amount of \$37,550 (thirty seven thousand five hundred fifty dollars) or in lieu thereof, a one (1) year Irrevocable Letter of Credit in the amount of \$37,550 (thirty seven thousand five hundred fifty dollars). Said Maintenance Bond or Irrevocable Letter of Credit shall expire one (1) year from the date of final acceptance of the Project by Grand Rapids and shall be submitted to Grand Rapids with the request for approval of the final payment to the Contractor. The request to the City to approve the final payment to the Contractor shall include not only the final pay estimate but also the quantities.

9. The date of final acceptance of the Grand Rapids utilities within the Project by Grand Rapids shall be the date of the letter of final acceptance issued by Grand Rapids. Said letter of final acceptance will not be issued until all of the requirements for final acceptance, as set forth in the Grand Rapids Standard Construction Specifications, including any revisions thereto, and as modified herein, have been met to the satisfaction of the Grand Rapids City Engineer or designee. The Grand Rapids Standard Construction Specifications are hereby modified to require that final as-built measurements and plans must be submitted by the Consultant on behalf of the Developer within two (2) weeks after the actual completion of the Project. If within 90 days of the receipt of the final as-built measurements and plans, the Grand Rapids City Engineer, or designee, determines that the as-built measurements and plans require correction(s), the Developer shall cause said corrections to be made by the Consultant and the corrected as-built measurements and plans resubmitted to the Grand Rapids City Engineer, or designee, within 30 days of notification of the required correction(s).
10. This Agreement shall be binding on the parties hereto, and their successors and assigns.

IN WITNESS WHEREOF, the parties have set their hands and seals on the day and year first above written.

Bosco Construction, Inc.

By: \_\_\_\_\_

Chris VanderHoff, President

City of Kentwood

By: \_\_\_\_\_

Stephen C. N. Kepley, Mayor

Attest \_\_\_\_\_

Dan Kasunic, Clerk

CITY OF GRAND RAPIDS,  
A Michigan Municipal Corporation

By: \_\_\_\_\_

Rosalynn Bliss, Mayor

Attest \_\_\_\_\_

Joel H. Hondorp, City Clerk

**This document may be electronically signed. Electronic signatures appearing on this document are of the same authority as handwritten signatures for the purposes of validity, enforceability and admissibility.**

## **CONSTRUCTION AGREEMENT CITY OF KENTWOOD**

### **Windy West**

THIS AGREEMENT, entered into this \_\_\_\_ day of \_\_\_\_\_, 2021, by and between the CITY OF KENTWOOD, a Michigan Municipal Corporation, of 4900 Breton Avenue SE, Kentwood, Michigan 49518, hereinafter referred to as “Kentwood” and Bosco Construction, a Michigan Corporation, whose address is 4910 68<sup>th</sup> Street, Caledonia, Michigan 49316, owners of Windy West, a residential subdivision development, hereinafter referred to as the “Developer”.

WHEREAS, the Developer has certain property located in Kentwood, and;

WHEREAS, the Developer desires to develop said property including the installation of certain street improvements, and;

WHEREAS, Kentwood is willing to have the Developer proceed with the proposed development and that the aforesaid street improvements will become public utilities and public streets upon their completion and Kentwood’s final acceptance of said utilities and streets;

NOW, THEREFORE, IT IS HEREBY AGREED AS FOLLOWS:

1. The Developer agrees that the street improvements and all appurtenant work will be constructed in a public right of way or that prior to acceptance of said storm sewers, watermains, and street improvements, the Developer agrees to provide Kentwood easements establishing the location of said utilities.
2. That the proposed construction of storm sewers and street improvements and all appurtenant work will be done in accordance with the latest, approved version of plans entitled *Sanitary sewer and water main in Breezewood Court and Sanitary sewer in Public Easement (SE) (Windy West)*; (hereinafter referred to as the “Project”) furnished by Feenstra & Associates, Inc. (hereinafter referred to as the “Consultant”), on behalf of the Developer and approved by the City of Kentwood City Engineer or designee. Said work shall be done in accordance with the MDOT 2020 Standard Specifications for Construction and revisions thereto, including Kentwood’s insurance requirements. Kentwood will be named as an additional insured party.
3. The Developer agrees that street improvements shall refer to all catch basins, catch basin leads, storm sewer, storm sewer manholes, storm sewer service leads, sand bedding, street subgrade preparation including the sand sub-base, aggregate base, hot mix asphalt pavement, curbs, sidewalks, drive approaches, and street lights, except that water mains, water valves, water service leads, fire hydrants and all appurtenant work in public streets and public easements, sanitary sewers,

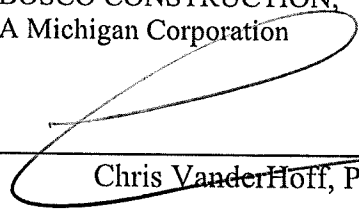
sanitary manholes, sanitary service leads and their appurtenances shall not be considered street improvements for the purposes of this agreement, as they are being constructed by the Developer on behalf of the City of Grand Rapids, which owns the excepted utilities, under a separate agreement between the Developer, Kentwood and the City of Grand Rapids.

4. The Developer agrees that the sidewalks for all outlots, connections to existing or planned pedestrian trails and right-of-way extensions, as shown on the Project plans, shall be constructed at the time of the street construction. The sidewalk at all platted lots shall be constructed in conjunction with the building at the time of construction. In the event a building is not built on any or all lots within five (5) years of the completion of the street, the Developer agrees to install the sidewalk at that time.
5. Developer shall cause the Consultant to field stake the project. The Consultant shall be responsible for final as-built plans. Kentwood or their designee shall provide mark ups to the Consultant for as-built plan revisions within 30 days of construction completion. The Consultant shall provide the final as-built plans per Kentwood's mark ups within 30 days of receipt of the mark ups. Kentwood or their designee will then review the final as-built drawings for completeness and approval, which shall be a condition of project acceptance.
6. No changes in plans or specifications shall be made without prior approval by the Kentwood City Engineer or designee.
7. Field inspection and materials testing of the street improvements will be performed by the Kentwood City Engineer or designee.
8. The Developer has deposited the sum of at least \$16,020 (sixteen thousand twenty dollars) with the City of Kentwood Treasurer for the cost of the above-described field inspection work. Upon completion of the project and computation of the final inspection and testing costs, any unexpended amount of the deposit will be returned to the Developer or, should the final costs be greater than the amount deposited, the Developer will reimburse the City of Kentwood for the additional costs.
9. At the time of final acceptance of the Project by the City of Kentwood, the Developer shall provide the City of Kentwood with a one (1) year maintenance bond (in the amount of 25% of construction cost) for the street improvements. Guarantee provisions shall commence on the date of final acceptance of the project by the City of Kentwood.
10. In areas to be dedicated as public streets, the developer will furnish deeds to Kentwood in accordance with the City Engineer and City Attorney's requirements. Applicable easements shall also be furnished to Kentwood, as appropriate.

11. It is agreed that Kentwood may restrict or suspend the issuance of building or occupancy permits until inspection costs are paid in full, and all deeds and easements are recorded with the Kent County Register of Deeds.
12. This agreement shall be binding on the parties hereto, their heirs, successors and assigns.

IN WITNESS WHEREOF, the parties have set their hand and seals on the day and year first above written.

BOSCO CONSTRUCTION,  
A Michigan Corporation

  
\_\_\_\_\_  
Chris VanderHoff, President

CITY OF KENTWOOD,  
A Michigan Municipal Corporation

By \_\_\_\_\_  
Stephen C. N. Kepley, Mayor

Attest \_\_\_\_\_  
Dan Kasunic, Clerk



December 7, 2021

MEMO TO: Mayor Kepley and the Kentwood City Commission  
FROM: Kentwood Staff  
RE: Request for Approval of an Amendment to the Brownfield  
Redevelopment Plan—Tender Lawn Care Project

Attached please find a proposed resolution to consider approval of an Amendment to the Kentwood Brownfield Plan for the Tender Lawn Care development project, located at 3838 East Paris Avenue SE. The City received a copy of the Plan Amendment dated June 10, 2021. The Kentwood Brownfield Redevelopment Authority reviewed the Plan Amendment on August 4, 2021 and has recommended approval. A public hearing has been noticed for December 7, 2021 City Commission meeting.

Project/Company Background:

The applicant for the brownfield amendment is Tender Lawn Care, a third generation, family-owned business established in 1949. The business is currently located in Grand Rapids. The applicant purchased a 7.35 acre property at 3838 East Paris Avenue for the relocation of the business and corporate headquarters. The site was the location of an air shaft for a closed gypsum mine. The subsurface investigation of the property identified metal concentrations in soil samples that exceeded the EGLE Part 201 Generic Residential Clean up Criteria, making the Property an eligible facility for brownfield assistance. Specifically, the work to be done for remediation includes removing the soils from the property, including transportation and disposal. The cost is estimated at \$1,175,750, including a contingency and costs for the development of the brownfield plan. The reimbursement period is estimated at 19 years.

Tax Capture Overview

The cleanup and development of a brownfield property will increase its taxable value, and therefore will increase the property tax revenue generated from the property. The increased tax revenues above those generated by the initial taxable value (before the project occurs) are tax increment revenues, or captured taxes. Captured taxes can be used to reimburse eligible environmental and non-environmental activity costs identified in the Brownfield Plan. Taxing jurisdictions continue to receive the base year revenues until the Brownfield Plan ends.

Tax increment financing is being sought from available local taxes and state taxes (school operating taxes and state education taxes). The capture of state taxes requires approval from



EGLE (Michigan Department of Environment, Great Lakes, and Energy). As part of the review process, a meeting was held with EGLE to evaluate the proposed plan.

#### Kentwood Brownfield Authority Review

The Kentwood Brownfield Authority met on August 4, 2021 to consider the Tender Lawn Care brownfield project, and recommended support of the Amendment to the Brownfield Plan, subject to City Commission approval, EGLE Approval, and the City approval of a Development and Reimbursement Agreement.

The proposed Plan lists the remediation of existing environmental conditions that are considered "eligible activities" in accordance with Public Act 381, and thereby would qualify for reimbursement with the capture of tax increment revenues from both state and local sources.

Attorney Sluggett and Kentwood staff have reviewed the proposed Plan, and recommend that, if approved, be subject to the following:

- Interest will not be a reimbursable expense of the Plan.
- Approval is contingent on the City and Developer working out a mutually agreeable Development and Reimbursement Agreement in reliance on this approval and the City's best interests, which shall include, without limitation, a provision that no MTT appeals shall be filed for duration of the Agreement.
- The City reserves the right to discontinue the capture of tax increment revenue for the local revolving fund and/or administrative fee, or to decrease the amount of such capture(s) during the term of the Plan.
- The parties acknowledge and agree that the City will engage the services of an independent third party consultant to review and verify invoices and operational measures for which reimbursement is sought and the City will pay for the costs of the same. The developer and its contractors shall cooperate fully with all reasonable inquiries and requests of such third party consultant as a condition to receiving reimbursement.
- The term of the Plan will be limited to not more than 25 years, including any fund transfers to the City's local brownfield revolving fund.
- Final increment worksheets and projections for the Amendment and the Development and Reimbursement Agreement shall be subject to review and approval by the City Assessor.
- The base taxable value shall be as established by the City for the 2021 tax year; assessed and taxable value for 2022 to be determined through normal methodologies.

- Changes to the Brownfield Plan consistent with the foregoing provisions shall be made and submitted to the City for its review and approval, in its sole discretion, and the developer shall affirm in writing to the City that the State of Michigan has approved these modifications and conditions of approval.

Please note that the spreadsheets submitted within the Plan portray a best estimate of the reimbursement schedule based on unknown factors such as base taxable value, inflation rate multipliers, and projections of construction activity on the site. The intent is to provide the Commission with an estimate of the number of years needed to reimburse the Development for eligible expenses.

**CITY OF KENTWOOD**  
**COUNTY OF KENT, MICHIGAN**  
**RESOLUTION NO. \_\_\_\_**

At a regular meeting of the City Commission of the City of Kentwood, held at the Kentwood City Hall, 4900 Breton Ave SE, Kentwood, Michigan, on the 7<sup>th</sup> day of December 2021, at 7:00 p.m.

PRESENT: Commissioners: \_\_\_\_\_

\_\_\_\_\_

ABSENT: Commissioners: \_\_\_\_\_

The following resolution was offered by Commissioner \_\_\_\_\_ and supported by Commissioner \_\_\_\_\_.

**RESOLUTION APPROVING A BROWNFIELD PLAN AMENDMENT FOR  
BROWNFIELD REDEVELOPMENT AUTHORITY OF THE CITY OF KENTWOOD  
PURSUANT TO AND IN ACCORDANCE WITH THE PROVISIONS OF ACT 381  
OF THE PUBLIC ACTS OF THE STATE OF MICHIGAN OF 1996, AS AMENDED**

**[Tender Lawn Care Project, 3838 East Paris Avenue SE]**

WHEREAS, the Legislature of the State of Michigan approved Act 381 of the Public Acts of Michigan of 1996, as amended (“Act 381”), also known as the Brownfield Redevelopment Financing Act, for the purpose of authorizing municipalities including, but not limited to, cities to establish brownfield redevelopment authorities; and

WHEREAS, the City Commission of the City of Kentwood acting in accordance with Act 381 previously adopted a resolution, Resolution No. 104-05 on December 8, 2005 (the “Resolution”), and established the Brownfield Redevelopment Authority of the City of Kentwood (the “Authority”); and

WHEREAS, pursuant to and in accordance with the provisions of Act 381, the Authority’s Board has approved and recommended to the City Commission for approval, a

combined Brownfield Plan and Work Plan (the “Plan”) for the Tender Lawn Care Project (the “Project”) on real property located within the Authority’s brownfield redevelopment zone pursuant to and in accordance with Section 13 of the Act, which Plan is on file with the City Clerk; and

WHEREAS, the City Commission conducted a public hearing on the Plan on December 7, 2021, and provided notice of such hearing to and fully informed all taxing jurisdictions which are affected by the Plan (the “Taxing Jurisdictions”) about the fiscal and economic implications of the proposed Plan in accordance with Section 14 of the Act; and

WHEREAS, as a result of its review of the Plan and upon consideration of the views expressed at the public hearing, the City Commission desires to proceed with approval of the Plan.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. In accordance with the Act, the City Commission makes the following determinations and findings with respect to the Plan:

- (a) The Plan constitutes a public purpose under the Act;
- (b) The Plan meets all of the requirements for a Brownfield Plan set forth in Sections 13 and 13b of the Act;
- (c) The costs of the eligible activities proposed in the Plan are reasonable and necessary to carry out the purposes of the Act; and
- (d) The amount of captured taxable value estimated to result from the adoption of the Plan is reasonable.
- (e) Plan is hereby approved subject to the conditions set forth in the December 7, 2021 memorandum issued by the City Staff and the City Attorney.

2. Pursuant to the authority vested in the City Commission by the Act, and pursuant to and in accordance with the provisions of Section 14 of the Act, the Plan is hereby approved in the form on file with the City Clerk subject to the conditions set forth in the December 7, 2021 memorandum issued by the City Staff and the City Attorney.

3. Should any section, clause or phrase of this Resolution be declared to be invalid, the same shall not affect the validity of this Resolution as a whole nor any part thereof other than the part so declared to be invalid.

4. All resolutions and parts of resolutions in conflict herewith shall be and the same are hereby rescinded.

AYES: Commissioners: \_\_\_\_\_  
\_\_\_\_\_

NAYS: Commissioners: \_\_\_\_\_

RESOLUTION DECLARED ADOPTED.

\_\_\_\_\_  
Dan Kasunic  
Kentwood City Clerk

STATE OF MICHIGAN    )  
                                      ) ss.  
COUNTY OF KENT        )

I hereby certify that the foregoing is a true and complete copy of an resolution adopted by the City Commission of the City of Kentwood at a regular meeting held on December 7, 2021, and I further certify that public notice of such meeting was given as provided by law.

\_\_\_\_\_  
Dan Kasunic  
Kentwood City Clerk

## **BROWNFIELD REDVELOPMENT PLAN SUBMISSION**

Applicant must submit an Amendment to the Kentwood Brownfield Plan to address the project and which includes the following minimum information:

### **Contact Information**

**Applicant:** DeJong Holdings, LLC, Jamin DeJong, 2436 Oak Industrial Dr. NE, Grand Rapids, MI 49505, (616) 456-9942, [jdejong@mytenderlawncare.com](mailto:jdejong@mytenderlawncare.com), as well as Jared Belka, Warner Norcross + Judd LLP, 150 Ottawa Avenue NW, Suite 1500, Grand Rapids, MI 49503, (616) 752-2447, [jbelka@wnj.com](mailto:jbelka@wnj.com).

**Property Owner:** DeJong Holdings, LLC, same contact information as above.

### **Property**

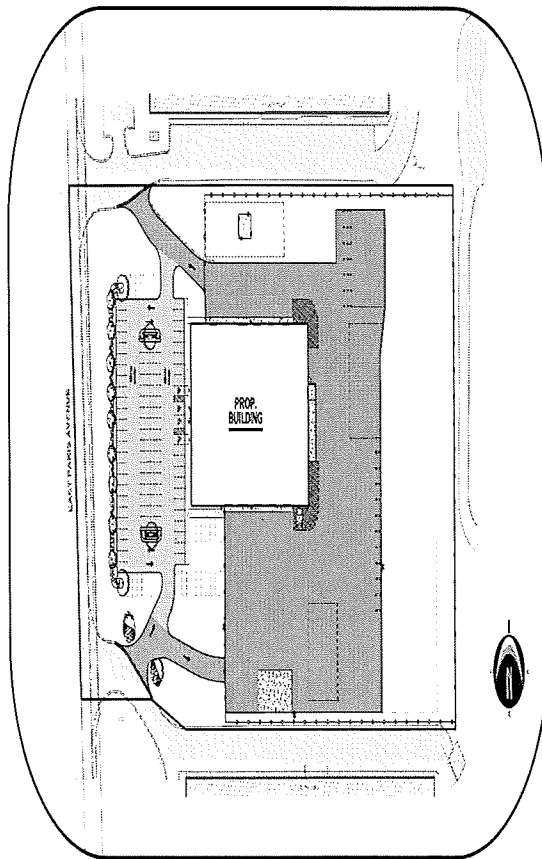
**Address:** 3838 E. Paris SE, Kentwood, Michigan

**Description of Project:** The proposed project involves the redevelopment of 3838 East Paris, SE (the "Property") and preparation of the site for construction of a new approximately 33,400 square foot building that will house the new corporate headquarters for Tender Lawn Care, Inc. with warehouse, office space, and yard storage for equipment (the "Project") by DeJong Holdings, LLC (the "Developer"). The Project will include a paved parking area and fenced storage area that will be used for trucks, trailers and off-season equipment and landscape maintenance supplies. The Property encompasses approximately 7.35 acres.

**Site Plan:** See next page.

## CITY OF KENTWOOD, KENT COUNTY, MICHIGAN

## SITE PLAN



## UTILITY COMPANY CONTACTS

City	NY	State	NY
State	Connecticut	County	NY
Region	NY	County	NY
Date	2000	State	NY

## SHEET INDEX

Index / Cover Sheet	C-10	Page 1
Existing Site Conditions & Drive Plan	C-21	Page 2
Site Layout Plan	C-23	Page 3
S.E.S.C. & Grading Plan	C-29	Page 4
Utility Plan	C-40	Page 5
Details and Specifications	C-50	Page 6
Landscape Plan	L-10	Page 7



LOCATION MAP



NEDERVEL

1-800-368-2822  
 877-22-99  
**GRAND RAPIDS**  
 35000 1st Ave SE  
 Grandville MI 49431  
 Phone: 616/941-1111  
 416/941-1111  
 416/941-1111  
 416/941-1111  
 416/941-1111  
 416/941-1111  
 416/941-1111

PREPARED FOR:

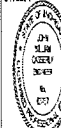
University  
Reg No:

SPR. 6-10-10  
Card 10-10-10

## REVISIONS:

**Index / Cover Sheet**  
1000 F. Perla Ave. #10

## STAFF



PROJECT NO.

743272

SHEET NO:

**C-10**

**811** For more help  
CALL 800-955-5829

1. 2018年12月31日，甲公司“应付账款”科目贷方余额为100万元，其中明细科目贷方余额为80万元，借方余额为20万元；“预付账款”科目借方余额为20万元，其中明细科目借方余额为10万元，贷方余额为10万元。不考虑其他因素，甲公司2018年12月31日资产负债表“应付账款”项目应填列的金额为（ ）万元。

~~Lat Pangs - Lakong Khotang - Oat Exports - Lat Seng - Sir Jaffer Saigal - Shanti Exports - Fat Hassan~~

AD 186

## **Brownfield Plan Requirements**

**Description of Eligible Property:** The Property consists of one parcel of property located at 3838 East Paris, SE (Tax Parcel No. 41-18-24-151-027). Subsurface investigation results of the Property identified metal concentrations in the soil samples at concentrations exceeding the EGLE Part 201 Generic Residential Cleanup Criteria ("GRCC"). Therefore, the Property is considered an "eligible property" as defined in Act 381 of 1996, as amended, because the Property is classified as a "facility" under Part 201 of the Natural Resources and Environmental Protection Act, Act 451 P.A. 1994, as amended ("NREPA"). See [Figure 3](#) for a summary of contamination.

**Description of Costs to be Reimbursed with Tax Increment Financing:** Department specific activities including the transportation and disposal of contaminated soil that cannot be managed on site, brownfield plan/work plan preparation and development, and a 15% contingency totaling \$1,175,750.

**Estimate of Captured Taxable Value and Tax Increment Revenues:** See the attached TIF Table.

**Estimated impact of Tax Increment Financing on Revenue of Taxing Jurisdictions:** See the attached TIF Table.

**Maximum Amount of Note or Bonded Indebtedness (if any):** Not applicable.

**Duration of Brownfield Plan:** 25 years

**Effective Date of Brownfield Plan:** 2022

**Local Site Remediation Revolving Loan Fund:** This will not be used for the Project but may be used for other brownfield projects within the City of Kentwood.

**Any other information:** The Project will significantly improve the overall value and use of the Property by replacing vacant property with a landscaping and lawn care business that will provide employment opportunities and generate long-term increased property tax revenues for the City of Kentwood and State of Michigan.

## **Attachments**

Legal Description of the Eligible Property

Map or Survey

Summary of Environmental Conditions

Estimates Tax Increment Revenues Table



## Legal Description

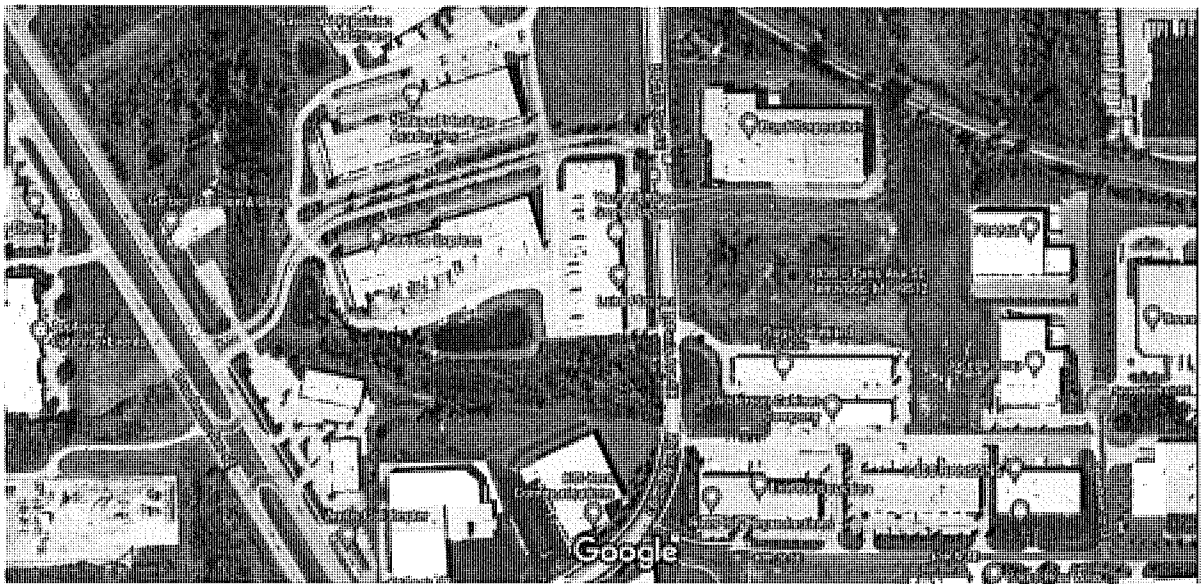
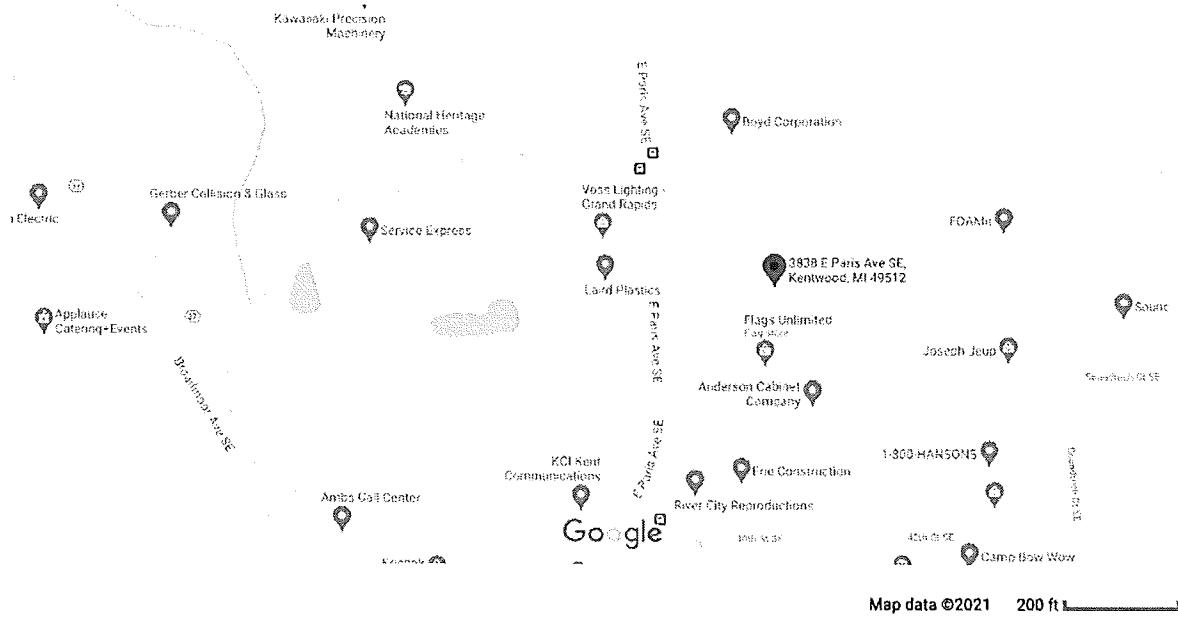
**Property Address:** 3838 East Paris SE, Kentwood, Michigan

**Tax Parcel No.:** 41-18-24-151-027

**Parcel Size:** 7.35 acres

**Legal Description:** Land in the City of Kentwood, Kent County, MI, described as follows: That part of the Northwest  $\frac{1}{4}$  of Section 24, Town 6 North, Range 11 West, City of Kentwood, Kent County, Michigan, described as: Commencing at the West  $\frac{1}{4}$  corner of said Section 24; thence North 02 degrees 41 minutes 25 seconds West 927.48 feet along the West line of said Northwest  $\frac{1}{4}$  to the Northwest corner of EAST PARIS COMMERCE PARK (Kent County Condominium Subdivision Plan No. 858) and the Place of Beginning of this description; thence North 02 degrees 41 minutes 25 seconds West 423.44 feet along said West line; thence North 89 degrees 58 minutes 00 seconds East 733.94 feet; thence South 00 degrees 02 minutes 00 seconds East 447.97 feet to the Northeast corner of EAST PARIS COMMERCE PARK; thence South 89 degrees 58 minutes 00 seconds West 515.88 feet along the Northerly line of EAST PARIS COMMERCE PARK; thence North 69 degrees 06 minutes 31 seconds West 70.00 feet and South 89 degrees 58 minutes 00 seconds West 133.04 feet along said Northerly line to the Place of Beginning.

# Map



### Summary of Environmental Conditions

Address	Sample Locations/Contaminants above EGLE GRCC	Basis of Brownfield Eligibility
3838 East Paris, SE	[SB-4]  <u>Soil:</u> <ul style="list-style-type: none"> <li>Inorganic Metallic Constituents:               <ul style="list-style-type: none"> <li>Arsenic</li> <li>Chromium (total)</li> <li>Manganese</li> <li>Selenium</li> <li>Zinc</li> </ul> </li> </ul>	Facility
3838 East Paris, SE	[SB-8]  <u>Soil:</u> <ul style="list-style-type: none"> <li>Inorganic Metallic Constituents:               <ul style="list-style-type: none"> <li>Mercury</li> <li>Chromium (total)</li> </ul> </li> </ul>	Facility

**AMENDMENT TO THE CITY OF KENTWOOD BROWNFIELD  
REDEVELOPMENT AUTHORITY BROWNFIELD PLAN FOR THE  
3838 EAST PARIS, SE REDEVELOPMENT PROJECT**

**June 10, 2021**

**Introduction**

The proposed project involves the redevelopment of 3838 East Paris, SE (the “Property”) and preparation of the site for construction of a new approximately 33,400 square foot building that will house the new corporate headquarters for Tender Lawn Care, Inc. with warehouse, office space, and yard storage for equipment (the “Project”) by DeJong Holdings, LLC (the “Developer”). The Project will include a paved parking area and fenced storage area that will be used for trucks, trailers and off-season equipment and landscape maintenance supplies. The Property encompasses approximately 7.35 acres.

The Project will include department specific activities associated with transportation and disposal of contaminated soils. Construction is expected to begin in the late fall to winter of 2021 and is estimated to be completed within approximately twelve (12) months. The Project will support continued growth of the existing fifty-five (55) employees. Total capital investment in the Project is estimated to be approximately \$4 million.

**Basis of Eligibility**

Subsurface investigation results of the Property identified metal concentrations in the soil samples at concentrations exceeding the EGLE Part 201 Generic Residential Cleanup Criteria (“GRCC”). Therefore, the Property is considered an “eligible property” as defined in Act 381 of 1996, as amended, because the Property is classified as a “facility” under Part 201 of the Natural Resources and Environmental Protection Act, Act 451 P.A. 1994, as amended (“NREPA”). See Figure 3 for a summary of contamination.

The Property consists of one parcel of property located at 3838 East Paris, SE (Tax Parcel No. 41-18-24-151-027). See Figure 1&2 for legal description, parcel size, and maps of the Property.

**Required Elements of Brownfield Plan**

- 1. A description of costs intended to be paid for with the tax increment revenues. (MCLA 125.2663(2)(a))**

The Developer will seek tax increment financing (“TIF”) from available local taxes, school operating taxes, and state education tax millage for eligible activities at the Property, including department specific activities, brownfield plan/work plan preparation and development, and a 15% contingency totaling \$1,175,750.

Table 1 below presents estimated costs of the eligible activities for the Project that qualify for reimbursement from tax increment financing. The Property is located in an I1 (Light Industrial) zoning district.

<b>Table 1 – Eligible Activities</b>	
<b>Task</b>	<b>Cost Estimate</b>
1. Department Specific Activities	\$1,005,000
<i>Eligible Activity Sub-total</i>	<i>\$1,005,000</i>
2. Contingency (15%)	\$150,750
3. Brownfield Plan Amendment/Work Plan Preparation and Development	\$20,000
<b>ELIGIBLE ACTIVITY TOTAL</b>	<b>\$1,175,750</b>

**2. A brief summary of the eligible activities that are proposed for each eligible property. (MCLA 125.2663(2)(b))**

“Eligible activities” are defined in the Act as meaning one or more of the following: (i) department specific activities; (ii) relocation of public buildings or operations for economic development purposes; (iii) reasonable cost of environmental insurance; (iv) reasonable cost of developing, preparing and implementing brownfield plans, combined brownfield plans, and work plans; (v) demolition of structures that is not a response activity under Part 201 of NREPA; and (vi) lead, asbestos, or mold abatement.

The cost of eligible activities is estimated in Table 1 above and includes the following:

1. Department Specific Activities. Activities include transportation and disposal of contaminated soil that cannot be managed on site.
2. Contingency. A 15% contingency is included to cover unexpected cost overruns encountered during site work.
3. Brownfield Plan Amendment/Work Plan Preparation, Development and Implementation. Costs incurred to prepare and develop this Plan Amendment and proposed Act 381 Work Plan, as required per Act 381 of 1996, as amended.

**3. An estimate of the captured taxable value and tax increment revenues for each year of the Plan from each parcel of eligible property and in the aggregate. (MCLA 125.2663(2)(c))**

An estimate of real property tax capture for tax increment financing is attached as Table 1.

**4. The method by which the costs of the Plan will be financed, including a description of any advances made or anticipated to be made for the costs of the Plan from the City. (MCLA 125.2663(2)(d))**

The cost of the Eligible Activities included in this Plan Amendment will initially be paid for by the Developer and it will seek reimbursement through available tax increment revenue during the term of the Plan Amendment.

**5. The maximum amount of the note or bonded indebtedness to be incurred, if any. (MCLA 125.2663(2)(e))**

Bonds will not be issued for the Project.

**6. The duration of the Plan, which shall not exceed the lesser of (1) the period required to pay for the eligible activities from tax increment revenues plus the period of capture authorized for the local site remediation revolving fund or (2) 30 years. (MCLA 125.2663(2)(f)).**

The duration of the Plan Amendment for the Project is estimated to be 25 years. It is estimated that redevelopment of the Property will be completed by the fourth quarter of 2022 and that it will take up to 19 years to recapture the eligible activities costs through tax increment revenues, plus up to five years of capture for the Local Brownfield Revolving Fund (the "LBRF"), if available. Therefore, the first year of tax increment capture will be 2022 and the Plan Amendment will remain in place until the Developer is fully reimbursed and the Authority has completed capture for the LBRF capture, if available, subject to the maximum duration provided for in MCL 125.2663. The Authority intends to capture funds to fund the LBRF with tax increment revenue capture, if available.

**7. An estimate of the impact of tax increment financing on the revenues of all taxing jurisdictions in which the Property is located. (MCLA 125.2663(2)(g))**

An estimate of real property tax capture is attached as Table 1.

**8. A legal description of each parcel of eligible property to which the Plan applies, a map showing the location and dimensions of each eligible property, a statement of the characteristics that qualify the property as eligible property, and a statement of whether personal property is included as a part of the eligible property. (MCLA 125.2663(2)(h))**

- a. See legal description and site map in Figure 1.
- b. The Property is a "facility". See the summary of contamination in Figure 3 for documentation of the Property's facility status.
- c. Characteristics of Property: The Property was initially a portion of a larger parcel. Beginning in 1938 it was utilized for agricultural use containing land, a residential farmhouse and several agricultural outbuildings and silos. All of which were removed in the 1950s. The parent parcel was operated as a gypsum mine until around 2000. The remaining portion of the parent parcel was redeveloped for industrial use while the Property has remained vacant since that time.

- d. Personal property: New personal property added to the Property is included as part of the “eligible property” to the extent it is taxable.

**9. An estimate of the number of persons residing on each eligible property to which the Plan applies and the number of families or individuals to be displaced, if any. (MCL 125.2663(2)(i))**

There are no persons currently residing on this Property and, therefore, no families or individuals will be displaced.

**10. A plan for establishing priority for the relocation of persons displaced by implementation of the Plan, if applicable. (MCLA 125.2663(2)(j))**

This section is inapplicable to this site as there are no persons residing on this Property.

**11. Provision for the costs of relocating persons displaced by implementation of the Plan, and financial assistance and reimbursement of expenses, if any. (MCLA 125.2663(2)(k))**

This section is inapplicable to this site as there are no persons residing on this Property.

**12. A strategy for compliance with the Michigan Relocation Assistance Act, if applicable (MCLA 125.2663(2)(l))**

This section is inapplicable to this site as there are no persons residing on this Property.

**13. Other material that the Authority or the City Council considers pertinent. (MCLA 125.2663(2)(m))**

The Project will significantly improve the overall value and use of the Property by replacing vacant property with a landscaping and lawn care business that will provide employment opportunities and generate long-term increased property tax revenues for the City of Kentwood and State of Michigan.

## **Figure 1**

### **Property Description**

**Property Address:** 3838 East Paris SE, Kentwood, Michigan

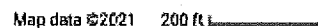
**Tax Parcel No.:** 41-18-24-151-027

**Parcel Size:** 7.35 acres

**Legal Description:** Land in the City of Kentwood, Kent County, MI, described as follows: That part of the Northwest  $\frac{1}{4}$  of Section 24, Town 6 North, Range 11 West, City of Kentwood, Kent County, Michigan, described as: Commencing at the West  $\frac{1}{4}$  corner of said Section 24; thence North 02 degrees 41 minutes 25 seconds West 927.48 feet along the West line of said Northwest  $\frac{1}{4}$  to the Northwest corner of EAST PARIS COMMERCE PARK (Kent County Condominium Subdivision Plan No. 858) and the Place of Beginning of this description; thence North 02 degrees 41 minutes 25 seconds West 423.44 feet along said West line; thence North 89 degrees 58 minutes 00 seconds East 733.94 feet; thence South 00 degrees 02 minutes 00 seconds East 447.97 feet to the Northeast corner of EAST PARIS COMMERCE PARK; thence South 89 degrees 58 minutes 00 seconds West 515.88 feet along the Northerly line of EAST PARIS COMMERCE PARK; thence North 69 degrees 06 minutes 31 seconds West 70.00 feet and South 89 degrees 58 minutes 00 seconds West 133.04 feet along said Northerly line to the Place of Beginning.



## Eligible Property Map

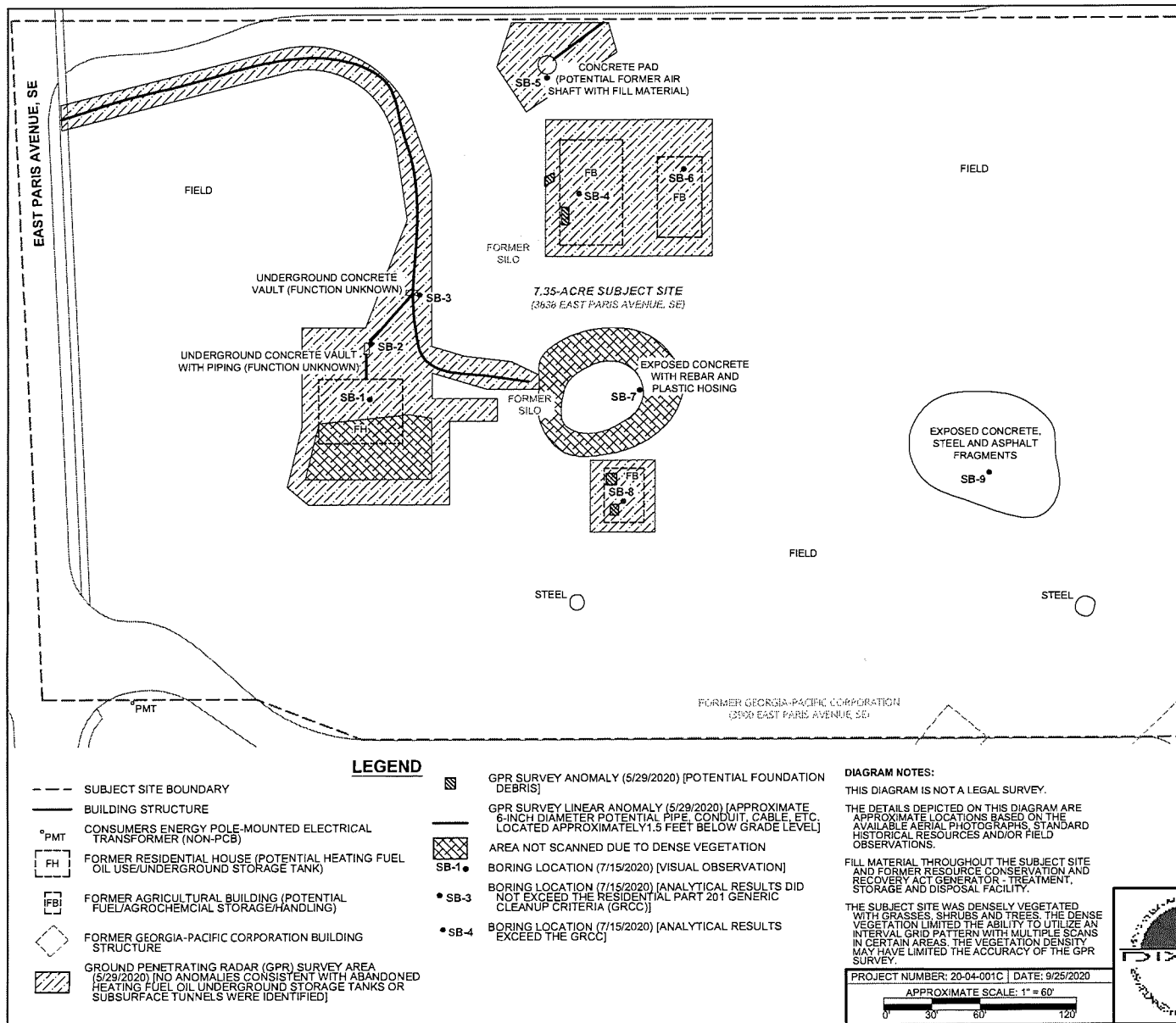


Imagery ©2021 Kent County, Maxar Technologies, USDA Farm Service Agency, Map data ©2021 200 ft

**Figure 3**

**Summary of Contamination**

<b>Address</b>	<b>Sample Locations/Contaminants above EGLE GRCC</b>	<b>Basis of Brownfield Eligibility</b>
3838 East Paris, SE	[SB-4]  <u>Soil:</u> <ul style="list-style-type: none"><li>• Inorganic Metallic Constituents: Arsenic Chromium (total) Manganese Selenium Zinc</li></ul>	Facility
3838 East Paris, SE	[SB-8]  <u>Soil:</u> <ul style="list-style-type: none"><li>• Inorganic Metallic Constituents: Mercury Chromium (total)</li></ul>	Facility



SOIL ANALYTICAL RESULTS TABLE						
CONSTITUENT	CAS NUMBER	SB-4 (1.6-1.5')	SB-5 (1.5-2.0')	SB-7 (2.5-3.0')	SB-8 (0.5-1.0')	SB-9 (2.0-2.5')
DATE SAMPLED		7/15/20	7/15/20	7/15/20	7/15/20	GRCC
INORGANIC METALLIC CONSTITUENTS (µg/g)						
ARSENIC	7440382	6,000	3,800	3,200	4,100	3,900
BARIUM	7440393	120,000	56,000	62,000	61,000	71,000
CADMIUM	7440439	1,100	< 200	200	< 200	< 200
CHROMIUM (TOTAL)	VARIES	19,000	14,000	11,000	21,000	16,000
COPPER	7440508	21,000	10,000	6,000	9,500	13,000
LEAD	7439921	180,000	15,000	11,000	9,000	9,500
MANGANESE	7439965	510,000	300,000	250,000	330,000	190,000
MERCURY	VARIES	75	110	< 50	140	< 50
SELENIUM	7782492	510	< 200	< 200	< 200	< 200
SILVER	7440224	< 100	< 100	< 100	< 100	< 100
ZINC	7440666	299,000	53,000	43,000	35,000	46,000
POLYNUCLEAR AROMATIC HYDROCARBONS (PNAS) (µg/Kg)						
FLUORANTHENE	206440	510	< 330	< 330	< 330	< 330
PHENANTHRENE	85018	370	< 330	< 330	< 330	< 330
PYRENE	129000	490	< 330	< 330	< 330	< 330
REMAINING PNAS	-	BDL	BDL	BDL	BDL	BDL

GROUNDWATER ANALYTICAL RESULTS TABLE				
CONSTITUENT	CAS NUMBER	SB-3 (25.0-30.0')	SB-4 (24.5-29.5')	SB-8 (24.5-29.5')
DATE SAMPLED		7/15/20	7/15/20	7/15/20
VOLATILE ORGANIC COMPOUNDS (VOCs) (µg/L)				
AMMONIA	7664417	14.4	35.28	33.84
NITRATE	14797558	< 100	< 100	< 100
NITRITE	14797650	< 100	< 100	< 100
TOTAL INORGANIC NITROGEN	-	14.4	35.28	33.84
SALT COMPOUNDS (µg/L)				
CHLORIDE	16887006	30,000	160,000	15,000
SODIUM	17341252	30,000	67,000	49,000

**TABLE NOTES:**

GRCC - RESIDENTIAL PART 201 GENERIC CLEANUP CRITERIA AS OUTLINED IN THE REMEDIATION AND REDEVELOPMENT DIVISION CLEANUP CRITERIA REQUIREMENTS FOR RESPONSE ACTIVITY TABLES EFFECTIVE JUNE 25, 2018.

SAMPLE DATA IN RED EXCEEDS THE CURRENT GRCC.

(µg/Kg) - MICROGRAMS PER KILOGRAM.

(µg/L) - MICROGRAMS PER LITER.

NA - NOT CHEMICALLY ANALYZED FOR SPECIFIED PARAMETER.

BDL - BELOW LABORATORY METHOD DETECTION LIMITS.

A - DRINKING WATER (PROTECTION) CRITERIA.

B - GROUNDWATER SURFACE WATER INTERFACE (PROTECTION) CRITERIA.

C - DIRECT CONTACT CRITERIA.

D - STATEWIDE DEFAULT BACKGROUND LEVEL.

\* - CALCULATED CRITERION IS BELOW THE ANALYTICAL TARGET DETECTION LIMIT. THEREFORE THE CRITERION DEFAULTS TO THE TARGET DETECTION LIMIT (FOOTNOTE "M" OF R299.49; FOOTNOTES FOR THE GRCC TABLES).

THE LABORATORY ANALYTICAL RESULT REPORTED TOTAL AMMONIA CONCENTRATIONS. THE GRCC IS REPORTED AS UNIONIZED AMMONIA. THE TABLE RESULTS ABOVE WERE CALCULATED BY MULTIPLYING THE TOTAL AMMONIA CONCENTRATION BY 72%. SEE FOOTNOTE CC OF R299.49; FOOTNOTES FOR GENERIC CLEANUP CRITERIA TABLES FOR ADDITIONAL DETAILS.

BASELINE ENVIRONMENTAL ASSESSMENT	
FIGURE 3 - GROUND PENETRATING RADAR SURVEY/ SAMPLE DETAIL DIAGRAM	
	VACANT PROPERTY 3836 EAST PARIS AVENUE, SE PARCEL NUMBER: 41-18-24-151-027 KENTWOOD, MICHIGAN

**Table 1**

**TIF Table**

**Tax Increment Revenue Capture Estimates**  
**DeJong Holdings, LLC Redevelopment Project**  
Kentwood, Michigan  
June 10, 2021

Estimated Taxable Value (TV) Increase Rate: 1.5%

Plen Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Calendar Year	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Base Taxable Value	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200
Estimated Total New TV	\$ 281,200	\$ 281,200	\$ 1,500,000	\$ 1,522,500	\$ 1,545,338	\$ 1,568,518	\$ 1,592,045	\$ 1,615,926	\$ 1,640,165	\$ 1,664,767	\$ 1,689,739	\$ 1,715,085	\$ 1,740,811	\$ 1,766,923	\$ 1,793,427	\$ 1,820,329
Incremental Difference (New TV - Base TV)	\$ -	\$ -	\$ 1,218,800	\$ 1,241,300	\$ 1,264,138	\$ 1,287,318	\$ 1,310,845	\$ 1,334,726	\$ 1,358,965	\$ 1,383,567	\$ 1,408,539	\$ 1,433,885	\$ 1,459,611	\$ 1,485,723	\$ 1,512,227	\$ 1,539,129

School Capture	Millage Rate															
State Education Tax (SET)	6.0000	\$ -	\$ -	\$ 7,313	\$ 7,448	\$ 7,585	\$ 7,724	\$ 7,865	\$ 8,008	\$ 8,154	\$ 8,301	\$ 8,451	\$ 8,603	\$ 8,758	\$ 8,914	\$ 9,073
School Operating Tax	18.0000	\$ -	\$ -	\$ 21,938	\$ 22,343	\$ 22,754	\$ 23,172	\$ 23,595	\$ 24,025	\$ 24,461	\$ 24,904	\$ 25,354	\$ 25,810	\$ 26,273	\$ 26,743	\$ 27,220
<b>School Total</b>	<b>24.0000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,251</b>	<b>\$ 29,791</b>	<b>\$ 30,339</b>	<b>\$ 30,896</b>	<b>\$ 31,460</b>	<b>\$ 32,033</b>	<b>\$ 32,615</b>	<b>\$ 33,206</b>	<b>\$ 33,805</b>	<b>\$ 34,413</b>	<b>\$ 35,031</b>	<b>\$ 35,657</b>	<b>\$ 36,293</b>

Local Capture	Millage Rate															
City General Op	2.9946	\$ -	\$ -	\$ 3,850	\$ 3,717	\$ 3,786	\$ 3,855	\$ 3,925	\$ 3,997	\$ 4,070	\$ 4,143	\$ 4,218	\$ 4,294	\$ 4,371	\$ 4,449	\$ 4,529
City Police/Fire	6.2620	\$ -	\$ -	\$ 7,632	\$ 7,773	\$ 7,916	\$ 8,061	\$ 8,209	\$ 8,358	\$ 8,510	\$ 8,664	\$ 8,820	\$ 8,979	\$ 9,140	\$ 9,304	\$ 9,470
City Library	0.3500	\$ -	\$ -	\$ 427	\$ 434	\$ 442	\$ 451	\$ 459	\$ 467	\$ 476	\$ 484	\$ 493	\$ 502	\$ 511	\$ 520	\$ 529
Kent ISD	5.5684	\$ -	\$ -	\$ 6,787	\$ 6,912	\$ 7,039	\$ 7,168	\$ 7,299	\$ 7,432	\$ 7,567	\$ 7,704	\$ 7,843	\$ 7,984	\$ 8,128	\$ 8,273	\$ 8,421
GRCC	1.7472	\$ -	\$ -	\$ 2,129	\$ 2,169	\$ 2,209	\$ 2,249	\$ 2,290	\$ 2,332	\$ 2,374	\$ 2,417	\$ 2,461	\$ 2,505	\$ 2,550	\$ 2,596	\$ 2,642
Transit Tax	1.4457	\$ -	\$ -	\$ 1,762	\$ 1,795	\$ 1,828	\$ 1,861	\$ 1,895	\$ 1,930	\$ 1,965	\$ 2,000	\$ 2,036	\$ 2,073	\$ 2,110	\$ 2,148	\$ 2,186
Kent County	4.2243	\$ -	\$ -	\$ 5,149	\$ 5,244	\$ 5,340	\$ 5,438	\$ 5,537	\$ 5,638	\$ 5,741	\$ 5,845	\$ 5,950	\$ 6,057	\$ 6,166	\$ 6,276	\$ 6,388
Kent County Jail	0.7717	\$ -	\$ -	\$ 941	\$ 958	\$ 976	\$ 993	\$ 1,012	\$ 1,030	\$ 1,049	\$ 1,068	\$ 1,087	\$ 1,107	\$ 1,126	\$ 1,147	\$ 1,167
Kent County Senior	0.4888	\$ -	\$ -	\$ 596	\$ 607	\$ 618	\$ 629	\$ 641	\$ 652	\$ 664	\$ 676	\$ 688	\$ 701	\$ 713	\$ 726	\$ 739
Kent County Veteran	0.0487	\$ -	\$ -	\$ 59	\$ 60	\$ 62	\$ 63	\$ 64	\$ 65	\$ 66	\$ 67	\$ 69	\$ 70	\$ 71	\$ 72	\$ 74
Kent County Zoo/Museum	0.4301	\$ -	\$ -	\$ 524	\$ 534	\$ 544	\$ 554	\$ 564	\$ 574	\$ 584	\$ 595	\$ 606	\$ 617	\$ 628	\$ 639	\$ 650
Kent County Early Childhood	0.2464	\$ -	\$ -	\$ 300	\$ 306	\$ 311	\$ 317	\$ 323	\$ 329	\$ 335	\$ 341	\$ 347	\$ 353	\$ 360	\$ 366	\$ 373
Kent Library	1.2581	\$ -	\$ -	\$ 1,533	\$ 1,562	\$ 1,590	\$ 1,620	\$ 1,649	\$ 1,679	\$ 1,710	\$ 1,741	\$ 1,772	\$ 1,804	\$ 1,836	\$ 1,869	\$ 1,903
<b>Local Total</b>	<b>25.8360</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,489</b>	<b>\$ 32,070</b>	<b>\$ 32,660</b>	<b>\$ 33,259</b>	<b>\$ 33,867</b>	<b>\$ 34,484</b>	<b>\$ 35,110</b>	<b>\$ 35,746</b>	<b>\$ 36,391</b>	<b>\$ 37,046</b>	<b>\$ 37,711</b>	<b>\$ 38,385</b>	<b>\$ 39,070</b>

Non-Capturable Millages	Millage Rate															
School Other	5.8472	\$ -	\$ -	\$ 7,127	\$ 7,258	\$ 7,392	\$ 7,527	\$ 7,665	\$ 7,804	\$ 7,946	\$ 8,090	\$ 8,236	\$ 8,384	\$ 8,535	\$ 8,687	\$ 8,842
<b>Total Non-Capturable Taxes</b>	<b>5.8472</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,127</b>	<b>\$ 7,258</b>	<b>\$ 7,392</b>	<b>\$ 7,527</b>	<b>\$ 7,665</b>	<b>\$ 7,804</b>	<b>\$ 7,946</b>	<b>\$ 8,090</b>	<b>\$ 8,236</b>	<b>\$ 8,384</b>	<b>\$ 8,535</b>	<b>\$ 8,687</b>	<b>\$ 8,842</b>

**Total Tax Increment Revenue (TIR) Available for Capture**    \$    -    \$    -    \$    60,740    \$    61,861    \$    63,000    \$    64,155    \$    65,327    \$    66,517    \$    67,725    \$    68,951    \$    70,196    \$    71,459    \$    72,741    \$    74,043    \$    75,363    \$    76,704

**Footnotes:**  
- Assumes new taxable value based on proposed build out, plus 1.5% annual inflation increases thereafter.  
- Assumes millage rate remains the same

**Tax Increment Revenue Capture Estimates**  
**DeJong Holdings, LLC Redevelopment Project**  
Kentwood, Michigan  
June 10, 2021

Estimated Taxable Value (TV) Increase Rate:

Plan Year	17	18	19	20	21	22	23	24	25	26	TOTAL												
Calendar Year	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046													
Base Taxable Value	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200												
Estimated Total New TV	\$ 1,847,634	\$ 1,875,348	\$ 1,903,478	\$ 1,932,030	\$ 1,961,011	\$ 1,990,426	\$ 2,020,283	\$ 2,050,587	\$ 2,081,346	\$ 2,112,566	\$ 2,112,566												
Incremental Difference (New TV - Base TV)	\$ 1,566,434	\$ 1,594,148	\$ 1,622,278	\$ 1,650,830	\$ 1,679,811	\$ 1,709,226	\$ 1,739,083	\$ 1,769,387	\$ 1,800,146	\$ 1,831,366	\$ 1,831,366												
School Capture	Millage Rate																						
State Education Tax (SET)	6.0000	\$	9,399	\$	9,565	\$	9,734	\$	9,905	\$	10,079	\$	10,255	\$	10,434	\$	10,616	\$	10,801	\$	10,988	\$	217,209
School Operating Tax	18.0000	\$	28,196	\$	28,695	\$	29,201	\$	29,715	\$	30,237	\$	30,766	\$	31,303	\$	31,849	\$	32,403	\$	32,965	\$	651,627
School Total	24.0000	\$	37,594	\$	38,260	\$	38,935	\$	39,620	\$	40,315	\$	41,021	\$	41,738	\$	42,465	\$	43,203	\$	43,953	\$	868,836
Local Capture	Millage Rate																						
City General Op	2.9946	\$	4,691	\$	4,774	\$	4,858	\$	4,944	\$	5,030	\$	5,118	\$	5,208	\$	5,299	\$	5,391	\$	5,484	\$	108,409
City Police/Fire	5.2620	\$	9,809	\$	9,983	\$	10,159	\$	10,338	\$	10,519	\$	10,703	\$	10,890	\$	11,080	\$	11,273	\$	11,468	\$	226,694
City Library	0.3500	\$	548	\$	558	\$	568	\$	578	\$	588	\$	598	\$	609	\$	619	\$	630	\$	641	\$	12,671
Kent ISD	5.5684	\$	8,723	\$	8,877	\$	9,033	\$	9,192	\$	9,354	\$	9,518	\$	9,684	\$	9,853	\$	10,024	\$	10,198	\$	201,584
GRCC	1.7472	\$	2,737	\$	2,785	\$	2,834	\$	2,884	\$	2,935	\$	2,986	\$	3,039	\$	3,091	\$	3,145	\$	3,200	\$	63,251
Transit Tax	1.4457	\$	2,265	\$	2,305	\$	2,345	\$	2,387	\$	2,429	\$	2,471	\$	2,514	\$	2,558	\$	2,602	\$	2,648	\$	52,336
Kent County	4.2243	\$	6,617	\$	6,734	\$	6,853	\$	6,974	\$	7,096	\$	7,220	\$	7,346	\$	7,474	\$	7,604	\$	7,736	\$	152,926
Kent County Jail	0.7717	\$	1,209	\$	1,230	\$	1,252	\$	1,274	\$	1,296	\$	1,319	\$	1,342	\$	1,365	\$	1,389	\$	1,413	\$	27,937
Kent County Senior	0.4888	\$	766	\$	779	\$	793	\$	807	\$	821	\$	835	\$	850	\$	865	\$	880	\$	895	\$	17,695
Kent County Veteran	0.0487	\$	76	\$	78	\$	79	\$	80	\$	82	\$	83	\$	85	\$	86	\$	88	\$	89	\$	1,763
Kent County Zoo/Museum	0.4301	\$	674	\$	686	\$	698	\$	710	\$	722	\$	735	\$	748	\$	761	\$	774	\$	788	\$	15,570
Kent County Early Childhood	0.2464	\$	386	\$	393	\$	400	\$	407	\$	414	\$	421	\$	429	\$	436	\$	444	\$	451	\$	8,920
Kent Library	1.2581	\$	1,971	\$	2,006	\$	2,041	\$	2,077	\$	2,113	\$	2,150	\$	2,188	\$	2,226	\$	2,265	\$	2,304	\$	45,545
Local Total	25.8360	\$	40,470	\$	41,186	\$	41,913	\$	42,651	\$	43,400	\$	44,160	\$	44,931	\$	45,714	\$	46,509	\$	47,315	\$	889,756
Non-Capturable Millages	Millage Rate																						
School Other	5.8472	\$	9,159	\$	9,321	\$	9,486	\$	9,653	\$	9,822	\$	9,994	\$	10,169	\$	10,346	\$	10,526	\$	10,708	\$	211,677
Total Non-Capturable Taxes	5.8472	\$	9,159	\$	9,321	\$	9,486	\$	9,653	\$	9,822	\$	9,994	\$	10,169	\$	10,346	\$	10,526	\$	10,708	\$	211,677
Total Tax Increment Revenue (TIR) Available for Capture	\$	78,065	\$	79,446	\$	80,848	\$	82,271	\$	83,715	\$	85,181	\$	86,669	\$	88,179	\$	89,712	\$	91,268	\$	1,758,592	

**Footnotes:**

- Assumes new taxable value based on proposed build out, plus 1.5% annual inflation increases thereafter.
- Assumes millage rate remains the same

Tax Increment Financing Reimbursement Table  
DeJong Holdings, LLC Redevelopment Project  
Kentwood, Michigan  
June 10, 2021

Developer Maximum Reimbursement	Proportionality	School & Local Taxes	Local-Only Taxes	Total
State	50.2%	\$ 589,948	\$ -	\$ 589,948
Local	49.8%	\$ 585,802	\$ -	\$ 585,802
<b>TOTAL</b>				<b>\$ 1,175,750</b>
EGLE		\$ 1,175,750	\$ -	\$ 1,175,750
MSF		\$ -	\$ -	\$ -

Estimated Total  
Years of Plan: 25

Estimated Capture	\$ 1,804,137
Administrative Fees	\$ 180,414
State Revolving Fund	\$ 108,604
LSRRF	\$ 339,369

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Total State Incremental Revenue	\$ -	\$ -	\$ 29,251	\$ 29,791	\$ 30,339	\$ 30,896	\$ 31,460	\$ 32,033	\$ 32,615	\$ 33,206	\$ 33,805	\$ 34,413	\$ 35,031	\$ 35,657
State Brownfield Revolving Fund (50% of SET)	\$ -	\$ -	\$ (3,656)	\$ (3,724)	\$ (3,792)	\$ (3,862)	\$ (3,933)	\$ (4,004)	\$ (4,077)	\$ (4,151)	\$ (4,226)	\$ (4,302)	\$ (4,379)	\$ (4,457)
State TIR Available for Reimbursement	\$ -	\$ -	\$ 25,595	\$ 26,067	\$ 26,547	\$ 27,034	\$ 27,528	\$ 28,029	\$ 28,538	\$ 29,055	\$ 29,579	\$ 30,112	\$ 30,652	\$ 31,200
Total Local Incremental Revenue	\$ -	\$ -	\$ 31,489	\$ 32,070	\$ 32,660	\$ 33,259	\$ 33,867	\$ 34,484	\$ 35,110	\$ 35,746	\$ 36,391	\$ 37,046	\$ 37,711	\$ 38,385
BRA Administrative Fee (10%)	\$ -	\$ -	\$ (6,074)	\$ (6,186)	\$ (6,300)	\$ (6,415)	\$ (6,533)	\$ (6,652)	\$ (6,773)	\$ (6,895)	\$ (7,020)	\$ (7,146)	\$ (7,274)	\$ (7,404)
Local TIR Available for Reimbursement	\$ -	\$ -	\$ 25,415	\$ 25,884	\$ 26,360	\$ 26,844	\$ 27,334	\$ 27,832	\$ 28,338	\$ 28,851	\$ 29,371	\$ 29,900	\$ 30,436	\$ 30,981
<b>Total State &amp; Local TIR Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,010</b>	<b>\$ 51,951</b>	<b>\$ 52,907</b>	<b>\$ 53,877</b>	<b>\$ 54,862</b>	<b>\$ 55,861</b>	<b>\$ 56,876</b>	<b>\$ 57,906</b>	<b>\$ 58,951</b>	<b>\$ 60,012</b>	<b>\$ 61,088</b>	<b>\$ 62,181</b>

Beginning Balance	
<b>DEVELOPER</b>	
DEVELOPER Reimbursement Balance	\$ 1,175,750

MSF Non-Environmental Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Tax Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Tax Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total MSF Reimbursement Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EGLE Environmental Costs	\$ 1,175,750	\$ 1,175,750	\$ 1,175,750	\$ 1,175,750	\$ 1,124,740	\$ 1,072,789	\$ 1,019,882	\$ 966,004	\$ 911,142	\$ 855,281	\$ 798,405	\$ 740,499	\$ 681,549	\$ 621,537	\$ 560,449
State Tax Reimbursement	\$ -	\$ -	\$ 25,595	\$ 26,067	\$ 26,547	\$ 27,034	\$ 27,528	\$ 28,029	\$ 28,538	\$ 29,055	\$ 29,579	\$ 30,112	\$ 30,652	\$ 31,200	\$ 31,791
Local Tax Reimbursement	\$ -	\$ -	\$ 25,415	\$ 25,884	\$ 26,360	\$ 26,844	\$ 27,334	\$ 27,832	\$ 28,338	\$ 28,851	\$ 29,371	\$ 29,900	\$ 30,436	\$ 30,981	\$ 31,532
<b>Total EGLE Reimbursement Balance</b>	<b>\$ 1,175,750</b>	<b>\$ 1,175,750</b>	<b>\$ 1,224,740</b>	<b>\$ 1,224,740</b>	<b>\$ 1,224,740</b>	<b>\$ 1,224,740</b>	<b>\$ 1,224,740</b>	<b>\$ 1,224,740</b>	<b>\$ 1,224,740</b>	<b>\$ 1,224,740</b>	<b>\$ 1,224,740</b>	<b>\$ 1,224,740</b>	<b>\$ 1,224,740</b>	<b>\$ 1,224,740</b>	<b>\$ 1,224,740</b>

Local Only Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Tax Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Local Only Reimbursement Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Annual Developer Reimbursement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,010</b>	<b>\$ 51,951</b>	<b>\$ 52,907</b>	<b>\$ 53,877</b>	<b>\$ 54,862</b>	<b>\$ 55,861</b>	<b>\$ 56,876</b>	<b>\$ 57,906</b>	<b>\$ 58,951</b>	<b>\$ 60,012</b>	<b>\$ 61,088</b>	<b>\$ 62,181</b>	<b>\$ 63,262</b>

**LOCAL BROWNFIELD REVOLVING FUND**

LBRF Deposits *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Tax Capture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Tax Capture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total LBRF Capture</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Up to five years of capture for LBRF Deposits after eligible activities are reimbursed. May be taken from EGLE & Local TIR only.

**Footnotes:**

- Assumes new taxable value based on proposed build out, plus 1.5% annual inflation increases thereafter.
- Assumes millage rate remains the same

**Tax Increment Financing Reimbursement Table**  
**DeJong Holdings, LLC Redevelopment Project**  
**Kentwood, Michigan**  
**June 10, 2021**

	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	TOTAL
Total State Incremental Revenue	\$ 36,293	\$ 36,939	\$ 37,594	\$ 38,260	\$ 38,935	\$ 39,620	\$ 40,315	\$ 41,021	\$ 41,738	\$ 42,465	\$ 43,203	\$ 43,953	\$ 868,836
State Brownfield Revolving Fund (50% of SET)	\$ (4,537)	\$ (4,617)	\$ (4,699)	\$ (4,782)	\$ (4,867)	\$ (4,952)	\$ (5,039)	\$ (5,128)	\$ (5,217)	\$ (5,308)	\$ (5,400)	\$ (5,494)	\$ (108,604)
State TIR Available for Reimbursement	\$ 31,757	\$ 32,322	\$ 32,895	\$ 33,477	\$ 34,068	\$ 34,667	\$ 35,276	\$ 35,894	\$ 36,521	\$ 37,157	\$ 37,803	\$ 38,459	\$ 760,231
Total Local Incremental Revenue	\$ 39,070	\$ 39,765	\$ 40,470	\$ 41,186	\$ 41,913	\$ 42,651	\$ 43,400	\$ 44,160	\$ 44,931	\$ 45,714	\$ 46,509	\$ 47,315	\$ 935,301
BRA Administrative Fee (10%)	\$ (7,536)	\$ (7,670)	\$ (7,806)	\$ (7,945)	\$ (8,085)	\$ (8,227)	\$ (8,372)	\$ (8,518)	\$ (8,667)	\$ (8,818)	\$ (8,971)	\$ (9,127)	\$ (180,414)
Local TIR Available for Reimbursement	\$ 31,534	\$ 32,095	\$ 32,664	\$ 33,242	\$ 33,828	\$ 34,424	\$ 35,028	\$ 35,641	\$ 36,264	\$ 36,896	\$ 37,537	\$ 38,188	\$ 754,888
Total State & Local TIR Available	\$ 63,290	\$ 64,416	\$ 65,559	\$ 66,719	\$ 67,896	\$ 69,091	\$ 70,304	\$ 71,535	\$ 72,785	\$ 74,053	\$ 75,340	\$ 76,647	\$ 1,515,119
<b>DEVELOPER</b>													
DEVELOPER Reimbursement Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>MSF Non-Environmental Costs</b>													
MSF Non-Environmental Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Tax Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Tax Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total MSF Reimbursement Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EGLE Environmental Costs</b>													
EGLE Environmental Costs	\$ 498,268	\$ 434,977	\$ 370,561	\$ 305,002	\$ 238,283	\$ 170,387	\$ 101,296	\$ 30,992	\$ -	\$ -	\$ -	\$ -	\$ -
State Tax Reimbursement	\$ 31,757	\$ 32,322	\$ 32,895	\$ 33,477	\$ 34,068	\$ 34,667	\$ 35,276	\$ 15,550	\$ -	\$ -	\$ -	\$ -	\$ 589,948
Local Tax Reimbursement	\$ 31,534	\$ 32,095	\$ 32,664	\$ 33,242	\$ 33,828	\$ 34,424	\$ 35,028	\$ 15,441	\$ -	\$ -	\$ -	\$ -	\$ 585,802
Total EGLE Reimbursement Balance	\$ 434,977	\$ 370,561	\$ 305,002	\$ 238,283	\$ 170,387	\$ 101,296	\$ 30,992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Local Only Costs</b>													
Local Only Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Tax Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Only Reimbursement Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Developer Reimbursement	\$ 63,290	\$ 64,416	\$ 65,559	\$ 66,719	\$ 67,896	\$ 69,091	\$ 70,304	\$ 30,992	\$ -	\$ -	\$ -	\$ -	\$ 1,175,750
<b>LOCAL BROWNFIELD REVOLVING FUND</b>													
LBRF Deposits *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,544	\$ 72,785	\$ 74,053	\$ 75,340	\$ 76,647	\$ 339,369
State Tax Capture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,343	\$ 36,521	\$ 37,157	\$ 37,803	\$ 38,459	\$ 170,283
Local Tax Capture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,200	\$ 36,264	\$ 36,896	\$ 37,537	\$ 38,188	\$ 169,086
Total LBRF Capture													

\* Up to five years of capture for LBRF Deposits

Footnotes:

- Assumes new taxable value based on proposed inflation increases thereafter.
- Assumes millage rate remains the same



**Tax Increment Revenue Capture Estimates**  
**DeJong Holdings, LLC Redevelopment Project**  
 Kentwood, Michigan  
 June 10, 2021

Estimated Taxable Value (TV) Increase Rate: 1.5%

Plan Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Calendar Year	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Base Taxable Value	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200
Estimated Total New TV	\$ 281,200	\$ 281,200	\$ 1,500,000	\$ 1,522,500	\$ 1,545,338	\$ 1,568,518	\$ 1,592,045	\$ 1,615,926	\$ 1,640,165	\$ 1,664,767	\$ 1,689,739	\$ 1,715,085	\$ 1,740,811	\$ 1,766,923	\$ 1,793,427	\$ 1,820,329
Incremental Difference (New TV - Base TV)	\$ -	\$ -	\$ 1,218,800	\$ 1,241,300	\$ 1,264,138	\$ 1,287,318	\$ 1,310,845	\$ 1,334,726	\$ 1,358,965	\$ 1,383,567	\$ 1,408,539	\$ 1,433,885	\$ 1,459,611	\$ 1,485,723	\$ 1,512,227	\$ 1,539,129

School Capture	Millage Rate															
State Education Tax (SET)	6.0000	\$ -	\$ -	\$ 7,313	\$ 7,448	\$ 7,585	\$ 7,724	\$ 7,865	\$ 8,008	\$ 8,154	\$ 8,301	\$ 8,451	\$ 8,603	\$ 8,758	\$ 8,914	\$ 9,073
School Operating Tax	18.0000	\$ -	\$ -	\$ 21,938	\$ 22,343	\$ 22,754	\$ 23,172	\$ 23,595	\$ 24,025	\$ 24,461	\$ 24,904	\$ 25,354	\$ 25,810	\$ 26,273	\$ 26,743	\$ 27,220
<b>School Total</b>	<b>24.0000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,251</b>	<b>\$ 29,791</b>	<b>\$ 30,339</b>	<b>\$ 30,896</b>	<b>\$ 31,460</b>	<b>\$ 32,033</b>	<b>\$ 32,615</b>	<b>\$ 33,206</b>	<b>\$ 33,805</b>	<b>\$ 34,413</b>	<b>\$ 35,031</b>	<b>\$ 35,657</b>	<b>\$ 36,293</b>

Local Capture	Millage Rate															
City General Op	2.9946	\$ -	\$ -	\$ 3,650	\$ 3,717	\$ 3,786	\$ 3,855	\$ 3,925	\$ 3,997	\$ 4,070	\$ 4,143	\$ 4,218	\$ 4,294	\$ 4,371	\$ 4,449	\$ 4,529
City Police/Fire	6.2620	\$ -	\$ -	\$ 7,632	\$ 7,773	\$ 7,916	\$ 8,061	\$ 8,209	\$ 8,358	\$ 8,510	\$ 8,664	\$ 8,820	\$ 8,979	\$ 9,140	\$ 9,304	\$ 9,470
City Library	0.3500	\$ -	\$ -	\$ 427	\$ 434	\$ 442	\$ 451	\$ 459	\$ 467	\$ 476	\$ 484	\$ 493	\$ 502	\$ 511	\$ 520	\$ 529
Kent ISD	5.5684	\$ -	\$ -	\$ 6,787	\$ 6,912	\$ 7,039	\$ 7,168	\$ 7,299	\$ 7,432	\$ 7,567	\$ 7,704	\$ 7,843	\$ 7,984	\$ 8,128	\$ 8,273	\$ 8,421
GRCC	1.7472	\$ -	\$ -	\$ 2,129	\$ 2,169	\$ 2,209	\$ 2,249	\$ 2,290	\$ 2,332	\$ 2,374	\$ 2,417	\$ 2,461	\$ 2,505	\$ 2,550	\$ 2,596	\$ 2,642
Transit Tax	1.4457	\$ -	\$ -	\$ 1,762	\$ 1,795	\$ 1,828	\$ 1,861	\$ 1,895	\$ 1,930	\$ 1,965	\$ 2,000	\$ 2,036	\$ 2,073	\$ 2,110	\$ 2,148	\$ 2,186
Kent County	4.2243	\$ -	\$ -	\$ 5,149	\$ 5,244	\$ 5,340	\$ 5,438	\$ 5,537	\$ 5,638	\$ 5,741	\$ 5,845	\$ 5,950	\$ 6,057	\$ 6,166	\$ 6,276	\$ 6,388
Kent County Jail	0.7717	\$ -	\$ -	\$ 941	\$ 958	\$ 976	\$ 993	\$ 1,012	\$ 1,030	\$ 1,049	\$ 1,068	\$ 1,087	\$ 1,107	\$ 1,126	\$ 1,147	\$ 1,167
Kent County Senior	0.4888	\$ -	\$ -	\$ 595	\$ 607	\$ 618	\$ 629	\$ 641	\$ 652	\$ 664	\$ 676	\$ 688	\$ 701	\$ 713	\$ 726	\$ 739
Kent County Veteran	0.0487	\$ -	\$ -	\$ 59	\$ 60	\$ 62	\$ 63	\$ 64	\$ 65	\$ 66	\$ 67	\$ 69	\$ 70	\$ 71	\$ 72	\$ 74
Kent County Zoo/Museum	0.4301	\$ -	\$ -	\$ 524	\$ 534	\$ 544	\$ 554	\$ 564	\$ 574	\$ 584	\$ 595	\$ 606	\$ 617	\$ 628	\$ 639	\$ 650
Kent County Early Childhood	0.2464	\$ -	\$ -	\$ 300	\$ 306	\$ 311	\$ 317	\$ 323	\$ 329	\$ 335	\$ 341	\$ 347	\$ 353	\$ 360	\$ 366	\$ 373
Kent Library	1.2581	\$ -	\$ -	\$ 1,533	\$ 1,562	\$ 1,590	\$ 1,620	\$ 1,649	\$ 1,679	\$ 1,710	\$ 1,741	\$ 1,772	\$ 1,804	\$ 1,836	\$ 1,869	\$ 1,903
<b>Local Total</b>	<b>25.8360</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,489</b>	<b>\$ 32,070</b>	<b>\$ 32,660</b>	<b>\$ 33,259</b>	<b>\$ 33,867</b>	<b>\$ 34,484</b>	<b>\$ 35,110</b>	<b>\$ 35,746</b>	<b>\$ 36,391</b>	<b>\$ 37,046</b>	<b>\$ 37,711</b>	<b>\$ 38,385</b>	<b>\$ 39,070</b>

Non-Capturable Millages	Millage Rate															
School Other	5.8472	\$ -	\$ -	\$ 7,127	\$ 7,258	\$ 7,392	\$ 7,527	\$ 7,665	\$ 7,804	\$ 7,946	\$ 8,090	\$ 8,236	\$ 8,384	\$ 8,535	\$ 8,687	\$ 8,842
<b>Total Non-Capturable Taxes</b>	<b>5.8472</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,127</b>	<b>\$ 7,258</b>	<b>\$ 7,392</b>	<b>\$ 7,527</b>	<b>\$ 7,665</b>	<b>\$ 7,804</b>	<b>\$ 7,946</b>	<b>\$ 8,090</b>	<b>\$ 8,236</b>	<b>\$ 8,384</b>	<b>\$ 8,535</b>	<b>\$ 8,687</b>	<b>\$ 8,842</b>

<b>Total Tax Increment Revenue (TIR) Available for Capture</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,740</b>	<b>\$ 61,861</b>	<b>\$ 63,000</b>	<b>\$ 64,155</b>	<b>\$ 65,327</b>	<b>\$ 66,517</b>	<b>\$ 67,725</b>	<b>\$ 68,951</b>	<b>\$ 70,196</b>	<b>\$ 71,459</b>	<b>\$ 72,741</b>	<b>\$ 74,043</b>	<b>\$ 75,363</b>	<b>\$ 76,704</b>
--	-------------	-------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------

**Footnotes:**  
 - Assumes new taxable value based on proposed build out, plus 1.5% annual inflation increases thereafter.  
 - Assumes millage rate remains the same

**Tax Increment Revenue Capture Estimates**  
**DeJong Holdings, LLC Redevelopment Project**  
Kentwood, Michigan  
June 10, 2021

Estimated Taxable Value (TV) Increase Rate:

Plan Year	17	18	19	20	21	22	23	24	25	26	TOTAL
Calendar Year	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	
Base Taxable Value	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200	\$ 281,200
Estimated Total New TV	\$ 1,847,634	\$ 1,875,348	\$ 1,903,478	\$ 1,932,030	\$ 1,961,011	\$ 1,990,426	\$ 2,020,283	\$ 2,050,587	\$ 2,081,346	\$ 2,112,566	\$ 2,112,566
Incremental Difference (New TV - Base TV)	\$ 1,566,434	\$ 1,594,148	\$ 1,622,278	\$ 1,650,830	\$ 1,679,811	\$ 1,709,226	\$ 1,739,083	\$ 1,769,387	\$ 1,800,146	\$ 1,831,366	\$ 1,831,366

School Capture	Millage Rate										
State Education Tax (SET)	6.0000	\$ 9,399	\$ 9,565	\$ 9,734	\$ 9,905	\$ 10,079	\$ 10,255	\$ 10,434	\$ 10,616	\$ 10,801	\$ 10,988
School Operating Tax	18.0000	\$ 28,196	\$ 28,695	\$ 29,201	\$ 29,715	\$ 30,237	\$ 30,766	\$ 31,303	\$ 31,849	\$ 32,403	\$ 32,965
<b>School Total</b>	<b>24.0000</b>	<b>\$ 37,594</b>	<b>\$ 38,260</b>	<b>\$ 38,935</b>	<b>\$ 39,620</b>	<b>\$ 40,315</b>	<b>\$ 41,021</b>	<b>\$ 41,738</b>	<b>\$ 42,465</b>	<b>\$ 43,203</b>	<b>\$ 43,953</b>

Local Capture	Millage Rate										
City General Op	2.9946	\$ 4,691	\$ 4,774	\$ 4,858	\$ 4,944	\$ 5,030	\$ 5,118	\$ 5,208	\$ 5,299	\$ 5,391	\$ 5,484
City Police/Fire	6.2620	\$ 9,809	\$ 9,983	\$ 10,159	\$ 10,338	\$ 10,519	\$ 10,703	\$ 10,890	\$ 11,080	\$ 11,273	\$ 11,468
City Library	0.3500	\$ 548	\$ 558	\$ 568	\$ 578	\$ 588	\$ 598	\$ 609	\$ 619	\$ 630	\$ 641
Kent ISD	5.5684	\$ 8,723	\$ 8,877	\$ 9,033	\$ 9,192	\$ 9,354	\$ 9,518	\$ 9,684	\$ 9,853	\$ 10,024	\$ 10,198
GRCC	1.7472	\$ 2,737	\$ 2,785	\$ 2,834	\$ 2,884	\$ 2,935	\$ 2,986	\$ 3,039	\$ 3,091	\$ 3,145	\$ 3,200
Transit Tax	1.4457	\$ 2,265	\$ 2,305	\$ 2,345	\$ 2,387	\$ 2,429	\$ 2,471	\$ 2,514	\$ 2,558	\$ 2,602	\$ 2,648
Kent County	4.2243	\$ 6,617	\$ 6,734	\$ 6,853	\$ 6,974	\$ 7,096	\$ 7,220	\$ 7,346	\$ 7,474	\$ 7,604	\$ 7,736
Kent County Jail	0.7717	\$ 1,209	\$ 1,230	\$ 1,252	\$ 1,274	\$ 1,296	\$ 1,319	\$ 1,342	\$ 1,365	\$ 1,389	\$ 1,413
Kent County Senior	0.4888	\$ 766	\$ 779	\$ 793	\$ 807	\$ 821	\$ 835	\$ 850	\$ 865	\$ 880	\$ 895
Kent County Veteran	0.0487	\$ 76	\$ 78	\$ 79	\$ 80	\$ 82	\$ 83	\$ 85	\$ 86	\$ 88	\$ 89
Kent County Zoo/Museum	0.4301	\$ 674	\$ 686	\$ 698	\$ 710	\$ 722	\$ 735	\$ 748	\$ 761	\$ 774	\$ 788
Kent County Early Childhood	0.2464	\$ 385	\$ 393	\$ 400	\$ 407	\$ 414	\$ 421	\$ 429	\$ 436	\$ 444	\$ 451
Kent Library	1.2581	\$ 1,971	\$ 2,006	\$ 2,041	\$ 2,077	\$ 2,113	\$ 2,150	\$ 2,188	\$ 2,226	\$ 2,265	\$ 2,304
<b>Local Total</b>	<b>25.8360</b>	<b>\$ 40,470</b>	<b>\$ 41,186</b>	<b>\$ 41,913</b>	<b>\$ 42,651</b>	<b>\$ 43,400</b>	<b>\$ 44,160</b>	<b>\$ 44,931</b>	<b>\$ 45,714</b>	<b>\$ 46,509</b>	<b>\$ 47,315</b>

Non-Capturable Millages	Millage Rate										
School Other	5.8472	\$ 9,159	\$ 9,321	\$ 9,486	\$ 9,653	\$ 9,822	\$ 9,994	\$ 10,169	\$ 10,346	\$ 10,526	\$ 10,708
<b>Total Non-Capturable Taxes</b>	<b>5.8472</b>	<b>\$ 9,159</b>	<b>\$ 9,321</b>	<b>\$ 9,486</b>	<b>\$ 9,653</b>	<b>\$ 9,822</b>	<b>\$ 9,994</b>	<b>\$ 10,169</b>	<b>\$ 10,346</b>	<b>\$ 10,526</b>	<b>\$ 10,708</b>

<b>Total Tax Increment Revenue (TIR) Available for Capture</b>	<b>\$ 78,065</b>	<b>\$ 79,446</b>	<b>\$ 80,848</b>	<b>\$ 82,271</b>	<b>\$ 83,715</b>	<b>\$ 85,181</b>	<b>\$ 86,669</b>	<b>\$ 88,179</b>	<b>\$ 89,712</b>	<b>\$ 91,268</b>	<b>\$ 1,758,592</b>
--	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	---------------------

**Footnotes:**

- Assumes new taxable value based on proposed build out, plus 1.5% annual inflation increases thereafter.
- Assumes millage rate remains the same

Tax Increment Financing Reimbursement Table  
DeJong Holdings, LLC Redevelopment Project  
Kentwood, Michigan  
June 10, 2021

Developer Maximum Reimbursement	Proportionality	School & Local Taxes	Local-Only Taxes	Total
State	50.2%	\$ 589,948	\$ -	\$ 589,948
Local	49.8%	\$ 585,802	\$ -	\$ 585,802
<b>TOTAL</b>				<b>\$ 1,175,750</b>
EGLE		\$ 1,175,750	\$ -	\$ 1,175,750
MSF		\$ -	\$ -	\$ -

Estimated Total  
Years of Plan: 25

Estimated Capture	\$ 1,804,137
Administrative Fees	\$ 180,414
State Revolving Fund	\$ 108,604
LSRRF	\$ 339,369

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Total State Incremental Revenue	\$ -	\$ -	\$ 29,251	\$ 29,791	\$ 30,339	\$ 30,896	\$ 31,460	\$ 32,033	\$ 32,615	\$ 33,206	\$ 33,805	\$ 34,413	\$ 35,031	\$ 35,657
State Brownfield Revolving Fund (50% of SET)	\$ -	\$ -	\$ (3,656)	\$ (3,724)	\$ (3,792)	\$ (3,862)	\$ (3,933)	\$ (4,004)	\$ (4,077)	\$ (4,151)	\$ (4,226)	\$ (4,302)	\$ (4,379)	\$ (4,457)
State TIR Available for Reimbursement	\$ -	\$ -	\$ 25,595	\$ 26,067	\$ 26,547	\$ 27,034	\$ 27,528	\$ 28,029	\$ 28,538	\$ 29,055	\$ 29,579	\$ 30,112	\$ 30,652	\$ 31,200
Total Local Incremental Revenue	\$ -	\$ -	\$ 31,489	\$ 32,070	\$ 32,660	\$ 33,259	\$ 33,867	\$ 34,484	\$ 35,110	\$ 35,746	\$ 36,391	\$ 37,046	\$ 37,711	\$ 38,385
BRA Administrative Fee (10%)	\$ -	\$ -	\$ (6,074)	\$ (6,186)	\$ (6,300)	\$ (6,415)	\$ (6,533)	\$ (6,652)	\$ (6,773)	\$ (6,895)	\$ (7,020)	\$ (7,146)	\$ (7,274)	\$ (7,404)
Local TIR Available for Reimbursement	\$ -	\$ -	\$ 25,415	\$ 25,884	\$ 26,360	\$ 26,844	\$ 27,334	\$ 27,832	\$ 28,338	\$ 28,851	\$ 29,371	\$ 29,900	\$ 30,436	\$ 30,981
<b>Total State &amp; Local TIR Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,010</b>	<b>\$ 51,951</b>	<b>\$ 52,907</b>	<b>\$ 53,877</b>	<b>\$ 54,862</b>	<b>\$ 55,861</b>	<b>\$ 56,876</b>	<b>\$ 57,906</b>	<b>\$ 58,951</b>	<b>\$ 60,012</b>	<b>\$ 61,088</b>	<b>\$ 62,181</b>

Beginning Balance	
<b>DEVELOPER</b>	
DEVELOPER Reimbursement Balance	\$ 1,175,750

MSF Non-Environmental Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Tax Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Tax Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total MSF Reimbursement Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EGLE Environmental Costs	\$ 1,175,750	\$ 1,175,750	\$ 1,175,750	\$ 1,175,750	\$ 1,124,740	\$ 1,072,789	\$ 1,019,882	\$ 966,004	\$ 911,142	\$ 855,281	\$ 798,405	\$ 740,499	\$ 681,549	\$ 621,537	\$ 560,449
State Tax Reimbursement		\$ -	\$ -	\$ 25,595	\$ 26,067	\$ 26,547	\$ 27,034	\$ 27,528	\$ 28,029	\$ 28,538	\$ 29,055	\$ 29,579	\$ 30,112	\$ 30,652	\$ 31,200
Local Tax Reimbursement		\$ -	\$ -	\$ 25,415	\$ 25,884	\$ 26,360	\$ 26,844	\$ 27,334	\$ 27,832	\$ 28,338	\$ 28,851	\$ 29,371	\$ 29,900	\$ 30,436	\$ 30,981
Total EGLE Reimbursement Balance		\$ 1,175,750	\$ 1,175,750	\$ 1,124,740	\$ 1,072,789	\$ 1,019,882	\$ 966,004	\$ 911,142	\$ 855,281	\$ 798,405	\$ 740,499	\$ 681,549	\$ 621,537	\$ 560,449	\$ 498,268

Local Only Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Tax Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Local Only Reimbursement Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Total Annual Developer Reimbursement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,010</b>	<b>\$ 51,951</b>	<b>\$ 52,907</b>	<b>\$ 53,877</b>	<b>\$ 54,862</b>	<b>\$ 55,861</b>	<b>\$ 56,876</b>	<b>\$ 57,906</b>	<b>\$ 58,951</b>	<b>\$ 60,012</b>	<b>\$ 61,088</b>	<b>\$ 62,181</b>
---	-------------	-------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------

**LOCAL BROWNFIELD REVOLVING FUND**

LBRF Deposits *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Tax Capture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Tax Capture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total LBRF Capture</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Up to five years of capture for LBRF Deposits after eligible activities are reimbursed. May be taken from EGLE & Local TIR only.

**Footnotes:**

- Assumes new taxable value based on proposed build out, plus 1.5% annual inflation increases thereafter.
- Assumes millage rate remains the same

Tax Increment Financing Reimbursement Table  
DeJong Holdings, LLC Redevelopment Project  
Kentwood, Michigan  
June 10, 2021

	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	TOTAL
Total State Incremental Revenue	\$ 36,293	\$ 36,939	\$ 37,594	\$ 38,260	\$ 38,935	\$ 39,620	\$ 40,315	\$ 41,021	\$ 41,738	\$ 42,465	\$ 43,203	\$ 43,953	\$ 868,836
State Brownfield Revolving Fund (50% of SET)	\$ (4,537)	\$ (4,617)	\$ (4,699)	\$ (4,782)	\$ (4,867)	\$ (4,952)	\$ (5,039)	\$ (5,128)	\$ (5,217)	\$ (5,308)	\$ (5,400)	\$ (5,494)	\$ (108,604)
State TIR Available for Reimbursement	\$ 31,757	\$ 32,322	\$ 32,895	\$ 33,477	\$ 34,068	\$ 34,667	\$ 35,276	\$ 35,894	\$ 36,521	\$ 37,157	\$ 37,803	\$ 38,459	\$ 760,231
Total Local Incremental Revenue	\$ 39,070	\$ 39,765	\$ 40,470	\$ 41,186	\$ 41,913	\$ 42,651	\$ 43,400	\$ 44,160	\$ 44,931	\$ 45,714	\$ 46,509	\$ 47,315	\$ 935,301
BRA Administrative Fee (10%)	\$ (7,536)	\$ (7,670)	\$ (7,806)	\$ (7,945)	\$ (8,085)	\$ (8,227)	\$ (8,372)	\$ (8,518)	\$ (8,667)	\$ (8,818)	\$ (8,971)	\$ (9,127)	\$ (180,414)
Local TIR Available for Reimbursement	\$ 31,534	\$ 32,095	\$ 32,664	\$ 33,242	\$ 33,828	\$ 34,424	\$ 35,028	\$ 35,641	\$ 36,264	\$ 36,896	\$ 37,537	\$ 38,188	\$ 754,888
<b>Total State &amp; Local TIR Available</b>	<b>\$ 63,290</b>	<b>\$ 64,416</b>	<b>\$ 65,559</b>	<b>\$ 66,719</b>	<b>\$ 67,896</b>	<b>\$ 69,091</b>	<b>\$ 70,304</b>	<b>\$ 71,535</b>	<b>\$ 72,785</b>	<b>\$ 74,053</b>	<b>\$ 75,340</b>	<b>\$ 76,647</b>	<b>\$ 1,515,119</b>
<b>DEVELOPER</b>													
<b>DEVELOPER Reimbursement Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>MSF Non-Environmental Costs</b>													
State Tax Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Tax Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total MSF Reimbursement Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EGLE Environmental Costs</b>													
State Tax Reimbursement	\$ 31,757	\$ 32,322	\$ 32,895	\$ 33,477	\$ 34,068	\$ 34,667	\$ 35,276	\$ 35,894	\$ 36,521	\$ 37,157	\$ 37,803	\$ 38,459	\$ 859,948
Local Tax Reimbursement	\$ 31,534	\$ 32,095	\$ 32,664	\$ 33,242	\$ 33,828	\$ 34,424	\$ 35,028	\$ 35,641	\$ 36,264	\$ 36,896	\$ 37,537	\$ 38,188	\$ 858,802
<b>Total EGLE Reimbursement Balance</b>	<b>\$ 63,291</b>	<b>\$ 64,417</b>	<b>\$ 65,559</b>	<b>\$ 66,719</b>	<b>\$ 67,896</b>	<b>\$ 69,091</b>	<b>\$ 70,304</b>	<b>\$ 71,535</b>	<b>\$ 72,785</b>	<b>\$ 74,053</b>	<b>\$ 75,340</b>	<b>\$ 76,647</b>	<b>\$ 1,718,750</b>
<b>Local Only Costs</b>													
Local Tax Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Local Only Reimbursement Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Annual Developer Reimbursement</b>	<b>\$ 63,290</b>	<b>\$ 64,416</b>	<b>\$ 65,559</b>	<b>\$ 66,719</b>	<b>\$ 67,896</b>	<b>\$ 69,091</b>	<b>\$ 70,304</b>	<b>\$ 71,535</b>	<b>\$ 72,785</b>	<b>\$ 74,053</b>	<b>\$ 75,340</b>	<b>\$ 76,647</b>	<b>\$ 1,718,750</b>
<b>LOCAL BROWNFIELD REVOLVING FUND</b>													
<b>LBRF Deposits *</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,544</b>	<b>\$ 72,785</b>	<b>\$ 74,053</b>	<b>\$ 75,340</b>	<b>\$ 76,647</b>	<b>\$ 339,369</b>
State Tax Capture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,343	\$ 36,521	\$ 37,157	\$ 37,803	\$ 38,459	\$ 170,283
Local Tax Capture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,200	\$ 36,264	\$ 36,896	\$ 37,537	\$ 38,188	\$ 169,086
<b>Total LBRF Capture</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,544</b>	<b>\$ 72,785</b>	<b>\$ 74,053</b>	<b>\$ 75,340</b>	<b>\$ 76,647</b>	<b>\$ 339,369</b>

\* Up to five years of capture for LBRF Deposits

**Footnotes:**

- Assumes new taxable value based on proposed inflation increases thereafter.
- Assumes millage rate remains the same



# MEMORANDUM

**TO:** Mayor and City Commissioners  
**FROM:** Brad Boomstra, PE – City Engineer  
Carla Kane – Purchasing Agent  
**DATE:** December 7, 2021  
**TOPIC:** Construction Engineering, Inspection & Testing for Bretonfield Preserve #5

**ACTION REQUESTED:** That the City Commission authorize the Mayor to enter into a contract for construction engineering, inspection and testing services with Fleis & VandenBrink Engineering, Inc., in an amount not to exceed \$61,644 (including a 10% contingency), to represent the City's interests during construction of the Bretonfield Preserve #5 public plat, to be constructed this winter and next spring.

**BACKGROUND:** An agreement is being submitted for approval between the City and Allen Edwin Homes, developer of the Bretonfield Preserve #5 plat, authorizing Allen Edwin to construct public improvements on behalf of the City. The agreement requires funds be placed in escrow to reimburse the City for the construction engineering, inspection and testing costs the City will incur due to third-party inspection of the improvements. The agreement and inspection are required by Kentwood City Commission Resolution 37-07.



Request for proposals were solicited to the City's five prequalified engineering firms and five proposals were received on November 9, 2021, as shown in the Tabulation. Staff recommends award to Fleis & VandenBrink.

The requested 10% contingency is to allow for variability in the estimated inspection hours and testing needs.

If you have any questions, please contact Brad Boomstra, P.E. at 554-0740 or [boomstrab@kentwood.us](mailto:boomstrab@kentwood.us).

Thank you for your consideration of this request.

TABULATION	
Consultant Name	Total Not to Exceed Price for Project
Fleis & VandenBrink Engineering, Inc.	\$56,040
Moore & Bruggink, Inc.	\$63,540
LRE	\$64,230
Spalding DeDecker	\$68,490
Bergmann Associates	\$70,106



# MEMORANDUM

**TO:** Mayor and City Commissioners

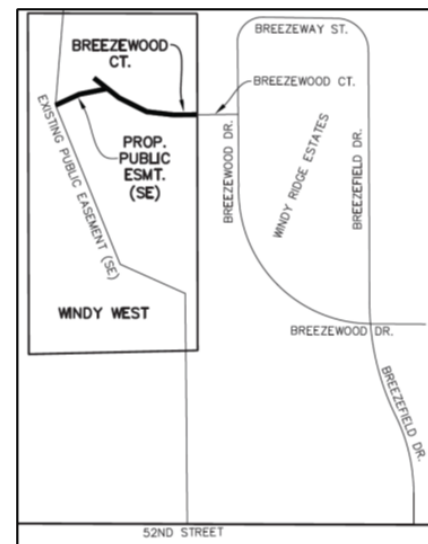
**FROM:** Brad Boomstra, PE – City Engineer  
Carla Kane – Purchasing Agent

**DATE:** December 7, 2021

**TOPIC:** Construction Engineering, Inspection & Testing for Windy West

**ACTION REQUESTED:** That the City Commission authorize the Mayor to enter into a contract for construction engineering, inspection and testing services with Land & Resource Engineering (LRE), in an amount not to exceed \$45,500 (including a 10% contingency), to represent the City's interests during construction of the Windy West public plat, to be constructed this winter and next spring.

**BACKGROUND:** An agreement is being submitted for approval between the City and Bosco Construction, developer of the Windy West plat, authorizing Bosco Construction to construct public improvements on behalf of the City. The agreement requires funds be placed in escrow to reimburse the City for the construction engineering, inspection and testing costs the City will incur due to third-party inspection of the improvements. The agreement and inspection are required by Kentwood City Commission Resolution 37-07.



Request for proposals were solicited to the City's five prequalified engineering firms and four proposals were received on November 29, 2021, as shown in the Tabulation. Staff recommends award to LRE.

The requested 10% contingency is to allow for variability in the estimated inspection hours and testing needs.

If you have any questions, please contact Brad Boomstra, P.E. at 554-0740 or [boomstrab@kentwood.us](mailto:boomstrab@kentwood.us).

Thank you for your consideration of this request.

TABULATION	
Consultant Name	Total Not to Exceed Price for Project
LRE	\$41,360
Moore & Bruggink, Inc.	\$46,140
Spalding DeDecker	\$48,186
Bergmann Associates	\$54,982
Fleis & VandenBrink Engineering, Inc.	NO PROPOSAL



# MEMORANDUM



**TO:** Honorable Mayor Kepley and City Commission

**FROM:** Chad Griffin, Public Works Director; with  
Jamie King, Fleet Services Supervisor  
Carla Kane, Purchasing Agent

**DATE:** December 7, 2021

**TOPIC:** Purchase of Two Utility Vehicles and Accessories



**ACTION REQUESTED:** It is requested that the City Commission authorize the purchase of two Bobcat Toolcat utility vehicles from Bobcat Company at a cost of \$127,051, a track system from Mattracks, Inc. at a cost of \$25,624, a trail groomer from Snowgroomers, LLC at a cost of \$5,100 and an additional \$3,440 allowance for rust prevention applications, lights and decals on both vehicles for a total expenditure of \$161,215, using funds from the DPW Equipment Fund, some of which may be reimbursed by American Rescue Plan Act (ARPA) grant funding.

**BACKGROUND:** The requested Toolcat UW56 vehicle has a box/bed in the rear and will have a V-plow installed on the front (pictured at top). It is a replacement for equipment, a 2014 Kubota, which is utilized by the DPW for sidewalk and parking lot snow plowing and salting. In the summer months, it is used to access areas that are inaccessible to larger vehicles, including the City's extensive trail system. It provides nimble access in City parks and grounds, as well at special events, such as the July 4<sup>th</sup> festivities. This utility vehicle was scheduled for replacement in FY23 at a cost of \$50,000, but is being replaced early due to rust and its need for significant engine repairs. The old vehicle will be sold at public auction.

## BUDGET INFORMATION

Budgeted FY22	\$ 70,000
This Request	<u>161,215</u>
Overage	(\$ 91,215)

The second vehicle requested is a Toolcat UW53, budgeted in FY22, and is an addition to the fleet. It will be equipped with a track system to be used along with a snow groomer in the winter months for trail grooming of walking/bike trails in Covenant Park. It will be utilized by the DPW elsewhere in summer.

These Bobcat vehicles are commercial duty vehicles and are equipped to use multiple attachments (e.g. end loader, stump grinder, broom, snow blower, seed spreader, salt spreader, grader, auger, jack hammer, etc.) for a wide range of jobs around the City. The DPW's 2020 Bobcat mini excavator already has a number of useful attachments that are interchangeable for use with these vehicles.

Bobcat Company is the contract holder for this equipment on the State of Michigan MIDeal Contract. The local Bobcat dealer, Carleton Equipment Company, will be the servicing dealer.

Mattracks, Inc. is the only manufacturer for the Toolcat track system that is a direct-fit and commercial grade. Other options would require special fabrication to accommodate. For this reason, the track system is requested under Special Circumstances<sup>1</sup>.

<sup>1</sup> "a. Special Circumstances. The City Commission, acting upon the advice of the Mayor, may by a 2/3 vote of the members present at a City Commission meeting, waive the purchasing rules where special circumstances dictate that the interests of the City and the public good are best served by such action. The basis for such special circumstances shall be defined in the record of the action of the City Commission."

Quotes were solicited for the trail groomer (see Bid Tabulation). The recommended groomer would be from Snowgroomers, LLC, the low bidder.

While one of these utility vehicles has not been budgeted in this fiscal year, the DPW Equipment fund balance has sufficient funds to allow for this purchase. Any budget amendments needed will be determined near year-end.

The nature of the Toolcat UW53 vehicle, with its main purpose of providing and maintaining a safe outdoor activity for Kentwood citizens, may make it eligible for reimbursement from ARPA funding.

If you have any questions, please contact Chad Griffin at 554-0825 or Jamie King at 554-0793.

Thank you for consideration of this request.

BID TABULATION	
Company	Price
<b>Snowgroomers, LLC</b>	<b>\$5,099.95</b>
Arrowhead Groomers	\$7,590.00
Arrowhead Groomers	\$9,200.00





# MEMORANDUM

**TO:** Honorable Mayor and City Commission

**FROM:** Chad Griffin, Director of Public Works  
Matt Wardell, Building Maintenance Supervisor  
Cori Derengowski, Purchasing Assistant

**DATE:** December 7, 2021

**TOPIC:** Insect Pest Management & Rodent Control within City buildings



**ACTION REQUESTED:** It is requested that the City Commission authorize the Mayor to enter into a purchase agreement for integrated pest management services within City buildings for one year with Orkin Commercial Services (Orkin) at a cost of \$9,230, with funds from the appropriate FY22 General Fund Operating budgets.

It is also requested that the City Commission authorize an extension of services for up to four additional one-year terms, with conditional renewal subject to satisfactory contractor performance and the City Commission's allocation of funds for this purpose in each of the appropriate subsequent fiscal years.

**BACKGROUND:** The City is responsible for ten buildings consisting of Justice Center, Recreation Center, Concession Stand, Public Works, City Hall, Library, Covenant Park, and 3 Fire Stations. All the listed buildings require pest and rodent control solutions as pests can threaten public health, damage property, and even halt operations.

Orkin strongly advocates the use of Integrated Pest Management (IPM), which is an environmentally responsible approach to pest management that relies on a combination of practices. IPM programs proactively manage pests and help minimize any hazard to people, property, or the environment.

The purchase agreement will piggyback on a Sourcewell cooperative purchasing contract, which is competitively bid and meets the City's purchasing standards.

If you have any questions, please contact Chad Griffin at-554-0825.

Thank you for your consideration of this request.



# MEMORANDUM

**TO:** Honorable Mayor and City Commission

**FROM:** Chad Griffin, Director of Public Works  
Matt Wardell, Building Maintenance Supervisor  
Cori Derengowski, Purchasing Assistant

**DATE:** December 7, 2021

**TOPIC:** Replacement Furniture at DPW Training / Break Room

## BUDGET INFORMATION

FFE Budgeted FY22	\$ 50,000
Previous Spend	<u>17,000</u>
Available	\$ 33,000
This Request	14,000
Remaining	\$ 19,000

**ACTION REQUESTED:** It is requested that the City Commission approve a purchase of replacement training/break room furniture for the Department of Public Works (DPW), from Interphase Interiors, in an amount up to \$14,000, with funds from the Property and Building Fund.

**BACKGROUND:** The furniture in the training/break room at the DPW building is original to its 2003 construction and is due for replacement. The chairs and tables are well beyond their useful life and have been repaired by City staff several times.

The replacement furniture is the same high-end, commercial-grade Haworth product as originally specified. It includes 40 stackable side chairs, 4 Tables, and 3 Big & Tall Office Training Chairs as shown below. This request includes a small allowance for final fabric and finish selections.

The DPW training-break room is a multifunctioning space utilized as the building's break room, training room, and team meeting room. The furniture identified meets the needs of all uses within this space for a growing department.

This purchase will piggyback on the State of Michigan MiDeal cooperative purchasing contract, which is competitively bid and meets the City's purchasing standards. The requested amount is based on 2021 pricing; orders must be received by end of calendar year to avoid a 3-5% price increase.

The old furniture will be sold at public auction.

If you have any questions, please contact Chad Griffin at-554-0825.

Thank you for your consideration of this request.





# MEMORANDUM

**TO:** Honorable Mayor and City Commission

**FROM:** Brent Looman, Fire Chief  
Jamie King, Fleet Supervisor  
Carla Kane, Purchasing Agent

**DATE:** December 7, 2021.

**TOPIC:** Replacement Tires for Fire & Public Works Vehicles



**ACTION REQUESTED:** It is requested that the City Commission authorize the purchase of Bridgestone tires for various fire and public works vehicles from Best One Fleet Service of West Michigan, LLC at a total cost of \$12,605, with funds from the FY22 Fire Department Operating Budget & FY22 Department of Public Works (DPW) Equipment Fund budget.

**BACKGROUND:** National Fire Protection Association (NFPA) Standard 1911 requires that fire apparatus tires be replaced at least every seven years, or more frequently when tread wear exceeds state or federal standards. In addition, the Department of Transportation (DOT) requires tires to be replaced when the steer tire tread depth is less than 4/32 and when the drive tire tread depth is less than 2/32.

This purchase will piggyback on the State of Michigan MiDEAL contract through Best One Fleet Service of West Michigan, which is competitively bid and meets the City's standards. Best One has provided tires to the City in the past, providing exceptional delivery and service.

Tires are replaced throughout the year on an as-needed basis. These replacements are within each department's budgeted amounts.

If you have any questions, please contact Jamie King at 554-0793.  
Thank you for your consideration of this request.

**M870**





# MEMORANDUM

**TO:** Mayor Kepley and City Commission  
**FROM:** Brent Looman, Fire Chief  
Carla Kane, Purchasing Agent  
**DATE:** December 7, 2021  
**TOPIC:** Thermal Imaging Cameras



**ACTION REQUESTED:** It is requested that the City Commission authorize the purchase of three MSA Safety (MSA) thermal imaging cameras (TICs) from Apollo Fire Equipment at a cost of \$22,950 plus shipping, with funds from the Fire Department Equipment Fund.

**BACKGROUND:** Fire Department vehicles are equipped with TICs. These handheld sensors convert heat radiation of objects and people into a visible image, allowing fire fighters to see areas of heat through smoke and low visibility conditions as well as provide heat/temperature indications which help them to locate fire victims and hot spots.

## BUDGET INFORMATION

Budgeted FY22	\$25,000
This Request	<u>22,950</u>
Remaining	\$ 2,050

These MSA 6000 TICs will replace units that are 8-10 years old, are beginning to fail, and the manufacturer will no longer repair them. One of the new cameras will be placed on the fire engine that is currently on order.

Fire Department personnel have evaluated and standardized on this high quality, cost effective MSA equipment as the best value. This purchase will maintain functionality and consistency with the nine TICs currently in use by the Department. For this reason, it is requested that this purchase be allowed under Special Circumstances <sup>1</sup>.

Two quotes were obtained from the two companies authorized in Michigan to sell the MSA equipment.

If you have any questions, please contact Chief Looman at 554-0801.

Thank you for your consideration of this request.

## TABULATION

Apollo Fire Equipment	\$22,950
5 Alarm	\$27,450

<sup>1</sup> "a. Special Circumstances. The City Commission, acting upon the advice of the Mayor, may by a 2/3 vote of the members present at a City Commission meeting, waive the purchasing rules where special circumstances dictate that the interests of the City and the public good are best served by such action. The basis for such special circumstances shall be defined in the record of the action of the City Commission."



# MEMORANDUM

**TO:** Committee of the Whole

**FROM:** Mark Rambo, Deputy City Administrator  
Val Romeo, Director of Parks & Recreation  
Jeff Sluggett, City Attorney

**DATE:** December 7, 2021

**TOPIC:** Covenant Park Committees Recommendation & Millage Proposal Resolution

**ACTION REQUESTED:** Receive and File recommendation from Covenant Park Advisory Committees. Discussion and consideration of recommending to the City Commission the adoption of the presented resolution which would approve submitting to City voters the question of whether to amend Section 8.1, Chapter VIII, of the City of Kentwood Charter to allow the levy of a new millage dedicated to park, trail and recreational purposes.

**BACKGROUND:** In **December 2017**, the City Commission engaged PROS Consulting and MCSA Group Inc. (MCSA) to update the city's Parks and Recreation Business Plan and master plan all of its parks. With extensive public engagement, this work was completed **throughout 2018**.

## **Parks, Trails, and Recreation Advisory Committee**

In **February 2019**, the City Commission met to review the data and discuss next steps. Based on that discussion and the amount of data to be considered, the commission opt to create a new Advisory Committee to: Review and prioritize improvement items identified in the Parks and Recreation Business Plan, Parks Master Plan, and Non-Motorized Trail Plan to align with the needs of the community; Review and prioritize sustainable funding options to accomplish the prioritized improvements; and Recommend to the City Commission, by December 2019, an implementation and sustainable funding plan to improve or sustain City of Kentwood Parks, Trails, and Recreational Programming.

In **April of 2019** the City Commission established the **Parks, Trails, and Recreation Advisory Committee** to review improvements identified in the Parks and Recreation Business Plan, Parks Master Plan and Non-Motorized Trail Plan and recommend an implementation and sustainable funding plans to the City Commission.

The committee was comprised of the City's Park and Recreation Commission, the Ad Hoc Strategic Planning Committee, a member of the Kentwood Planning Commission, and City residents. The committee was directed to: Review and prioritize improvement items identified in the Parks and Recreation Business Plan, Parks Master Plan, and Non-Motorized Trail Plan to align with the needs of the community; Review and prioritize sustainable funding options to accomplish the prioritized improvements; and Recommend to the City Commission, by December 2019, an implementation and sustainable funding plan to improve or sustain City of Kentwood Parks, Trails, and Recreational programming.

The committee met throughout 2019 to accomplish this task and presented their recommendations and findings to the City Commission on **December 3, 2019**. The committee's recommendations, which are on

file with the City, include significant improvements to the City's park, trail and recreational facilities as well as the levy of a new millage to pay for these improvements and their long-term operation.

### **Millage Approval**

The City Commission subsequently conducted additional review and adjustments to the recommended plan in conjunction with the committee and approved proceeding with a millage question in **February 2020**.

Shortly thereafter, the beginnings of the COVID-19 pandemic created an economic uncertainty for the community and the City Commission chose in **April of 2020** to postpone the millage question indefinitely.

### **Covenant Park Property Donation**

Formerly known as the Christian Athletic Complex, Covenant Park is located at 3724 Shaffer Ave. SE. The City accepted a donation of the 109-acre parcel in **May of 2020** through a substantial gift to the Kentwood Community Foundation from an anonymous donor with the condition that the property will be used by the City for parks and recreational purposes and that it be named Covenant Park.

### **Covenant Park Advisory Committees**

To ensure that future development and use of Covenant Park aligned with the Parks and Recreation Business Plan, Parks Master Plan, Non-Motorized Trail Plan and the extensive public engagement obtained by the Parks, Trails and Recreation Advisory Committee (along with our regional partners), two advisory committees were established on **October 12, 2020**, to begin development of a long-term plan for Covenant Park.

This process ultimately sought to determine how the property will align with local parks and recreational needs while concurrently exploring regional competitive sport opportunities that could bring added value to our local efforts.

The Covenant Park Advisory Committees conducted a citywide survey and met jointly eight times between March and November of 2021.

Their formal **recommendations** are as follows and some context/sentiment from the committee discussions has been included:

- a. That the City Commission seek authority to levy a permanent dedicated millage of one (1) mill in order to build, operate, and maintain a series of needed park, trail, and recreational improvements as further described in Appendix A, such question to be presented to the voters in 2022;

***Committee Context/Sentiment:** The committee felt 1 mil was a reasonable ask to accomplish the park, trails, and recreational improvements established by the previous and current parks committee work. It was understood that a higher millage ask could expedite the proposed work but the committee felt we should not go above 1 mil.*

- b. That if the millage is approved by the voters, complete the recommended improvements described on Appendix A; and

***Committee Context/Sentiment:** The committee understands the actual buildout of all of the parks will need to eb and flow with various grants, donations, product costs, and any potential pandemic related setbacks (e.g. workforce/supply chain). With that in mind, the committee has suggested the proposed buildout order/philosophy with some flexibility:*



1. Touch all parks in the first 5 years and provide full build out over 10 years. The committee recognizes that it would not be cost effective to replace or convert park amenities until the current facilities reach the end of their useful life.
  2. Focus on trail improvements and construction planning in year 1.
  3. Focus on constructing the City Campus and Community Center in year 2.
  4. Focus on constructing Phase I of Covenant Park in Year 3. Note: Covenant Park is highly grant eligible and a delayed buildout will provide the city time to leverage other funds to help finance the project.
- c. That if the millage is approved by the voters, contribute up to twenty two (22) million dollars from other public and/or private funding sources to assist with capital investment and park, trail, and recreational improvements.

**Committee Context/Sentiment:** To achieve the recommended buildout and timeline, an additional 22 million will be required in conjunction with the new millage revenue. The committee is asking the city to seek this from a variety of sources that range from public to private.

- d. Continue conversations and seek opportunities to acquire additional property around the park, improve ingress/egress to the park property, construct a round-a-bout at the Shaffer and 36<sup>th</sup> Street intersection, and continue to pursue future economic opportunities through sports tourism within the community.

**Committee Context/Sentiment:** Several opportunities arose from the committee discussions that the committee felt need further exploration by other committees or staff.

## Proposed Millage Impact

The following provides an overview of the estimated millage capture and the impact on taxable value.

Millage Revenue			Tax Impact					
			Taxable Home Value					
Millage	2020	Revenue	\$75,000	\$100,000	\$150,000	\$200,000	\$250,000	\$300,000
0.25	\$2,162,795,607	\$540,699	\$18.75	\$25.00	\$37.50	\$50.00	\$62.50	\$75.00
0.5	\$2,162,795,607	\$1,081,398	\$37.50	\$50.00	\$75.00	\$100.00	\$125.00	\$150.00
0.75	\$2,162,795,607	\$1,622,097	\$56.25	\$75.00	\$112.50	\$150.00	\$187.50	\$225.00
1	\$2,162,795,607	\$2,162,796	\$75.00	\$100.00	\$150.00	\$200.00	\$250.00	\$300.00
1.25	\$2,162,795,607	\$2,703,495	\$93.75	\$125.00	\$187.50	\$250.00	\$312.50	\$375.00
1.5	\$2,162,795,607	\$3,244,193	\$112.50	\$150.00	\$225.00	\$300.00	\$375.00	\$450.00
1.75	\$2,162,795,607	\$3,784,892	\$131.25	\$175.00	\$262.50	\$350.00	\$437.50	\$525.00
2	\$2,162,795,607	\$4,325,591	\$150.00	\$200.00	\$300.00	\$400.00	\$500.00	\$600.00

Ed Cape and Dustin Moseley from the Advisory Committee will be present to discuss the process, recommendations, and next steps.

Please feel free to contact Mark Rambo, Val Romeo or Jeff Sluggett with any questions about this request.

## Attachments:

- Committee's Recommendation Resolution
- Proposed Millage Language Resolution
- Conceptual Plan for Covenant Park
- Recommended Phase I Covenant Park Plan
- Recommended Phase I plan for Walma Property
- Estimated Cost Model for all parks improvements

CITY OF KENTWOOD  
COVENANT PARKS ADVISORY COMMITTEE

RESOLUTION NO. CPAC 1-2021

A Resolution to Recommend Park Improvements and Funding

Committee Member Kape, seconded by Committee Member Moseley, moved the adoption of the following resolution:

WHEREAS,

1. The Covenant Park Advisory Committees were established by resolution of the City Commission to:
  - a. Gather, review and prioritize active and passive improvement ideas, concepts and plans for Covenant Park; and
  - b. Gather, review and prioritize improvement ideas for regional competitive sports, concepts and plans for Covenant Park; and
  - c. Review and prioritize sustainable funding options to accomplish the prioritized improvements; and
  - d. Make recommendations to the City Commission on how identified improvements will align with the Parks and Recreation Business Plan, Parks Master Plan and Non-Motorized Trail Plan to meet the needs of the community; and
  - e. Make recommendations to the City Commission for an implementation and sustainable funding plan to improve or sustain the Parks, Trails, and Recreational Programming in the City of Kentwood.
2. The Covenant Park Advisory Committees have worked with city staff and outside consultants to complete their review and prioritization of improvement items identified in the Parks and Recreation Business Plan, Parks Master Plan, and Non-Motorized Trail Plan to align with the needs of the community; and
3. The Covenant Park Advisory Committees have further completed their review and prioritization of sustainable funding options to accomplish the prioritized improvements.

NOW, THEREFORE, BE IT RESOLVED:

1. Based on the aforementioned reviews, studies, and undertakings the Covenant Park Advisory Committees jointly recommend to the City Commission of the City of Kentwood:
  - a. That the City Commission seek authority to levy a permanent dedicated millage of one (1) mill in order to build, operate, and maintain a series of needed park, trail, and recreational improvements as further described in Appendix A, such question to be presented to the voters in 2022;
  - b. That if the millage is approved by the voters, complete the recommended improvements described on Appendix A; and
  - c. That if the millage is approved by the voters, contribute up to twenty two (22) million dollars from other public and/or private funding sources to assist with capital investment and park, trail, and recreational improvements.



- d. Continue conversations and seek opportunities to acquire additional property around the park, improve ingress/egress to the park property, construct a round-a-bout at the Shaffer and 36<sup>th</sup> Street intersection, and continue to pursue future economic opportunities through sports tourism within the community.

2. All resolutions and parts of resolutions in conflict herewith are repealed.

MOTION CARRIED.

Resolution No. CPAC 1-2021 adopted.

I hereby certify that the foregoing Resolution was adopted by the Parks, Trails and Recreation Advisory Committees for the City of Kentwood, Michigan at a noticed, regular meeting held on November 18, 2019.

  
\_\_\_\_\_  
Mark Rambo, Deputy City Administrator

**CITY COMMISSION  
CITY OF KENTWOOD  
KENT COUNTY, MICHIGAN**

Commissioner \_\_\_\_\_, seconded by Commissioner \_\_\_\_\_ moved the adoption of the following resolution:

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION TO APPROVE AND SUBMIT  
THE QUESTION OF WHETHER TO AMEND  
SECTION 8.1, CHAPTER VIII, OF THE  
CITY OF KENTWOOD CHARTER**

WHEREAS, Act No. 279 of the Public Acts of 1909, as amended (“Act 279”) provides that a home rule city may amend its charter in accordance with the provisions of Act 279; and

WHEREAS, the City Commission appointed several ad hoc committees of citizens and City representatives to study the City’s park and recreation needs; and

WHEREAS, the committees have recommended to the City Commission various park and recreation improvements and plans and the levy of an additional millage to support those efforts; and

WHEREAS, the City Commission desires to provide the voters with the opportunity to approve a dedicated millage for parks, trails and recreational activities including the construction, operation, maintenance and acquisition of parks, trails and recreational improvements and programs; and

WHEREAS, the City Commission believes that it is in the best interests of the City to amend the City Charter to authorize the permanent levy of 1.0 mill to take effect in 2022, which fixed amount would be dedicated solely for the purpose of constructing, operating, maintaining and acquiring parks, trails, and recreational improvements and programs; and

WHEREAS, Section 21 of Act 279 requires that the form in which the proposed amendment to the City Charter shall appear on the ballot be determined by resolution of the legislative body.

**NOW, THEREFORE, IT IS RESOLVED THAT:**

1. The City Commission, by not less than a 3/5 vote of its members, proposes that Section 8.1 of the City Charter be amended to read as follows:

### **Section 8.1. Power to tax; tax limit.**

The city shall have the power to assess taxes and to levy and collect rents, rolls and excises. Exclusive of any levies authorized by law to be made beyond charter tax rates limitations, the annual ad valorem tax levy shall not exceed three-tenths of one percent of the taxable value of all real and personal property in the city, subject to the following:

- (a) Up to an additional one (1.0) mill upon the taxable value of all real and personal property in the city may be levied to be used solely for parks, trails, and recreational activities including the construction, operation, maintenance, and acquisition of parks, trails, and recreational improvements and programs;
- (b) Up to an additional six and twenty-six hundredths twenty thousandths (6.2620) mills upon the taxable value of all real and personal property in the city may be levied to be used to provide police and fire protection in the city;
- (c) Up to an additional thirty-five hundredths (0.35) mills upon the taxable value of all real and personal property in the city may be levied to be used to provide funds for the construction of a library building in the city and to maintain the library for all purposes authorized by law.

2. Existing provisions of the City Charter that would be altered or abrogated by such proposal, if adopted, now read as follows:

### **Section 8.1. Power to tax; tax limit.**

The city shall have the power to assess taxes and to levy and collect rents, rolls and excises. Exclusive of any levies authorized by law to be made beyond charter tax rates limitations, the annual ad valorem tax levy shall not exceed three-tenths of one percent of the taxable value of all real and personal property in the city, subject to the following:

- ~~(a) Up to an additional one one hundredths of one percent of the taxable value of all real and personal property in the city may be levied for a period of twenty years, to wit: 1994 through 2013, for park site acquisitions and improvements;~~
- (b) Up to an additional six and twenty-six hundredths twenty thousandths (6.2620) mills upon the taxable value of all real and personal property in the city may be levied to be used to provide police and fire protection in the city;
- (c) Up to an additional thirty-five hundredths (0.35) mills upon the taxable value of all real and personal property in the city may be levied to be used to provide funds for the construction of a library building in the city and to maintain the library for all purposes authorized by law.

3. The City Attorney shall submit a certified copy of this resolution to the Governor of the State of Michigan for approval or disapproval of this amendment, and to the Attorney General, for review and approval of the ballot language, and is further authorized to make non-substantive changes to the proposed ballot language to meet all legal requirements.

4. The foregoing charter amendment shall be submitted to the electors for their adoption or rejection at a special election to be held on the state primary election date of August 2, 2022 in accordance with Section 15.6 of the City Charter. The City Clerk and City Attorney are authorized to take all actions necessary to format the ballot proposal in a manner consistent with the Governor and Attorney General's review and to schedule and conduct the election including, without limitation, certifying the ballot proposal in accordance with state law.

5. The City Clerk shall give notice of such election as required by law. The notice shall include the proposed amendment to the City Charter in full with the existing Charter provisions that would be altered or abrogated. The Clerk shall also post the amendment as required by law.

6. The proposed Charter amendment shall be placed upon the ballot in the following form, with a provision for voting "yes" or "no" for its adoption:

**CHARTER AMENDMENT PROPOSAL TO AUTHORIZE A NEW ADDITIONAL  
MILLAGE FOR PARKS, TRAILS, AND RECREATION OF 1.0 MILL.**

Shall Section 8.1, Chapter VIII, of the City of Kentwood Charter be amended to authorize a permanent additional millage of 1.0 mill (\$1.00 per \$1,000.00 of taxable value) to be levied solely for parks, trails and recreational improvements and activities? (If levied, the additional 1.0 mill is estimated to raise \$2,345,537 in the first calendar year of the levy. To the extent required by law, a portion of the revenues from this millage will be captured and disbursed to the City's Brownfield Redevelopment Fund.)

7. All resolutions or parts of resolutions are, to the extent of any conflict with this Resolution, rescinded.

YEAS: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

RESOLUTION NO. \_\_\_\_\_ ADOPTED

\_\_\_\_\_  
Dan Kasunic, City Clerk

I, Dan Kasunic, the Clerk of the City of Kentwood, hereby certify that the foregoing is a true and accurate copy of a resolution adopted by the City Commission of the City of Kentwood at a regular meeting held on December 7, 2021.

\_\_\_\_\_  
Dan Kasunic, City Clerk



## ROUNDAABOUT

## IMPROVED PARK ENTRANCE

- Including Boulevard Street with Landscaping and unique Architectural Features

## PICKLEBALL COURTS

- 12 Courts with Shade Shelter, Seating Areas, Restroom Building, and Parking

## RESTROOMS/ CONCESSIONS BUILDING

## FOOD TRUCK PLAZA

-Space for 4 Trucks with electrical hook ups

## PAVED TRAILS

-Includes rest areas with picnic tables and benches  
-Approx. length of large loop = 1 mile

## POND

- 3 Acre Adventure Sports such as kayaking, stand up paddle boarding, fishing, or water play

## DISC GOLF AND TRAIL

- 18 Hole Disc Golf course over approximately 30 acres  
- Course to be laid out to allow for 9 holes to be played with Start and End near Nature Center

## ELEVATED SHELTER / BANDSHELL

## NATURE CENTER

- Includes Restrooms, Retail Space and Equipment Rental Space, and Room Rental, Deck, and Rustic Campground Check-In  
-Parking lot, Bus Drop Off, and Service Entrance

## NATURE TRAILS

- Hiking and Mountain Biking Trails to be intermixed around Disc Golf Holes  
-Locations are diagrammatic  
-Final layout of Trails & Bridges to be determined in the field  
-Approx. length - over 2 miles

## MIDWEST UNITED FC SOCCER CLUB PROPERTY

## PROPERTY LINE

## MULTI PURPOSE FIELDS AREA

-Space allows for 2 full size soccer fields or 8 U-10 fields  
-Includes parking, Shade Shelter, and Tot Lot Play Area

## SPECIAL EVENT/ TRANSITIONAL SPACE/

## SKATE PARK and MTB SKILLS PARK

-Cast Concrete Features, and Pre-Cast Concrete Skateable Art, Pump Track  
-Includes Shaded Hangout Spaces and Parking Lot

## PARKING LOTS

## LARGE DOG PARK

-Includes Pathways, Shade Shelter, Seating, and Agility Course.

## SMALL PLAYGROUND

-Includes Restroom Building, Shade Shelter, and seating areas

## SMALL DOG PARK

-Includes Pathways, Shade Shelter, Seating, and Agility Course

## ENTRANCE DRIVE

- Acquire easement for access off of Broadmoor Ave.

## MODERN CAMPGROUND EXPANSION

- 18 Pull through Campsites with full hook RV sites, Sanitation Station, and Restroom Shower Building, Campground Office/Check-In

## MAINTENANCE/ STORAGE BUILDING

## RUSTIC CAMPGROUND

- 10 Traditional Sites  
- 5 Unique Sites which may include Cabin, Yurt, Tree House, or Platform camping  
- Vault Toilet Building

## DESTINATION PLAYGROUND/ SPLASHPAD

- Nature themed equipment  
- Small Group Seating and Shade Sails  
- Multiple Large Group Picnic Shelter with seating and grills, available for rent

## MESA VERDE CT. SE.

## 36TH ST. SE.

## SHAFFER AVE. SE.

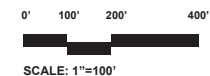
## SHAFFER AVE. SE.

## BROADMOOR AVE. SE.

## PLASTER CREEK

## PLASTER CREEK

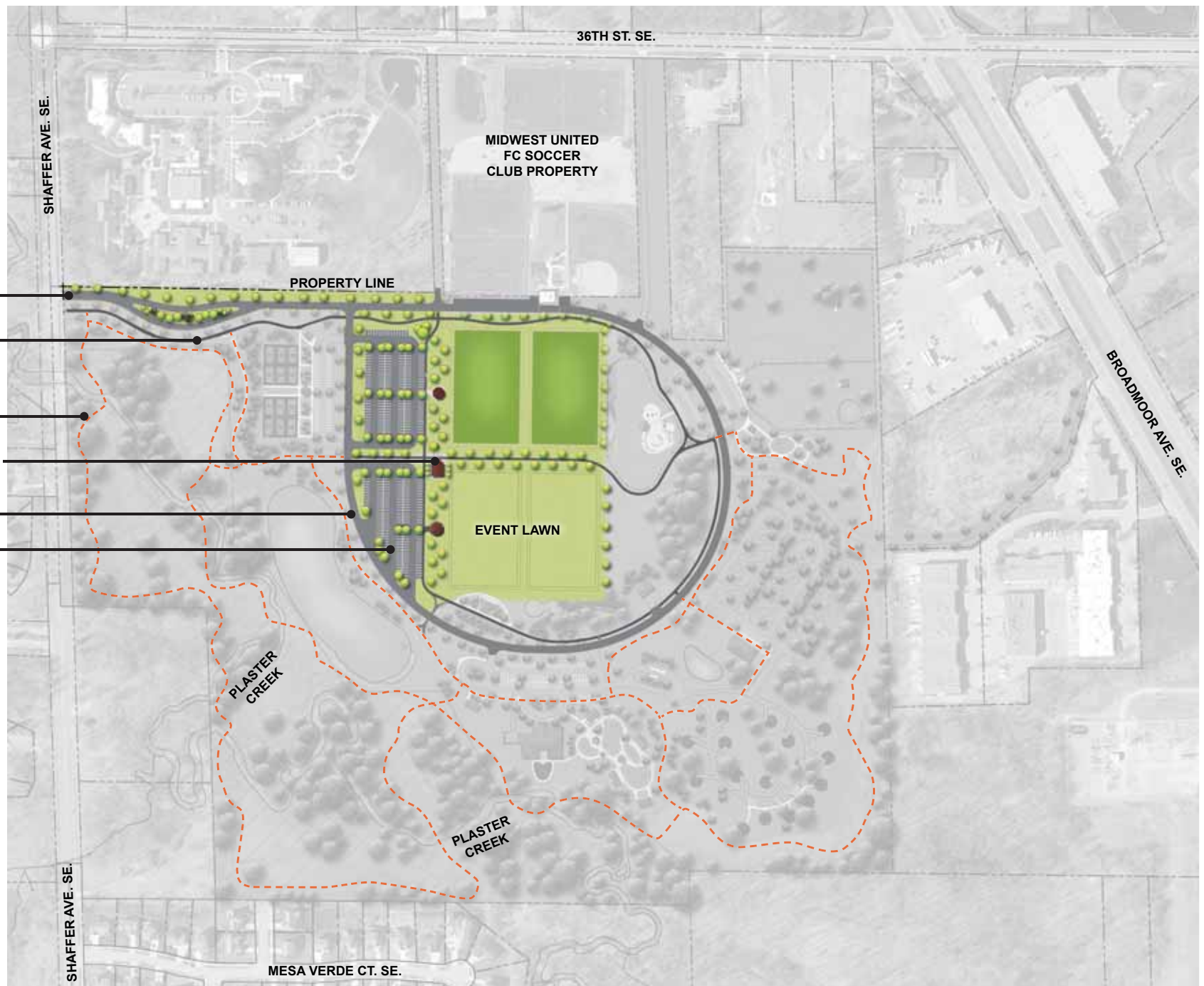
# CONCEPTUAL PLAN COVENANT PARK CITY OF KENTWOOD, MICHIGAN



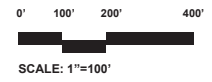
DATE  
10.18.2021  
PROJECT NO.  
2088







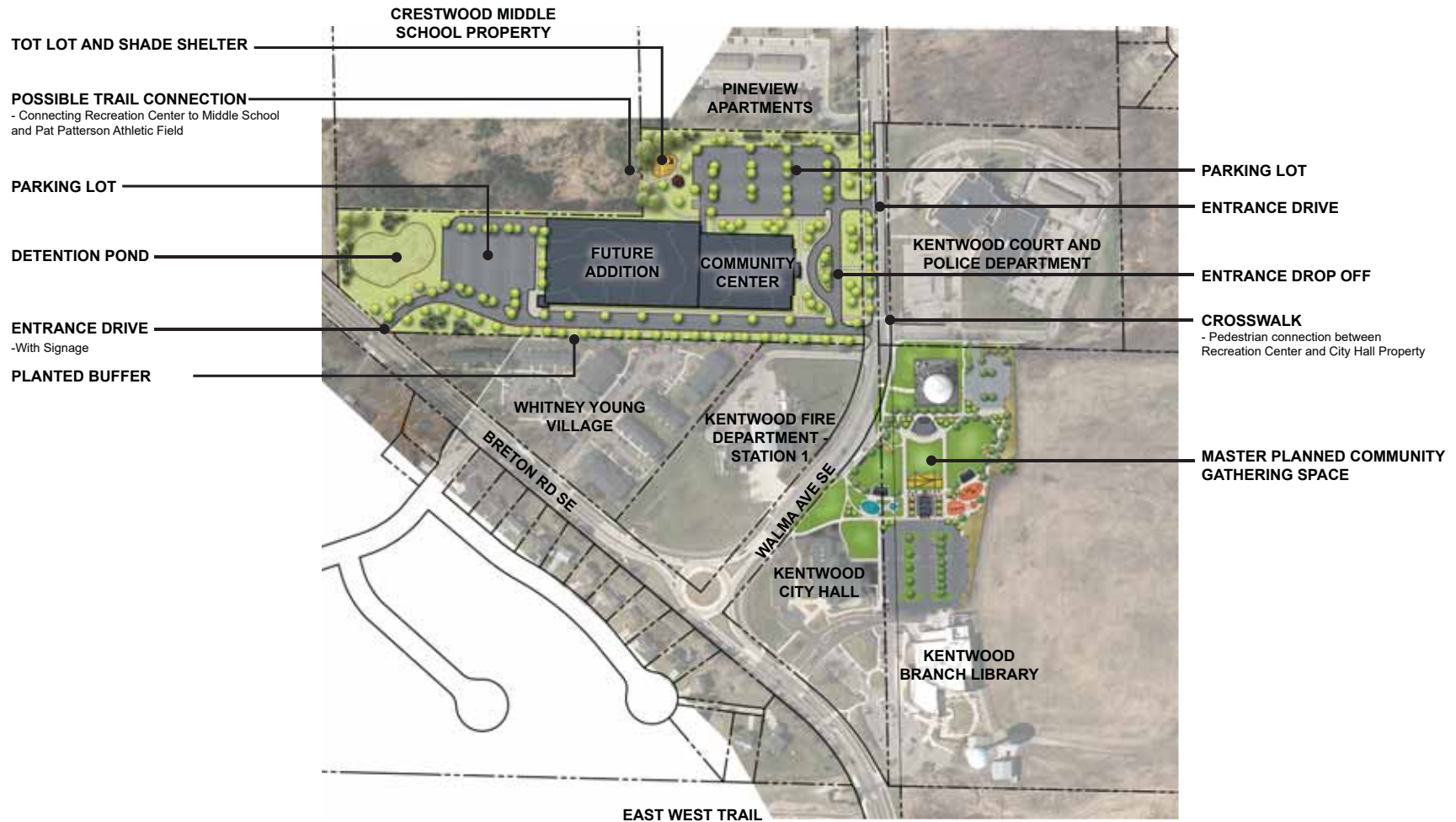
**CONCEPTUAL PLAN - PHASE 1**  
**COVENANT PARK**  
 CITY OF KENTWOOD, MICHIGAN



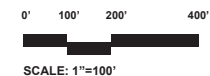
DATE  
11.15.2021

PROJECT NO.  
2118





CONCEPTUAL PLAN  
**WALMA PROPERTY**  
 CITY OF KENTWOOD, MICHIGAN



DATE  
 10.18.2021  
 PROJECT NO.  
 2088



**Appendix A: Estimated Cost Model**  
This Document is for planning purposes only.

Fiscal Year (July 1 to June 30)		2023-24 1	2024-25 2	2025-26 3	2026-27 4	2027-28 5	2028-29 6	2029-30 7	2030-31 8	2031-32 9	2032-33 10	2033-34 11	2034-35 12	2035-36 13	2036-37 14	2037-38 15	
Revenue		Overview															
Millage (1% Inflation Rate)		\$34,814,295	\$2,162,796,607	\$2,184,423,563	\$2,206,267,799	\$2,228,330,477	\$2,250,613,781	\$2,273,119,919	\$2,295,851,118	\$2,318,809,630	\$2,341,997,726	\$2,365,417,703	\$2,389,071,880	\$2,412,962,599	\$2,437,092,225	\$2,461,463,147	\$2,486,077,779
Estimated Grants			\$250,000	\$250,000	\$600,000	\$250,000	\$250,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
General/Property/SA Revolving Fund/ARPA		\$10,000,000	\$0	\$10,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Center Donations/Partnerships		\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indoor Sports Fields Donations/Partnerships		TBD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Covenant Park Donations/Partnerships		\$3,000,000	\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Program, Event & Rental Fees			\$0	\$0	\$30,000	\$200,000	\$300,000	\$300,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
Interfund Loan or Bond		\$8,000,000	\$0	\$8,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Balance Forward			\$0	\$1,005,196	\$6,527,911	\$1,436,900	\$81,269	\$561,073	\$406,363	\$301,188	\$195,196	\$88,022	-\$20,711	\$718,606	\$955,570	\$1,189,763	\$2,220,756
	subtotal	\$22,000,000	\$2,412,796	\$21,439,619	\$13,364,179	\$4,115,230	\$2,881,883	\$3,234,193	\$3,152,214	\$3,069,998	\$2,987,194	\$2,903,440	\$2,768,361	\$3,531,568	\$3,792,662	\$4,051,227	\$5,106,833
Capital Expense																	
Parks, Trails & Trail Heads		\$6,550,000	\$450,000	\$400,000	\$400,000	\$400,000	\$400,000	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$0	\$0	\$0	\$0	\$0
City Campus		\$5,000,000	\$200,000	\$4,000,000	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Recreation Center		\$16,000,000	\$200,000	\$10,000,000	\$5,600,000												
Indoor Sports Fields		TBD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Covenant Park		\$6,000,000	\$100,000	\$0	\$4,000,000	\$1,900,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	subtotal	\$33,550,000	\$950,000	\$14,400,000	\$11,000,000	\$2,300,000	\$400,000	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$0	\$0	\$0	\$0	\$0
Ongoing Expense																	
Estimated Staffing Costs			\$357,600	\$411,708	\$827,279	\$833,961	\$920,810	\$927,830	\$951,026	\$974,802	\$999,172	\$1,024,151	\$1,049,755	\$1,075,999	\$1,102,899	\$1,130,471	\$1,158,733
Estimated Operation & Maintenance Costs			\$100,000	\$100,000	\$100,000	\$100,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Estimated Capital Replacement			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	\$500,000	\$500,000	\$500,000
Interfund Loan or Bond Repayment		\$8,000,000	\$0	\$0	\$0	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$0	\$0
	subtotal		\$457,600	\$511,708	\$927,279	\$1,733,961	\$1,920,810	\$1,927,830	\$1,951,026	\$1,974,802	\$1,999,172	\$2,024,151	\$2,049,755	\$2,075,999	\$2,102,899	\$2,130,471	\$2,158,733
Fund Balance			\$1,005,196	\$6,527,911	\$1,436,900	\$81,269	\$561,073	\$406,363	\$301,188	\$195,196	\$88,022	-\$20,711	\$718,606	\$955,570	\$1,189,763	\$2,220,756	\$3,248,100

Notes:  
This cost model is to be used for illustrative purposes only.  
Based on tax collection date of August 2023 (FY 2023-24)  
Vets Park soccer field and lights to be funded via a approved CDBG grant  
Jaycee Park playground and bathrooms to be funded via approved CDBG grant  
Interfund Loan or Bond Repayment in 10 years  
Fiscal year is July 1 through June 30

Milage Calc Table		
Milage	2021 taxable	Revenue
1	\$2,162,795,607	\$2,162,796

**Estimated Full Time Staffing**

	Salary/Fringe Rate		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
DPW Grounds Maintenance	\$80,000	Quantity	2	2	2	2	3	3
DPW Building Maintenance	\$80,000	Quantity	0	0	1	1	1	1
Parks Building Manager	\$80,000	Quantity	0	0	1	1	1	1
Parks, Rec & Fitness Coordinator	\$80,000	Quantity	1	1	2	2	2	2
Parks Office Specialist	\$80,000	Quantity	0	0	1	1	1	1
Subtotal FT:			\$240,000	\$240,000	\$560,000	\$560,000	\$640,000	\$640,000

**Estimated Part Time Staffing**

DPW PT (Grounds/Buildings)	Quantity	0	0	1	1	1	1
	Hourly Rate	\$20.00	\$20.50	\$21.01	\$21.54	\$22.08	\$22.63
	Hours Per Week	24	24	24	24	24	24
	Weeks	52	52	52	52	52	52
		\$0.00	\$0.00	\$26,223.60	\$26,879.19	\$27,551.17	\$28,239.95
Parks PT (Clerks/Childcare)	Quantity	0	2	4	4	4	4
	Hourly Rate	\$20.00	\$20.50	\$21.01	\$21.54	\$22.08	\$22.63
	Hours Per Week	24	24	24	24	24	24
	Weeks	52	52	52	52	52	52
		\$0.00	\$51,168.00	\$104,894.40	\$107,516.76	\$110,204.68	\$112,959.80
Parks PT (Site Supervisors/Rangers)	Quantity	5	5	5	5	5	5
	Hourly Rate	\$15.00	\$15.38	\$15.76	\$16.15	\$16.56	\$16.97
	Hours Per Week	24	24	24	24	24	24
	Weeks	52	52	52	52	52	52
		\$93,600.00	\$95,940.00	\$98,338.50	\$100,796.96	\$103,316.89	\$105,899.81
DPW Seasonal (Grounds)	Quantity	2	2	3	3	3	3
	Hourly Rate	\$15.00	\$15.38	\$15.76	\$16.15	\$16.56	\$16.97
	Hours Per Week	40	40	40	40	40	40
	Weeks	20	20	20	20	20	20
		\$24,000.00	\$24,600.00	\$37,822.50	\$38,768.06	\$39,737.26	\$40,730.70
Subtotal PT:		\$117,600.00	\$171,708.00	\$267,279.00	\$273,960.98	\$280,810.00	\$287,830.25
Total		\$357,600.00	\$411,708.00	\$827,279.00	\$833,960.98	\$920,810.00	\$927,830.25

Notes:  
Part Time wage rates include a 2.5% inflation rate  
Total wages past year 6 included 2.5% inflation rate

Facility	Estimated Costs	General Overview of Improvements
Bowen	\$376,000	New Restroom, New Playground Components, Gateway Signage, Site Amenities, Landscaping
Burgis	\$41,000	Trail & Sidewalk Improvements, Drinking Fountain
City Campus	\$5,000,000	Restrooms, Splash Pad, Playground, Plaza, Shelters, Stage, Event Lawn, Parking, Site Amenities
Community Center	\$16,000,000	Approximate 50,000 square foot community center (to be designed)
Covenant Park	\$6,000,000	Trail, Parking, Field, and Lighting Improvements, Site Amenities, Landscaping, Signage
East Paris	\$429,000	Trail Improvements, Signage, Site Amenities
Home Acres	\$800,000	Skate Park Improvements, Lighting, Signage, Shade Shelters, Site Amenities, Landscaping
Jaycee	\$100,000	New Restroom/Program Building, Playground Structure, Basketball Court, Parking Improvements & Playground are funded via a CDBG Grant. Disc golf improvements.
Kellogg Woods	\$756,000	Restrooms, Softball/Baseball Field, Landscaping
Northeast	\$789,000	Restrooms, Playground, Splashpad, Site Amenities, Landscaping
Old Farm	\$801,000	Parking Improvements, Playground or Splashpad, Shelter, Site Amenities,
Paris	\$91,000	Trail Improvements, Signage
Pinewood	\$679,000	Splashpad Improvements, Pickleball/Tennis Courts, Restroom, Shade Shelters, Site Amenities, Landscaping
Rondo	\$329,000	Playground, Site Amenities, Landscaping
Stanaback	\$404,000	Playground, ADA Improvements, Parking Improvements, Signage, Pickleball Courts, Site Amenities, Landscaping
Stauffer	\$187,194	Signage, Kiosk, Site Amenities, Lighting, Landscaping
Summerwood	\$50,000	Playground, Landscaping
Trails	\$500,000	Trail connections, Trail Improvements
Veterans	\$200,000	Soccer Field Improvements and lighting are funded via a CDBG Grant. Add additional shelter and site furniture
	\$33,532,194	





# MEMORANDUM

**TO:** Committee of the Whole

**FROM:** Mark Rambo, Deputy City Administrator  
Val Romeo, Director of Parks & Recreation  
Carla Kane, Purchasing Agent

**DATE:** December 7, 2021

**TOPIC:** Public Relations/Communications Consultant Contract Amendment

**ACTION REQUESTED:** It is requested that the Committee of the Whole recommend to the City Commission that the existing communications retainer with Sabo PR be increased by \$30,000 for educational public engagement materials and services relating to the proposed Parks, Trails and Recreational millage question, with funds from the FY22 and subsequent year General Fund Operating budgets, subject to City Commission adoption.

**BACKGROUND:** A similar request was made and approved in February of 2020, but was closed out when the millage proposal was placed on hold. Staff again requests approval of additional funding for educational public engagement materials and services in the event the City Commission chooses to proceed with the millage proposal.

If the City Commission pursues a new millage request for parks, trails, and recreational improvements, City staff will initiate an educational public engagement program which will build upon the City's existing communication platforms and educate the public on the details of the millage proposal.

It is important to note that the City's engagement efforts will only pertain to the facts and details of the millage proposal. They will not enter the realm of advocacy.

Sabo PR was the City's awarded consultant based on the results of a 2016 competitive bid process.

If you have any questions, please feel free to contact Mark Rambo (554-0770) or Val Romeo (656-5275).

Thank you.

---

## MEMORANDUM

---



**TO:** CITY COMMISSION  
**FROM:** MAYOR KEPLEY  
**SUBJECT:** POLICE CHIEF APPOINTMENT  
**DATE:** NOVEMBER 30, 2021

---

**Requested Action:**

It is requested that the City Commission confirm the appointment of Bryan Litwin as the next police chief for the City of Kentwood at the December 7, 2021, City Commission meeting.

**Background:**

As discussed at a recent Committee of the Whole, Chief Roberts will be retiring on December 10, and it is the intent to appoint Deputy Chief Bryan Litwin to fill the police chief vacancy.

Pursuant to section 6.6 of the City Charter, the city commission has designated (by ordinance) the police chief as an administrative officer of the City of Kentwood. Under the City Charter, administrative officers of the city, except the city attorney, shall be appointed by the mayor for an indefinite period, subject to confirmation by the commission.

Deputy Chief Litwin has a long history with our Police Department and has played a key role in creating a positive departmental culture and fulfilling the police department's mission to reduce serious crime, increase traffic safety, and serve our community with excellence.

A resume for Deputy Chief Litwin is attached for your review. As communicated at the last City Commission meeting and the Committee of the Whole, you are encouraged to meet with him prior to the City Commission meeting on December 7.

Please feel free to contact me if you would like to discuss this appointment.

# BRYAN LITWIN

## OBJECTIVE

To obtain the position of Chief of Police with the Kentwood Police Department. To apply my leadership, communication and strategic planning skills, as well as 23 years of experience in law enforcement towards serving the citizens of Kentwood and members of the Kentwood Police Department with excellence.

## EDUCATION

### **Bachelor of Science in Criminal Justice**

Grand Valley State University, Allendale, Michigan

Aug. 1993 – April 1997

### **Police Academy**

Grand Valley State University, Allendale, Michigan

May 1997 – Aug. 1997

## WORK EXPERIENCE

### **Deputy Police Chief**

December 2019 - Present

Kentwood Police Department, Kentwood, Michigan

- Oversee the day-to-day operations of the Kentwood Police Department.
- Assist in the development of departmental goals, objectives, policies, procedures, and performance standards.
- Develop and manage the department annual budget.
- Assist with contract negotiations for both the Police Sergeants Union and Patrol Officers Union.
- Ensure that quality customer service is rendered to citizens through investigation of citizen complaints regarding police personnel or procedures.
- Liaison with multiple area police departments and other organizations that interact with our community.
- Assisted with the development, procurement, and implementation of the new Axon Body Worn Camera system for the department.
- Grant Administrator for the Federal Byrne JAG Grant

### **Captain, Professional Standards Division**

March 2016 – December 2019

Kentwood Police Department, Kentwood, Michigan

- Assist in the development of departmental goals, objectives, policies, procedures, performance standards and budget.
- Manage proper allocation of grant funds for the bulletproof vest program.
- Direct recruitment, hiring, and training of all sworn and professional staff.
- Oversee the police cadet program to recruit and develop future police officers.
- Supervise operations, maintenance and auditing of the property and quartermaster areas.
- Oversee the Community Services Bureau, facilitate community engagement and law enforcement outreach programs.
- Public Information Officer – serve as the direct point of contact for media related information, work directly with the City's Public Relations Officer for media related issues.
- Commander of the Special Response Team – evaluate operational readiness of team, direct team operations during critical incidents.

**Patrol Sergeant**

Oct. 2012 – March 2016

Kentwood Police Department, Kentwood, Michigan

- Oversee daily patrol operations. Assign and direct staff during scheduled shifts.
- Implement and monitor shift goals to meet department objectives.
- Supervise, evaluate and mentor assigned patrol officers.
- Oversee operations, training, budget, and team selection for the Special Response Team.
- Physical Control Tactics Lead Instructor, Reality Based Training Instructor, Live-fire Shoot House Instructor, Chemical Munitions Lead Instructor.

**Patrol Officer**

Jan. 1999 – Oct. 2012

Kentwood Police Department, Kentwood, Michigan

- Patrolled assigned areas to respond to calls for service, deter illegal activities; protect and preserve the safety and security of individuals, buildings, and neighborhoods.
- Provide emergency response, preliminary investigation and prepare written case reports.
- Field Training Officer, Physical Control Tactics Instructor, Special Response Team (SRT) member, Chemical Munitions Instructor, Less-lethal Munitions Instructor, Reality Based Training Instructor, Sudden In-Custody Death Instructor, Staff Services Officer, Community Services Officer.

**SECONDARY WORK EXPERIENCE****Instructor, Ethics**

2017 – Present

Grand Valley State University, Allendale, Michigan

- Discuss and teach ethics in law enforcement to police academy recruits.

**Instructor, Subject Control**

2013 - 2016

Grand Valley State University, Allendale, Michigan

- Developed and instructed GVSU's Police Academy Subject Control program. Scheduled and organized instructors from multiple agencies to teach over 80+ hours of Subject Control Tactics, and Use-of-Force constitutional amendments, and federal and state case law.

**PROFESSIONAL DEVELOPMENT**

<b>Certified</b> , Leadership in Police Organizations, International Association of Chiefs of Police	2019
<b>Certified</b> , Internal Affairs, Public Agency Training Council	2018
<b>Certified</b> , Leadership Institute, Grand Rapids Police Department	2018
<b>Certified</b> , Force Science Analyst, Force Science Institute	2017
<b>Certified</b> , Police Executives, Michigan Association of Chiefs of Police	2017
<b>Certified</b> , School of Police Staff & Command #394, Northwestern University	2016
<b>Certified</b> , Accreditation Manager, Michigan Association of Chiefs of Police	2016
<b>Certified</b> , Public Information Officer, DeWolf & Associates	2016
<b>Certified</b> , SWAT Leader and Commander, West Michigan Tactical Officers Association	2013

**PROFESSIONAL AFFILIATIONS**

<b>Chairman</b> , Grand Valley State University Police Academy Advisory Board	2020 – Present
<b>Chairman</b> , Kent County Technical Center Law Enforcement Program Advisory Board	2021 – Present
<b>Secretary</b> , West Michigan Criminal Justice Training Consortium Executive Board	2016 - 2020
<b>President</b> , West Michigan Tactical Officers Association	2016 - 2018
<b>Vice President</b> , West Michigan Tactical Officers Association	2013 - 2016
<b>Chairman</b> , West Michigan Criminal Justice Training Consortium, Use of Force Sub-Committee	2010 - 2012
<b>Coordinator</b> , West Michigan Criminal Justice Training Consortium – Basic SWAT School	2004 – 2016

**SKILLS**

Windows 2000/8/10, MS Word, Excel, PowerPoint, Publisher, Outlook; LERMS, IyeTek, LEIN, PowerDMS