

# City of Kentwood

Michigan Department of Treasury  
City, Village, and Township Revenue  
Sharing / County Incentive Program  
(CVTRS / CIP)

Accountability & Transparency

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# City of Kentwood

MI Public Act 252 of 2014  
(applicable sections)

# 2014 Public Act 252

## House Bill 5313

### City, Village, and Township Revenue Sharing (CVTRS)/County Incentive Program (CIP)

Sec. 952. (1) The funds appropriated in part 1 for city, village, and township revenue sharing are for grants to cities, villages, and townships such that, subject to fulfilling the requirements under subsection (3), each city, village, or township that received a payment under section 950(2) of 2009 PA 128 greater than \$4,500.00 is eligible to receive a payment equal to 78.51044% of its total payment received under section 950(2) of 2009 PA 128 or for each city, village, or township with a population in excess of 7,500, notwithstanding whether it received a payment greater than \$4,500.00 under section 950(2) of 2009 PA 128, a payment equal to the population of the city, village, or township multiplied by \$2.64659, whichever is greater, rounded to the nearest dollar. Payments under this section to cities, villages, or townships that did not receive a payment under section 950(2) of 2009 PA 128 greater than \$4,500.00 are 1-time payments for which eligibility is based on a presumed level of local services provided. For purposes of this subsection, any city, village, or township that completely merges with another city, village, or township will be treated as a single entity, such that when determining the payment received under section 950(2) of 2009 PA 128 for the combined single entity, the amount each of the merging local units received under section 950(2) of 2009 PA 128 is summed. For purposes of this subsection, population is determined in the same manner as under section 3 of the Glenn Steil state revenue sharing act of 1971, 1971 PA 140, MCL 141.903. In addition, any city or village that according to the 2010 federal decennial census is determined to have population in more than 1 county shall be treated as a single entity when determining the payment received under section 950(2) of 2009 PA 128.

(2) The funds appropriated in part 1 for the county incentive program are to be used for grants to counties such that each county is eligible to receive an amount equal to the amount by which the balance in its revenue sharing reserve fund under section 44a of the general property tax act, 1893 PA 206, MCL 211.44a, for the county's most recent fiscal year that ends prior to the January 1 of the state's fiscal year is less than the amount calculated under section 44a(13) of the general property tax act, 1893 PA 206, MCL 211.44a, for the county fiscal year that begins in the state's fiscal year. The amount calculated under this subsection shall be adjusted as necessary to reflect partial county fiscal years and prorated based on the total amount appropriated for distribution to all eligible counties. Except as otherwise provided under this subsection, payments under this subsection will be distributed to an eligible county subject to the county's fulfilling the requirements under subsection (3).

(3) For purposes of accountability and transparency, each eligible city, village, township, or county shall certify by December 1, or the first day of a payment month, that it has produced a citizen's guide of its most recent local finances, including a recognition of its unfunded liabilities; a performance dashboard; a debt service report containing a detailed listing of its debt service requirements, including, at a minimum, the issuance date, issuance amount, type of debt instrument, a listing of all revenues pledged to finance debt service by debt instrument, and a listing of the annual payment amounts; and a projected budget report, including, at a minimum, the current fiscal year and a projection for the immediately following fiscal year. The projected budget report shall include revenues and expenditures and an explanation of the assumptions used for the projections. The citizen's guide, performance dashboard, debt service report, and projected budget report shall be made available for public viewing in the city, village, township, or county clerk's office or posted on a publicly accessible Internet site. Each city, village, township, and county applying for a payment under this subsection shall submit a copy of the citizen's guide, a copy of the performance dashboard, a copy of the debt service report, and a copy of the projected budget report to the department of treasury. The department of treasury shall develop detailed guidance for a city, village, township, or county to follow to meet the requirements of this subsection. The detailed guidance shall be posted on the department of treasury website and distributed to cities, villages, townships, and counties by October 1.

# 2014 Public Act 252

## House Bill 5313

### City, Village, and Township Revenue Sharing (CVTRS)/County Incentive Program (CIP)

(4) City, village, and township revenue sharing payments and county incentive program payments are subject to the following conditions:

(a) The city, village, township, or county shall certify to the department that it has met the required criteria for subsection (3) and submitted the required citizen's guide, performance dashboard, debt service report, and projected budget report as required by subsection (3). A department of treasury review of the citizen's guide, dashboard, or reports is not required in order for a city, village, township, or county to receive a payment under subsection (1) or (2). The department shall develop a certification process and method for cities, villages, townships, and counties to follow.

(b) Subject to subdivisions (c), (d), and (e), if a city, village, township, or county meets the requirements of subsection (3), the city, village, township, or county shall receive its full potential payment under this section.

(c) Cities, villages, and townships eligible to receive a payment under subsection (1) shall receive 1/6 of their eligible payment on the last business day of October, December, February, April, June, and August. After the specified due date for subsection (3), payments shall be made to a city, village, or township only if that city, village, or township has complied with subdivision (a).

(d) After the specified due date for subsection (3), payments shall be made to a county only if that county has complied with subdivision (a).

(e) If a county does not provide the required certification or fails to submit the required citizen's guide, performance dashboard, debt service report, and projected budget report by the first day of a payment month, the county shall forfeit the payment in that payment month.

(f) Any city, village, township, or county that falsifies certification documents shall forfeit any future city, village, and township revenue sharing payments or county incentive program payments and shall repay to this state all payments it has received under this section.

(g) City, village, and township revenue sharing payments and county incentive program payments under this section shall be distributed on the last business day of October, December, February, April, June, and August.

(h) Payments distributed under this section may be withheld pursuant to sections 17a and 21 of the Glenn Steil state revenue sharing act of 1971, 1971 PA 140, MCL 141.917a and 141.921.

(5) The unexpended funds appropriated in part 1 for city, village, and township revenue sharing and the county incentive program shall be available for expenditure under the program for financially distressed cities, villages, or townships after the approval of transfers by the legislature pursuant to section 393(2) of the management and budget act, 1984 PA 431, MCL 18.1393.

# City of Kentwood

## Certification of Accountability and Transparency

(MI Department of Treasury Form 4886)

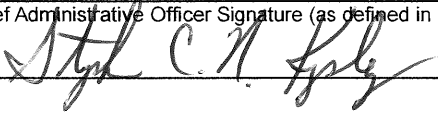
## City, Village, and Township Revenue Sharing/County Incentive Program Certification of Accountability and Transparency

Issued under authority of 2014 Public Act 252. 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 readily available to the public, a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report as required by 2014 Public Act 252. The Citizen's Guide, Performance Dashboard, Debt Service Report, and Projected Budget Report shall be made available for public viewing in the clerk's office or posted on a publicly accessible Internet site.
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, 2014** (or the first day of a payment month) in order to qualify for that month's payment. Post mark dates will not be considered. For questions, call (517) 373-2697.

PART 1: LOCAL UNIT INFORMATION			
Local Unit Name <b>City of Kentwood</b>		Local Unit County Name <b>Kent</b>	
Local Unit Code <b>41-2050</b>		Contact E-Mail Address <b>houttemanr@ci.kentwood.mi.us</b>	
Contact Name <b>Richard Houtteman</b>	Contact Title <b>Deputy Administrator</b>	Contact Telephone Number <b>(616) 554-0771</b>	Extension
Website Address, if reports are available online <b>www.ci.kentwood.mi.us</b>			
PART 2: CERTIFICATION			
<i>In accordance with 2014 Public Act 252, the undersigned hereby certifies to Treasury that the above mentioned local unit has produced a Citizen's Guide, a Performance Dashboard, a Debt Service Report and a Projected Budget Report and has made them available for public viewing in the city, village, township, or county clerk's office or has posted them on a publicly accessible Internet site. The Citizen's Guide, Performance Dashboard, Debt Service Report and Projected Budget Report are attached to this signed certification.</i>			
Chief Administrative Officer Signature (as defined in MCL 141.422b) 		Printed Name of Chief Administrative Officer (as defined in MCL 141.422b) <b>Stephen C.N. Kepley</b>	
Title <b>Mayor</b>		Date <b>11/25/14</b>	

Completed and signed form (including required attachments) should be e-mailed to: [TreasRevenueSharing@michigan.gov](mailto: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  
Office of Revenue and Tax Analysis  
PO Box 30722  
Lansing, MI 48909

TREASURY USE ONLY		
CVTRS/CIP Eligible <b>Y      N</b>	Certification Received	CVTRS/CIP Notes
Final Certification	Citizen's Guide Received	
	Performance Dashboard Received	
	Debt Service Report Received	
	Projected Budget Report Received	

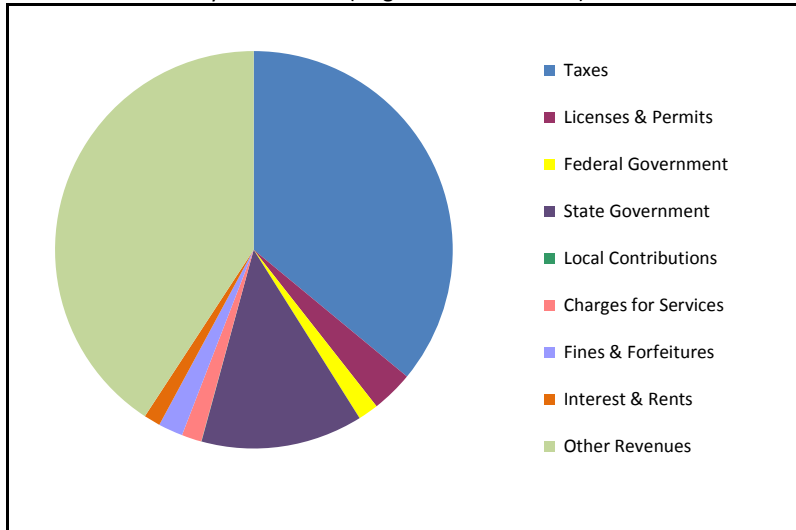
# City of Kentwood

Citizen's Guide

FY 2009 – 2013

## CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Kentwood - Kent

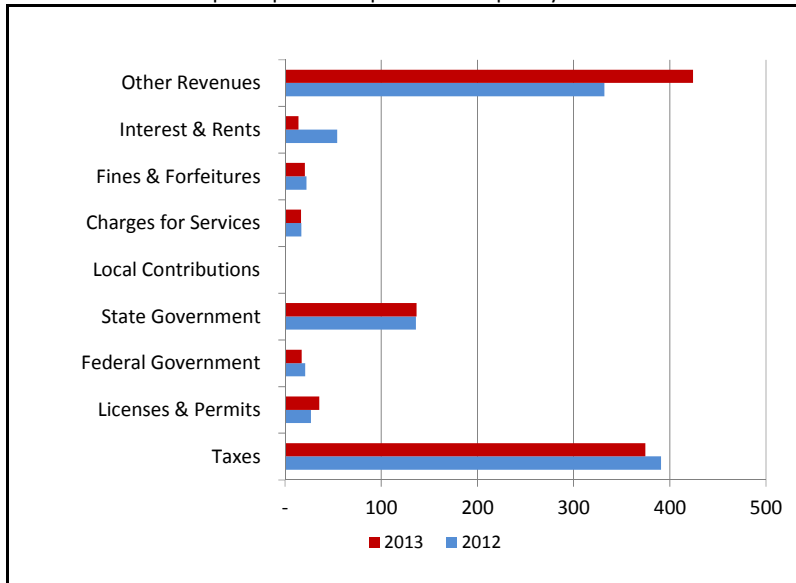
1. Where our money comes from (all governmental funds)



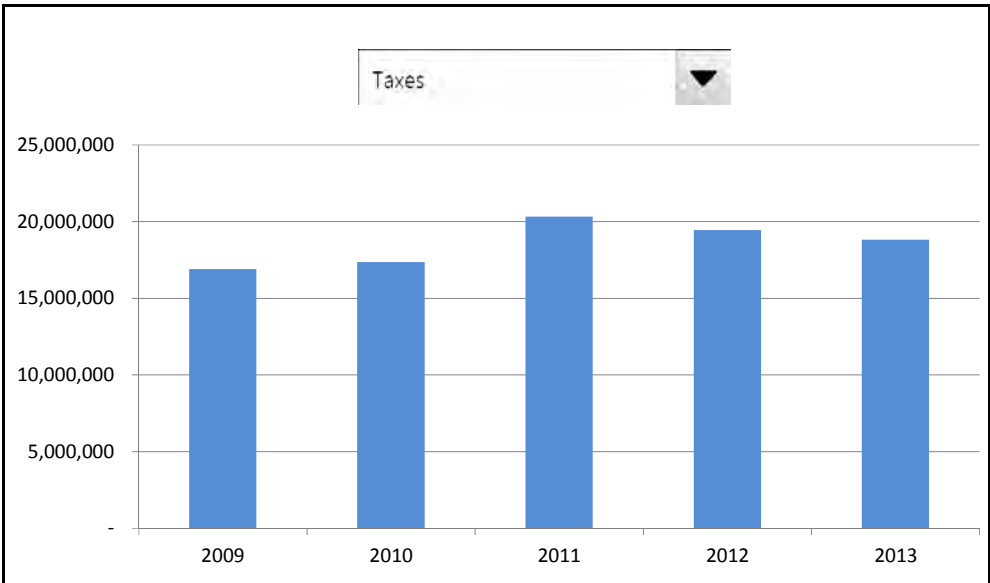
2. Compared to the prior year

	2012	2013	Change
Taxes	\$ 19,440,891	\$ 18,821,895	-3.18%
Licenses & Permits	1,346,853	1,787,496	32.72%
Federal Government	1,054,823	869,447	-17.57%
State Government	6,772,642	6,884,632	1.65%
Local Contributions	24,833	6,000	-75.84%
Charges for Services	853,046	841,894	-1.31%
Fines & Forfeitures	1,117,012	1,050,684	-5.94%
Interest & Rents	2,700,275	706,984	-73.82%
Other Revenues	16,506,034	21,317,192	29.15%
<b>Total Revenues</b>	<b>\$ 49,816,409</b>	<b>\$ 52,286,224</b>	<b>4.96%</b>

3. Revenue sources per capita - compared to the prior year



4. Historical trends of individual sources

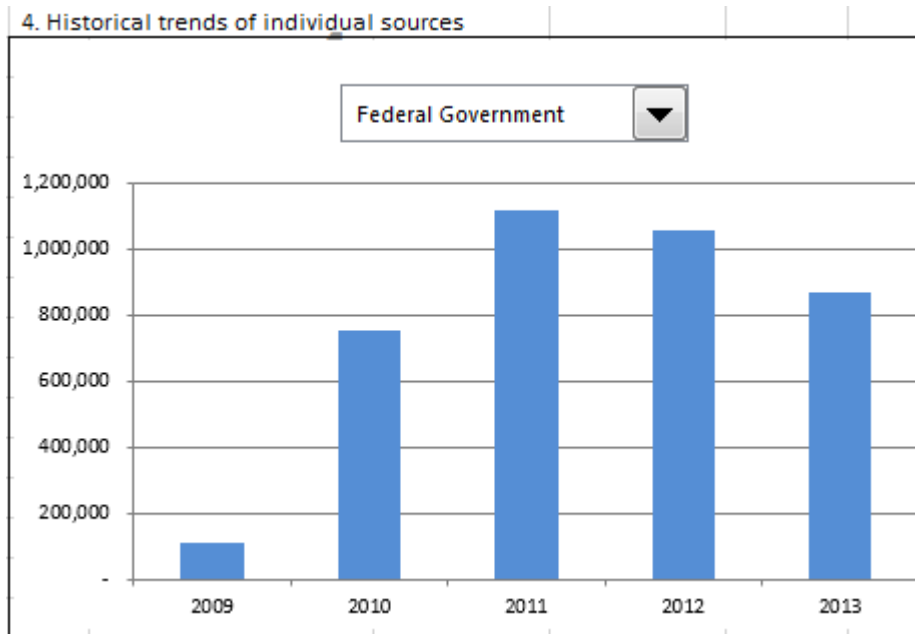
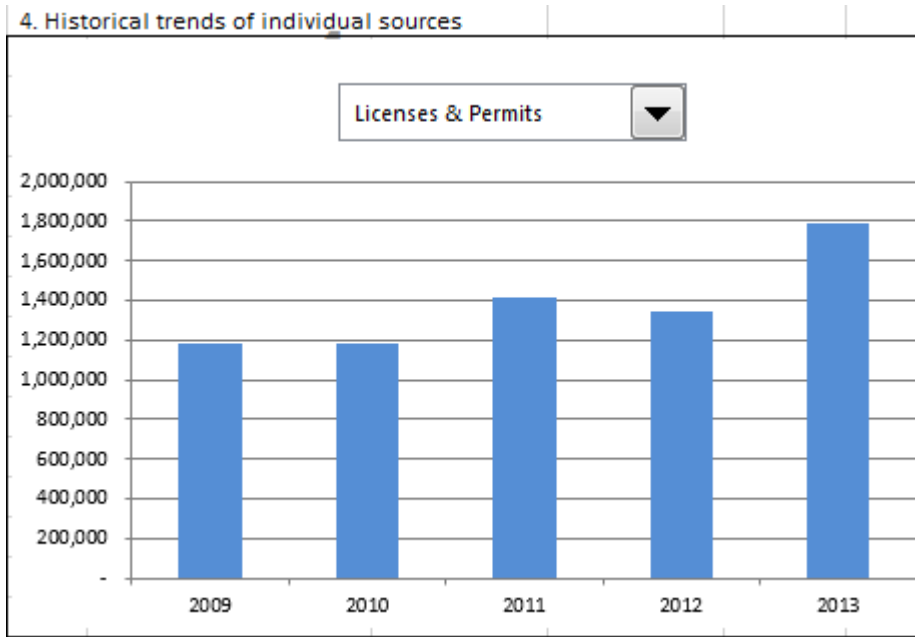


Commentary:

For more information on our unit's finances, contact Thomas H. Chase, Finance Director at (616) 698-9610.

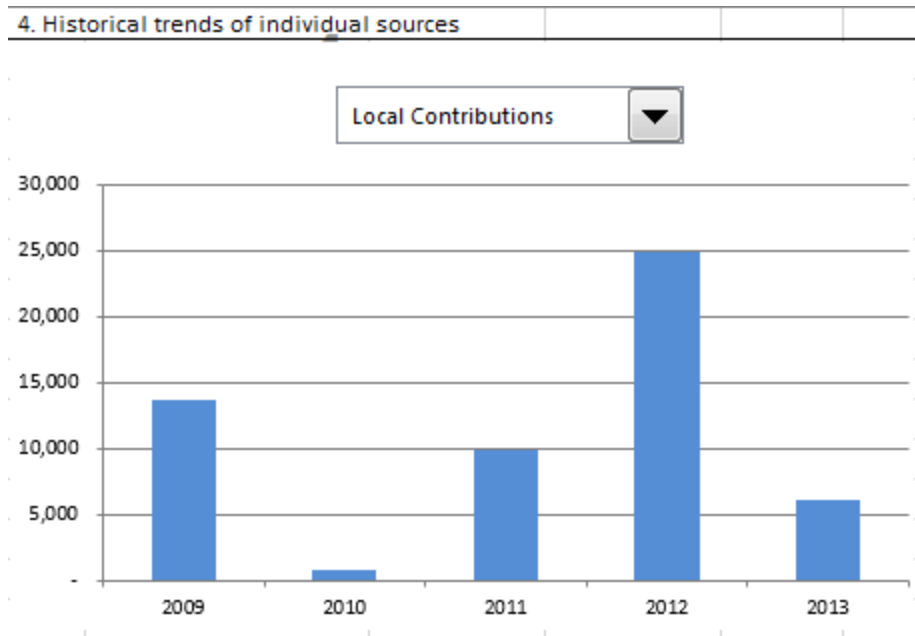
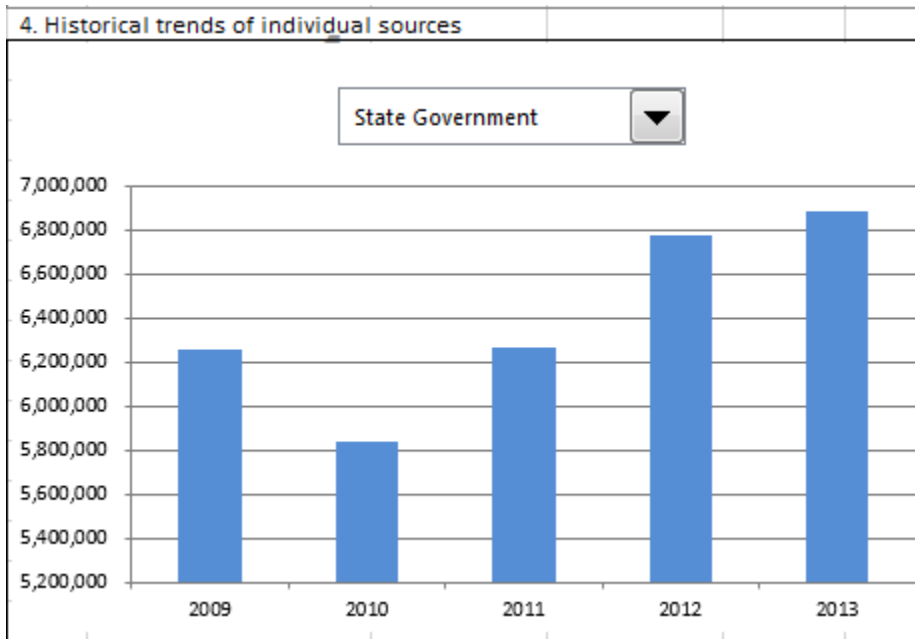


Kentwood Citizen's Guide – Revenues – Historical trends of individual sources



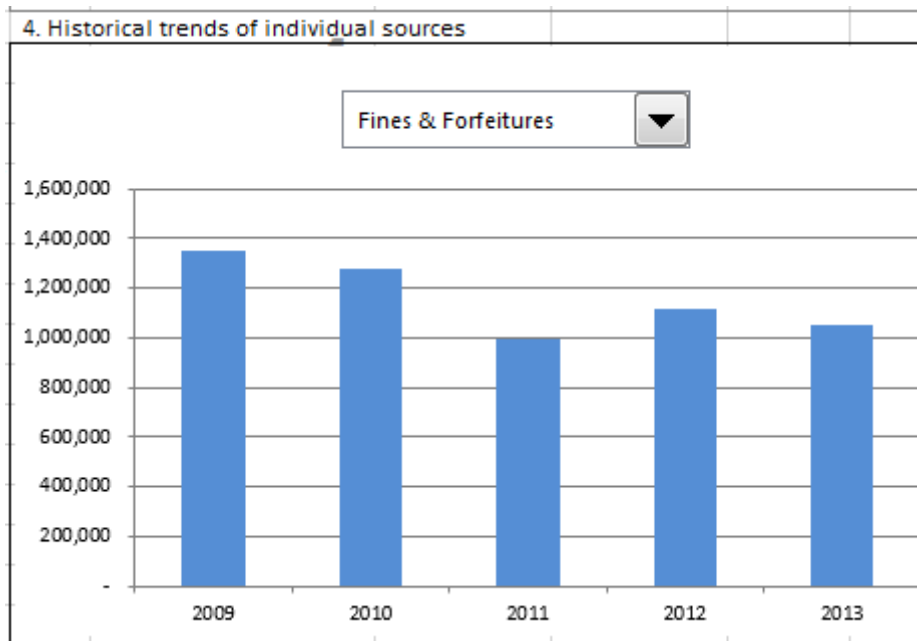
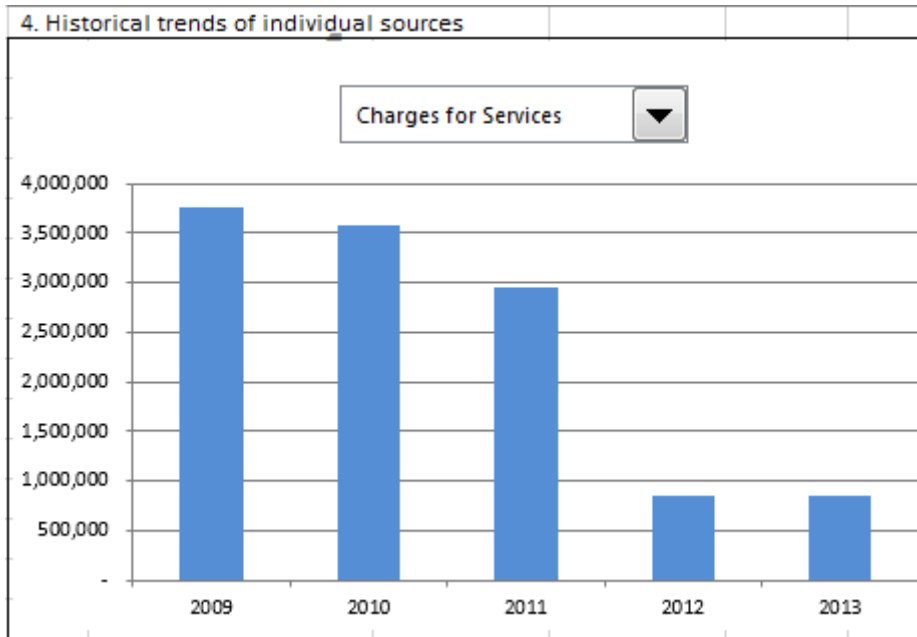
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Kentwood Citizen's Guide – Revenues – Historical trends of individual sources



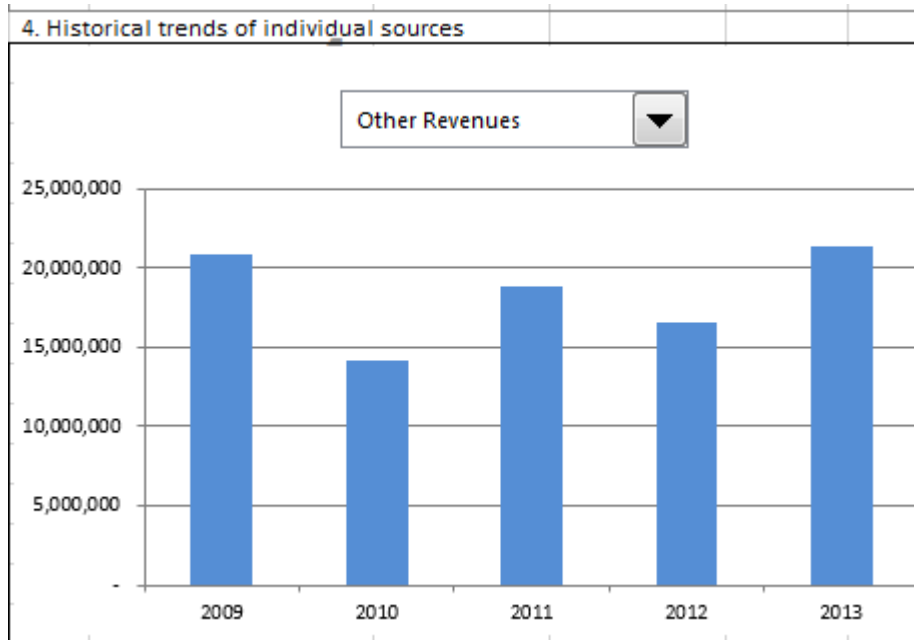
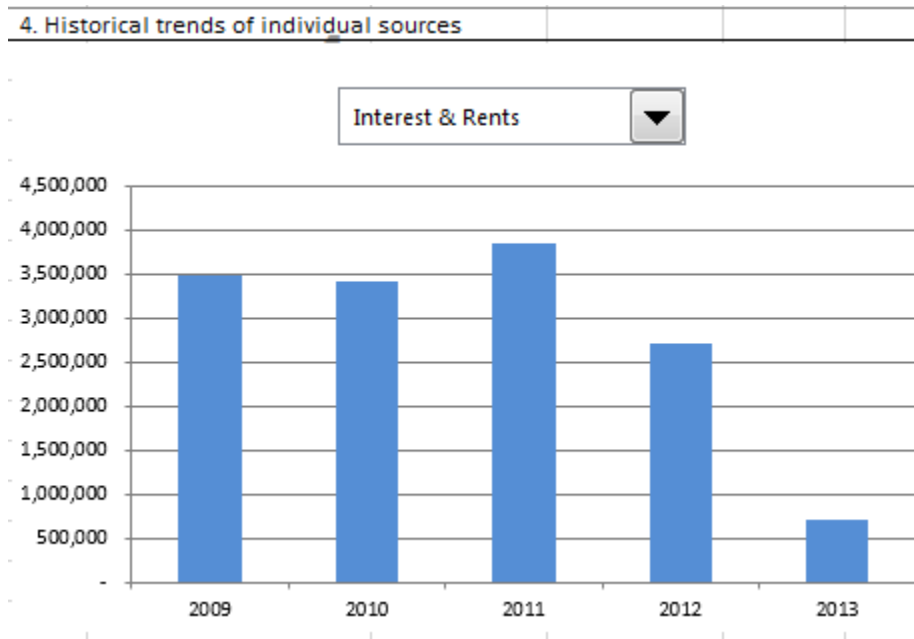
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Kentwood Citizen's Guide – Revenues – Historical trends of individual sources



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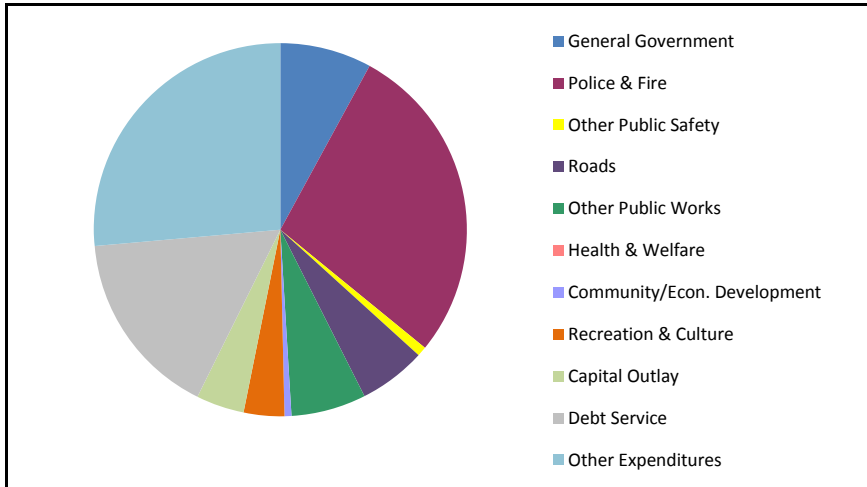
Kentwood Citizen's Guide – Revenues – Historical trends of individual sources



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## CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Kentwood - Kent

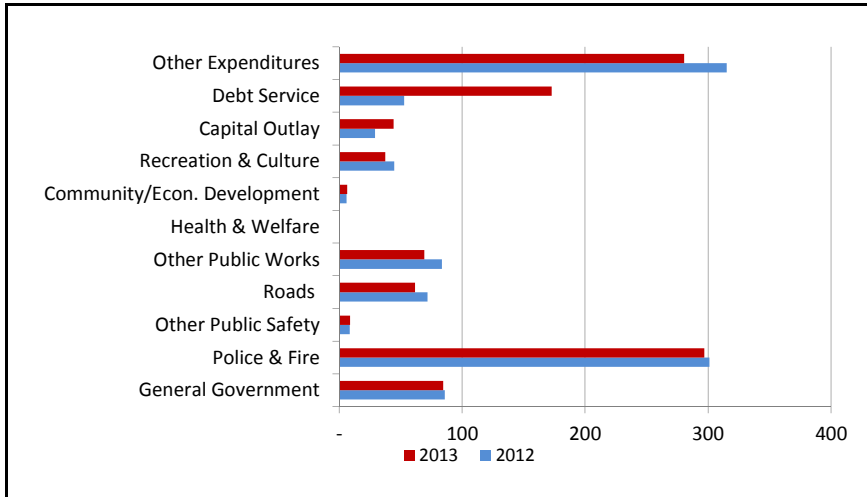
1. Where we spend our money (all governmental funds)



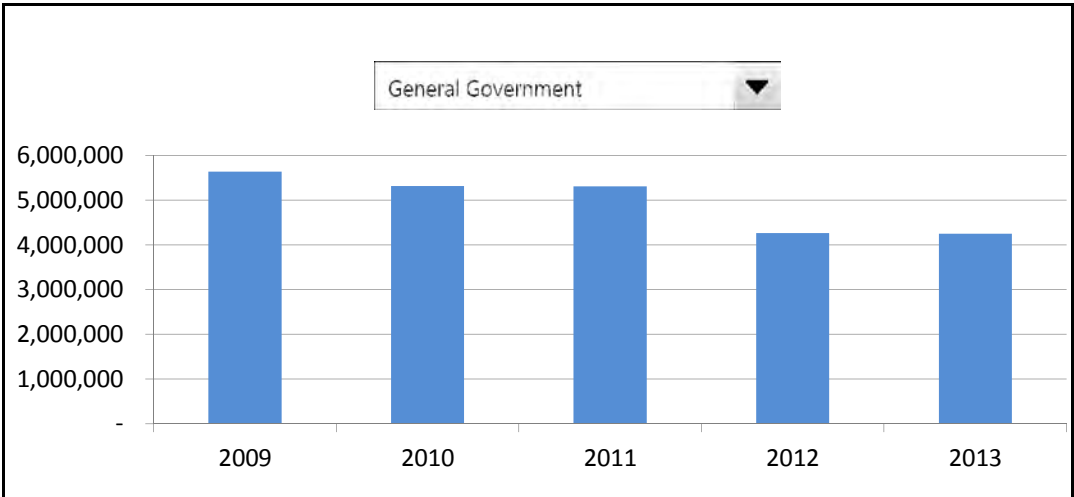
2. Compared to the prior year

	2012	2013	Change
General Government	\$ 4,264,413	\$ 4,246,325	-0.42%
Police & Fire	14,969,383	14,917,987	-0.34%
Other Public Safety	432,531	441,481	2.07%
Roads	3,570,960	3,102,969	-13.11%
Other Public Works	4,158,301	3,472,334	-16.50%
Health & Welfare	-	-	N/A
Community/Econ. Development	303,612	321,653	5.94%
Recreation & Culture	2,230,746	1,877,003	-15.86%
Capital Outlay	1,446,324	2,220,948	53.56%
Debt Service	2,623,114	8,688,724	231.24%
Other Expenditures	15,669,960	14,091,699	-10.07%
<b>Total Expenditures</b>	<b>\$ 49,669,344</b>	<b>\$ 53,381,123</b>	<b>7.47%</b>

3. Spending per capita - compared to the prior year



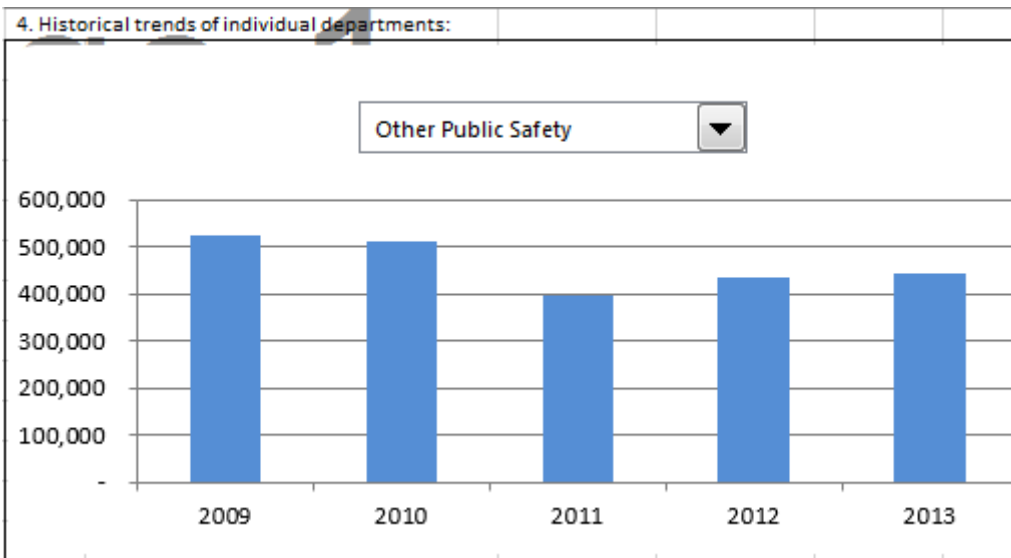
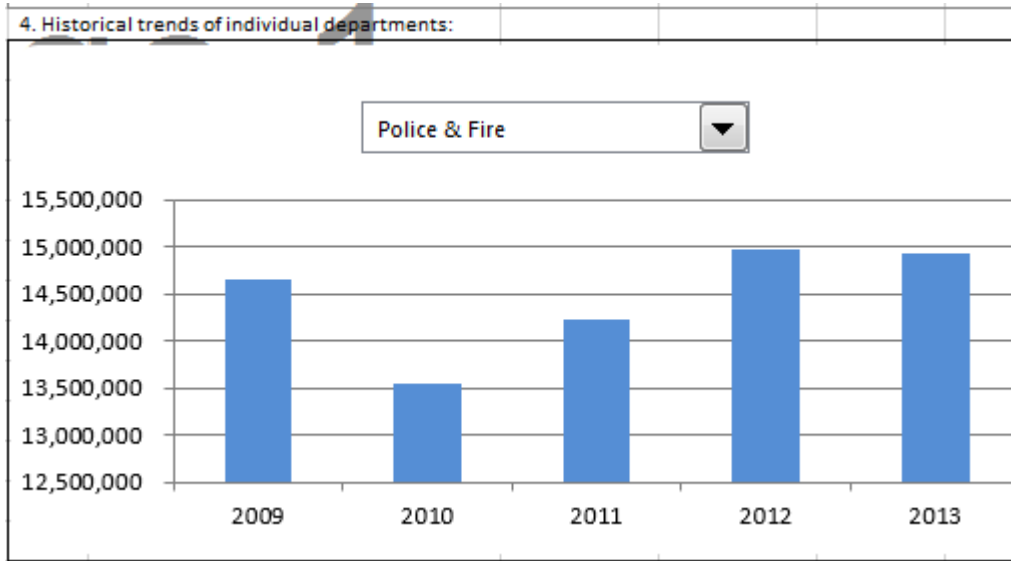
4. Historical trends of individual departments:



Commentary:

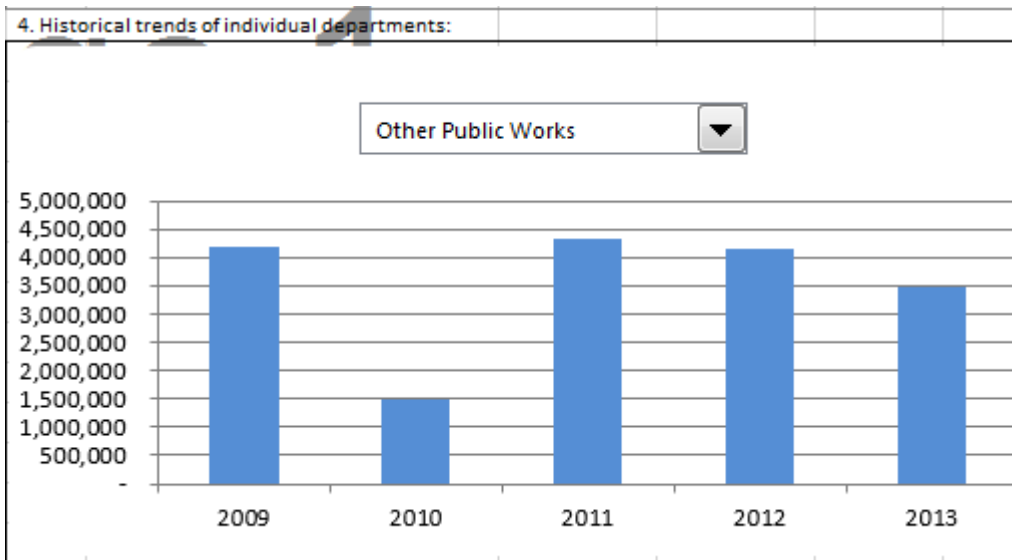
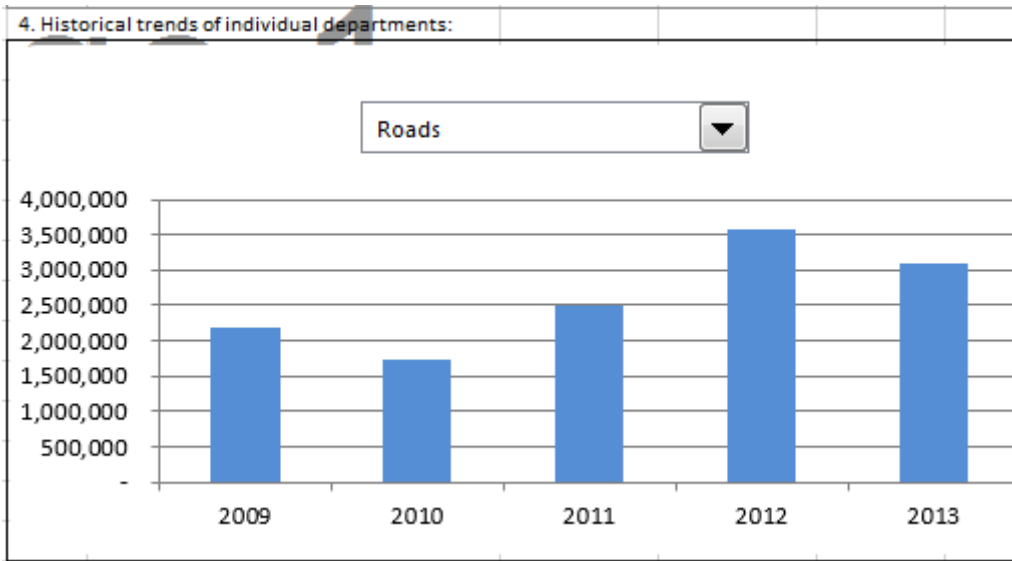
For more information on our unit's finances, contact Thomas H. Chase, Finance Director at (616) 698-9610.

Kentwood Citizen's Guide – Expenditures – Historical trends of individual departments



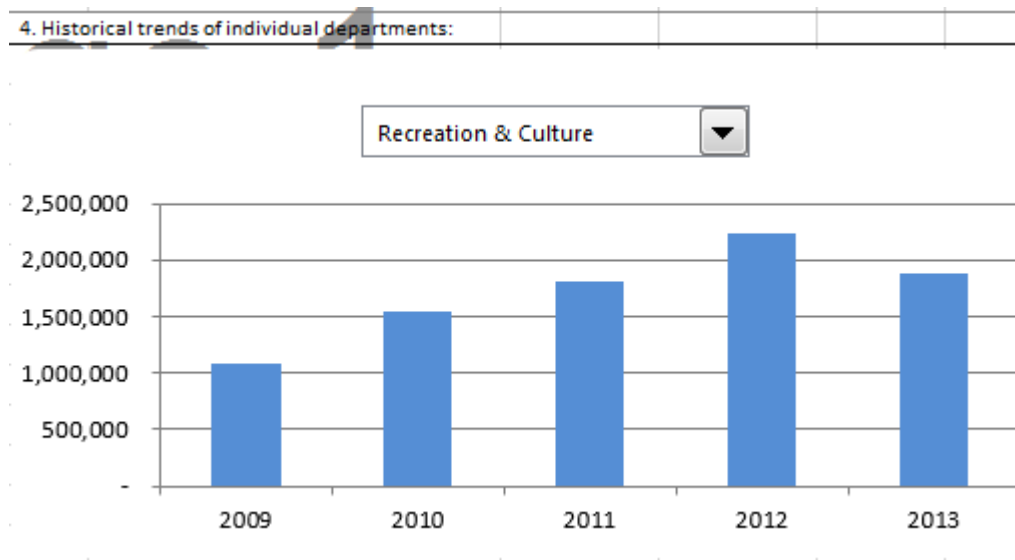
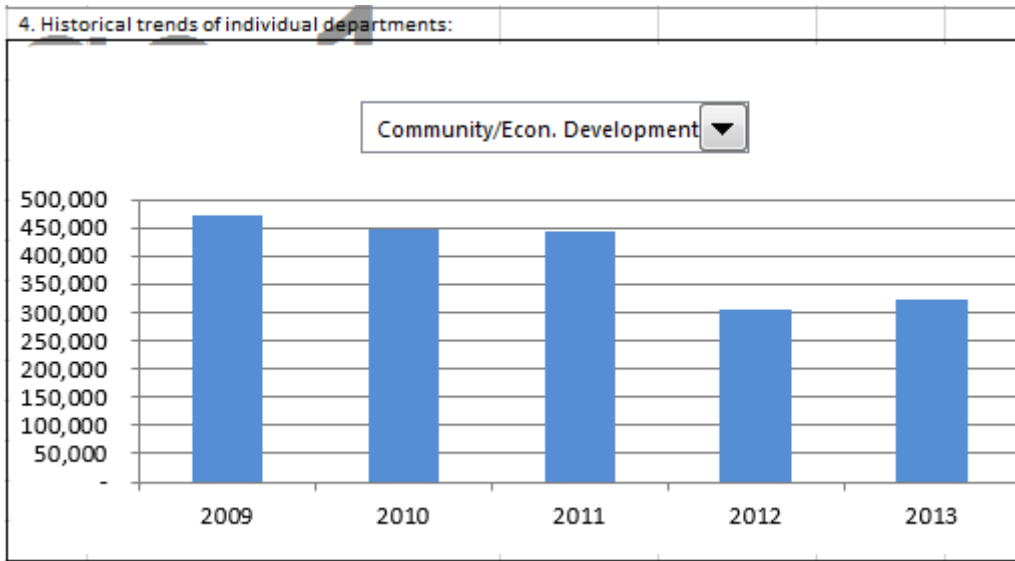
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Kentwood Citizen's Guide – Expenditures – Historical trends of individual departments



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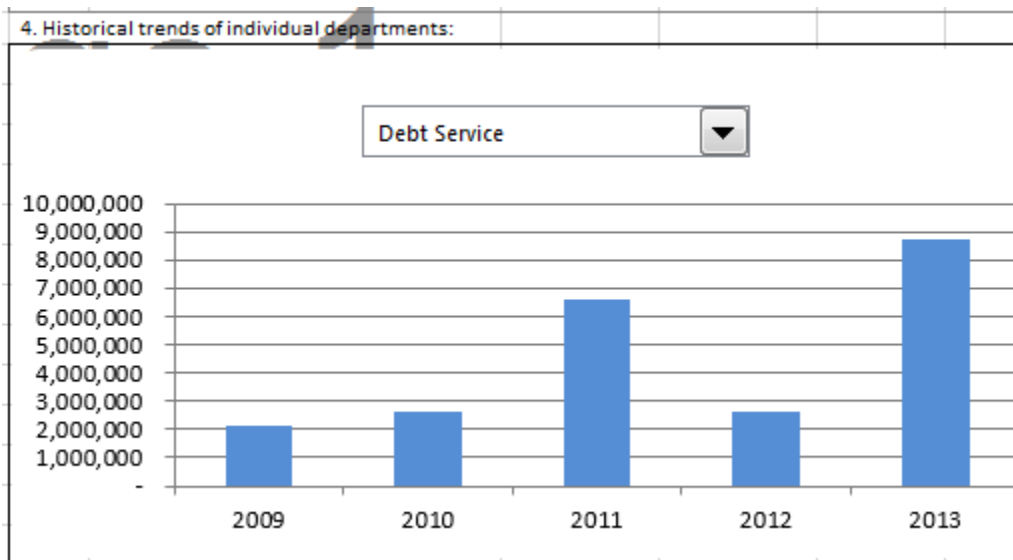
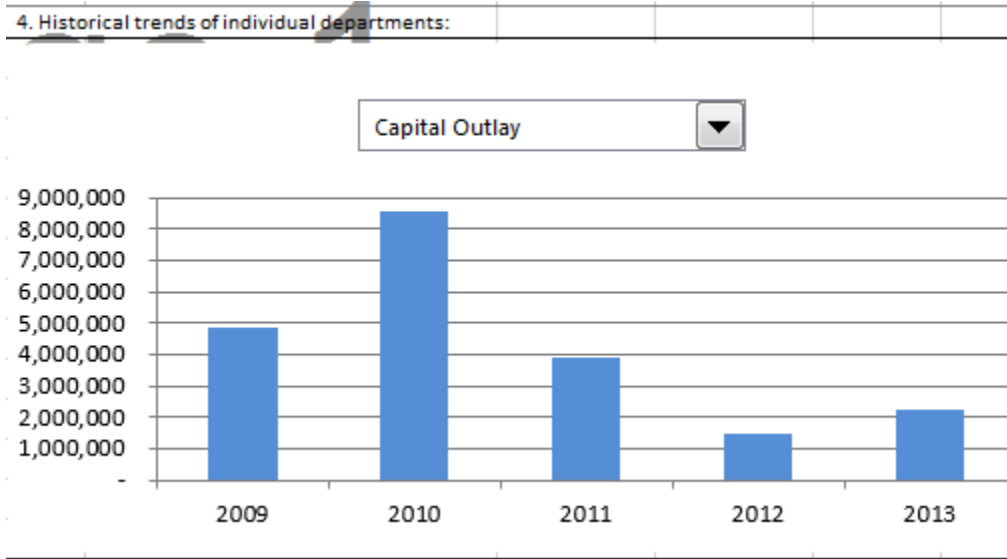
Kentwood Citizen's Guide – Expenditures – Historical trends of individual departments



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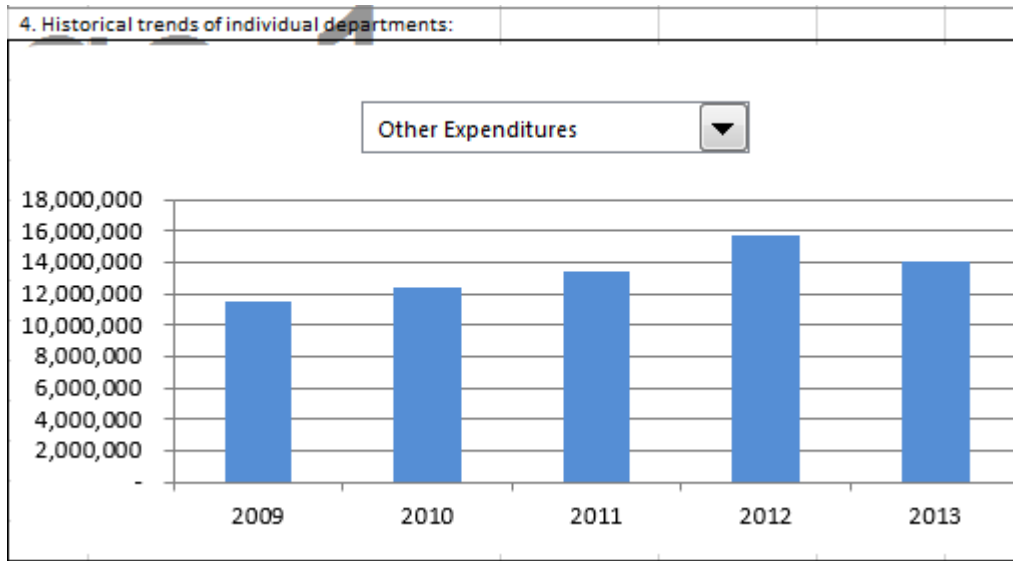


Kentwood Citizen's Guide – Expenditures – Historical trends of individual departments



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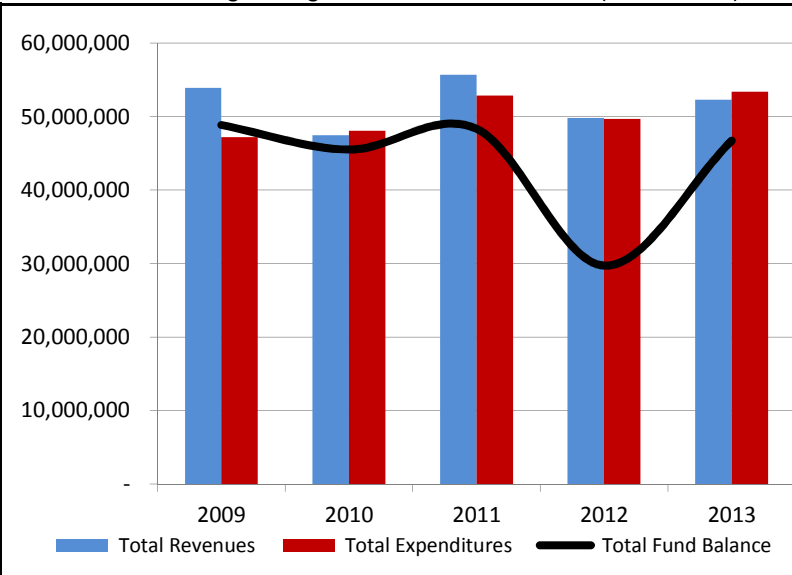
Kentwood Citizen's Guide – Expenditures – Historical trends of individual departments



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**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Kentwood - Kent**

1. How have we managed our governmental fund resources (fund balance)



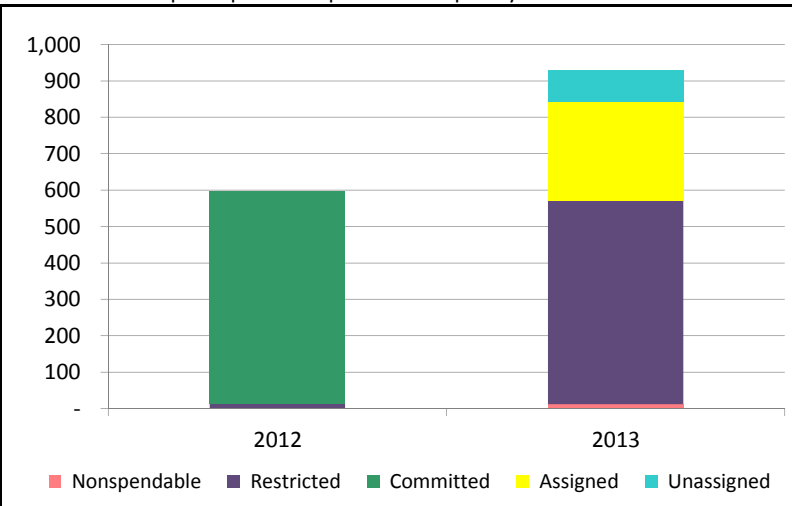
2. Compared to the prior year

Statement Balance	2012	2013	Change
Revenues	\$ 49,816,409	\$ 52,286,224	4.96%
Expenditures	49,669,344	53,381,123	7.47%
Surplus (Shortfall)	\$ 147,065	\$ (1,094,899)	-844.50%

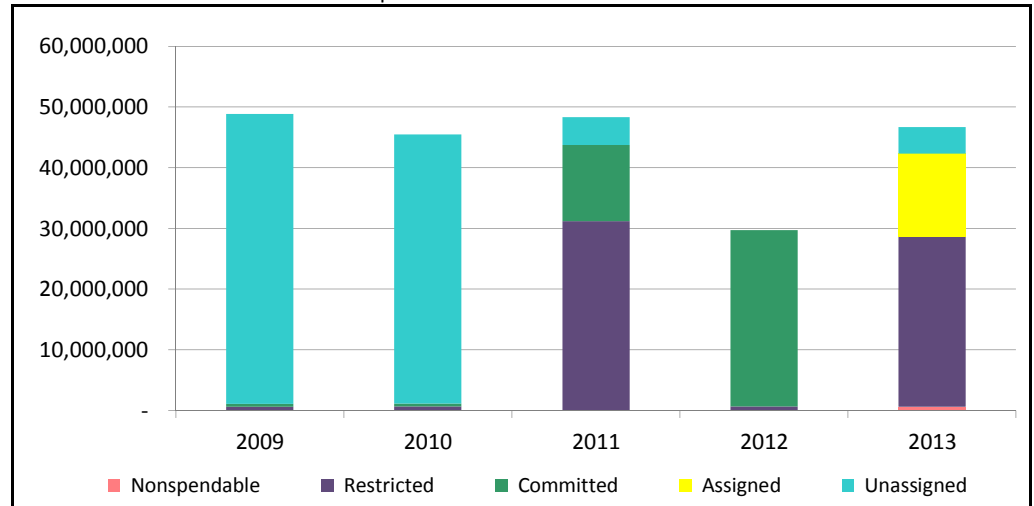
  

Fund balance	2012	2013	Change
Nonspendable	\$ -	\$ 620,689	N/A
Restricted	687,340	28,007,843	3974.82%
Committed	29,034,419	-	-100.00%
Assigned	-	13,673,653	N/A
Unassigned	-	4,408,889	N/A
Total Fund Balance	\$ 29,721,759	\$ 46,711,074	57.16%

3. Fund balance per capita - compared to the prior year



4. Historical trends of individual components

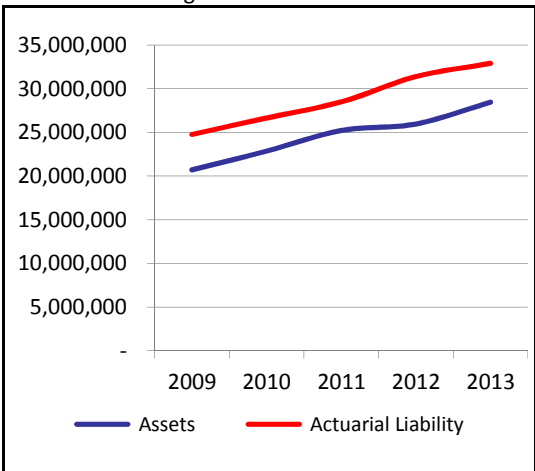


Commentary:

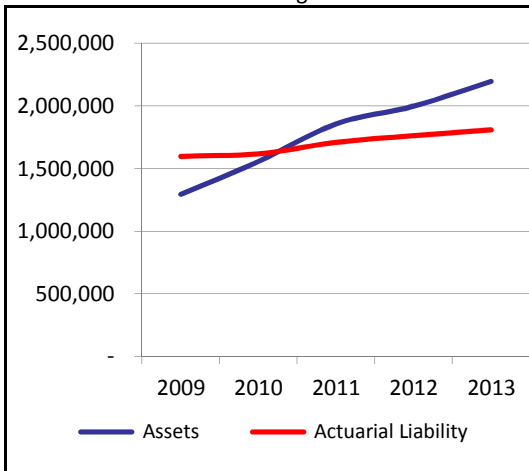
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CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Kentwood - Kent

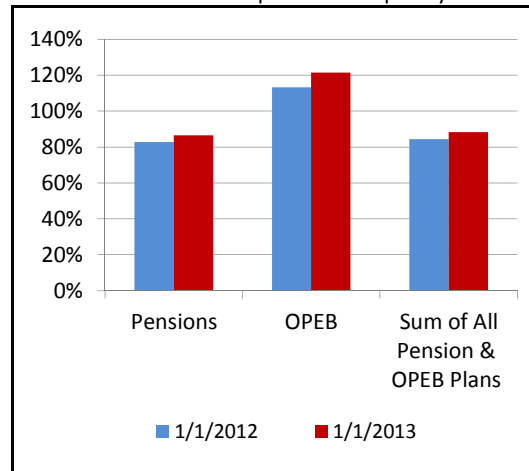
1. Pension funding status



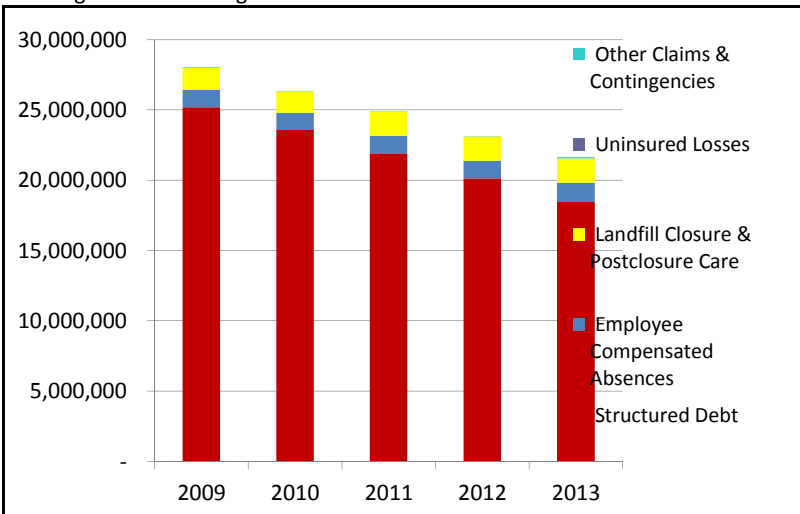
2. Retiree Health care funding status



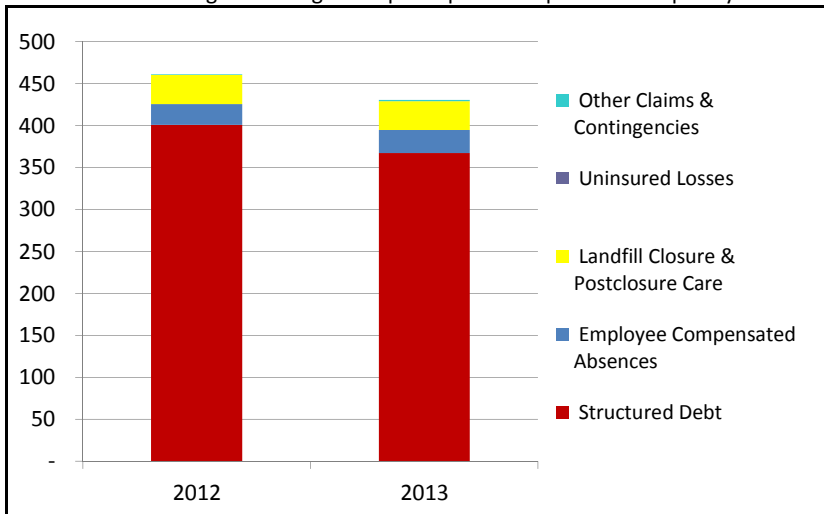
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



5. Debt & other long term obligations per capita - compared to the prior year



Commentary:

For more information on our unit's finances, contact Thomas H. Chase, Finance Director at (616) 698-9610.

# City of Kentwood

## Performance Dashboard

### FY 2010 – 2014

**CITY OF KENTWOOD  
PERFORMANCE DASHBOARD  
FY 2010 - 2014**

<b>Fiscal Stability</b>	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Annual general fund expenditures per capita	\$ 541.89	\$ 560.18	\$ 508.01	\$ 505.14	\$ 514.94
Fund balance as a percentage of annual general fund expenditures	19.61%	18.59%	20.45%	20.41%	20.53%
Unfunded other post employment benefits as a % of general fund revenue	0.24%	-0.54%	-0.94%	-1.54%	-2.25%
Debt burden per capita	\$ 419.60	\$ 382.70	\$ 349.30	\$ 318.25	\$ 283.88
Percentage of road funding provided by the general fund	0%	0%	0%	0%	0%
Ratio of pensioners to employees	1 to 6	1 to 6	1 to 6	1 to 6	1 to 7
Number of services delivered by cooperative venture	39	40	41	42	42
<b>Economic Venture</b>					
Percentage of Community with access to high speed internet	100%	100%	100%	100%	100%
Percentage of community age 25+ with a Bachelor Degree+	32.6%	32.6%	32.6%	31.90%	31.9%
Average age of critical infrastructure (years)	N/A	N/A	N/A	N/A	N/A
<b>Public Safety</b>					
Violent crimes per thousand residents	4.14	3.84	3.44	3.14	2.59
Property crimes per thousand residents	24.3	19.4	29.7	30.3	29.9
Traffic injuries and fatalities per thousand residents	5.6	5.3	6.3	6.0	5.6
Total Fire Department Responses	3635	4045	4103	4180	4,220
Total Structure Fires	52	24	42	34	31
<b>Quality of Life Through June 30th of each year</b>					
Miles of sidewalks and NMT's as a factor of total miles of local/major streets	0.60	0.60	0.60	0.61	0.61
Percentage of general fund budget committed to arts, culture, and recreation	5.79%	6.46%	7.14%	7.42%	8.05%
Total Acres of Parkland (Developed + Undeveloped)	447.00	447.00	447.00	447.00	447.00
Acres of developed Parkland Per Thousand Residents	9.81	9.81	9.81	9.81	9.69
Percentage of community with available curbside recycling	100%	100%	100%	100%	100%
Total Lane Mileage of Roadways with Bike Lanes	0	0	2.6	2.6	2.6

# City of Kentwood

## Debt Service Report

June 30, 2014

# City of Kentwood Debt Service Report

**Local Unit Name:** City of Kentwood  
**Local Unit Code:** 41-2050  
**Current Fiscal Year End Date:** 6/30/2014

**Debt Name:** 2005 Capital Improvement Bonds  
**Issuance Date:** 3/23/2005  
**Issuance Amount:** \$5,000,000  
**Debt Instrument (or Type):** General Obligation Limited Tax  
**Repayment Source(s):** Water & Sewer Funds

<u>Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
6/30/2015	\$ 350,000	\$ 89,325	\$ 439,325
6/30/2016	\$ 360,000	\$ 76,375	\$ 436,375
6/30/2017	\$ 375,000	\$ 62,875	\$ 437,875
6/30/2018	\$ 390,000	\$ 48,625	\$ 438,625
6/30/2019	\$ 400,000	\$ 33,220	\$ 433,220
6/30/2020	\$ 420,000	\$ 17,220	\$ 437,220
<b>Totals</b>	<b>\$ 2,295,000</b>	<b>\$ 327,640</b>	<b>\$ 2,622,640</b>

Commentary:



# City of Kentwood Debt Service Report

**Local Unit Name:** City of Kentwood

**Local Unit Code:** 41-2050

**Current Fiscal Year End Date:** 6/30/2014

**Debt Name:** 2009 Capital Improvement Bonds

**Issuance Date:** 3/19/2009

**Issuance Amount:** \$8,000,000

**Debt Instrument (or Type):** General Obligation Limited Tax

**Repayment Source(s):** Library Millage Fund

<u>Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
6/30/2015	\$ 320,000	\$ 300,428	\$ 620,428
6/30/2016	\$ 335,000	\$ 288,428	\$ 623,428
6/30/2017	\$ 345,000	\$ 275,028	\$ 620,028
6/30/2018	\$ 360,000	\$ 261,228	\$ 621,228
6/30/2019	\$ 400,000	\$ 245,928	\$ 645,928
6/30/2020	\$ 390,000	\$ 227,803	\$ 617,803
6/30/2021	\$ 410,000	\$ 208,303	\$ 618,303
6/30/2022	\$ 425,000	\$ 190,673	\$ 615,673
6/30/2023	\$ 445,000	\$ 171,973	\$ 616,973
6/30/2024	\$ 465,000	\$ 151,948	\$ 616,948
6/30/2025	\$ 460,000	\$ 130,325	\$ 590,325
6/30/2026	\$ 510,000	\$ 108,475	\$ 618,475
6/30/2027	\$ 535,000	\$ 84,250	\$ 619,250
6/30/2028	\$ 560,000	\$ 57,500	\$ 617,500
6/30/2029	\$ 590,000	\$ 29,500	\$ 619,500
<b>Totals</b>	<b>\$ 6,550,000</b>	<b>\$ 2,731,785</b>	<b>\$ 9,281,785</b>

Commentary:

# City of Kentwood Debt Service Report

**Local Unit Name:** City of Kentwood  
**Local Unit Code:** 41-2050  
**Current Fiscal Year End Date:** 6/30/2014

**Debt Name:** 2011 Building Authority Refunding Bonds  
**Issuance Date:** 2/24/2011  
**Issuance Amount:** \$3,925,000  
**Debt Instrument (or Type):** General Obligation Limited Tax  
**Repayment Source(s):** General Fund

<u>Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
6/30/2015	\$ 810,000	\$ 54,055	\$ 864,055
6/30/2016	\$ 835,000	\$ 33,400	\$ 868,400
<b>Totals</b>	<b>\$ 1,645,000</b>	<b>\$ 87,455</b>	<b>\$ 1,732,455</b>

Commentary:

# City of Kentwood Debt Service Report

**Local Unit Name:** City of Kentwood  
**Local Unit Code:** 41-2050  
**Current Fiscal Year End Date:** 6/30/2014

**Debt Name:** 2013 General Obligation Refunding Bonds  
**Issuance Date:** 6/18/2013  
**Issuance Amount:** \$6,530,000  
**Debt Instrument (or Type):** General Obligation Limited Tax  
**Repayment Source(s):** General Fund

<u>Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
6/30/2015	\$ 570,000	\$ 75,045	\$ 645,045
6/30/2016	\$ 575,000	\$ 71,179	\$ 646,179
6/30/2017	\$ 580,000	\$ 66,558	\$ 646,558
6/30/2018	\$ 590,000	\$ 61,438	\$ 651,438
6/30/2019	\$ 600,000	\$ 55,483	\$ 655,483
6/30/2020	\$ 610,000	\$ 48,065	\$ 658,065
6/30/2021	\$ 615,000	\$ 39,335	\$ 654,335
6/30/2022	\$ 630,000	\$ 29,683	\$ 659,683
6/30/2023	\$ 635,000	\$ 19,086	\$ 654,086
6/30/2024	\$ 660,000	\$ 6,765	\$ 666,765
<b>Totals</b>	<b>\$ 6,065,000</b>	<b>\$ 472,635</b>	<b>\$ 6,537,635</b>

Commentary:

# City of Kentwood Debt Service Report

**Local Unit Name:** City of Kentwood  
**Local Unit Code:** 41-2050  
**Current Fiscal Year End Date:** 6/30/2014

**Debt Name:** 2013 Drinking Water Revolving Fund Loan  
**Issuance Date:** 9/17/2013  
**Issuance Amount:** \$6,250,000  
**Debt Instrument (or Type):** General Obligation Limited Tax  
**Repayment Source(s):** Water Fund

<u>Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
6/30/2015	\$ -	\$ 44,876	\$ 44,876
6/30/2016	\$ 255,000	\$ 54,834	\$ 309,834
6/30/2017	\$ 260,000	\$ 49,684	\$ 309,684
6/30/2018	\$ 265,000	\$ 44,434	\$ 309,434
6/30/2019	\$ 275,000	\$ 39,034	\$ 314,034
6/30/2020	\$ 280,000	\$ 33,484	\$ 313,484
6/30/2021	\$ 285,000	\$ 27,834	\$ 312,834
6/30/2022	\$ 290,000	\$ 22,084	\$ 312,084
6/30/2023	\$ 295,000	\$ 16,234	\$ 311,234
6/30/2024	\$ 300,000	\$ 10,284	\$ 310,284
6/30/2025	\$ 305,000	\$ 4,234	\$ 309,234
6/30/2026	\$ 59,235	\$ 592	\$ 59,827
<b>Totals</b>	<b>\$ <u>2,869,235</u></b>	<b>\$ <u>347,608</u></b>	<b>\$ <u>3,216,843</u></b>

Commentary: Principal repayments shown above equal the total of construction draws received to 6/30/2014.

# City of Kentwood

## Projected Budget Report

### FY 2015 & 2016

## City of Kentwood Projected Budget Report

**Local Unit Name:** City of Kentwood  
**Local Unit Code:** 41-2050  
**Current Fiscal Year End Date:** 6/30/2015  
**Fund Name:** General Fund

<b>REVENUES</b>	<b>FY 2015 Adopted Budget</b>	<b>FY 2016 Projected Budget</b>	<b>Assumptions</b>
Property Taxes	\$ 5,672,300	\$ 5,700,600	0.5% property tax increase
Intergovernmental	5,059,700	5,097,500	1.0% state shared revenue increase
Licenses & Permits	1,543,800	1,554,200	
Charges for Services	4,369,200	4,373,400	
Fines & Forfeitures	1,330,000	1,330,600	
Investment Income	130,000	130,000	
Miscellaneous	115,500	156,400	
Other Financing Sources	12,621,000	12,475,100	Transfer from Police & Fire Millage Fund change to match police & fire costs less General Fund contribution
<b>Total Revenues</b>	<b>\$ 30,841,500</b>	<b>\$ 30,817,800</b>	
<b>EXPENDITURES</b>			
General Government	\$ 3,056,400	\$ 3,137,400	See commentary below for expenditure-related assumptions
Court	1,490,900	1,516,100	
Executive	341,300	349,000	
Elections	47,700	48,900	
Finance	552,500	562,600	
Assessor	459,600	462,500	
Clerk	210,800	215,300	
Human Resources	183,900	187,300	
Treasurer	222,100	226,900	
Information Technology	495,300	510,600	
Police	10,867,400	10,928,800	
Police Investigative	142,400	59,800	
Fire Part Time	130,300	119,800	
Fire	6,058,500	6,114,500	
Inspections	509,500	473,200	
Planning	364,800	368,800	
Public Works	3,030,300	3,062,300	
Engineering	446,400	451,800	
Recreation	856,800	876,800	
Recreation - ARCH Grant	1,099,400	1,101,500	
Library	264,100	282,000	
<b>Total Expenditures</b>	<b>\$ 30,830,400</b>	<b>\$ 31,055,900</b>	
<b>Net Revenues (Expenditures)</b>	<b>11,100</b>	<b>(238,100)</b>	
<b>Beginning Fund Balance</b>	<b>5,311,321</b>	<b>5,322,421</b>	
<b>Ending Fund Balance</b>	<b>\$ 5,322,421</b>	<b>\$ 5,084,321</b>	

**City of Kentwood  
Projected Budget Report**

Commentary: Expenditure-related assumptions are 1) no staffing changes; 2) pay to increase by 2%; 3) medical insurance lower with implementation of high deductible / health savings account plan; 4) pension contributions based on projection by plan actuary; 5) debt service payments based on repayment schedules.