

# City of Plainwell



Brad Keeler, Mayor  
Lori Steele, Mayor Pro-Tem  
Todd Overhuel, Council Member  
Roger Keeney, Council Member  
Randy Wisnaski, Council Member

Department of Administration Services  
211 N. Main Street  
Plainwell, Michigan 49080  
Phone: 269-685-6821 Fax: 269-685-7282  
Web Page Address: [www.plainwell.org](http://www.plainwell.org)

“The Island City”

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## AGENDA

### Plainwell City Council

Monday, November 13, 2023 - 7:00PM

### Plainwell City Hall Council Chambers

1. **Call to Order**
2. **Invocation**
3. **Pledge of Allegiance**
4. **Roll Call**
5. **Approval of Minutes** – 10/23/2023 Regular Meeting
6. **Public Comments**
7. **Presentation- Winners of the 2023 Scarecrow/Harvest Contest**
8. **Agenda Approval**
9. **Mayor’s Report**
10. **Recommendations and Reports:**
  - A. **Annual Financial Statement Audit Presentation**  
Dan Veldhuizen from Siegfried Crandall PC will present the city’s financial statement audit.
  - B. **METRO Act Right of Way Permit Extension – AT&T**  
Council will consider an agreement to extend the Right of Way permit with AT&T under the METRO Act.
  - C. **METRO Act Right of Way Application from 123NET**  
Council will consider approving a Right of Way agreement with 123NET under the METRO Act.
  - D. **Resolution 2023-34 - Commercial Rehabilitation Tax Exemption for Mark Meszaros (Mosaic Company)**  
Council will consider approving Resolution 2023-34, which has been updated to reflect current State requirements.
  - E. **Confined Space Installation of 3 check valves at Cushman Lift Station**  
Council will consider approving a contract with W. Soule & Company to perform the confined space installation of 3 check valves at Cushman Lift Station for the amount of \$8,689.00.
  - F. **Budget Amendment for Equipment Usage**  
Council will consider approving a one-time transfer from the General Fund to the Motor Pool Fund in the amount of \$27,210.81 to recover costs in excess of rental charges for police cruisers for the period of July 1, 2020 through June 30, 2023, and to adjust the 2023/2024 budget accordingly for the transfer.
  - G. **Elevator Maintenance, Repair and Testing**  
Council will consider approving the contract with Great Lakes Elevator to repair, perform required maintenance, test and submit results to the State on the William Crispe elevator for \$7,775.00.
11. **Communications:** The October Investment and Fund Balance reports, the October 2023 Water Renewal monthly report, the draft 10/27/2023 DDA/BRA/TIFA special meeting minutes and the draft 11/01/2023 Planning Commission meeting minutes.
12. **Accounts Payable - \$286,478.17**
13. **Public Comments**
14. **Staff Comments**
15. **Council Comments**
16. **Adjournment**

**Note: All public comment limited to two minutes, when recognized please rise and give your name and address.**

**MINUTES**  
**Plainwell City Council**  
**October 23, 2023**

1. Mayor Keeler called the regular meeting to order at 7:00 PM in City Hall Council Chambers.
2. Invocation was given.
3. Pledge of Allegiance was given by all present.
4. Roll Call: Present: Mayor Keeler, Councilmember Overhuel, Councilmember Wisnaski and Councilmember Keeney. Absent: Mayor Pro-Tem Steele  
**A motion by Wisnaski, seconded by Keeney, to excuse Mayor Pro-Tem Steele from the proceedings. On a voice vote, all voted in favor. Motion passed.**
5. Approval of Minutes:  
**A motion by Keeney, seconded by Wisnaski, to accept and place on file the Council Minutes of the October 09, 2023 regular meeting. On a voice vote, all voted in favor. Motion passed.**
6. Public Comment: None
7. County Commissioner Report: Commissioner Dugan provided information on the Housing Report, Budget update, and the Prosecuting Attorney Annual report for Allegan County. He stated the Board of Canvassers has appointed two new members. He shared he attended the MAC conference. He also had the opportunity to meet with several House Representatives and Senators. The Road Commission Annual Report and the Allegan County Annual Report are both available to view online. He read a statement from the County concerning the Allegan County Animal Shelter and Wishbone Shelter agreement. He provided information on the upcoming Kalamazoo River Community Advisory Group meeting. Commissioner Dugan offered condolences to Mayor Pro-Tem Steele.
8. **A motion by Keeney, seconded by Overhuel, to approve the Agenda for the October 23, 2023 meeting as presented. On a voice vote, all voted in favor. Motion passed.**
9. Mayor's Report: None
10. Recommendations and Reports:
  - A. **A motion by Overhuel, seconded by Keeney, to open a Public Hearing at 7:18pm to consider a Commercial Rehabilitation Tax Exemption request from Mark Meszaros (Mosaic Company). On a roll call vote, all in favor. Motion passed.**

**No public comment.**

**A motion by Overhuel, seconded by Keeney, to close the Public Hearing at 7:20pm. On a roll call vote, all in favor. Motion passed.**

**A motion by Overhuel, seconded by Wisnaski, to adopt Resolution 2023-33 approving the Commercial Rehabilitation Tax Exemption as presented. On a roll call vote, all in favor. Motion passed.**

B. Community Development Manager Siegel discussed Resolution 2023-32, Approval of the 2023-2027 Plainwell Master Plan following recommendation by the Planning Commission.

**A motion by Wisnaski, seconded by Keeney, to approve Resolution 2023-32. On a roll call vote, all voted in favor. Motion passed.**

C. Superintendent Pond discussed a different vendor for Chlorine and Sulfur Dioxide Gas.

**A motion by Wisnaski, seconded by Keeney, to approve the purchase of Chlorine and Sulfur Dioxide Gas from Alexander Chemical for \$10,264.40. On a roll call vote, all voted in favor. Motion passed.**

D. Superintendent Pond discussed a different vendor for Ferric Chloride.

**A motion by Overhuel, seconded by Wisnaski, to approve the purchase of Ferric Chloride from Alexander Chemical for \$31,531.83. On a roll call vote, all voted in favor. Motion passed.**

E. Superintendent Nieuwenhuis discussed the purchase of a Department of Public Works Water Van.

**A motion by Keeney, seconded by Wisnaski, to approve the purchase of a chassis from Harold Ziegler for \$37,189.00 and a Workport box from B&B for \$18,767.00, for a total purchase price of \$55,956.00. On a roll call vote, all voted in favor. Motion passed.**

F. Community Development Manager Siegel discussed a Special Use Permit from Vertical Bridge, allowing a Monopole Tower Wireless Communication Facility (cell tower) to be constructed James R. Higgs Industrial Park at 950 Wakefield Pkwy located as recommended by the Planning Commission.

**A motion by Keeney, seconded by Wisnaski, to approve the Special Use Permit as presented. On a roll call vote, all voted in favor. Motion passed.**

11. Communications:

**A motion by Keeney, seconded by Wisnaski, to accept and place on file the September 2023 Department of Public Safety and Water Renewal Monthly Reports, the draft 10/10/2023 DDA/BRA/TIFA meeting minutes, the draft 10/12/2023 Parks & Trees meeting minutes, and the draft 10/18/2023 Planning Commission meeting minutes. On a voice vote, all voted in favor. Motion passed.**

12. Accounts Payable:

**A motion by Keeney, seconded by Wisnaski, that the bills be allowed and orders drawn in the amount of \$103,334.29 for payment of same. On a roll call vote, all voted in favor. Motion passed.**

13. Public Comments: None

14. Staff Comments:

Finance Director Kelley stated that he is waiting for the audit report. He is looking to next year's CIP and budget report. He attended election training today with Clerk Leonard.

Personnel Coordinator Kersten had nothing to report.

Superintendent Nieuwenhuis stated that last year's pot hole fill trial seemed to work well, and that holes have been filled on Sherwood near Ransom Library.

Community Development Manager Siegel discussed a grant through MEDC that she is working on. She offered a reminder that the Farmer's Market has moved indoors for the winter, and that 3 new businesses are opening in Plainwell this November. She continues to work on the dam grant and EGLE report.

Superintendent Pond had nothing to report.

Public Safety Director Callahan had nothing to report.

Clerk Leonard shared that she had attended training on Early Voting with Finance Director/Deputy Clerk Kelley. She stated that Plainwell's Early Voting Plan is due to Allegan County at the end of the month, and that she and Finance Director/Deputy Clerk Kelley are finalizing that plan.

City Manager Lakamper stated that Taplin's chemical stripping and lead abatement work is going well. He discussed the RFQ luncheon event to be held on November 2 at noon, sharing that 7 contractors had committed to coming. He shared that a Council Retreat is being planned for a weekday in January or early February 2024. He discussed a dumpster corral project at Ace Hardware.

15. Council Comments: None.

16. Adjournment:

**A motion by Keeney, seconded by Wisnaski, to adjourn the meeting at 7:39 PM. On a voice vote, all voted in favor. Motion passed.**

Minutes respectfully  
submitted by,  
Ginger J Leonard  
City Clerk

MINUTES APPROVED BY CITY COUNCIL  
November 13, 2023

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Ginger J Leonard, City Clerk





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## "The Island City"

## MEMORANDUM

211 N. Main Street  
Plainwell, Michigan 49080  
Phone: 269-685-6821  
Fax: 269-685-7282

TO: City Council / Justin Lakamper, City Manager  
FROM: Brian Kelley, Finance Director / City Treasurer  
DATE: November 6<sup>th</sup>, 2023  
SUBJECT: Audited Financial Statements as of and for the year ended June 30, 2023

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**SUGGESTED MOTION:** I motion to accept and place on file the audited financial statements for the City of Plainwell as of and for the year ended June 30, 2023.

**BACKGROUND INFORMATION:** Section 7.10 of the Plainwell City Charter requires an annual audit of all city accounts by qualified accountants experienced in municipal accounting. The firm Siegfried Crandall, PC has provided auditing services for many years and has completed its work for the most recent fiscal year.

**ANALYSIS:** The audit fieldwork was performed the week of October 9, 2023. The auditors were provided over 200 workpapers prepared by staff as well as a draft copy of the financial statements for audit. The fieldwork was done in accordance with professional standards and with full cooperation of staff and city administration. The auditors will present the final audited financial statements with an unmodified opinion, which means the financial statements are presented fairly, in all material respects. This is the best type of opinion the financial statements can receive.

**BUDGET IMPACT:** There is no impact to the budget at this time.

*City of Plainwell*  
*Allegan County, Michigan*

**FINANCIAL STATEMENTS**

*Year ended June 30, 2023*

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	<i>Page</i>
<b>INDEPENDENT AUDITOR'S REPORT</b>	3 - 5
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	6 - 14
<b>BASIC FINANCIAL STATEMENTS</b>	
Government-wide financial statements:	
Statement of net position	15
Statement of activities	16
Fund financial statements:	
Balance sheet - governmental funds	17
Statement of revenues, expenditures, and changes in fund balances - governmental funds	18 - 19
Statement of net position - proprietary funds	20
Statement of revenues, expenses, and changes in net position - proprietary funds	21
Statement of cash flows - proprietary funds	22 - 23
Statement of fiduciary net position - custodial funds	24
Statement of changes in fiduciary net position - custodial funds	25
Notes to financial statements	26 - 43
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Budgetary comparison schedules:	
General Fund	44 - 46
Major Street Fund	47
Schedule of changes in the City's net OPEB liability and related ratios	48
Schedule of City OPEB contributions	49
<b>SUPPLEMENTARY INFORMATION</b>	
Combining balance sheet - nonmajor governmental funds	50
Combining statement of revenues, expenditures, and changes in fund balances - nonmajor governmental funds	51
Balance sheet - component units	52
Statement of revenues, expenditures, and changes in fund balances - component units	53
Budgetary comparison schedules:	
Tax Increment Finance Authority	54
Brownfield Redevelopment Authority	55
Downtown Development Authority	56
Schedules of debt retirement and annual interest requirements	57 - 60



## INDEPENDENT AUDITOR'S REPORT

City Council  
City of Plainwell, Michigan

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Plainwell, Michigan (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, as listed in the contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2023, 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.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required supplementary information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and OPEB schedules, as listed in the contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.



**Supplementary 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 nonmajor governmental funds financial statements, component unit fund financial statements, budgetary comparison schedules, and the schedules of bond retirement and annual interest requirements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Siegfried Crandall P.C.*

October 30, 2023



**MANAGEMENT'S DISCUSSION AND ANALYSIS**



Our discussion and analysis of the City of Plainwell's (the City) financial performance provides a narrative overview of the City's financial activities for the fiscal year ended June 30, 2023. Please read it in conjunction with the City's financial statements.

### **FINANCIAL HIGHLIGHTS**

- The City's total net position increased by \$83,670 as a result of this year's activities. The net position of the governmental activities decreased by \$1,417 and the net position of the business-type activities increased by \$85,087.
- Of the \$13,912,907 total net position reported, \$503,297 (3.62 percent) is unrestricted, or available to be used at the Council's discretion, without constraints established by debt covenants, enabling legislation, or other legal requirements.
- The General Fund's unassigned fund balance at the end of the fiscal year was \$505,032, which represents 16.01 percent of the actual total General Fund expenditures for the current fiscal year.

### **Overview of the financial statements**

The City's annual report is comprised of four parts: management's discussion and analysis, the basic financial statements, required supplementary information, and an optional section that presents additional information. The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the City's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide financial statements.
  - Governmental fund statements explain how government services, like general government and public safety were financed in the short-term, as well as what remains for future spending.
  - Proprietary funds statements offer short-term and long-term financial information about the activities the government operates like a business, such as the sewer and water systems.
  - Fiduciary funds statements provide information about the financial relationships in which the City acts solely as a custodian for the benefit of others to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The financial statements are followed by sections of required supplementary information and other supplementary information that further explain and support the information in the financial statements.

A comparative analysis of the basic financial statements for 2023 and 2022 is also presented.

### **Government-wide financial statements**

The government-wide financial statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the Statement of Activities, regardless of when cash is received or paid.

The two government-wide statements report the City's net position and how it has changed. Net position (the difference between the City's assets and deferred outflows of resources, and liabilities and deferred inflows of resources) is one way to measure the City's financial health, or position.

- Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall financial health of the City, you need to consider additional nonfinancial factors, such as changes in the City's property tax base and the condition of the City's capital assets.



The government-wide financial statements are divided into three categories:

- *Governmental activities* - Most of the City's basic services are included here, such as public safety services and general government. Property taxes and state grants finance most of these activities.
- *Business-type activities* - The City charges fees to customers to help it cover the costs of certain services it provides. The City's sewer and water systems and airport operations are reported here.
- *Component units* - The City includes other entities in its report - the Plainwell Tax Increment Finance Authority, the Plainwell Brownfield Redevelopment Authority, and the Plainwell Downtown Development Authority. Although legally separate, these "component units" are important because the City is financially accountable for them.

### **Fund financial statements**

The fund financial statements provide more detailed information about the City's most significant funds - not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by state law and bond agreements.
- The City Council establishes other funds to control and manage money for particular purposes (like the Fire Reserve and Capital Improvement funds) or to show that it is properly using certain taxes and other revenues (like property taxes collected for solid waste and motor fuel taxes collected for the street funds).

The City has three types of funds:

- *Governmental funds.* Most of the City's basic services are included in its governmental funds, which focus on (1) how cash, and other financial assets that can be readily converted to cash, flows in and out, and (2) the balances left at year end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information that explains the relationship between them.
- *Proprietary funds.* Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds statements, like the government-wide statements, provide both long-term and short-term financial information.
  - The City's enterprise funds (one type of proprietary fund) are the same as its business-type activities but provide more detail and additional information, such as cash flows.
  - The City uses an internal service fund (the other type of proprietary fund) to report activities that provide services for the City's other programs and activities. The City's internal service fund is its Equipment Fund that manages the City's fleet of vehicles and equipment.
- *Fiduciary funds.* These funds are used to account for the collection and disbursement of resources, primarily taxes, for the benefit of parties outside the City. The City is responsible for ensuring that the assets reported in the fiduciary funds are used for their intended purposes. The City's fiduciary balances and activities are reported in the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position. We exclude these activities from the City's government-wide financial statements because the City cannot use these assets to finance its operations.



## FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

## Net position

Total net position at the end of the fiscal year was \$13,912,907 compared to \$13,829,237 at the end of the prior year. Of this total, \$12,758,316 represents a net investment in capital assets and \$651,294 is restricted for various purposes. Consequently, unrestricted net position was \$503,297, or 3.62 percent of the total.

*Condensed financial information*  
*Net position*

	<i>Governmental activities</i>		<i>Business-type activities</i>		<i>Totals</i>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Current and other assets	\$ 2,484,833	\$ 1,973,038	\$ 1,363,189	\$ 1,678,461	\$ 3,848,022	\$ 3,651,499
Capital assets	<u>7,061,484</u>	<u>7,047,791</u>	<u>8,874,357</u>	<u>8,455,735</u>	<u>15,935,841</u>	<u>15,503,526</u>
Total assets	<u>9,546,317</u>	<u>9,020,829</u>	<u>10,237,546</u>	<u>10,134,196</u>	<u>19,783,863</u>	<u>19,155,025</u>
Deferred outflows of resources	<u>289,493</u>	<u>367,672</u>	<u>57,213</u>	<u>69,075</u>	<u>346,706</u>	<u>436,747</u>
Current and other liabilities	<u>2,240,526</u>	<u>1,675,476</u>	<u>431,184</u>	<u>290,067</u>	<u>2,671,710</u>	<u>1,965,543</u>
Long-term debt	<u>1,542,525</u>	<u>1,591,152</u>	<u>1,635,000</u>	<u>1,760,000</u>	<u>3,177,525</u>	<u>3,351,152</u>
Total liabilities	<u>3,783,051</u>	<u>3,266,628</u>	<u>2,066,184</u>	<u>2,050,067</u>	<u>5,849,235</u>	<u>5,316,695</u>
Deferred inflows of resources	<u>307,630</u>	<u>375,327</u>	<u>60,797</u>	<u>70,513</u>	<u>368,427</u>	<u>445,840</u>
Net position:						
Net investment in capital assets	<u>5,518,959</u>	<u>5,456,639</u>	<u>7,239,357</u>	<u>6,695,735</u>	<u>12,758,316</u>	<u>12,152,374</u>
Restricted	<u>651,294</u>	<u>667,534</u>	<u>-</u>	<u>-</u>	<u>651,294</u>	<u>667,534</u>
Unrestricted (deficit)	<u>(425,124)</u>	<u>(377,627)</u>	<u>928,421</u>	<u>1,386,956</u>	<u>503,297</u>	<u>1,009,329</u>
Total net position	<u>\$ 5,745,129</u>	<u>\$ 5,746,546</u>	<u>\$ 8,167,778</u>	<u>\$ 8,082,691</u>	<u>\$ 13,912,907</u>	<u>\$ 13,829,237</u>

## Changes in net position

The City's total revenues were \$6,297,485. Approximately 39 percent of the City's revenue comes from utility charges, 24 percent from property taxes, and another 28 percent was from operating grants and contributions. Approximately 8 percent of the City's total revenue comes from state shared revenue.

The total cost of the City's programs, covering a wide range of services, totaled \$6,213,815. Approximately 32 percent of the City's costs relates to the provision of utility services. Public safety and public works costs account for 22 and 21 percent of the City's total expenses, respectively.



*Condensed financial information  
Changes in net position*

	<i>Governmental activities</i>		<i>Business-type activities</i>		<i>Totals</i>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Program revenues:						
Charges for services	\$ 157,988	\$ 151,057	\$ 2,301,531	\$ 2,042,024	\$ 2,459,519	\$ 2,193,081
Grants and contributions:						
Operating	1,527,827	831,409	204,356	27,044	1,732,183	858,453
Capital	-	510,169	-	-	-	510,169
General revenues:						
Property taxes	1,483,814	1,434,644	-	-	1,483,814	1,434,644
State shared revenue	503,378	496,364	-	-	503,378	496,364
Franchise fees	47,090	47,165	-	-	47,090	47,165
Unrestricted interest income	38,862	9,277	15,102	2,852	53,964	12,129
Other	17,537	142,271	-	-	17,537	142,271
Total revenues	<u>3,776,496</u>	<u>3,622,356</u>	<u>2,520,989</u>	<u>2,071,920</u>	<u>6,297,485</u>	<u>5,694,276</u>
Expenses:						
General government	888,301	790,814	-	-	888,301	790,814
Public safety	1,351,096	1,343,818	-	-	1,351,096	1,343,818
Public works	1,275,477	794,376	-	-	1,275,477	794,376
Community and economic development	397,743	88,131	-	-	397,743	88,131
Health and welfare	9,382	8,818	-	-	9,382	8,818
Recreation and culture	196,927	190,680	-	-	196,927	190,680
Interest on long-term debt	58,144	50,797	-	-	58,144	50,797
Sewer	-	-	1,306,682	1,110,576	1,306,682	1,110,576
Water	-	-	654,113	403,301	654,113	403,301
Airport	-	-	75,950	62,415	75,950	62,415
Total expenses	<u>4,177,070</u>	<u>3,267,434</u>	<u>2,036,745</u>	<u>1,576,292</u>	<u>6,213,815</u>	<u>4,843,726</u>
Change in net position before transfers	(400,574)	354,922	484,244	495,628	83,670	850,550
Transfers	399,157	396,073	(399,157)	(396,073)	-	-
Changes in net position	<u>\$ (1,417)</u>	<u>\$ 750,995</u>	<u>\$ 85,087</u>	<u>\$ 99,555</u>	<u>\$ 83,670</u>	<u>\$ 850,550</u>
Net position, end of year	<u>\$ 5,745,129</u>	<u>\$ 5,746,546</u>	<u>\$ 8,167,778</u>	<u>\$ 8,082,691</u>	<u>\$ 13,912,907</u>	<u>\$ 13,829,237</u>



**Governmental activities**

Governmental activities decreased the City's net position by \$1,417 in the current year compared to a \$750,995 increase in the prior year. Expenses increased by \$909,636, while revenues only increased by \$154,140, causing the decrease in net position in the current year. The increase in revenues was primarily the result of an increase in operating grants and contributions. The increase in expenses was primarily due to two separate grant-funded projects.

The total cost of governmental activities this year was \$4,177,070. After subtracting the direct charges to those who directly benefited from the programs (\$157,988), and operating grants and contributions (\$1,527,827), the "public benefit" portion covered by property taxes, state revenue sharing, and other general revenues was \$2,491,255.

**Business-type activities**

Business-type activities increased the City's net position by \$85,087 in the current fiscal year compared to an increase of \$99,555 in the prior year. Net position increased in both years as rates are set to cover the full cost of operations.

**FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

**Governmental funds**

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$1,372,607, a decrease of \$32,106 in comparison with the prior year. Of the total fund balances, \$637,250 is restricted for various purposes, and \$230,325 is assigned. The remaining fund balance, in the amount of \$505,032, is unassigned, meaning that it is available for spending at the Council's discretion.

The General Fund is the primary operating fund of the City. At the end of the fiscal year, its fund balance was \$615,275, an increase of \$20,253 during the fiscal year. Fund balance increased due to investment income greater than expectations.

The Major Street Fund experienced a decrease in fund balance of \$59,296, as the fund's expenditures and transfers out (\$100,000) exceeded revenues in the current year in anticipation of a local street project planned for 2024. The fund balance at the end of the fiscal year was \$183,988 and is restricted for future street preservation costs of the City's major streets.

The ARPA Stimulus Fund, a new special revenue fund, has a fund balance of \$14,044 at year end. A federal grant of \$396,920 was received during the prior year, but the fund did not incur any expenditures; therefore, only interest revenue of \$13,077 was recognized during the year.

**Proprietary funds**

The Sewer Fund experienced an increase in net position of \$24,926. The Sewer Fund typically experiences a decrease because customer charges do not cover all operating expenses, including depreciation, which amounted to \$343,863 in the current year. Current year capital projects were delayed due to supply shortages. Total net position is \$5,116,314 at year end of which \$783,145 is unrestricted.

The Water Fund experienced an increase in net position of \$60,721. The Water Fund experienced an increase because customer charges have been set to cover all operating expenses, including depreciation, which amounted to \$104,236 in the current year. Total net position is \$2,931,775 at year end of which \$94,318 is unrestricted.

**General Fund budgetary highlights**

The City amended both the revenue and expenditure portions of the budget to reflect anticipated changes in the nature and extent of revenues and expenditures. Total revenues were increased by \$133,100 to reflect unanticipated revenue sources which included \$19,100 for state shared revenue, \$100,000 in local-source contributions and \$14,000 for investment income. Total expenditures were increased by \$183,111, primarily for a grant project and unanticipated payroll costs.



Total revenues were \$59,895 less than the final budgeted amounts, primarily due to timing issues related to ongoing projects. Total expenditures were \$225,814 less than the final appropriated amount, primarily due to project cost savings and delays. These variances, along with a \$4,472 positive variance related to net other financing sources, resulted in a \$170,391 positive budget variance due to a \$20,253 increase in fund balance compared to a budgeted decrease of \$150,138.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital assets**

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2023, amounts to \$15,935,841, net of accumulated depreciation. This investment includes a broad range of assets, including land, buildings, equipment, and sewer and water facilities.

	<i>Governmental activities</i>	<i>Business-type activities</i>	<i>Totals</i>
Land	\$ 893,425	\$ 48,196	\$ 941,621
Infrastructure	3,237,936	8,826,161	12,064,097
Buildings and improvements	2,276,723	-	2,276,723
Equipment and vehicles	653,400	-	653,400
<b>Totals</b>	<b><u>\$ 7,061,484</u></b>	<b><u>\$ 8,874,357</u></b>	<b><u>\$ 15,935,841</u></b>

Major capital asset events during the current fiscal year included the following:

- City staff replaced two streets: one Major Street and one Local Street
- A major odor control device was replaced in the Sewer Fund; hardware was purchased by the Water Fund to replace all water meters during FY2024
- the Motor Pool added equipment totaling \$99,333

More detailed information about the City's capital assets is presented in Note 6 of the notes to the basic financial statements.

**Debt administration**

At the end of the fiscal year, the City had long-term debt outstanding in the amount of \$3,177,525, as follows:

	<i>Governmental activities</i>		<i>Business-type activities</i>		<i>Totals</i>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Capital improvement bonds	\$ 1,063,760	\$ 1,085,760	\$ -	\$ -	\$ 1,063,760	\$ 1,085,760
General obligation bonds	475,000	500,000	-	-	475,000	500,000
Note payable	3,765	5,392	-	-	3,765	5,392
Revenue bonds	-	-	1,635,000	1,760,000	1,635,000	1,760,000
<b>Totals</b>	<b><u>\$ 1,542,525</u></b>	<b><u>\$ 1,591,152</u></b>	<b><u>\$ 1,635,000</u></b>	<b><u>\$ 1,760,000</u></b>	<b><u>\$ 3,177,525</u></b>	<b><u>\$ 3,351,152</u></b>

The net decrease in debt amounted to \$173,627, resulting from timely payments of principal for all obligations. Other long-term obligations represent accrued compensated absences and the net OPEB liability in the amounts of \$97,793 and \$1,285,395, respectively. More detailed information about the City's long-term liabilities is presented in Note 9 of the notes to the basic financial statements.



**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Property taxes continue to be the main source of revenue for the City. Over the past decade, Plainwell has grappled with a loss in revenue due to changes to Personal Property Tax (PPT) collection and declining property values. Since 2017, much of the uncertainty regarding the elimination of business personal property tax revenue has subsided, and the City's taxable values have begun to increase. The City's personal property tax revenue historically approximated 12 percent of the City's General Fund revenue. The replacement Statewide Essential Services Assessment has reduced revenues to the General Fund, requiring minor adjustments to certain services in the General Fund. Looking forward, the revenue reductions should continue to be minor. The City Administration reviews the properties to make sure values are appropriately assessed and taxed.

In regards to our overall property values, from 2011 to 2015 the City experienced a negative trend relative to taxable value (see table below). Additionally, the gap between Assessed Value and Taxable Value decreased every year from 2006 to 2013. This is an important fiscal indicator because if the assessed value of the City "sets" to what the taxable value is, any loss in property valuations will result in a loss of tax revenue. The larger the gap, the less susceptible we are to dramatic property fluctuations.

REAL PROPERTY VALUATION 2012-2023						
Year	2012	2013	2014	2015	2016	2017
Assessed value	\$ 76,687,800	\$ 72,845,900	\$ 75,050,100	\$ 79,871,200	\$ 89,124,700	\$ 92,829,700
Taxable value	\$ 74,222,870	\$ 71,113,548	\$ 71,751,138	\$ 71,774,722	\$ 73,638,624	\$ 75,248,381
Difference	\$ 2,464,930	\$ 1,732,352	\$ 3,298,962	\$ 8,096,478	\$ 15,486,076	\$ 17,581,319
Percent difference	3.21%	2.38%	4.40%	10.14%	17.38%	18.94%
Inflation rate multiplier	2.7%	2.4%	1.6%	1.6%	0.3%	0.9%

Year	2018	2019	2020	2021	2022	2023*
Assessed value	\$ 95,227,900	\$ 99,136,700	\$ 103,887,100	\$ 111,271,200	\$ 120,532,450	\$ 132,594,500
Taxable value	\$ 77,379,288	\$ 80,239,366	\$ 82,998,976	\$ 85,305,303	\$ 89,406,131	\$ 92,394,070
Difference	\$ 17,848,612	\$ 18,897,334	\$ 20,888,124	\$ 25,965,897	\$ 31,126,319	\$ 40,200,430
Percent difference	18.74%	19.06%	20.11%	23.34%	25.82%	30.32%
Inflation rate multiplier	2.1%	2.4%	1.9%	1.4%	3.3%	5.0%

\* Original values as of May 1, 2023 - no adjustments for Board of Review entered yet

In a positive development, the City's gap between assessed and taxable value has steadily increased since 2013 from a low of 2.38 percent to a 2023 estimate of 30.32 percent. We anticipate this gap to be in excess of 33% in 2024, based on preliminary estimates.

The City continues to counter stagnant growth with cost cutting measures, when possible. The City adopted a policy that all employees pay a 20 percent match on health care premium costs. Additionally, cost-cutting measures have been instituted, including contribution caps from the City regarding retirement, privatization of some services, as well as reductions in labor costs through attrition. The City continues to evaluate labor needs as more employees become eligible for retirement.



Additionally, the City continues to closely monitor its health care insurance providers to ensure affordability. Each year, the available plans are reviewed to minimize increased costs to the city and to the employees. The City most recently changed providers in 2016 and holds as a priority to maintain quality coverage for the staff and their families.

In recent years, it has been the City Council's priority to seek alternative revenue sources and to limit expenditures over increasing property taxes to deal with fluctuations in revenues or expenditures. Due to the Headlee Rollback, the City's total millage rate has been slightly reduced beginning in 2017.

Millage	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
General Fund Operating	12.5250	12.5250	12.5162	12.5162	12.4421	12.2890
Capital Improvement	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Fire Reserve	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Solid Waste	<u>1.3000</u>	<u>1.3000</u>	<u>1.3000</u>	<u>1.3000</u>	<u>1.3000</u>	<u>1.3000</u>
	<u>15.8250</u>	<u>15.8250</u>	<u>15.8162</u>	<u>15.8162</u>	<u>15.7421</u>	<u>15.5890</u>

The City Council instituted a yearly cost of living increase to be applied to both water and sewer utility charges. This change provided adequate funding for the operations of both utility funds. Additionally, in 2019, the City's water bonds expired freeing up almost \$100,000 that had been used for debt service. The City has partnered with engineers to plan additional upgrades to the water system, including water meter replacement and infrastructure replacement, which will require new bonding. Water rates were studied during the current year and will be increased in Fiscal 2024 to account for capital projects in the rates for future upgrades.

A large part of the City's economic plan revolves on the redevelopment of the former Plainwell Paper Mill. In 2018, the EPA and the responsible party began clean-up of contaminated soil on the property, which was largely completed in 2021. Additionally, the City sold a portion of the property to Sweetwater's Donut Mill, on which their corporate headquarters and training facility was constructed, representing the first ground-up development on the mill site in over 40 years. In 2020 the City obtained a \$5.1 million-dollar Community Development Block Grant that will substantially advance the redevelopment efforts moving forward. The project was largely completed in early 2022 resulting in the demolition of buildings and final clean up, allowing potential developers to implement the community's concept plan for the site.

The City's Downtown area continues to thrive with ongoing business activities post-pandemic, including opening new businesses between 2020 and 2023. Currently, the downtown has a small number of vacancies after several buildings were sold to new businesses.

For budget year 2022/2023, the City continued to minimize capital projects to ensure responsible planning of projects related to a post-pandemic economy. The City continues to devote substantial time streamlining processes to increase efficiencies in workloads, thereby minimizing cost increases.

Moving forward, a large part of the City's redevelopment efforts will continue to center around the former Plainwell Paper Mill. This parcel remains the single largest non-residential property in the City. Because the bulk of the City is already developed, marketing this property will be essential to grow our economy and help fulfill service expectations set forth by our community. It is the City's hope that once remediation efforts are concluded, securing a development partner will spur significant investment into our community.

The City remains vigilant in the analysis of cost challenges including road funding, solid waste management, equipment rentals, staff turnovers and reassignments, and health care costs. During the fiscal year, a new City Manager, a new City Clerk, and a new Personnel Coordinator joined the team providing fresh perspectives to move the City forward. The City remains proud its business community, both industrial and commercial, is thriving, with several industrial expansions being planned.

**CONTACTING THE CITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the resources it receives. Questions regarding any information provided in this report or requests for additional financial information should be addressed to:

Justin Lakamper, City Manager  
211 North Main Street  
Plainwell, MI 49080

Phone: (269) 685-6821



## **BASIC FINANCIAL STATEMENTS**

## STATEMENT OF NET POSITION

June 30, 2023

	Primary government			Component units		
	Governmental activities	Business-type activities	Totals	Tax Increment Finance Authority	Brownfield Redevelopment Authority	Downtown Development Authority
<b>ASSETS</b>						
Current assets:						
Cash	\$ 1,560,959	\$ 1,119,131	\$ 2,680,090	\$ 149,891	\$ 3,594	\$ 102,223
Investments	256,470	-	256,470	-	138,106	-
Receivables	669,394	207,323	876,717	-	-	-
Inventory	-	5,522	5,522	-	-	-
Internal balances	(31,213)	31,213	-	-	-	-
Total current assets	<u>2,455,610</u>	<u>1,363,189</u>	<u>3,818,799</u>	<u>149,891</u>	<u>141,700</u>	<u>102,223</u>
Noncurrent assets:						
Receivables	29,223	-	29,223	-	-	-
Assets held for resale - redevelopment property	-	-	-	-	857,338	-
Capital assets not being depreciated	893,425	48,196	941,621	-	-	-
Capital assets, net of depreciation	<u>6,168,059</u>	<u>8,826,161</u>	<u>14,994,220</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total noncurrent assets	<u>7,090,707</u>	<u>8,874,357</u>	<u>15,965,064</u>	<u>-</u>	<u>857,338</u>	<u>-</u>
Total assets	<u>9,546,317</u>	<u>10,237,546</u>	<u>19,783,863</u>	<u>149,891</u>	<u>999,038</u>	<u>102,223</u>
<b>DEFERRED OUTFLOWS OF RESOURCES - OPEB</b>	<u>289,493</u>	<u>57,213</u>	<u>346,706</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>						
Current liabilities:						
Payables	678,662	193,571	872,233	2,310	72,864	1,457
Unearned revenue	416,289	-	416,289	-	-	611
Bonds and notes payable - current portion	<u>52,659</u>	<u>130,000</u>	<u>182,659</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total current liabilities	<u>1,147,610</u>	<u>323,571</u>	<u>1,471,181</u>	<u>2,310</u>	<u>72,864</u>	<u>2,068</u>
Noncurrent liabilities:						
Compensated absences	72,293	25,500	97,793	1,400	1,500	700
Net other postemployment benefits liability	1,073,282	212,113	1,285,395	-	-	-
Bonds and notes payable - due in more than one year	<u>1,489,866</u>	<u>1,505,000</u>	<u>2,994,866</u>	<u>-</u>	<u>600,000</u>	<u>-</u>
Total noncurrent liabilities	<u>2,635,441</u>	<u>1,742,613</u>	<u>4,378,054</u>	<u>1,400</u>	<u>601,500</u>	<u>700</u>
Total liabilities	<u>3,783,051</u>	<u>2,066,184</u>	<u>5,849,235</u>	<u>3,710</u>	<u>674,364</u>	<u>2,768</u>
<b>DEFERRED INFLOWS OF RESOURCES - OPEB</b>	<u>307,630</u>	<u>60,797</u>	<u>368,427</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>						
Net investment in capital assets	5,518,959	7,239,357	12,758,316	-	857,338	-
Restricted for:						
Public safety	7,244	-	7,244	-	-	-
Public works	541,011	-	541,011	-	-	-
Community and economic development	76,699	-	76,699	-	-	-
Recreation and culture	26,340	-	26,340	-	-	-
Unrestricted (deficit)	<u>(425,124)</u>	<u>928,421</u>	<u>503,297</u>	<u>146,181</u>	<u>(532,664)</u>	<u>99,455</u>
Total net position	<u>\$ 5,745,129</u>	<u>\$ 8,167,778</u>	<u>\$13,912,907</u>	<u>\$ 146,181</u>	<u>\$ 324,674</u>	<u>\$ 99,455</u>

See notes to financial statements



**STATEMENT OF ACTIVITIES**

Year ended June 30, 2023

Functions/Programs	Program revenues				Net (expenses) revenues and changes in net position						
	Expenses	Charges for services	Operating grants and contributions	Capital grants and contributions	Primary government			Component units			
					Governmental activities	Business-type activities	Totals	Tax Increment Finance Authority	Brownfield Redevelopment Authority	Downtown Development Authority	
<b>Primary government</b>											
Governmental activities:											
General government	\$ 888,301	\$ 63,170	\$ -	\$ -	\$ (825,131)		\$ (825,131)				
Public safety	1,351,096	36,162	6,221	-	(1,308,713)		(1,308,713)				
Public works	1,275,477	58,656	1,482,411	-	265,590		265,590				
Community and economic development	397,743	-	-	-	(397,743)		(397,743)				
Health and welfare	9,382	-	-	-	(9,382)		(9,382)				
Recreation and culture	196,927	-	39,195	-	(157,732)		(157,732)				
Interest on long-term debt	58,144	-	-	-	(58,144)		(58,144)				
Total governmental activities	<u>4,177,070</u>	<u>157,988</u>	<u>1,527,827</u>	<u>-</u>	<u>(2,491,255)</u>		<u>(2,491,255)</u>				
Business-type activities:											
Sewer	1,306,682	1,568,438	-	-		\$ 261,756	261,756				
Water	654,113	651,846	204,356	-		202,089	202,089				
Airport	75,950	81,247	-	-		5,297	5,297				
Total business-type activities	<u>2,036,745</u>	<u>2,301,531</u>	<u>204,356</u>	<u>-</u>		<u>469,142</u>	<u>469,142</u>				
Total primary government	<u>\$ 6,213,815</u>	<u>\$ 2,459,519</u>	<u>\$ 1,732,183</u>	<u>\$ -</u>	<u>(2,491,255)</u>	<u>469,142</u>	<u>(2,022,113)</u>				
<b>Component units</b>											
Tax Increment Finance Authority	\$ 64,691	\$ -	\$ -	\$ -			\$ (64,691)	\$ -	\$ -		
Brownfield Redevelopment Authority	299,813	-	204,000	-			-	(95,813)	-		
Downtown Development Authority	68,207	-	-	-			-	-	(68,207)		
Total component units	<u>\$ 432,711</u>	<u>\$ -</u>	<u>\$ 204,000</u>	<u>\$ -</u>			<u>(64,691)</u>	<u>(95,813)</u>	<u>(68,207)</u>		
General revenues:											
Property taxes					1,483,814	-	1,483,814	-	46,021	62,998	
State shared revenue					503,378	-	503,378	-	-	-	
Cable television franchise fees					47,090	-	47,090	-	-	-	
Unrestricted interest income					38,862	15,102	53,964	2,362	5,311	2,120	
Miscellaneous					12,330	-	12,330	-	-	8,469	
Insurance recoveries					4,072	-	4,072	-	-	-	
Gain on sales of capital assets					1,135	-	1,135	-	-	-	
Transfers					399,157	(399,157)	-	-	-	-	
Total general revenues, insurance recoveries, gain on sales of capital assets and transfers					<u>2,489,838</u>	<u>(384,055)</u>	<u>2,105,783</u>	<u>89,045</u>	<u>51,332</u>	<u>80,782</u>	
Changes in net position					(1,417)	85,087	83,670	24,354	(44,481)	12,575	
Net position - beginning					<u>5,746,546</u>	<u>8,082,691</u>	<u>13,829,237</u>	<u>121,827</u>	<u>369,155</u>	<u>86,880</u>	
Net position - ending					<u>\$ 5,745,129</u>	<u>\$ 8,167,778</u>	<u>\$ 13,912,907</u>	<u>\$ 146,181</u>	<u>\$ 324,674</u>	<u>\$ 99,455</u>	

See notes to financial statements

**BALANCE SHEET - governmental funds**

June 30, 2023

	<u>General</u>	<u>Special revenue funds</u>		<u>Nonmajor funds</u>	<u>Total governmental funds</u>
		<u>Major Streets</u>	<u>ARPA Stimulus</u>		
<b>ASSETS</b>					
Cash	\$ 493,801	\$ 287,707	\$ 203,774	\$ 536,175	\$ 1,521,457
Investments	49,280	-	207,190	-	256,470
Receivables	577,802	65,571	-	55,224	698,597
Total assets	<u>\$ 1,120,883</u>	<u>\$ 353,278</u>	<u>\$ 410,964</u>	<u>\$ 591,399</u>	<u>\$ 2,476,524</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Payables	\$ 486,239	\$ 161,251	\$ -	\$ 8,925	\$ 656,415
Due to other funds	-	8,039	-	23,174	31,213
Unearned revenue	19,369	-	396,920	-	416,289
Total liabilities	<u>505,608</u>	<u>169,290</u>	<u>396,920</u>	<u>32,099</u>	<u>1,103,917</u>
Fund balances:					
Restricted for:					
Public safety - drug forfeitures	7,244	-	-	-	7,244
Public works - street improvements and maintenance	-	183,988	-	357,023	541,011
Community and economic development - revolving loans	-	-	-	62,655	62,655
Recreation and culture - pickleball courts	26,340	-	-	-	26,340
Assigned for:					
Employee benefits	76,659	-	-	-	76,659
Capital acquisitions	-	-	14,044	139,622	153,666
Unassigned	505,032	-	-	-	505,032
Total fund balances	<u>615,275</u>	<u>183,988</u>	<u>14,044</u>	<u>559,300</u>	<u>1,372,607</u>
Total liabilities and fund balances	<u>\$ 1,120,883</u>	<u>\$ 353,278</u>	<u>\$ 410,964</u>	<u>\$ 591,399</u>	<u>\$ 2,476,524</u>

Reconciliation of the balance sheet to the statement of net position:

Total fund balance - total governmental funds \$ 1,372,607

Amounts reported for *governmental activities* in the statement of net position (page 14) are different because:Capital assets used in *governmental activities* are not financial resources and, therefore, are not reported in the funds. 6,602,552

Deferred outflows of resources, related to the OPEB plan, relate to future years, and are not reported in the funds. 289,493

Noncurrent liabilities are not due and payable in the current period and, therefore, are not reported in the funds:

Interest payable (17,698)

Compensated absences (69,893)

Other postemployment benefit obligation, net (1,073,282)

Long-term debt, including bonds and notes payable, are not due and payable in the current period and, therefore, are not reported in the funds. (1,542,525)

Deferred inflows of resources, related to the OPEB plan, relate to future years, and are not reported in the funds. (307,630)

The assets and liabilities of the internal service fund are included in the *governmental activities* in the statement of net position. 491,505Net position of *governmental activities* \$ 5,745,129



## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

## BALANCES - governmental funds

Year ended June 30, 2023

	General	Special revenue funds			Total governmental funds
		Major Streets	ARPA Stimulus	Nonmajor funds	
<b>REVENUES</b>					
Property taxes	\$ 1,228,187	\$ -	\$ -	\$ 313,752	\$ 1,541,939
Licenses and permits	70,470	-	-	-	70,470
Federal grants	690,760	-	-	-	690,760
State grants	520,650	392,166	-	145,276	1,058,092
Intergovernmental	-	33,567	-	55,631	89,198
Charges for services	2,223	-	-	-	2,223
Fines and forfeitures	10,604	-	-	-	10,604
Interest and rentals	28,280	552	13,077	6,172	48,081
Other	196,498	4,401	-	58,663	259,562
Total revenues	<u>2,747,672</u>	<u>430,686</u>	<u>13,077</u>	<u>579,494</u>	<u>3,770,929</u>
<b>EXPENDITURES</b>					
Current:					
General government	760,211	-	-	66,198	826,409
Public safety	1,292,310	-	-	-	1,292,310
Public works	461,462	389,982	-	559,720	1,411,164
Community and economic development	397,654	-	-	-	397,654
Health and welfare	9,382	-	-	-	9,382
Recreation and culture	190,348	-	-	-	190,348
Capital outlay	-	-	-	-	-
Debt service:					
Principal	26,627	-	-	22,000	48,627
Interest	16,695	-	-	40,716	57,411
Total expenditures	<u>3,154,689</u>	<u>389,982</u>	<u>-</u>	<u>688,634</u>	<u>4,233,305</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(407,017)</u>	<u>40,704</u>	<u>13,077</u>	<u>(109,140)</u>	<u>(462,376)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance recoveries	4,072	-	-	-	4,072
Proceeds from sales of capital assets	400	-	-	-	400
Transfers in	440,798	-	-	118,000	558,798
Transfers out	(18,000)	(100,000)	-	(15,000)	(133,000)
Net other financing sources (uses)	<u>427,270</u>	<u>(100,000)</u>	<u>-</u>	<u>103,000</u>	<u>430,270</u>
<b>NET CHANGES IN FUND BALANCES</b>	20,253	(59,296)	13,077	(6,140)	(32,106)
<b>FUND BALANCES - BEGINNING</b>	<u>595,022</u>	<u>243,284</u>	<u>967</u>	<u>565,440</u>	<u>1,404,713</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 615,275</u>	<u>\$ 183,988</u>	<u>\$ 14,044</u>	<u>\$ 559,300</u>	<u>\$ 1,372,607</u>

See notes to financial statements

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES - governmental funds (Continued)**

Year ended June 30, 2023

Reconciliation of the statement of revenues, expenditures, and changes in fund balances to the statement of activities:

Net change in fund balance - total governmental funds (page 17) \$ (32,106)

Amounts reported for *governmental activities* in the statement of activities (page 15) are different because:

Capital assets:

Assets acquired	306,481
Provision for depreciation	(275,825)

Long-term debt:

Retirements	48,627
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Changes in other assets/liabilities:

Net increase in interest payable	(733)
Net increase in compensated absences	(7,998)
Net increase in other postemployment benefit obligation, net	(7,680)

Changes in deferred outflows of resources and deferred inflows of resources related to OPEB obligation:

Net decrease in deferred outflows of resources	(78,179)
Net decrease in deferred inflows of resources	67,697

The net expenses of the internal service fund are reported with *governmental activities*. (21,701)

Change in net position of *governmental activities* \$ (1,417)



**STATEMENT OF NET POSITION - proprietary funds**

June 30, 2023

	<i>Business-type activities</i>				<i>Governmental</i>
	<i>Enterprise funds</i>				<i>activities</i>
	<i>Sewer</i>	<i>Water</i>	<i>Nonmajor</i>	<i>Totals</i>	<i>Internal</i>
					<i>service</i>
<b>ASSETS</b>					
Current assets:					
Cash	\$ 811,289	\$ 264,455	\$ 43,387	\$1,119,131	\$ 39,502
Receivables	143,534	61,283	2,506	207,323	20
Inventory	-	-	5,522	5,522	-
Total current assets	<u>954,823</u>	<u>325,738</u>	<u>51,415</u>	<u>1,331,976</u>	<u>39,522</u>
Noncurrent assets:					
Advances to other funds	23,174	8,039	-	31,213	-
Capital assets not being depreciated - land	400	17,346	30,450	48,196	-
Capital assets, net of depreciation	<u>5,967,769</u>	<u>2,820,111</u>	<u>38,281</u>	<u>8,826,161</u>	<u>458,932</u>
Total noncurrent assets	<u>5,991,343</u>	<u>2,845,496</u>	<u>68,731</u>	<u>8,905,570</u>	<u>458,932</u>
Total assets	<u>6,946,166</u>	<u>3,171,234</u>	<u>120,146</u>	<u>10,237,546</u>	<u>498,454</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred OPEB amounts	<u>33,838</u>	<u>23,375</u>	<u>-</u>	<u>57,213</u>	<u>-</u>
<b>LIABILITIES</b>					
Current liabilities:					
Payables	45,980	147,334	257	193,571	4,549
Bonds payable - current portion	<u>130,000</u>	<u>-</u>	<u>-</u>	<u>130,000</u>	<u>-</u>
Total current liabilities	<u>175,980</u>	<u>147,334</u>	<u>257</u>	<u>323,571</u>	<u>4,549</u>
Noncurrent liabilities:					
Compensated absences	21,300	4,000	200	25,500	2,400
Net other postemployment benefits liability	125,452	86,661	-	212,113	-
Bonds payable - due in more than one year	<u>1,505,000</u>	<u>-</u>	<u>-</u>	<u>1,505,000</u>	<u>-</u>
Total noncurrent liabilities	<u>1,651,752</u>	<u>90,661</u>	<u>200</u>	<u>1,742,613</u>	<u>2,400</u>
Total liabilities	<u>1,827,732</u>	<u>237,995</u>	<u>457</u>	<u>2,066,184</u>	<u>6,949</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred OPEB amounts	<u>35,958</u>	<u>24,839</u>	<u>-</u>	<u>60,797</u>	<u>-</u>
<b>NET POSITION</b>					
Net investment in capital assets	4,333,169	2,837,457	68,731	7,239,357	458,932
Unrestricted	<u>783,145</u>	<u>94,318</u>	<u>50,958</u>	<u>928,421</u>	<u>32,573</u>
Total net position	<u>\$5,116,314</u>	<u>\$ 2,931,775</u>	<u>\$ 119,689</u>	<u>\$8,167,778</u>	<u>\$ 491,505</u>

See notes to financial statements

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - proprietary funds**

Year ended June 30, 2023

	<i>Business-type activities</i>				<i>Governmental activities</i>
	<i>Enterprise funds</i>				<i>Internal service</i>
	<i>Sewer</i>	<i>Water</i>	<i>Nonmajor</i>	<i>Totals</i>	
<b>OPERATING REVENUES</b>					
Charges for services	\$ 1,490,703	\$ 639,171	\$ 78,797	\$ 2,208,671	\$ 299,196
Other	77,735	12,675	2,450	92,860	667
Total operating revenues	1,568,438	651,846	81,247	2,301,531	299,863
<b>OPERATING EXPENSES</b>					
Administration	148,112	39,334	72,324	259,770	-
Treatment	685,745	394,999	-	1,080,744	-
Collection	87,312	115,544	-	202,856	-
Costs of interfund services	-	-	-	-	198,348
Depreciation	343,863	104,236	3,626	451,725	97,670
Total operating expenses	1,265,032	654,113	75,950	1,995,095	296,018
<b>OPERATING INCOME (LOSS)</b>	303,406	(2,267)	5,297	306,436	3,845
<b>NONOPERATING REVENUE (EXPENSES)</b>					
Gain on sales of capital assets	-	-	-	-	735
State grant	-	204,356	-	204,356	-
Interest revenue	14,153	841	108	15,102	360
Interest expense	(41,650)	-	-	(41,650)	-
Net nonoperating revenue (expenses)	(27,497)	205,197	108	177,808	1,095
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	275,909	202,930	5,405	484,244	4,940
<b>TRANSFERS OUT</b>	(250,983)	(142,209)	(5,965)	(399,157)	(26,641)
<b>CHANGES IN NET POSITION</b>	24,926	60,721	(560)	85,087	(21,701)
<b>NET POSITION - BEGINNING</b>	5,091,388	2,871,054	120,249	8,082,691	513,206
<b>NET POSITION - ENDING</b>	\$ 5,116,314	\$ 2,931,775	\$ 119,689	\$ 8,167,778	\$ 491,505

See notes to financial statements



**STATEMENT OF CASH FLOWS - proprietary funds**

Year ended June 30, 2023

	<i>Business-type activities</i>				<i>Governmental activities</i>
	<i>Enterprise funds</i>				<i>Internal service</i>
	<i>Sewer</i>	<i>Water</i>	<i>Nonmajor</i>	<i>Totals</i>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers	\$ 1,564,477	\$ 634,455	\$ 83,111	\$ 2,282,043	\$ -
Receipts from interfund services provided	-	-	-	-	307,197
Payments to suppliers	(611,607)	(315,100)	(68,394)	(995,101)	(166,705)
Payments to employees	(270,234)	(85,227)	(3,011)	(358,472)	(42,308)
Internal activity - payments to other funds	(17,246)	(27,004)	(2,521)	(46,771)	-
Net cash provided by (used in) operating activities	<u>665,390</u>	<u>207,124</u>	<u>9,185</u>	<u>881,699</u>	<u>98,184</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
State grants	-	204,356	-	204,356	-
Collections on advances to other funds	3,729	2,627	-	6,356	-
Transfers out	(250,983)	(142,209)	(5,965)	(399,157)	(26,641)
Net cash used in noncapital financing activities	<u>(247,254)</u>	<u>64,774</u>	<u>(5,965)</u>	<u>(188,445)</u>	<u>(26,641)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Proceeds from sales of capital assets	-	-	-	-	19,361
Acquisition of capital assets	(535,699)	(334,648)	-	(870,347)	(99,333)
Principal paid on capital debt	(125,000)	-	-	(125,000)	-
Interest paid on capital debt	(42,431)	-	-	(42,431)	-
Net cash provided by (used in) capital and related financing activities	<u>(703,130)</u>	<u>(334,648)</u>	<u>-</u>	<u>(1,037,778)</u>	<u>(79,972)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest received	<u>14,153</u>	<u>841</u>	<u>108</u>	<u>15,102</u>	<u>360</u>
<b>NET CHANGE IN CASH</b>	<u>(270,841)</u>	<u>(61,909)</u>	<u>3,328</u>	<u>(329,422)</u>	<u>(8,069)</u>
<b>CASH - BEGINNING</b>	<u>1,082,130</u>	<u>326,364</u>	<u>40,059</u>	<u>1,448,553</u>	<u>47,571</u>
<b>CASH - ENDING</b>	<u>\$ 811,289</u>	<u>\$ 264,455</u>	<u>\$ 43,387</u>	<u>\$ 1,119,131</u>	<u>\$ 39,502</u>

See notes to financial statements

**STATEMENT OF CASH FLOWS - proprietary funds (Continued)**

Year ended June 30, 2023

	<i>Business-type activities</i>				<i>Governmental activities</i>
	<i>Enterprise funds</i>				<i>Internal service</i>
	<i>Sewer</i>	<i>Water</i>	<i>Nonmajor</i>	<i>Totals</i>	
<b>Reconciliation of operating income to net cash provided by (used in) operating activities:</b>					
Operating income	\$ 303,406	\$ (2,267)	\$ 5,297	\$ 306,436	\$ 3,845
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:					
Depreciation expense	343,863	104,236	3,626	451,725	97,670
Changes in assets and liabilities:					
Receivables	(3,961)	(17,391)	1,864	(19,488)	7,334
Inventory	-	-	(1,018)	(1,018)	-
Payables	12,364	115,601	(584)	127,381	(11,565)
Compensated absences	1,400	1,200	-	2,600	900
Other postemployment obligation, net	7,048	4,869	-	11,917	-
Decrease in deferred outflows	7,016	4,846	-	11,862	-
Decrease in deferred inflows	(5,746)	(3,970)	-	(9,716)	-
Net cash provided by (used in) operating activities	<u>\$ 665,390</u>	<u>\$ 207,124</u>	<u>\$ 9,185</u>	<u>\$ 881,699</u>	<u>\$ 98,184</u>

See notes to financial statements



**STATEMENT OF FIDUCIARY NET POSITION - *custodial funds***

June 30, 2023

	<u>Tax Collection</u>	<u>General Custodial</u>
<b>ASSETS</b>		
Cash	\$ -	\$ 15,109
<b>LIABILITIES</b>		
Due to others	-	15,109
<b>NET POSITION</b>		
Restricted for individuals and other governments	<u>\$ -</u>	<u>\$ -</u>

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - *custodial funds***

*Year ended June 30, 2023*

	<u>Tax Collection</u>	<u>General Custodial</u>
<b>ADDITIONS</b>		
Property taxes collected for other governments	\$ 3,622,947	\$ -
<b>DEDUCTIONS</b>		
Property taxes distributed to other governments	<u>3,622,947</u>	<u>-</u>
<b>NET CHANGE IN FIDUCIARY NET POSITION</b>	-	-
<b>NET POSITION - BEGINNING</b>	<u>-</u>	<u>-</u>
<b>NET POSITION - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the City of Plainwell, Michigan (the City), conform to accounting principles generally accepted in the United States of America (hereinafter referred to as generally accepted accounting principles) as applicable to governmental units. The following is a summary of the more significant accounting policies.

*Reporting entity:*

As required by generally accepted accounting principles, these financial statements present the City (the primary government) located in Allegan County, and its component units described below, for which the City is financially accountable. The discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the primary government. Separate financial statements for the component units have not been issued, as management believes that these financial statements, including disclosures, contain complete information so as to constitute a fair presentation of the component units.

*Discretely presented component units:*

*Tax Increment Financing Authority* - The Authority was established pursuant to Public Act 450 of 1980, as amended, to finance infrastructure improvements within the City's industrial park.

*Brownfield Redevelopment Authority* - The Authority was established pursuant to Public Act 381 of 1996, as amended, to promote the revitalization of environmentally distressed areas within the City.

*Downtown Development Authority* - The Authority was established pursuant to Public Act 197 of 1975, as amended, to correct and prevent deterioration and promote economic growth within the downtown district.

*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 City. The effect of interfund activity has been removed from these statements. Governmental activities, normally 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.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Property 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 funds financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.



**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Measurement focus, basis of accounting, and financial statement presentation (continued):*

Governmental funds 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 if they are collected within the current period, or soon enough thereafter, to pay liabilities of the current period. For this purpose, the City generally considers revenues to be available if they are expected to be collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, claims and judgments, and other postemployment benefits are recorded only when payment is due.

State grants, licenses and permits, charges for services, 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. All other revenue items are considered to be measurable only when cash is received by the City.

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund. Revenues are primarily derived from property taxes and state shared revenue.

The Major Street Fund, a special revenue fund, accounts for state gas and weight tax revenues that are restricted for expenditures related to maintaining and improving the City's major streets.

The ARPA Stimulus Fund, a special revenue fund, is used to account for the restricted resources provided by the American Rescue Plan Act.

The City reports the following major proprietary funds:

The Sewer Fund accounts for activities of the City's sewage collection systems and treatment plant.

The Water Fund accounts for activities of the City's water distribution system.

Additionally, the City reports the following nonmajor governmental funds:

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

The capital projects funds are used to account for the accumulation and disbursement of resources for the construction of governmental fund capital assets.

The nonmajor enterprise fund is used to account for certain operations of the City that are financed by charges for the services provided.

The internal service fund, a proprietary fund, is used to account for vehicle and equipment management services provided to other departments of the City on a cost-reimbursement basis.

The City also reports custodial funds which account for assets held by the City in a fiduciary capacity for other governments and organizations.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Measurement focus, basis of accounting, and financial statement presentation (continued):*

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all property taxes.

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 proprietary funds relate to charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

*Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and equity:*

*Cash and investments* - Cash is considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments are reported at fair value, with changes in value recognized in the operating statement of each fund which holds investments. Realized and unrealized gains and losses are included in investment income. Pooled investment income is allocated proportionately to all funds and component units.

*Receivables* - In general, outstanding balances between funds are reported as “advances from/to other funds.” Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances.”

*Prepays* - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in the government-wide financial statements and the fund financial statements.

*Inventories* - The costs of inventories are recorded as assets when purchased and charged to expenses when used. Inventories, reported in the proprietary funds, are valued at the lower of cost or market. Cost is determined under the first-in, first-out method.

*Capital assets* - Capital assets, which include land, buildings, equipment, and infrastructure assets (e.g., streets and sewer and water systems), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets, other than infrastructure assets, are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value as of the date received. The City has elected to use the prospective method of accounting for infrastructure assets, whereby it will capitalize its infrastructure assets beginning July 1, 2003.

Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings and improvements	10 - 50 years
Equipment	3 - 25 years
Vehicles	4 - 20 years
Sewer and water systems	50 years
Streets	20 - 40 years

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and equity (continued):*

*Deferred outflows of resources* - The statement of net position and the proprietary funds statement of net position include a separate section for deferred outflows of resources. This separate financial statement element reflects a decrease in net position that applies to a future period. The related expense will not be recognized until a future event occurs. The City has an item that is included in this category relating to the OPEB liability that is discussed in Note 11. No deferred outflows of resources affect the governmental funds financial statements.

*Unearned revenue* - Unearned revenue represents resources related to a grant which have not yet been earned.

*Compensated absences (vacation and sick leave)* - It is the City's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. A liability for unpaid accumulated vacation and sick leave has been recorded for the portion due to employees upon separation from service with the City. Vested compensated absences are accrued when earned in the government-wide and proprietary funds financial statements. A liability for these amounts is reported in governmental funds only for employee terminations as of year-end.

*Postemployment benefits other than pensions (OPEB)* - For purposes of measuring the net OPEB liability and OPEB expenses, information about the fiduciary net position of the City of Plainwell Retiree Healthcare Plan and additions to/deductions from the plan fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

*Deferred inflows of resources* - The statement of net position and the proprietary funds statement of net position include a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position that applies to a future period. The related revenues will not be recognized until a future event occurs. The City has an item that is included in this category relating to the OPEB liability that is discussed in Note 11. No deferred inflows of resources affect the governmental funds financial statements.

*Net position* - Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. The City reports three categories of net position, as follows: (1) *Net investment in capital assets* consists of net capital assets reduced by outstanding balances of any related debt obligations attributable to the acquisition, construction, or improvement of those assets; (2) *Restricted net position* is considered restricted if its use is constrained to a particular purpose. Restrictions are imposed by external organizations, such as federal or state laws or buyers of the City's debt. Restricted net position is reduced by liabilities related to the restricted assets; (3) *Unrestricted net position* consists of all other net position that does not meet the definition of the above components and is available for general use by the City.

*Net position flow assumption* - Sometimes, the City 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 and unrestricted - net position in the government-wide and proprietary funds financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

*Fund equity* - In the fund financial statements, governmental funds report restricted fund balance when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws and regulations of other governments. The City Council has delegated the authority to assign fund balance to the City Manager. Unassigned fund balance is the residual classification for the General Fund. When the City incurs an expenditure for purposes for which various fund balance classifications can be used, it is the City's policy to use the restricted fund balance first, followed by assigned fund balance, and, finally, unassigned fund balance.



**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and equity* (continued):

*Property tax revenue recognition* - Property taxes are levied as of July 1 on property values assessed as of December 31 of the prior year. The billings are due on or before August 15, at which time the bill becomes delinquent and penalties and interest may be assessed by the City. Property tax revenue is recognized in the year for which taxes have been levied and become available. The City levy date is July 1, and, accordingly, the total levy is recognized as revenue in the current year.

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

**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

*Budgetary information* - Annual budgets are adopted on a basis consistent with generally accepted accounting principles for governmental funds. The budget document presents information by fund, function, department, and line-item. The legal level of budgetary control adopted by the governing body is the activity level. All annual appropriations lapse at the end of the fiscal year.

*Excess of expenditures over appropriations* - The following schedule sets forth reportable budget variances:

<u>Fund</u>	<u>Function</u>	<u>Activity</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance</u>
Primary government:					
General	Recreation and culture	Special events	\$ 14,326	\$ 19,287	\$ 4,961
Component unit:					
Brownfield Redevelopment Authority	Public works	Brownfield	269,884	301,513	31,629

**NOTE 3 - CASH AND INVESTMENTS**

Cash and investments, as of June 30, 2023, are classified in the accompanying financial statements as follows:

	<u>Governmental activities</u>	<u>Business-type activities</u>	<u>Total primary government</u>	<u>Custodial funds</u>	<u>Total component units</u>	<u>Totals</u>
Cash	\$ 1,560,959	\$ 1,119,131	\$ 2,680,090	\$ 15,109	\$ 255,708	\$ 2,950,907
Investments	<u>256,470</u>	<u>-</u>	<u>256,470</u>	<u>-</u>	<u>138,106</u>	<u>394,576</u>
Totals	<u>\$ 1,817,429</u>	<u>\$ 1,119,131</u>	<u>\$ 2,936,560</u>	<u>\$ 15,109</u>	<u>\$ 393,814</u>	<u>\$ 3,345,483</u>

Cash and investments as of June 30, 2023, consist of the following:

Cash on hand	\$ 1,126
Deposits with financial institutions	2,949,781
Investments	<u>394,576</u>
Total	<u>\$ 3,345,483</u>

**NOTE 3 - CASH AND INVESTMENTS (Continued)**

*Deposits* - Michigan Compiled Laws, Section 129.91 (Public Act 20 of 1943, as amended) and the City’s investment policy authorize the City to make deposits in the accounts of federally-insured banks, credit unions, and savings and loan associations that have an office in Michigan. The City’s deposits are in accordance with statutory authority.

Custodial credit risk is the risk that, in the event of the failure of a financial institution, the City will not be able to recover its deposits. The City’s investment policy does not specifically address custodial credit risk for deposits. As of June 30, 2023, \$789,649 of the City’s bank balances of \$2,984,204 including those of the component units, was exposed to custodial credit risk because it was uninsured and uncollateralized. Due to the use of pooled accounts, it is not practicable to allocate custodial credit risk between the primary government and its component units.

*Investments* - State statutes and the City’s investment policy authorize the City to invest in a) obligations of the U.S. Treasury, agencies, and instrumentalities; b) commercial paper rated within the two highest rate classifications, which mature not more than 270 days after the date of purchase; c) repurchase agreements, collateralized by U.S. governmental securities; d) bankers' acceptances; e) mutual funds composed of otherwise legal investments, and f) investment pools organized under the local government investment pool act.

*Investments in entities that calculate net asset value per share* - The City holds shares in an investment pool where the fair value of the investment is measured on a recurring basis using net asset value per share of the investment pool as a practical expedient. At June 30, 2023, the fair value, unfunded commitments, and redemption rules of that investment are as follows:

	<i>Michigan CLASS Pool</i>		
	<i>Governmental activities</i>	<i>Component units</i>	<i>Total</i>
Fair value at June 30, 2023	\$ 256,470	\$ 138,106	\$ 394,576
Unfunded commitments			none
Redemption frequency			n/a
Notice period			none

The Michigan CLASS investment pool invests in U.S. Treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated 'A-1' or better), collateralized bank deposits, repurchase agreements (collateralized at 102% by treasury agencies), and approved money market funds. The program is designed to meet the needs of Michigan public sector investors. The pool purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies.

**NOTE 4 - RECEIVABLES**

Receivables as of June 30, 2023, for the City’s individual major funds and nonmajor funds, in the aggregate, were as follows:

<u>Fund</u>	<u>Accounts</u>	<u>Inter- governmental</u>	<u>Loans</u>	<u>Totals</u>
Primary government:				
Governmental:				
General	\$ 24,846	\$ 552,956	\$ -	\$ 577,802
Major Street	536	65,035	-	65,571
Nonmajor	-	23,161	32,063	55,224
Total governmental	<u>\$ 25,382</u>	<u>\$ 641,152</u>	<u>\$ 32,063</u>	<u>\$ 698,597</u>
Noncurrent portion	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,223</u>	<u>\$ 29,223</u>
Proprietary:				
Sewer	\$ 143,534	\$ -	\$ -	\$ 143,534
Water	61,283	-	-	61,283
Nonmajor	2,506	-	-	2,506
Total proprietary	<u>\$ 207,323</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 207,323</u>
Internal service	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>

The General Fund receivable balance includes an allowance for uncollectible accounts of \$15,171 due to the aging of invoices that have not been collected.

**NOTE 5 - ASSETS HELD FOR RESALE - REDEVELOPMENT PROPERTY**

The Brownfield Redevelopment Authority, a component unit of the City, has acquired property for the purpose of economic development. The assets are reported at historic cost. The Authority intends to resell the property to private-sector developers. The proceeds of the potential sale of the property will be transferred to the City’s General Fund, which principally financed the acquisition.

## NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023, was as follows:

	<u>Beginning balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending balance</u>
Governmental activities:				
Capital assets not being depreciated - land	\$ 893,425	\$ -	\$ -	\$ 893,425
Capital assets being depreciated:				
Streets and sidewalks	3,114,834	244,636	-	3,359,470
Land improvements	2,304,436	18,899	-	2,323,335
Buildings and improvements	3,200,885	-	-	3,200,885
Equipment and vehicles	2,805,283	142,279	(51,804)	2,895,758
Subtotal	<u>11,425,438</u>	<u>405,814</u>	<u>(51,804)</u>	<u>11,779,448</u>
Less accumulated depreciation for:				
Streets and sidewalks	(895,123)	(96,302)	-	(991,425)
Land improvements	(1,392,027)	(61,419)	-	(1,453,446)
Buildings and improvements	(854,586)	(69,572)	-	(924,158)
Equipment and vehicles	(2,129,336)	(146,202)	33,178	(2,242,360)
Subtotal	<u>(5,271,072)</u>	<u>(373,495)</u>	<u>33,178</u>	<u>(5,611,389)</u>
Total capital assets being depreciated, net	<u>6,154,366</u>	<u>32,319</u>	<u>(18,626)</u>	<u>6,168,059</u>
Governmental activities capital assets, net	<u>\$ 7,047,791</u>	<u>\$ 32,319</u>	<u>\$ (18,626)</u>	<u>\$ 7,061,484</u>

Depreciation expense was charged to the City's governmental functions, as follows:

Governmental activities:	
General government	\$ 58,985
Public safety	88,957
Public works	122,305
Recreation and culture	5,578
Depreciation on internal service fund assets	<u>97,670</u>
Total governmental activities	<u>\$ 373,495</u>



## NOTE 6 - CAPITAL ASSETS (Continued)

	<i>Beginning balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending balance</i>
Business-type activities:				
Capital assets not being depreciated - land	\$ 48,196	\$ -	\$ -	\$ 48,196
Capital assets being depreciated:				
Sewer system	14,793,552	535,699	(58,830)	15,270,421
Water system	6,207,380	334,648	(719)	6,541,309
Airport	208,886	-	-	208,886
Subtotal	<u>21,209,818</u>	<u>870,347</u>	<u>(59,549)</u>	<u>22,020,616</u>
Less accumulated depreciation for:				
Sewer system	(9,017,619)	(343,863)	58,830	(9,302,652)
Water system	(3,617,681)	(104,236)	719	(3,721,198)
Airport	(166,979)	(3,626)	-	(170,605)
Subtotal	<u>(12,802,279)</u>	<u>(451,725)</u>	<u>59,549</u>	<u>(13,194,455)</u>
Total capital assets being depreciated	<u>8,407,539</u>	<u>418,622</u>	<u>-</u>	<u>8,826,161</u>
Business-type activities capital assets, net	<u>\$ 8,455,735</u>	<u>\$ 418,622</u>	<u>\$ -</u>	<u>\$ 8,874,357</u>

**NOTE 7 - PAYABLES**

Payables as of June 30, 2023, for the City’s individual major funds and nonmajor funds, in the aggregate, were as follows:

<u>Fund</u>	<u>Accounts</u>	<u>Payroll and fringes</u>	<u>Interest</u>	<u>Totals</u>
Primary government:				
Governmental:				
General	\$ 432,110	\$ 54,129	\$ -	\$ 486,239
Major Streets	151,712	9,539	-	161,251
Nonmajor	<u>4,174</u>	<u>4,751</u>	<u>-</u>	<u>8,925</u>
Total governmental	<u>\$ 587,996</u>	<u>\$ 68,419</u>	<u>\$ -</u>	<u>\$ 656,415</u>
Proprietary:				
Sewer	\$ 21,988	\$ 13,775	\$ 10,217	\$ 45,980
Water	143,639	3,695	-	147,334
Nonmajor	<u>247</u>	<u>10</u>	<u>-</u>	<u>257</u>
Total proprietary	<u>\$ 165,874</u>	<u>\$ 17,480</u>	<u>\$ 10,217</u>	<u>\$ 193,571</u>
Internal service	<u>\$ 2,666</u>	<u>\$ 1,883</u>	<u>\$ -</u>	<u>\$ 4,549</u>
Component units:				
Tax Increment Finance Authority	<u>\$ 27</u>	<u>\$ 2,283</u>	<u>\$ -</u>	<u>\$ 2,310</u>
Brownfield Redevelopment Authority	<u>\$ 70,933</u>	<u>\$ 1,931</u>	<u>\$ -</u>	<u>\$ 72,864</u>
Downtown Development Authority	<u>\$ 708</u>	<u>\$ 749</u>	<u>\$ -</u>	<u>\$ 1,457</u>

**NOTE 8 - INTERFUND BALANCES AND TRANSFERS**

At June 30, 2023, the composition of interfund balances was as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Fund</u>	<u>Payable</u>
Sewer	\$ 23,174	Nonmajor governmental	\$ 23,174
Water	<u>8,039</u>	Major Street	<u>8,039</u>
	<u>\$ 31,213</u>		<u>\$ 31,213</u>

The Sewer and Water funds provided advances to the street funds (governmental funds) to finance a portion of street preservation costs in prior years. The advances are expected to be repaid over time, with interest, at 1%.

**NOTE 8 - INTERFUND BALANCES AND TRANSFERS (Continued)**

A summary of interfund transfers for the year ended June 30, 2023, is as follows:

<u>Fund</u>	<u>Transfers in</u>	<u>Fund</u>	<u>Transfers out</u>
		Sewer	\$ 250,983
		Water	142,209
		Airport	5,965
		Equipment	<u>26,641</u>
General	\$ 425,798		425,798
General	15,000	Nonmajor governmental	15,000
Nonmajor governmental	100,000	Major Streets	100,000
Nonmajor governmental	<u>18,000</u>	General	<u>18,000</u>
Total	<u>\$ 558,798</u>	Total	<u>\$ 558,798</u>

The proprietary funds transferred \$425,798 to the General Fund as part of the City’s payment in lieu of taxes (PILOT) program. The payments are classified as transfers as the transaction does not involve an exchange for services.

The Fire Reserve Fund, a nonmajor governmental fund, transferred \$15,000 to the General Fund to provide support for fire equipment purchases recorded in the General Fund.

The Major Street Fund transferred \$100,000 to the Local Street Fund, a nonmajor governmental fund, to fund a future street project, tentatively scheduled for 2024.

The General Fund transferred \$18,000 to provide additional support for the Solid Waste Fund.

**NOTE 9 - LONG-TERM LIABILITIES**

At June 30, 2023, long-term liabilities are comprised of the following:

Governmental activities:

Bonds payable:

\$1,350,000 2012 Capital Improvement bonds - payable in annual installments ranging from \$16,000 to \$64,000, plus interest at 3.75%; final payment due February 2051 \$ 1,063,760

\$500,000 2022 General Obligation Limited Tax bonds - payable in annual installments ranging from \$25,000 to \$41,000, plus interest ranging from 2.18% to 3.10%; final payment due June 2037 475,000

Note payable:

\$8,165 2020 installment purchase agreement - payable in monthly installments of \$143, including interest at 1.94%; final payment due September 2025 3,765

Total bonds and notes payable 1,542,525

Compensated absences 72,293

Total governmental activities \$ 1,614,818

Business-type activities:

Bonds payable:

\$3,865,000 2012 Sewer supply system revenue bonds (SRF) - payable in annual installments ranging from \$100,000 to \$170,000, plus interest at 2.50%; final payment due October 2033 \$ 1,635,000

Compensated absences 25,500

Total business-type activities \$ 1,660,500

Component units:

Note payable:

\$600,000 2022 EGLE Loan to Brownfield Redevelopment Authority - payable in annual installments ranging from \$50,576 to \$58,696, including interest at 1.50%; final payment due October 2035 \$ 600,000

Compensated absences:

Tax Increment Finance Authority 1,400

Brownfield Redevelopment Authority 1,500

Downtown Development Authority 700

Total component units \$ 603,600

All debt is secured by the full faith and credit of the City and considered direct borrowing or direct placement debt.



## NOTE 9 - LONG-TERM LIABILITIES (Continued)

Long-term liability activity for the year ended June 30, 2023, was as follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>	<u>Amounts due within one year</u>
Primary government:					
Governmental activities:					
2012 Capital improvement bonds	\$ 1,085,760	\$ -	\$ (22,000)	\$ 1,063,760	\$ 23,000
2022 General obligation bonds	500,000	-	(25,000)	475,000	28,000
2020 Installment purchase agreement	<u>5,392</u>	<u>-</u>	<u>(1,627)</u>	<u>3,765</u>	<u>1,659</u>
Total bonds and note	1,591,152	-	(48,627)	1,542,525	52,659
Compensated absences	<u>92,148</u>	<u>88,721</u>	<u>(108,576)</u>	<u>72,293</u>	<u>-</u>
	<u>\$ 1,683,300</u>	<u>\$ 88,721</u>	<u>\$ (157,203)</u>	<u>\$ 1,614,818</u>	<u>\$ 52,659</u>
Business-type activities:					
2012 Sewer revenue bonds	\$ 1,760,000	\$ -	\$ (125,000)	\$ 1,635,000	\$ 130,000
Compensated absences	<u>22,900</u>	<u>29,794</u>	<u>(27,194)</u>	<u>25,500</u>	<u>-</u>
	<u>\$ 1,782,900</u>	<u>\$ 29,794</u>	<u>\$ (152,194)</u>	<u>\$ 1,660,500</u>	<u>\$ 130,000</u>
Component units:					
Brownfield Redevelopment Authority:					
2022 note payable	<u>\$ 559,236</u>	<u>\$ 40,764</u>	<u>\$ -</u>	<u>\$ 600,000</u>	<u>\$ -</u>
Compensated absences:					
Tax Increment Finance Authority	<u>\$ 1,400</u>	<u>\$ 4,791</u>	<u>\$ (4,791)</u>	<u>\$ 1,400</u>	<u>\$ -</u>
Brownfield Redevelopment Authority	<u>\$ 3,200</u>	<u>\$ 3,433</u>	<u>\$ (5,133)</u>	<u>\$ 1,500</u>	<u>\$ -</u>
Downtown Development Authority	<u>\$ 500</u>	<u>\$ 2,596</u>	<u>\$ (2,396)</u>	<u>\$ 700</u>	<u>\$ -</u>

**NOTE 9 - LONG-TERM LIABILITIES (Continued)**

Debt service requirements at June 30, 2023, with the exception of compensated absences and other postemployment benefits, are as follows:

	<u>Governmental activities</u>		<u>Business-type activities</u>		<u>Component units</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
Year ended June 30:						
2024	\$ 52,659	\$ 53,616	\$ 130,000	\$ 39,101	\$ -	\$ -
2025	53,692	51,983	135,000	35,789	-	-
2026	54,414	50,299	135,000	32,414	58,696	-
2027	56,000	50,567	140,000	28,976	50,576	8,120
2028	58,000	46,767	145,000	25,414	51,335	7,362
2029 - 2033	315,000	204,644	780,000	70,258	268,459	25,021
2034 - 2038	331,000	148,868	170,000	2,051	170,934	5,153
2039 - 2043	211,000	101,320	-	-	-	-
2044 - 2048	255,000	58,646	-	-	-	-
2049 - 2053	155,760	11,036	-	-	-	-
Totals	<u>\$ 1,542,525</u>	<u>\$ 777,746</u>	<u>\$ 1,635,000</u>	<u>\$ 234,003</u>	<u>\$ 600,000</u>	<u>\$ 45,656</u>

**NOTE 10 - DEFINED CONTRIBUTION PENSION PLAN**

The City contributes to the City of Plainwell Group Pension Plan (the Plan), a defined contribution pension plan, for all its full-time employees. The Plan is administered by a third-party administrator.

Benefit terms, including contribution requirements, for the Plan are established and may be amended by the City Council. For each employee in the pension plan, the City is required to contribute 8% to 11% of covered payroll to an individual employee's account. Employees are not required to make contributions to the pension plan. For the year ended June 30, 2023, the City recognized pension expense of \$155,875.

Employees are immediately vested in their own contributions and earnings on those contributions and become vested in City contributions and earnings on City contributions immediately. Nonvested City contributions are forfeited upon termination of employment. Such forfeitures are used to cover a portion of the pension plan's administrative expenses. For the year ended June 30, 2023, there were no forfeitures.

As of June 30, 2023, the City reported a \$5,525 accrued liability as part of the contributions to the Plan.

**NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS***Plan description:*

The City of Plainwell Retiree Healthcare Plan is a single-employer defined benefit healthcare plan administered by the City, which provides medical insurance benefits to eligible retirees. Eligible recipients include retirees with union affiliation who have reached age 55 or 60, depending on their union affiliation, and have worked at least 25 years for the City upon their retirement. The Plan was established by the City and can be amended at its discretion. The plan does not issue a separate stand-alone financial statement.

**NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

*Benefits provided:*

Police employees:

Pre-65: Single medical coverage and an annual HSA contribution to cover out-of-pocket medical costs (currently up to \$3,500); Medicare eligible: Support of supplemental insurance cost up to \$500 per month

SEIU members:

Retired prior to 7/1/2007:

Pre-65: Single medical coverage and an annual HSA contribution to cover out-of-pocket medical costs (currently up to \$3,500); Medicare eligible - single medical coverage

Retired after 7/1/2007:

Pre-65: Single medical coverage and an annual HSA contribution to cover out-of-pocket medical costs (currently up to \$3,500); Medicare eligible: None

Retiree contributions:

Police - 20% of medical premium

SEIU member retired prior to 7/1/2007 - None

SEIU member retired after to 7/1/2007 - 20% of medical premium

As of June 30, 2023, Plan membership Plan consisted of the following:

Active participants	14
Retirees and beneficiaries receiving benefits	<u>5</u>
Total participants	<u>19</u>

*Contributions:*

The City of Plainwell Retiree Medical Plan was established and is being funded under the authority of the City and under agreements with the unions representing various classes of employees. The Plan's funding policy is that the employer will make benefit payments from general operating funds. There are no long-term contracts for contributions to the plan.

*Net OPEB liability:*

The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	Not applicable
Payroll increases	3.00%
Investment rate of return	7.45%
20-year Aa Municipal bond rate	4.13%
Mortality	2010 Public Safety and General Employees and Healthy Retirees, headcount weighted with MP-2021

The discount rate used to measure the total OPEB liability was 4.13%. 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 as 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 used for the June 30, 2022 liability was 4.12%.

**NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Changes in the net OPEB liability:

	<i>Increase (decrease)</i>		
	<i>Total OPEB liability</i>	<i>Plan fiduciary net position</i>	<i>Net OPEB liability (asset)</i>
	<i>(a)</i>	<i>(b)</i>	<i>(a) - (b)</i>
Balances at June 30, 2022	\$ 1,277,255	\$ 11,457	\$ 1,265,798
Changes for the year:			
Service cost	34,949	-	34,949
Interest	53,504	-	53,504
Experience (Gains)/Losses	(31,726)	-	(31,726)
Change in assumptions	7,322	-	7,322
Contributions to OPEB trust	-	15,528	(15,528)
Contributions - employer	-	27,155	(27,155)
Net investment income	-	1,842	(1,842)
Benefit payments	(27,155)	(27,155)	-
Administrative expenses	-	(73)	73
Net changes	36,894	17,297	19,597
Balances at June 30, 2023	\$ 1,314,149	\$ 28,754	\$ 1,285,395

Plan fiduciary net position as a percentage of total OPEB liability 2.2%

*Sensitivity of the net OPEB liability to changes in the discount rate:*

The following schedule presents the net OPEB liability of the City, calculated using the discount rates 1% higher and lower than the current rate:

	<u>1% decrease</u>	<u>Current rate</u>	<u>1% increase</u>
Net OPEB liability	\$ 1,407,282	\$ 1,285,395	\$ 1,180,289

*Sensitivity of the net OPEB liability to changes in the trend rate:*

The following schedule presents the net OPEB liability of the City, calculated using healthcare cost trend rates 1% higher and lower than the current rate:

	<u>1% decrease</u>	<u>Current rate</u>	<u>1% increase</u>
Net OPEB liability	\$ 1,210,423	\$ 1,285,395	\$ 1,370,356



**NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

*OPEB expense, deferred outflows of resources, and deferred inflows of resources related to OPEB Plan:*

For the fiscal year ended June 30, 2023, the City recognized OPEB expense of \$74,908. At June 30, 2023, the City reported the following deferred outflows of resources and deferred inflows of resources related to OPEB:

	<u>Outflows</u>	<u>Inflows</u>
Experience (gains)/losses	\$ 293,974	\$ 126,727
Investment earnings (gains)/losses	122	-
Change in assumptions	<u>52,610</u>	<u>241,700</u>
Total	<u>\$ 346,706</u>	<u>\$ 368,427</u>

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

<u>Year Ended June 30,</u>	<u>Amount</u> <u>recognized</u>
2024	\$ (7,043)
2025	(3,457)
2026	(3,347)
2027	(6,103)
2028	(1,771)
Thereafter	-

*Total OPEB liability by participant status:*

	<u>Police</u>	<u>SEIU</u>	<u>Total OPEB</u> <u>Liability</u>
Active participants	\$ 539,130	\$ 189,355	\$ 728,485
Inactive participants receiving benefits	<u>494,760</u>	<u>90,904</u>	<u>585,664</u>
Total	<u>\$ 1,033,890</u>	<u>\$ 280,259</u>	<u>\$ 1,314,149</u>

**NOTE 12 - PROPERTY TAX REVENUE**

The 2022 taxable valuation of the City was \$96,232,931 on which ad valorem taxes levied consisted of 14.2890 mills for operating purposes and 1.3000 mills for solid waste removal, raising \$1,375,053 for operating purposes and \$125,096 for solid waste removal. These amounts are recognized in the fund financial statements as property tax revenue.

**NOTE 13 - CONSTRUCTION CODE ACT**

A summary of construction code enforcement transactions for the year ended June 30, 2023, is as follows:

Cumulative excess of revenues, beginning of year	\$ <u>          -</u>
Revenues	\$ 22,740
Expenses	<u>22,740</u>
Excess of revenues over expenses	\$ <u>          -</u>
Cumulative excess of revenues, end of year	\$ <u>          -</u>

**NOTE 14 - RESTRICTED NET POSITION**

In the government-wide statement of net position, the governmental activities report restricted net position in the amount of \$651,294. Of this amount, \$7,244 is restricted by enabling legislation for public safety expenditures and \$541,011 is restricted by enabling legislation for public works expenditures.

**NOTE 15 - RISK MANAGEMENT**

The City is exposed to various risks of loss to general liability, property and casualty, workers’ compensation, and employee health and medical claims. The risks of loss arising from general liability, building contents, workers’ compensation, employee medical, and casualty are managed through purchased commercial insurance. For all risks of loss, there have been no significant reductions in insurance coverage from coverage provided in prior years. Also, in the past three years, settlements did not exceed insurance coverage.

The Tax Increment Finance Authority, a component unit of the City, has adopted a tax increment financing plan (the Plan) that allows the Authority (the Authority) to expend tax increment revenues for purposes of furthering the development program contemplated in the Plan. At June 30, 2023, the Authority’s fund balance was \$147,581. The Authority intends to use the available equity to complete the development program. However, any funds remaining after completion of the development program shall revert proportionately to the respective taxing entities, including the City, from which the tax increment revenues were derived.

**NOTE 16 - CONTINGENT LIABILITY**

The City has a reimbursement agreement with a developer associated with the City’s Plainwell Paper Mill redevelopment project. In accordance with the agreement, the City must make annual payments to the developer amounting to 75% of the current year’s tax capture for the brownfield redevelopment district. At June 30, 2023, the City is contingently liable for payments to the developer in the amount of \$130,659.

**REQUIRED SUPPLEMENTARY INFORMATION**

**BUDGETARY COMPARISON SCHEDULE - General Fund**

Year ended June 30, 2023

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<i>Variance with final budget positive (negative)</i>
<b>REVENUES</b>				
Property taxes	\$ 1,232,354	\$ 1,232,354	\$ 1,228,187	\$ (4,167)
Licenses and permits	66,885	66,885	70,470	3,585
Federal grants	767,590	767,590	690,760	(76,830)
State grants	494,659	513,759	520,650	6,891
Charges for services	1,550	1,550	2,223	673
Fines and forfeitures	3,720	3,720	10,604	6,884
Interest and rents	11,963	25,963	28,280	2,317
Other:				
Contributions	2,000	22,000	23,566	1,566
Miscellaneous	93,746	173,746	172,932	(814)
Total revenues	<u>2,674,467</u>	<u>2,807,567</u>	<u>2,747,672</u>	<u>(59,895)</u>
<b>EXPENDITURES</b>				
General government:				
Legislative - City Council	10,777	10,777	10,773	4
Elections	38,461	29,461	25,041	4,420
Administration	419,710	469,710	463,944	5,766
Assessor	23,011	23,011	22,063	948
Building and grounds	242,655	245,655	238,390	7,265
Total general government	<u>734,614</u>	<u>778,614</u>	<u>760,211</u>	<u>18,403</u>
Public safety:				
Department of Public Safety:				
Police protection	1,148,770	1,189,037	1,148,825	40,212
Fire protection	178,786	166,786	143,485	23,301
Total public safety	<u>1,327,556</u>	<u>1,355,823</u>	<u>1,292,310</u>	<u>63,513</u>
Public works:				
Street lighting	42,000	42,000	40,923	1,077
Environmental project engineering	500,000	500,000	420,539	79,461
Total public works	<u>542,000</u>	<u>542,000</u>	<u>461,462</u>	<u>80,538</u>

**BUDGETARY COMPARISON SCHEDULE - General Fund (Continued)**

Year ended June 30, 2023

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
<b>EXPENDITURES (Continued)</b>				
Community and economic development:				
Planning	\$ 122,212	\$ 108,247	\$ 68,364	\$ 39,883
Rental rehabilitation project	<u>230,000</u>	<u>331,009</u>	<u>329,290</u>	<u>1,719</u>
Total community and economic development	<u>352,212</u>	<u>439,256</u>	<u>397,654</u>	<u>41,602</u>
Health and welfare - ambulance	<u>9,603</u>	<u>9,603</u>	<u>9,382</u>	<u>221</u>
Recreation and culture:				
Parks	156,816	156,816	137,569	19,247
Flowers and beautification	29,499	38,499	31,462	7,037
Special events	5,326	14,326	19,287	(4,961)
Forestry	<u>2,032</u>	<u>2,032</u>	<u>2,030</u>	<u>2</u>
Total recreation and culture	<u>193,673</u>	<u>211,673</u>	<u>190,348</u>	<u>21,325</u>
Debt service - principal	<u>26,627</u>	<u>26,627</u>	<u>26,627</u>	<u>-</u>
Debt service - interest	<u>11,107</u>	<u>16,907</u>	<u>16,695</u>	<u>212</u>
Total expenditures	<u>3,197,392</u>	<u>3,380,503</u>	<u>3,154,689</u>	<u>225,814</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(522,925)</u>	<u>(572,936)</u>	<u>(407,017)</u>	<u>165,919</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
Sewer Fund	250,983	250,983	250,983	-
Water Fund	142,209	142,209	142,209	-
Airport Fund	5,965	5,965	5,965	-
Equipment Fund	26,641	26,641	26,641	-
Fire Reserve Fund	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Total transfers in	<u>440,798</u>	<u>440,798</u>	<u>440,798</u>	<u>-</u>



**BUDGETARY COMPARISON SCHEDULE - General Fund (Continued)**

Year ended June 30, 2023

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
<b>OTHER FINANCING SOURCES (USES) (Continued)</b>				
Sale of capital assets	\$ -	\$ -	\$ 400	\$ 400
Insurance recoveries	-	-	4,072	4,072
	<u>440,798</u>	<u>440,798</u>	<u>445,270</u>	<u>4,472</u>
Total other financing sources				
Transfers out:				
Solid Waste Fund	(18,000)	(18,000)	(18,000)	-
	<u>422,798</u>	<u>422,798</u>	<u>427,270</u>	<u>4,472</u>
Net other financing sources				
	<u>422,798</u>	<u>422,798</u>	<u>427,270</u>	<u>4,472</u>
<b>NET CHANGES IN FUND BALANCES</b>	(100,127)	(150,138)	20,253	170,391
<b>FUND BALANCES - BEGINNING</b>	<u>595,022</u>	<u>595,022</u>	<u>595,022</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 494,895</u>	<u>\$ 444,884</u>	<u>\$ 615,275</u>	<u>\$ 170,391</u>

**BUDGETARY COMPARISON SCHEDULE - Major Street Fund**

Year ended June 30, 2023

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<i>Variance with final budget positive (negative)</i>
<b>REVENUES</b>				
State grants	\$ 949,530	\$ 949,530	\$ 392,166	\$ (557,364)
Intergovernmental	51,600	51,600	33,567	(18,033)
Interest	300	300	552	252
Other	-	-	4,401	4,401
Total revenues	<u>1,001,430</u>	<u>1,001,430</u>	<u>430,686</u>	<u>(570,744)</u>
<b>EXPENDITURES</b>				
Public works:				
Preservation	809,167	819,667	330,757	488,910
Traffic services	5,987	5,987	28,322	(22,335)
Winter maintenance	41,412	30,912	21,637	9,275
Administration	10,672	10,672	9,266	1,406
Total expenditures	<u>867,238</u>	<u>867,238</u>	<u>389,982</u>	<u>477,256</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	134,192	134,192	40,704	(93,488)
<b>OTHER FINANCING USES</b>				
Transfer out - Local Street Fund	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	-
<b>NET CHANGES IN FUND BALANCES</b>	34,192	34,192	(59,296)	(93,488)
<b>FUND BALANCES - BEGINNING</b>	<u>243,284</u>	<u>243,284</u>	<u>243,284</u>	-
<b>FUND BALANCES - ENDING</b>	<u>\$ 277,476</u>	<u>\$ 277,476</u>	<u>\$ 183,988</u>	<u>\$ (93,488)</u>

**SCHEDULE OF CHANGES IN THE CITY'S NET OPEB LIABILITY AND RELATED RATIOS**

June 30, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability:						
Service cost	\$ 34,949	\$ 33,123	\$ 35,750	\$ 33,085	\$ 32,504	\$ 30,001
Interest	53,504	28,328	30,453	35,371	34,974	33,311
Difference between expected and actual experience	(31,726)	448,292	(19,311)	(169,289)	(45,916)	(45,878)
Changes in assumptions	7,322	(368,578)	10,413	78,141	-	40,834
Benefit payments, including refunds	<u>(27,155)</u>	<u>(22,232)</u>	<u>(16,170)</u>	<u>(12,116)</u>	<u>(5,730)</u>	<u>(4,957)</u>
Net change in total OPEB liability	36,894	118,933	41,135	(34,808)	15,832	53,311
Total OPEB liability, beginning of year	<u>1,277,255</u>	<u>1,158,322</u>	<u>1,117,187</u>	<u>1,151,995</u>	<u>1,136,163</u>	<u>1,082,852</u>
Total OPEB liability, end of year	<u>\$1,314,149</u>	<u>\$1,277,255</u>	<u>\$1,158,322</u>	<u>\$1,117,187</u>	<u>\$1,151,995</u>	<u>\$1,136,163</u>
Plan fiduciary net position:						
Contributions to OPEB trust	\$ 15,528	\$ 6,573	\$ 3,578	\$ 1,959	\$ -	\$ -
Contributions - employer	27,155	22,232	16,170	12,116	5,730	4,957
Net investment income (loss)	1,842	(1,335)	734	5	-	-
Benefit payments, including refunds	(27,155)	(22,232)	(16,170)	(12,116)	(5,730)	(4,957)
Administrative expenses	<u>(73)</u>	<u>(32)</u>	<u>(23)</u>	<u>(2)</u>	<u>-</u>	<u>-</u>
Net change in plan fiduciary net position	17,297	5,206	4,289	1,962	-	-
Plan fiduciary net position, beginning of year	<u>11,457</u>	<u>6,251</u>	<u>1,962</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position, end of year	<u>\$ 28,754</u>	<u>\$ 11,457</u>	<u>\$ 6,251</u>	<u>\$ 1,962</u>	<u>\$ -</u>	<u>\$ -</u>
City's net OPEB liability, end of year	<u>\$1,285,395</u>	<u>\$1,265,798</u>	<u>\$1,152,071</u>	<u>\$1,115,225</u>	<u>\$1,151,995</u>	<u>\$1,136,163</u>
Plan fiduciary net position as a percent of of total OPEB liability	2.19%	0.90%	0.54%	0.18%	0.00%	0.00%
Covered payroll	\$1,042,714	\$ 885,520	\$ 808,254	\$ 915,725	\$ 961,353	\$ 939,692
City's net OPEB liability as a percentage of covered payroll	123%	143%	143%	122%	120%	121%

Note: This schedule is being built prospectively after the implementation of GASB 75 in fiscal year 2018.

Ultimately, ten years of data will be presented.

**SCHEDULE OF CITY OPEB CONTRIBUTIONS**

Year Ended June 30, 2023 (schedule is built prospectively upon implementation of GASB 75)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined employer contributions:						
Service cost (with interest)	\$ 44,083	\$ 37,422	\$ 40,083	\$ 37,688	\$ 33,479	\$ 30,901
Amortization of unfunded liability	<u>186,748</u>	<u>145,989</u>	<u>127,135</u>	<u>120,322</u>	<u>151,325</u>	<u>128,817</u>
Actuarially determined employer contribution	230,831	183,411	167,218	158,010	184,804	159,718
Employer contributions	<u>42,683</u>	<u>28,805</u>	<u>19,748</u>	<u>14,075</u>	<u>5,730</u>	<u>4,957</u>
Contribution deficiency	<u>\$ 188,148</u>	<u>\$ 154,606</u>	<u>\$ 147,470</u>	<u>\$ 143,935</u>	<u>\$ 179,074</u>	<u>\$ 154,761</u>
Covered payroll	<u>\$1,042,714</u>	<u>\$ 885,520</u>	<u>\$ 808,254</u>	<u>\$ 915,725</u>	<u>\$ 961,353</u>	<u>\$ 939,692</u>
Contributions as a percentage of covered payroll	4.1%	3.3%	2.4%	1.5%	0.6%	0.5%

Methods and assumptions used to determine actuarial determined contribution:

Valuation date June 30, 2022  
 Measurement date June 30, 2023

Actuarial methods:  
 Cost method Entry age normal (level percent of compensation)  
 Asset valuation method Market value

Actuarial assumptions:  
 Discount rate 4.12% for 2022 contribution; 4.13% for 2023 liability and 2024 contribution  
 Payroll inflation 3.00%  
 Return on plan assets 7.45%  
 Mortality rates 2010 Public Safety and General Employees and healthy retirees, headcount weighted; MP-2021 improvement  
 Termination rates None  
 Retirement rates Employees are assumed to retire when first eligible for plan benefits  
 Marital assumption Not applicable  
 Monthly Post-65 Medical Cost \$253.69 supplemental premium with \$26.20 prescription plan rationale  
 Medical trend rates 7.25% in 2022 graded down to 4.5% by 0.25% per year pre-65 costs; 5.55% graded down by 4.5% for post-65 costs  
 Monthly per-capita costs valued See rates in table below:

<u>Age</u>	<u>Rate</u>
55	747.45
56	781.97
57	816.83
58	854.04
59	872.47
60	909.68
61	941.86
62	968.97
63	989.45
64	1,005.54

Assumption changes since prior valuation:

Medical trend tables updated to incorporate 2% increases for Post-Medicare benefit  
 Discount rate updated from 4.12% to 4.13%

Note: This schedule is being built prospectively after the implementation of GASB 75 in fiscal year 2018. Ultimately, ten years of data will be presented.

**SUPPLEMENTARY INFORMATION**



**COMBINING BALANCE SHEET - nonmajor governmental funds**

June 30, 2023

	<u>Special revenue funds</u>			<u>Capital projects funds</u>		<u>Totals</u>
	<u>Local Street</u>	<u>Solid Waste</u>	<u>Revolving Loan</u>	<u>Fire Reserve</u>	<u>Capital Improvements</u>	
<b>ASSETS</b>						
Cash and investments	\$ 343,961	\$ 22,000	\$ 30,592	\$ 76,887	\$ 62,735	\$ 536,175
Receivables	<u>23,161</u>	<u>-</u>	<u>32,063</u>	<u>-</u>	<u>-</u>	<u>55,224</u>
Total assets	<u>\$ 367,122</u>	<u>\$ 22,000</u>	<u>\$ 62,655</u>	<u>\$ 76,887</u>	<u>\$ 62,735</u>	<u>\$ 591,399</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Payables	\$ 5,551	\$ 3,374	\$ -	\$ -	\$ -	\$ 8,925
Due to other funds	<u>23,174</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,174</u>
Total liabilities	<u>28,725</u>	<u>3,374</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,099</u>
Fund balances:						
Restricted for:						
Public works	338,397	18,626	-	-	-	357,023
Community and economic development	-	-	62,655	-	-	62,655
Assigned for capital acquisitions	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,887</u>	<u>62,735</u>	<u>139,622</u>
Total fund balances	<u>338,397</u>	<u>18,626</u>	<u>62,655</u>	<u>76,887</u>	<u>62,735</u>	<u>559,300</u>
Total liabilities and fund balances	<u>\$ 367,122</u>	<u>\$ 22,000</u>	<u>\$ 62,655</u>	<u>\$ 76,887</u>	<u>\$ 62,735</u>	<u>\$ 591,399</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - nonmajor governmental funds**

Year ended June 30, 2023

	<i>Special revenue funds</i>			<i>Capital projects funds</i>		<i>Totals</i>
	<i>Local Street</i>	<i>Solid Waste</i>	<i>Revolving Loan</i>	<i>Fire Reserve</i>	<i>Capital Improvements</i>	
<b>REVENUES</b>						
Property taxes	\$ -	\$ 123,600	\$ -	\$ 95,076	\$ 95,076	\$ 313,752
Assessments	-	58,656	-	-	-	58,656
State grants	145,175	97	-	4	-	145,276
Intergovernmental	55,631	-	-	-	-	55,631
Interest	945	1,642	572	1,609	1,404	6,172
Other	-	7	-	-	-	7
<b>Total revenues</b>	<b>201,751</b>	<b>184,002</b>	<b>572</b>	<b>96,689</b>	<b>96,480</b>	<b>579,494</b>
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	43,048	23,150	66,198
Public works	285,253	214,467	-	-	60,000	559,720
Debt service:						
Principal	-	-	-	22,000	-	22,000
Interest	-	-	-	40,716	-	40,716
<b>Total expenditures</b>	<b>285,253</b>	<b>214,467</b>	<b>-</b>	<b>105,764</b>	<b>83,150</b>	<b>688,634</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(83,502)</b>	<b>(30,465)</b>	<b>572</b>	<b>(9,075)</b>	<b>13,330</b>	<b>(109,140)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	100,000	18,000	-	-	-	118,000
Transfers out	-	-	-	(15,000)	-	(15,000)
<b>Total other financing sources (uses)</b>	<b>100,000</b>	<b>18,000</b>	<b>-</b>	<b>(15,000)</b>	<b>-</b>	<b>103,000</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>16,498</b>	<b>(12,465)</b>	<b>572</b>	<b>(24,075)</b>	<b>13,330</b>	<b>(6,140)</b>
<b>FUND BALANCES - BEGINNING</b>	<b>321,899</b>	<b>31,091</b>	<b>62,083</b>	<b>100,962</b>	<b>49,405</b>	<b>565,440</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 338,397</b>	<b>\$ 18,626</b>	<b>\$ 62,655</b>	<b>\$ 76,887</b>	<b>\$ 62,735</b>	<b>\$ 559,300</b>

**BALANCE SHEET - component units**

June 30, 2023

	<u>Tax Increment Finance Authority</u>	<u>Brownfield Redevelopment Authority</u>	<u>Downtown Development Authority</u>
<b>ASSETS</b>			
Cash	\$ 149,891	\$ 3,594	\$ 102,223
Investments	<u>-</u>	<u>138,106</u>	<u>-</u>
Total assets	<u>\$ 149,891</u>	<u>\$ 141,700</u>	<u>\$ 102,223</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Payables	\$ 2,310	\$ 72,864	\$ 1,457
Unearned revenue	<u>-</u>	<u>-</u>	<u>611</u>
Total liabilities	2,310	72,864	2,068
Fund balances - unassigned	<u>147,581</u>	<u>68,836</u>	<u>100,155</u>
Total liabilities and fund balances	<u>\$ 149,891</u>	<u>\$ 141,700</u>	<u>\$ 102,223</u>
Reconciliation of the balance sheet to the statement of net position:			
Total fund balances	\$ 147,581	\$ 68,836	\$ 100,155
Amounts reported for the <i>component units</i> in the statement of net position (page 15) are different because:			
Certain assets of the <i>component units</i> are not current financial resources and, therefore, are not reported in the funds.			
	-	857,338	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.			
Compensated absences	(1,400)	(1,500)	(700)
Note payable	<u>-</u>	<u>(600,000)</u>	<u>-</u>
Net position of the <i>component units</i>	<u>\$ 146,181</u>	<u>\$ 324,674</u>	<u>\$ 99,455</u>

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**

**BALANCES - component units**

Year ended June 30, 2023

	<u>Tax Increment Finance Authority</u>	<u>Brownfield Redevelopment Authority</u>	<u>Downtown Development Authority</u>
<b>REVENUES</b>			
Property taxes	\$ -	\$ 46,021	\$ 62,998
State grant	86,683	-	7,195
Intergovernmental	-	60,000	-
Interest	2,362	5,311	2,120
Other	-	144,000	8,469
	<hr/>	<hr/>	<hr/>
Total revenues	89,045	255,332	80,782
<b>EXPENDITURES</b>			
Current - Public works	<hr/> 64,691	<hr/> 301,513	<hr/> 68,007
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	24,354	(46,181)	12,775
<b>OTHER FINANCING SOURCE</b>			
Loan proceeds	<hr/> -	<hr/> 40,764	<hr/> -
<b>NET CHANGES IN FUND BALANCES</b>	24,354	(5,417)	12,775
<b>FUND BALANCES - BEGINNING</b>	<hr/> 123,227	<hr/> 74,253	<hr/> 87,380
<b>FUND BALANCES - ENDING</b>	<u>\$ 147,581</u>	<u>\$ 68,836</u>	<u>\$ 100,155</u>
Net change in fund balance	\$ 24,354	\$ (5,417)	\$ 12,775
Amounts reported for <i>component units</i> in the statement of activities (page 16) are different because:			
Long-term debt - issuance	-	(40,764)	-
Net (increase) decrease in compensated absences	<hr/> -	<hr/> 1,700	<hr/> (200)
Change in net position of <i>component units</i>	<u>\$ 24,354</u>	<u>\$ (44,481)</u>	<u>\$ 12,575</u>

**BUDGETARY COMPARISON SCHEDULE - Tax Increment Finance Authority**

Year ended June 30, 2023

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
<b>REVENUES</b>				
State grant	\$ 82,349	\$ 82,349	\$ 86,683	\$ 4,334
Interest	<u>150</u>	<u>150</u>	<u>2,362</u>	<u>2,212</u>
Total revenues	82,499	82,499	89,045	6,546
<b>EXPENDITURES</b>				
Public works	<u>69,005</u>	<u>69,005</u>	<u>64,691</u>	<u>4,314</u>
<b>NET CHANGES IN FUND BALANCES</b>				
	13,494	13,494	24,354	10,860
<b>FUND BALANCES - BEGINNING</b>				
	<u>123,227</u>	<u>123,227</u>	<u>123,227</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>				
	<u>\$ 136,721</u>	<u>\$ 136,721</u>	<u>\$ 147,581</u>	<u>\$ 10,860</u>

**BUDGETARY COMPARISON SCHEDULE - Brownfield Redevelopment Authority**

Year ended June 30, 2023

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
<b>REVENUES</b>				
Property taxes	\$ 46,001	\$ 46,001	\$ 46,021	\$ 20
Federal grant	25,000	25,000	-	(25,000)
Intergovernmental	60,000	60,000	60,000	-
Interest	100	100	5,311	5,211
Other - project damages	-	80,000	144,000	64,000
	<u>131,101</u>	<u>211,101</u>	<u>255,332</u>	<u>44,231</u>
<b>EXPENDITURES</b>				
Public works	<u>189,884</u>	<u>269,884</u>	<u>301,513</u>	<u>(31,629)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	(58,783)	(58,783)	(46,181)	12,602
<b>OTHER FINANCING SOURCE</b>				
Loan proceeds	<u>-</u>	<u>-</u>	<u>40,764</u>	<u>40,764</u>
<b>NET CHANGES IN FUND BALANCES</b>				
	(58,783)	(58,783)	(5,417)	53,366
<b>FUND BALANCES - BEGINNING</b>				
	<u>74,253</u>	<u>74,253</u>	<u>74,253</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>				
	<u>\$ 15,470</u>	<u>\$ 15,470</u>	<u>\$ 68,836</u>	<u>\$ 53,366</u>



**BUDGETARY COMPARISON SCHEDULE - Downtown Development Authority**

Year ended June 30, 2023

	<u>Original budget</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
<b>REVENUES</b>				
Property taxes	\$ 62,955	\$ 62,955	\$ 62,998	\$ 43
State grant	6,835	6,835	7,195	360
Interest	156	156	2,120	1,964
Other	<u>2,500</u>	<u>2,500</u>	<u>8,469</u>	<u>5,969</u>
Total revenues	<u>72,446</u>	<u>72,446</u>	<u>80,782</u>	<u>8,336</u>
<b>EXPENDITURES</b>				
Public works	<u>74,395</u>	<u>74,395</u>	<u>68,007</u>	<u>6,388</u>
<b>NET CHANGES IN FUND BALANCES</b>	(1,949)	(1,949)	12,775	14,724
<b>FUND BALANCES - BEGINNING</b>	<u>87,380</u>	<u>87,380</u>	<u>87,380</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 85,431</u>	<u>\$ 85,431</u>	<u>\$ 100,155</u>	<u>\$ 14,724</u>

City of Plainwell

**SCHEDULE OF DEBT RETIREMENT AND ANNUAL INTEREST REQUIREMENTS -  
\$1,350,000 2012 CAPITAL IMPROVEMENT BONDS (PUBLIC SAFETY BUILDING)**

June 30, 2023

<i>Fiscal period</i>	<i>Interest requirements</i>		<i>Maturity date</i>	<i>Principal</i>	<i>Total requirements</i>
	<i>August 1</i>	<i>February 1</i>			
2024	\$ 19,946	\$ 19,946	2/01/24	\$ 23,000	\$ 62,892
2025	19,514	19,514	2/01/25	23,000	62,028
2026	19,083	19,083	2/01/26	24,000	62,166
2027	18,633	18,633	2/01/27	25,000	62,266
2028	18,164	18,164	2/01/28	26,000	62,328
2029	17,677	17,677	2/01/29	27,000	62,354
2030	17,171	17,171	2/01/30	28,000	62,342
2031	16,646	16,646	2/01/31	29,000	62,292
2032	16,102	16,102	2/01/32	30,000	62,204
2033	15,539	15,539	2/01/33	31,000	62,078
2034	14,958	14,958	2/01/34	33,000	62,916
2035	14,339	14,339	2/01/35	34,000	62,678
2036	13,701	13,701	2/01/36	35,000	62,402
2037	13,046	13,046	2/01/37	36,000	62,092
2038	12,371	12,371	2/01/38	38,000	62,742
2039	11,658	11,658	2/01/39	39,000	62,316
2040	10,927	10,927	2/01/40	41,000	62,854
2041	10,158	10,158	2/01/41	42,000	62,316
2042	9,371	9,371	2/01/42	44,000	62,742
2043	8,546	8,546	2/01/43	45,000	62,092
2044	7,702	7,702	2/01/44	47,000	62,404
2045	6,821	6,821	2/01/45	49,000	62,642
2046	5,902	5,902	2/01/46	51,000	62,804
2047	4,946	4,946	2/01/47	53,000	62,892
2048	3,952	3,952	2/01/48	55,000	62,904
2049	2,921	2,921	2/01/49	57,000	62,842
2050	1,852	1,852	2/01/50	59,000	62,704
2051	745	745	2/01/51	39,760	41,250
	<u>\$ 332,391</u>	<u>\$ 332,391</u>		<u>\$ 1,063,760</u>	<u>\$ 1,728,542</u>

**SCHEDULE OF DEBT RETIREMENT AND ANNUAL INTEREST REQUIREMENTS -  
\$3,865,000 2012 SEWER SUPPLY SYSTEM REVENUE BONDS**

June 30, 2023

<i>Fiscal period</i>	<i>Interest requirements</i>		<i>Maturity date</i>	<i>Principal</i>	<i>Total requirements</i>
	<i>October 1</i>	<i>April 1</i>			
2024	\$ 20,363	\$ 18,738	10/01/23	\$ 130,000	\$ 169,101
2025	18,738	17,051	10/01/24	135,000	170,789
2026	17,051	15,363	10/01/25	135,000	167,414
2027	15,363	13,613	10/01/26	140,000	168,976
2028	13,613	11,801	10/01/27	145,000	170,414
2029	11,801	9,926	10/01/28	150,000	171,727
2030	9,926	8,051	10/01/29	150,000	167,977
2031	8,051	6,113	10/01/30	155,000	169,164
2032	6,113	4,113	10/01/31	160,000	170,226
2033	4,113	2,051	10/01/32	165,000	171,164
2034	2,051	-	10/01/33	170,000	172,051
	<u>\$ 127,183</u>	<u>\$ 106,820</u>		<u>\$ 1,635,000</u>	<u>\$ 1,869,003</u>

**SCHEDULE OF DEBT RETIREMENT AND ANNUAL INTEREST REQUIREMENTS -  
\$500,000 2022 GENERAL OBLIGATION LIMITED TAX BONDS**

June 30, 2023

<u>Fiscal period</u>	<u>Interest requirements</u>	<u>Maturity date</u>	<u>Principal</u>	<u>Total requirements</u>
2024	\$ 13,666	06/01/24	\$ 28,000	\$ 41,666
2025	12,929	06/01/25	29,000	41,929
2026	12,132	06/01/26	30,000	42,132
2027	11,302	06/01/27	31,000	42,302
2028	10,439	06/01/28	32,000	42,439
2029	9,543	06/01/29	32,000	41,543
2030	8,640	06/01/30	33,000	41,640
2031	7,707	06/01/31	34,000	41,707
2032	6,741	06/01/32	35,000	41,741
2033	5,743	06/01/33	36,000	41,743
2034	4,696	06/01/34	37,000	41,696
2035	3,604	06/01/35	38,000	41,604
2036	2,464	06/01/36	39,000	41,464
2037	1,271	06/01/37	41,000	42,271
	<u>\$ 110,877</u>		<u>\$ 475,000</u>	<u>\$ 585,877</u>

**SCHEDULE OF DEBT RETIREMENT AND ANNUAL INTEREST REQUIREMENTS -  
\$600,000 STATE REMEDIATION & REDEVELOPMENT DIVISION BROWNFIELD LOAN**

June 30, 2023

<u>Fiscal period</u>	<u>Interest requirements</u>	<u>Maturity date</u>	<u>Principal</u>	<u>Total requirements</u>
2024	\$ -	10/05/23	\$ -	\$ -
2025	-	10/05/24	-	-
2026	-	10/05/25	58,696	58,696
2027	8,120	10/05/26	50,576	58,696
2028	7,362	10/05/27	51,335	58,697
2029	6,591	10/05/28	52,105	58,696
2030	5,809	10/05/29	52,887	58,696
2031	5,016	10/05/30	53,680	58,696
2032	4,211	10/05/31	54,485	58,696
2033	3,393	10/05/32	55,302	58,695
2034	2,564	10/05/33	56,132	58,696
2035	1,722	10/05/34	56,974	58,696
2036	867	10/05/35	57,828	58,695
	<u>\$ 45,655</u>		<u>\$ 600,000</u>	<u>\$ 645,655</u>



AT&T Michigan  
Angela Wesson  
METRO Act Administrator  
54 N. Mill Street  
Mailbox #30  
Pontiac, MI 48342

October 23, 2023

Plainwell City Clerk  
211 N Main St  
Plainwell, MI 49080-1370

**METRO ACT RIGHT OF WAY PERMIT EXTENSION**

Dear Plainwell City Clerk,

This is a letter agreement which extends the existing METRO Act Permit issued by the Plainwell City/Allegan County to Michigan Bell Telephone Company d/b/a AT&T Michigan ("AT&T") which expires on December 31, 2023. The extension is for a term to end on December 31, 2028.

If this is agreeable, please sign both copies of the extension letter agreement in the place provided below and return to AT&T Michigan at the address on this letterhead. Upon receipt AT&T will acknowledge and return one copy for your files.

Additional information regarding this renewal request may be found at <http://www.michigan.gov/mpsc>. Please click on Regulatory Information, Telecommunications, and METRO Act/Right of Way.

We would appreciate return of the signed copies within 30 days of receiving this request. Your cooperation is appreciated.

If you have any questions feel free to contact Ms. Angela Wesson via e-mail, [AD3245@att.com](mailto:AD3245@att.com) or 248-877-9518.

Agreed to by and on behalf of the  
**City of Plainwell**

**Michigan Bell Telephone Company d/b/a  
AT&T** acknowledges receipt of this  
Permit Extension granted by the municipality.

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

By: \_\_\_\_\_  
Angela Wesson

Its: \_\_\_\_\_

Its: METRO Act Administrator

Date: \_\_\_\_\_

Date: \_\_\_\_\_





## “The Island City”

## MEMORANDUM

211 N. Main Street  
Plainwell, Michigan 49080  
Phone: 269-685-6821  
Fax: 269-685-7282

TO: City Council / Justin Lakamper, City Manager  
FROM: JoAnn Leonard, City Clerk  
DATE: November 1<sup>st</sup>, 2023  
SUBJECT: METRO Act Right of Way Application from 123NET

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**SUGGESTED MOTION:** I motion to approve the METRO Act Right of Way Permit Application from 123NET.

**BACKGROUND INFORMATION:** The Allegan County Board of Commissioners and 123NET established a public-private partnership earlier this year and applied for the Realizing Opportunity with Broadband Infrastructure Networks (ROBIN) grant together. Now that the \$65 million project has been awarded, 123NET will construct 1,100 miles of high-capacity fiber and provide world-class connectivity to over 10,000 unserved and underserved homes across Allegan county. The new network will be open access and carrier neutral, and provide speeds of up to 10gb per second, which is 10x faster than the speeds required by the grant.

**ANALYSIS:** METRO Act permits must be approved or denied within 45 days from receipt.

**BUDGET IMPACT:** There is no impact to the budget at this time.



MICHIGAN'S BACKBONE FOR BUSINESS

October 9, 2023

City of Plainwell  
211 N. Main St  
Plainwell, MI 49080

To Whom It May Concern:

Enclosed please find a copy of 123Net's METRO Act permit application, all required documents, along with 3 copies of the proposed Bilateral METRO Act Permit and a check for Five Hundred Dollars (\$500.00).

Upon approval, please sign and date all three permits and return one of the three copies to our office (123.Net, Inc), one copy to the Michigan Public Service Commission, and keep the Master Copy for your records.

Mr. Ryan McAnany, Director  
Telecommunications Division  
Michigan Public Service Commission  
7109 W. Saginaw Hwy.  
P.O. Box 30221  
Lansing, MI 48909

Per Paragraph 4.6, page 5, of the Metro Act, 123Net understands that the granting of this Metro Act does not constitute approval to build. 123Net will submit plans and a right of way permit application and wait for permit/plan approval before starting any Construction.

Should you require anything further to process this application, please contact me.

Sincerely,

A handwritten signature in blue ink that reads "Amanda Griffith".

Amanda Griffith  
Permits Manager  
123.Net, Inc  
24700 Northwestern Hwy, Suite 700  
Southfield, MI 48075  
(248) 228-8286 / [permits@123.net](mailto:permits@123.net)

PROVIDING ENTERPRISE DATA CENTER, NETWORK & VOICE SERVICES

24700 Northwestern Hwy, Ste 700, Southfield, MI 48075 • 866.460.3503 • 123.NET

METRO Act Permit Application Form  
Revised February 2, 2015

City of Plainwell

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Name of Local Unit of Government

APPLICATION FOR  
ACCESS TO AND ONGOING USE OF PUBLIC WAYS BY  
TELECOMMUNICATIONS PROVIDERS  
UNDER  
METROPOLITAN EXTENSION TELECOMMUNICATIONS  
RIGHTS-OF-WAY OVERSIGHT ACT  
2002 PA 48  
MCL SECTIONS 484.3101 TO 484.3120

BY

123.Net, Inc.  
("APPLICANT")

**Unfamiliar with METRO Act?--Assistance:** Municipalities unfamiliar with Michigan Metropolitan Extension Telecommunications Rights-of-Way Oversight Act ("METRO Act") permits for telecommunications providers should seek assistance, such as by contacting the Telecommunications Division of the Michigan Public Service Commission at 517-284-8190 or via its web site at [http://www.michigan.gov/mpsc/0,4639,7-159-16372\\_22707---,00.html](http://www.michigan.gov/mpsc/0,4639,7-159-16372_22707---,00.html).

**45 Days to Act—Fines for Failure to Act:** The METRO Act states that "A municipality shall approve or deny access under this section within 45 days from the date a provider files an application for a permit for access to a public right-of-way." MCL 484.3115(3). The Michigan Public Service Commission can impose fines of up to \$40,000 per day for violations of the METRO Act. It has imposed fines under the Michigan Telecommunications Act where it found providers or municipalities violated the statute.

**Where to File:** Applicants should file copies as follows [municipalities should adapt as appropriate—unless otherwise specified service should be as follows]:

- Three (3) copies (one of which shall be marked and designated as the master copy) with the Clerk at [insert address].

---

City of Plainwell  
211 N. Main St  
Plainwell, MI 49080

City of Plainwell

Name of local unit of government

APPLICATION FOR ACCESS TO AND ONGOING USE OF PUBLIC WAYS BY TELECOMMUNICATIONS PROVIDERS

By 123.Net, Inc. ("APPLICANT")

This is an application pursuant to Sections 5 and 6 of the Metropolitan Extension Telecommunications Rights-of-Way Oversight Act, 2002 PA 48 (the "METRO Act") for access to and ongoing usage of the public right-of-way, including public roadways, highways, streets, alleys, easements, and waterways ("Public Ways") in the Municipality for a telecommunications system. The METRO Act states that "A municipality shall approve or deny access under this section within 45 days from the date a provider files an application for a permit for access to a public right-of-way." MCL 484.3115(3).

This application must be accompanied by a one-time application fee of \$500, unless the applicant is exempt from this requirement under Section 5(3) of the METRO Act, MCL 484.3105(3).

1 GENERAL INFORMATION:

1.1 Date: 10/09/2023

1.2 Applicant's legal name: 123.Net, Inc
Mailing Address: 24700 Northwestern Hwy, Suite 700 Southfield MI, 48075

Telephone Number: 888-440-0123
Fax Number:
Corporate website: www.123.net

Name and title of Applicant's local manager (and if different) contact person regarding this application:

Amanda Griffith, Permit Manager
Mailing Address: 24700 Northwestern Hwy, Suite 700 Southfield MI, 48075

Telephone Number: 248-228-8286  
Fax Number: \_\_\_\_\_  
E-mail Address: permits@123.net

1.3 Type of Entity: (Check one of the following)

- Corporation
- General Partnership
- Limited Partnership
- Limited Liability Company
- Individual
- Other, please describe: \_\_\_\_\_

1.4 Assumed name for doing business, if any: 123.Net, Inc

1.5 Description of Entity:

1.5.1 Jurisdiction of incorporation/formation; **Michigan**

1.5.2 Date of incorporation/formation; **1996**

1.5.3 If a subsidiary, name of ultimate parent company; **N/A**

1.5.4 Chairperson, President/CEO, Secretary and Treasurer (and equivalent officials for non-corporate entities).

**James Kandler, Dan Irvin, Stefania Stoenica, Simona Anton**

1.6 Attach copies of Applicant's most recent annual report (with state ID number) filed with the Michigan Department of Licensing and Regulatory Affairs and certificate of good standing with the State of Michigan. For entities in existence for less than one year and for non-corporate entities, provide equivalent information.

1.7 Is Applicant aware of any present or potential conflicts of interest between Applicant and Municipality? If yes, describe: \_\_\_\_\_

**Applicant is unaware of any present or potential conflicts of interest**

1.8 In the past three (3) years, has Applicant had a permit to install telecommunications facilities in the public right of way revoked by any Michigan municipality?

Circle: Yes  No

*If "yes," please describe the circumstances.*

1.9 In the past three (3) years, has an adverse finding been made or an adverse final action been taken by any Michigan court or administrative body against Applicant under any law or regulation related to the following:

1.9.1 A felony; or



1.9.2 A revocation or suspension of any authorization (including cable franchises) to provide telecommunications or video programming services?

Circle: Yes  No

*If "yes," please attach a full description of the parties and matters involved, including an identification of the court or administrative body and any proceedings (by dates and file numbers, if applicable), and the disposition of such proceedings.*

1.10 [If Applicant has been granted and currently holds a license to provide basic local exchange service, no financial information needs to be supplied.] If publicly held, provide Applicant's most recent financial statements. If financial statements of a parent company of Applicant (or other affiliate of Applicant) are provided in lieu of those of Applicant, please explain.

1.10.1 If privately held, and if Municipality requests the information within 10 days of the date of this Application, the Applicant and the Municipality should make arrangements for the Municipality to review the financial statements.

*If no financial statements are provided, please explain and provide particulars.*

**Applicant is a CLEC**

---

## **2 DESCRIPTION OF PROJECT:**

2.1 Provide a copy of authorizations, if applicable, Applicant holds to provide telecommunications services in Municipality. If no authorizations are applicable, please explain.

2.2 Describe in plain English how Municipality should describe to the public the telecommunications services to be provided by Applicant and the telecommunications facilities to be installed by Applicant in the Public Ways. **123.Net, Inc provides Aerial and Underground installation of fiber optic cable inside 1.25" HDPE conduit using methods such as directional boring or trenching.**

2.3 Attach route maps showing the location (including whether overhead or underground) of Applicant's existing and proposed facilities in the public right-of-way. To the extent known, please identify the side of the street on which the facilities will be located. (If construction approval is sought at this time, provide engineering drawings, if available, showing location and depth, if applicable, of facilities to be installed in the public right-of-way). **Construction approval is not sought at this time. New routes will be submitted for Right of Way permits.**

2.4 Please provide an anticipated or actual construction schedule. **We would like to begin construction as soon as possible after submission of ROW permit application and plans.**

2.5 Please list all organizations and entities which will have any ownership interest in the facilities proposed to be installed in the Public Ways.

**123.Net, Inc**



2.6 Who will be responsible for maintaining the facilities Applicant places in the Public Ways and how are they to be promptly contacted? If Applicant's facilities are to be installed on or in existing facilities in the Public Ways of existing public utilities or incumbent telecommunications providers describe the facilities to be used, and provide verification of their consent to such usage by Applicant.

**123.Net, Inc, 888-440-0123, support@123.net**

### **3 TELECOMMUNICATION PROVIDER ADMINISTRATIVE MATTERS:**

*Please provide the following or attach an appropriate exhibit.*

- 3.1 Address of Applicant's nearest local office;  
**24700 Northwestern Hwy, Southfield MI, 48075**
- 3.2 Location of all records and engineering drawings, if not at local office;  
**24700 Northwestern Hwy, Southfield MI, 48075**
- 3.3 Names, titles, addresses, e-mail addresses and telephone numbers of contact person(s) for Applicant's engineer or engineers and their responsibilities for the telecommunications system;  
**Amanda Griffith, Permit Manager 248-228-8286 permits@123.net  
24700 Northwestern Hwy, Suite 700, Southfield, MI 48075**
- 3.4 Provide evidence of self-insurance or a certificate of insurance showing Applicant's insurance coverage, carrier and limits of liability for the following:
  - 3.4.1 Worker's compensation;
  - 3.4.2 Commercial general liability, including at least:
    - 3.4.2.1 Combined overall limits;
    - 3.4.2.2 Combined single limit for each occurrence of bodily injury;
    - 3.4.2.3 Personal injury;
    - 3.4.2.4 Property damage;
    - 3.4.2.5 Blanket contractual liability for written contracts, products, and completed operations;
    - 3.4.2.6 Independent contractor liability;
    - 3.4.2.7 For any non-aerial installations, coverage for property damage from perils of explosives, collapse, or damage to underground utilities (known as XCU coverage);
    - 3.4.2.8 Environmental contamination;
  - 3.4.3 Automobile liability covering all owned, hired, and non-owned vehicles

used by Applicant, its employee, or agents.

3.5 Names of all anticipated contractors and subcontractors involved in the construction, maintenance, and operation of Applicant's facilities in the Public Ways.

**4 CERTIFICATION:**

*All the statements made in the application and attached exhibits are true and correct to the best of my knowledge and belief.*

**123Net, Inc.**

10/09/2023  
Date

By: Amanda Griffith  
Type or Print Name: Amanda Griffith  
Title: Fiber Permits Manager

S:\metroapplicationform.doc

METRO Act Permit  
Bilateral Form  
Revised 12/06/02

RIGHT-OF-WAY  
TELECOMMUNICATIONS PERMIT

TERMS AND CONDITIONS

1 Definitions

- 1.1 Company shall mean **123.Net, Inc.**, a corporation organized under the laws of the State of Michigan whose address is **24700 Northwestern Hwy. Ste. 700 Southfield, MI 48075**.
- 1.2 Effective Date shall mean the date set forth in Part 13.
- 1.3 Manager shall mean Municipality's [Mayor/Manager/Supervisor/Village President] or his or her designee.
- 1.4 METRO Act shall mean the Metropolitan Extension Telecommunications Rights-of-Way Oversight Act, Act No. 48 of the Public Acts of 2002, as amended.
- 1.5 Municipality shall mean City of Plainwell, a Michigan municipal corporation.
- 1.6 Permit shall mean this document.
- 1.7 Public Right-of-Way shall mean the area on, below, or above a public roadway, highway, street, alley, easement, or waterway, to the extent Municipality has the ability to grant the rights set forth herein. Public right-of-way does not include a federal, state, or private right-of-way.
- 1.8 Telecommunication Facilities or Facilities shall mean the Company's equipment or personal property, such as copper and fiber cables, lines, wires, switches, conduits, pipes, and sheaths, which are used to or can generate, receive, transmit, carry, amplify, or provide telecommunication services or signals. Telecommunication Facilities or Facilities do not include antennas, supporting structures for antennas, equipment shelters or houses, and any ancillary equipment and miscellaneous hardware used to provide federally licensed commercial mobile service as defined in Section 332(d) of Part I of Title III of the Communications Act of 1934, Chapter 652, 48 Stat. 1064, 47 U.S.C. 332 and further defined as commercial mobile radio service in 47 CFR 20.3, and service provided by any wireless, 2-way communications device.
- 1.9 Term shall have the meaning set forth in Part 7.

2      Grant

2.1      Municipality hereby grants a permit under the METRO Act to Company for access to and ongoing use of the Public Right-of-Way to construct, install and maintain Telecommunication Facilities in those portions of the Public Right-of-Way identified on Exhibit A on the terms set forth herein.

2.1.1    Exhibit A may be modified by written request by Company and approval by Manager.

2.1.2    Manager shall not unreasonably condition or deny any request for a modification of Exhibit A. Any decision of Manager on a request for a modification may be appealed by Company to Municipality's legislative body.

2.2      Overlapping. Company shall not allow the wires or any other facilities of a third party to be overlapped to the Telecommunication Facilities without Municipality's prior written consent. Municipality's right to withhold written consent is subject to the authority of the Michigan Public Service Commission under Section 361 of the Michigan Telecommunications Act, MCL § 484.2361.

2.3      Nonexclusive. The rights granted by this Permit are nonexclusive. Municipality reserves the right to approve, at any time, additional permits for access to and ongoing usage of the Public Right-of-Way by telecommunications providers and to enter into agreements for use of the Public Right-of-Way with and grant franchises for use of the Public Right-of-Way to telecommunications providers, cable companies, utilities and other providers.

3      Contacts, Maps and Plans

3.1      Company Contacts. The names, addresses and the like for engineering and construction related information for Company and its Telecommunication Facilities are as follows:

3.1.1    The address, e-mail address, phone number and contact person (title or name) at Company's local office (in or near Municipality) is

**24700 Northwestern Hwy, Suite 700, Southfield MI, 48075**  
**Permitting Department**  
**permits@123.net**  
**248-228-8286**  
**Amanda Griffith, Fiber Permits Manager**

3.1.2    If Company's engineering drawings, as-built plans and related records for the Telecommunication Facilities will not be located at the preceding local

office, the location address, phone number and contact person (title or department) for them is:

**123Net, Inc.  
24700 Northwestern Hwy, Suite 700  
Southfield, MI 48075  
Permitting Department  
permits@123.net  
248-228-8286  
Amanda Griffith, Fiber Permits Manager**

3.1.3 The name, title, address, e-mail address and telephone numbers of Company's engineering contact person(s) with responsibility for the design, plans and construction of the Telecommunication Facilities

is: **123Net, Inc.  
24700 Northwestern Hwy, Suite 700  
Southfield, MI 48075  
Permitting Department  
permits@123.net  
248-228-8286  
Amanda Griffith, Fiber Permits Manager**

3.1.4 The address, phone number and contact person (title or department) at Company's home office/regional office with responsibility for engineering and construction related aspects of the Telecommunication Facilities is:

**123Net, Inc.  
24700 Northwestern Hwy, Suite 700  
Southfield, MI 48075  
Permitting Department  
permits@123.net  
248-228-8286  
Amanda Griffith, Fiber Permits Manager**

3.1.5 Company shall at all times provide Manager with the phone number at which a live representative of Company (not voice mail) can be reached 24 hours a day, seven (7) days a week, in the event of a public emergency.

**888-440-0123**

3.1.6 The preceding information is accurate as of the Effective Date. Company shall notify Municipality in writing as set forth in Part 12 of any changes in the preceding information.

3.2 Route Maps. Within ninety (90) days after the substantial completion of construction of new Facilities in a Municipality, a provider shall submit route maps showing the location of the Telecommunication Facilities to both the Michigan Public Service Commission and to the Municipality, as required under Section 6(7) of the METRO Act, MCLA 484.3106(7).

- 3.3 As-Built Records. Company, without expense to Municipality, shall, upon forty-eight (48) hours notice, give Municipality access to all "as-built" maps, records, plans and specifications showing the Telecommunication Facilities or portions thereof in the Public Right-of-Way. Upon request by Municipality, Company shall inform Municipality as soon as reasonably possible of any changes from previously supplied maps, records, or plans and shall mark up maps provided by Municipality so as to show the location of the Telecommunication Facilities.

4 Use of Public Right-of-Way

- 4.1 No Burden on Public Right-of-Way. Company, its contractors, subcontractors, and the Telecommunication Facilities shall not unduly burden or interfere with the present or future use of any of the Public Right-of-Way. Company's aerial cables and wires shall be suspended so as to not endanger or injure persons or property in or about the Public Right-of-Way. If Municipality reasonably determines that any portion of the Telecommunication Facilities constitutes an undue burden or interference, due to changed circumstances, Company, at its sole expense, shall modify the Telecommunication Facilities or take such other actions as Municipality may determine is in the public interest to remove or alleviate the burden, and Company shall do so within a reasonable time period. Municipality shall attempt to require all occupants of a pole or conduit whose facilities are a burden to remove or alleviate the burden concurrently.
- 4.2 No Priority. This Permit does not establish any priority of use of the Public Right-of-Way by Company over any present or future permittees or parties having agreements with Municipality or franchises for such use. In the event of any dispute as to the priority of use of the Public Right-of-Way, the first priority shall be to the public generally, the second priority to Municipality, the third priority to the State of Michigan and its political subdivisions in the performance of their various functions, and thereafter as between other permit, agreement or franchise holders, as determined by Municipality in the exercise of its powers, including the police power and other powers reserved to and conferred on it by the State of Michigan.
- 4.3 Restoration of Property. Company, its contractors and subcontractors shall immediately (subject to seasonal work restrictions) restore, at Company's sole expense, in a manner approved by Municipality, any portion of the Public Right-of-Way that is in any way disturbed, damaged, or injured by the construction, installation, operation, maintenance or removal of the Telecommunication Facilities to a reasonably equivalent (or, at Company's option, better) condition as that which existed prior to the disturbance. In the event that Company, its contractors or subcontractors fail to make such repair within a reasonable time, Municipality may make the repair and Company shall pay the costs Municipality incurred for such repair.



- 4.4 Marking. Company shall mark the Telecommunication Facilities as follows: Aerial portions of the Telecommunication Facilities shall be marked with a marker on Company's lines on alternate poles which shall state Company's name and provide a toll-free number to call for assistance. Direct buried underground portions of the Telecommunication Facilities shall have (1) a conducting wire placed in the ground at least several inches above Company's cable (if such cable is nonconductive); (2) at least several inches above that, a continuous colored tape with a statement to the effect that there is buried cable beneath; and (3) stakes or other appropriate above ground markers with Company's name and a toll-free number indicating that there is buried telephone cable below. Bored underground portions of the Telecommunication Facilities shall have a conducting wire at the same depth as the cable and shall not be required to provide the continuous colored tape. Portions of the Telecommunication Facilities located in conduit, including conduit of others used by Company, shall be marked at its entrance into and exit from each manhole and handhole with Company's name and a toll-free telephone number.
- 4.5 Tree Trimming. Company may trim trees upon and overhanging the Public Right-of-Way so as to prevent the branches of such trees from coming into contact with the Telecommunication Facilities, consistent with any standards adopted by Municipality. Company shall dispose of all trimmed materials. Company shall minimize the trimming of trees to that essential to maintain the integrity of the Telecommunication Facilities. Except in emergencies, all trimming of trees in the Public Right-of-Way shall have the advance approval of Manager.
- 4.6 Installation and Maintenance. The construction and installation of the Telecommunication Facilities shall be performed pursuant to plans approved by Municipality. The open cut of any Public Right-of-Way shall be coordinated with the Manager or his designee. Company shall install and maintain the Telecommunication Facilities in a reasonably safe condition. If the existing poles in the Public Right-of-Way are overburdened or unavailable for Company's use, or the facilities of all users of the poles are required to go underground then Company shall, at its expense, place such portion of its Telecommunication Facilities underground, unless Municipality approves an alternate location. Company may perform maintenance on the Telecommunication Facilities without prior approval of Municipality, provided that Company shall obtain any and all permits required by Municipality in the event that any maintenance will disturb or block vehicular traffic or are otherwise required by Municipality.
- 4.7 Pavement Cut Coordination. Company shall coordinate its construction and all other work in the Public Right-of-Way with Municipality's program for street construction and rebuilding (collectively "Street Construction") and its program for street repaving and resurfacing (except seal coating and patching) (collectively, "Street Resurfacing").

- 4.7.1 The goals of such coordination shall be to encourage Company to conduct all work in the Public Right-of-Way in conjunction with or immediately prior to any Street Construction or Street Resurfacing planned by Municipality.
- 4.8 Compliance with Laws. Company shall comply with all laws, statutes, ordinances, rules and regulations regarding the construction, installation, and maintenance of its Telecommunication Facilities, whether federal, state or local, now in force or which hereafter may be promulgated. Before any installation is commenced, Company shall secure all necessary permits, licenses and approvals from Municipality or other governmental entity as may be required by law, including, without limitation, all utility line permits and highway permits. Municipality shall not unreasonably delay or deny issuance of any such permits, licenses or approvals. Company shall comply in all respects with applicable codes and industry standards, including but not limited to the National Electrical Safety Code (latest edition adopted by Michigan Public Service Commission) and the National Electric Code (latest edition). Company shall comply with all zoning and land use ordinances and historic preservation ordinances as may exist or may hereafter be amended. This section does not constitute a waiver of Company's right to challenge laws, statutes, ordinances, rules or regulations now in force or established in the future.
- 4.9 Street Vacation. If Municipality vacates or consents to the vacation of Public Right-of-Way within its jurisdiction, and such vacation necessitates the removal and relocation of Company's Facilities in the vacated Public Right-of-Way, Company shall, as a condition of this Permit, consent to the vacation and remove its Facilities at its sole cost and expense when ordered to do so by Municipality or a court of competent jurisdiction. Company shall relocate its Facilities to such alternate route as Municipality and Company mutually agree, applying reasonable engineering standards.
- 4.10 Relocation. If Municipality requests Company to relocate, protect, support, disconnect, or remove its Facilities because of street or utility work, or other public projects, Company shall relocate, protect, support, disconnect, or remove its Facilities, at its sole cost and expense, including where necessary to such alternate route as Municipality and Company mutually agree, applying reasonable engineering standards. The work shall be completed within a reasonable time period.
- 4.11 Public Emergency. Municipality shall have the right to sever, disrupt, dig-up or otherwise destroy Facilities of Company if such action is necessary because of a public emergency. If reasonable to do so under the circumstances, Municipality shall attempt to provide notice to Company. Public emergency shall be any condition which poses an immediate threat to life, health, or property caused by

any natural or man-made disaster, including, but not limited to, storms, floods, fire, accidents, explosions, water main breaks, hazardous material spills, etc. Company shall be responsible for repair at its sole cost and expense of any of its Facilities damaged pursuant to any such action taken by Municipality.

- 4.12 Miss Dig. If eligible to join, Company shall subscribe to and be a member of "MISS DIG," the association of utilities formed pursuant to Act 53 of the Public Acts of 1974, as amended, MCL § 460.701 et seq., and shall conduct its business in conformance with the statutory provisions and regulations promulgated thereunder.
- 4.13 Underground Relocation. If Company has its Facilities on poles of Consumers Energy, Detroit Edison or another electric or telecommunications provider and Consumers Energy, Detroit Edison or such other electric or telecommunications provider relocates its system underground, then Company shall relocate its Facilities underground in the same location at Company's sole cost and expense.
- 4.14 Identification. All personnel of Company and its contractors or subcontractors who have as part of their normal duties contact with the general public shall wear on their clothing a clearly visible identification card bearing Company's name, their name and photograph. Company shall account for all identification cards at all times. Every service vehicle of Company and its contractors or subcontractors shall be clearly identified as such to the public, such as by a magnetic sign with Company's name and telephone number.

## 5 Indemnification

- 5.1 Indemnity. Company shall defend, indemnify, protect, and hold harmless Municipality, its officers, agents, employees, elected and appointed officials, departments, boards, and commissions from any and all claims, losses, liabilities, causes of action, demands, judgments, decrees, proceedings, and expenses of any nature (collectively "claim" for this Part 5) (including, without limitation, attorneys' fees) arising out of or resulting from the acts or omissions of Company, its officers, agents, employees, contractors, successors, or assigns, but only to the extent such acts or omissions are related to the Company's use of or installation of facilities in the Public Right-of-Way and only to the extent of the fault or responsibility of Company, its officers, agents, employees, contractors, successors and assigns.
- 5.2 Notice, Cooperation. Municipality shall notify Company promptly in writing of any such claim and the method and means proposed by Municipality for defending or satisfying such claim. Municipality shall cooperate with Company in every reasonable way to facilitate the defense of any such claim. Municipality shall consult with Company respecting the defense and satisfaction of such claim, including the selection and direction of legal counsel.

- 5.3 Settlement. Municipality shall not settle any claim subject to indemnification under this Part 5 without the advance written consent of Company, which consent shall not be unreasonably withheld. Company shall have the right to defend or settle, at its own expense, any claim against Municipality for which Company is responsible hereunder.

## 6 Insurance

- 6.1 Coverage Required. Prior to beginning any construction in or installation of the Telecommunication Facilities in the Public Right-of-Way, Company shall obtain insurance as set forth below and file certificates evidencing same with Municipality. Such insurance shall be maintained in full force and effect until the end of the Term. In the alternative, Company may satisfy this requirement through a program of self-insurance, acceptable to Municipality, by providing reasonable evidence of its financial resources to Municipality. Municipality's acceptance of such self-insurance shall not be unreasonably withheld.
- 6.1.1 Commercial general liability insurance, including Completed Operations Liability, Independent Contractors Liability, Contractual Liability coverage, railroad protective coverage and coverage for property damage from perils of explosion, collapse or damage to underground utilities, commonly known as XCU coverage, in an amount not less than Five Million Dollars (\$5,000,000).
- 6.1.2 Liability insurance for sudden and accidental environmental contamination with minimum limits of Five Hundred Thousand Dollars (\$500,000) and providing coverage for claims discovered within three (3) years after the term of the policy.
- 6.1.3 Automobile liability insurance in an amount not less than One Million Dollars (\$1,000,000).
- 6.1.4 Workers' compensation and employer's liability insurance with statutory limits, and any applicable Federal insurance of a similar nature.
- 6.1.5 The coverage amounts set forth above may be met by a combination of underlying (primary) and umbrella policies so long as in combination the limits equal or exceed those stated. If more than one insurance policy is purchased to provide the coverage amounts set forth above, then all policies providing coverage limits excess to the primary policy shall provide drop down coverage to the first dollar of coverage and other contractual obligations of the primary policy, should the primary policy carrier not be able to perform any of its contractual obligations or not be collectible for any of its coverages for any reason during the Term, or

(when longer) for as long as coverage could have been available pursuant to the terms and conditions of the primary policy.

- 6.2 Additional Insured. Municipality shall be named as an additional insured on all policies (other than worker's compensation and employer's liability). All insurance policies shall provide that they shall not be canceled, modified or not renewed unless the insurance carrier provides thirty (30) days prior written notice to Municipality. Company shall annually provide Municipality with a certificate of insurance evidencing such coverage. All insurance policies (other than environmental contamination, workers' compensation and employer's liability insurance) shall be written on an occurrence basis and not on a claims made basis.
- 6.3 Qualified Insurers. All insurance shall be issued by insurance carriers licensed to do business by the State of Michigan or by surplus line carriers on the Michigan Insurance Commission approved list of companies qualified to do business in Michigan. All insurance and surplus line carriers shall be rated A+ or better by A.M. Best Company.
- 6.4 Deductibles. If the insurance policies required by this Part 6 are written with retainages or deductibles in excess of \$50,000, they shall be approved by Manager in advance in writing. Company shall indemnify and save harmless Municipality from and against the payment of any deductible and from the payment of any premium on any insurance policy required to be furnished hereunder.
- 6.5 Contractors. Company's contractors and subcontractors working in the Public Right-of-Way shall carry in full force and effect commercial general liability, environmental contamination liability, automobile liability and workers' compensation and employer liability insurance which complies with all terms of this Part 6. In the alternative, Company, at its expense, may provide such coverages for any or all its contractors or subcontractors (such as by adding them to Company's policies).
- 6.6 Insurance Primary. Company's insurance coverage shall be primary insurance with respect to Municipality, its officers, agents, employees, elected and appointed officials, departments, boards, and commissions (collectively "them"). Any insurance or self-insurance maintained by any of them shall be in excess of Company's insurance and shall not contribute to it (where "insurance or self-insurance maintained by any of them" includes any contract or agreement providing any type of indemnification or defense obligation provided to, or for the benefit of them, from any source, and includes any self-insurance program or policy, or self-insured retention or deductible by, for or on behalf of them).

## 7 Term

- 7.1 Term. The term ("Term") of this Permit shall be until the earlier of:

- 7.1.1 Fifteen years (15) from the Effective Date; provided, however, that following such initial term there shall be three subsequent renewal terms of five (5) years. Each renewal term shall be automatic unless Municipality notifies Company in writing, at least twelve (12) months prior to the end of any term then in effect, that due to changed circumstances a need exists to negotiate the subsequent renewal with Company. Municipality shall not unreasonably deny a renewal term; or
- 7.1.2 When the Telecommunication Facilities have not been used to provide telecommunications services for a period of one hundred and eighty (180) days by the Company or a successor of an assign of the Company; or
- 7.1.3 When Company, at its election and with or without cause, delivers written notice of termination to Municipality at least one-hundred and eighty (180) days prior to the date of such termination; or
- 7.1.4 Upon either Company or Municipality giving written notice to the other of the occurrence or existence of a default by the other party under Sections 4.8, 6, 8 or 9 of this Permit and such defaulting party failing to cure, or commence good faith efforts to cure, such default within sixty (60) days (or such shorter period of time provided elsewhere in this Permit) after delivery of such notice; or
- 7.1.5 Unless Manager grants a written extension, one year from the Effective Date if prior thereto Company has not started the construction and installation of the Telecommunication Facilities within the Public Right-of-Way and two years from the Effective Date if by such time construction and installation of the Telecommunication Facilities is not complete.

8 Performance Bond or Letter of Credit

- 8.1 Municipal Requirement. Municipality may require Company to post a bond (or letter of credit) as provided in Section 15(3) of the METRO Act, as amended [MCL § 484.3115(3)].

9 Fees

- 9.1 Establishment; Reservation. The METRO Act shall control the establishment of right-of-way fees. The parties reserve their respective rights regarding the nature and amount of any fees which may be charged by Municipality in connection with the Public Right-of-Way.

10 Removal



- 10.1 Removal; Underground. As soon as practicable after the Term, Company or its successors and assigns shall remove any underground cable or other portions of the Telecommunication Facilities from the Public Right-of-Way which has been installed in such a manner that it can be removed without trenching or other opening of the Public Right-of-Way. Company shall not remove any underground cable or other portions of the Telecommunication Facilities which requires trenching or other opening of the Public Right-of-Way except with the prior written approval of Manager. All removals shall be at Company's sole cost and expense.
- 10.1.1 For purposes of this Part 10, "cable" means any wire, coaxial cable, fiber optic cable, feed wire or pull wire.
- 10.2 Removal; Above Ground. As soon as practicable after the Term, Company, or its successor or assigns at its sole cost and expense, shall, unless waived in writing by Manager, remove from the Public Right-of-Way all above ground elements of its Telecommunication Facilities, including but not limited to poles, pedestal mounted terminal boxes, and lines attached to or suspended from poles.
- 10.3 Schedule. The schedule and timing of removal shall be subject to approval by Manager. Unless extended by Manager, removal shall be completed not later than twelve (12) months following the Term. Portions of the Telecommunication Facilities in the Public Right-of-Way which are not removed within such time period shall be deemed abandoned and, at the option of Municipality exercised by written notice to Company as set forth in Part 12, title to the portions described in such notice shall vest in Municipality.
- 11 Assignment. Company may assign or transfer its rights under this Permit, or the persons or entities controlling Company may change, in whole or in part, voluntarily, involuntarily, or by operation of law, including by merger or consolidation, change in the ownership or control of Company's business, or by other means, subject to the following:
- 11.1 No such transfer or assignment or change in the control of Company shall be effective under this Permit, without Municipality's prior approval (not to be unreasonably withheld), during the time period from the Effective Date until the completion of the construction of the Telecommunication Facilities in those portions of the Public Right-of-Way identified on Exhibit A.
- 11.2 After the completion of such construction, Company must provide notice to Municipality of such transfer, assignment or change in control no later than thirty (30) days after such occurrence; provided, however,
- 11.2.1 Any transferee or assignee of this Permit shall be qualified to perform under its terms and conditions and comply with applicable law; shall be subject to the obligations of this Permit, including responsibility for any

defaults which occurred prior to the transfer or assignment; shall supply Municipality with the information required under Section 3.1; and shall comply with any updated insurance and performance bond requirements under Sections 6 and 8 respectively, which Municipality reasonably deems necessary, and

11.2.2 In the event of a change in control, it shall not be to an entity lacking the qualifications to assure Company's ability to perform under the terms and conditions of this Permit and comply with applicable law; and Company shall comply with any updated insurance and performance bond requirements under Sections 6 and 8 respectively, which Municipality reasonably deems necessary.

11.3 Company may grant a security interest in this Permit, its rights thereunder or the Telecommunication Facilities at any time without notifying Municipality.

## 12 Notices

12.1 Notices. All notices under this Permit shall be given as follows:

12.1.1 If to Municipality, to \_\_\_\_\_

with a copy to \_\_\_\_\_.

12.1.2 If to Company, to **Permitting Department 24700 Northwestern Hwy, Suite 700, Southfield, MI 48075**

12.2 Change of Address. Company and Municipality may change its address or personnel for the receipt of notices at any time by giving notice thereof to the other as set forth above.

## 13 Other items

13.1 No Cable, OVS. This Permit does not authorize Company to provide commercial cable type services to the public, such as "cable service" or the services of an "open video system operator" (as such terms are defined in the Federal Communications Act of 1934 and implementing regulations, currently 47 U.S.C. §§ 522 (6), 573 and 47 CFR § 76.1500).

13.2 Duties. Company shall faithfully perform all duties required by this Permit.

13.3 Effective Date. This Permit shall become effective when issued by Municipality and Company has provided any insurance certificates and bonds required in Parts 6 and 8, and signed the acceptance of the Permit.

- 13.4 Authority. This Permit satisfies the requirement for a permit under Section 5 of the METRO Act [MCL 484.3105].
- 13.5 Amendment. Except as set forth in Section 2.1 this Permit may be amended by the written agreement of Municipality and Company.
- 13.6 Interpretation and Severability. The provisions of this Permit shall be liberally construed to protect and preserve the peace, health, safety and welfare of the public, and should any provision or section of this Permit be held unconstitutional, invalid, overbroad or otherwise unenforceable, such determination/holding shall not be construed as affecting the validity of any of the remaining conditions of this Permit. If any provision in this Permit is found to be partially overbroad, unenforceable, or invalid, Company and Municipality may nevertheless enforce such provision to the extent permitted under applicable law.
- 13.7 Governing Law. This Permit shall be governed by the laws of the State of Michigan.

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

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

Printed: \_\_\_\_\_

Its: \_\_\_\_\_

Date: \_\_\_\_\_

“Company accepts the Permit granted by Municipality upon the terms and conditions contained therein.”

123.Net, Inc.

By: Amanda Griffith

Printed: Amanda Griffith

Its: Fiber Permits Manager

Date: 10/09/2023



# 123NET Metro Act

Exhibit A - 10/09/2023  
City of Plainwell

## Legend

● Proposed UG - 13,643 ft





**City of Plainwell**  
**Allegan County, Michigan**  
**Resolution 2023-34**

**A RESOLUTION TO APPROVE A COMMERCIAL REHABILITATION  
EXEMPTION CERTIFICATE APPLICATION, PA 210 OF 2005, AS AMENDED**

Minutes of a regular meeting of the City Council of the City of Plainwell, held on November 13, 2023, at Plainwell City Hall in the Council Chambers at 7:00pm.

PRESENT:

ABSENT:

The following preamble and resolution were offered by \_\_\_\_\_, and supported by \_\_\_\_\_.

**Resolution 2023-34 Approving Commercial Rehabilitation Exemption Certificate  
Application for Mark Meszaros (Mosaic Company) Located at 119 West  
Bridge Street, Plainwell, MI 49080**

**WHEREAS**, the City of Plainwell legally established Commercial Rehabilitation District No. 001 on December 13, 2021, after a public hearing held on December 13, 2021; and

**WHEREAS**, the taxable value of the property proposed to be exempt plus the aggregate taxable value of property previously exempt and currently in force under Public Act 210 of 2005 does not exceed 5% of the total taxable value of the City of Plainwell; and

**WHEREAS**, the application was approved at a public hearing as provided by section 4(2) of Public Act 210 of 2005 on October 23, 2023; and

**WHEREAS**, Mark Meszaros is not delinquent in any taxes related to the facility; and

**WHEREAS**, the application was approved for 10 years and the certificate will not be extended; and

**WHEREAS**, the application is for commercial property as defined in section 2(a) of Public Act 210 of 2005; and

**WHEREAS**, the applicant Mark Meszaros has provided answers to all required questions under the application instructions to the City Council; and

**WHEREAS**, the City of Plainwell requires that rehabilitation of the facility shall be completed by September 30, 2026; and

**WHEREAS**, the commencement of the rehabilitation of the facility did not occur more than six months prior to the filing of the application for exemption; and

**WHEREAS**, the application relates to a rehabilitation program that when completed constitutes a qualified facility within the meaning of Public Act 210 of 2005 and that is situated within a Commercial Rehabilitation District established under Public Act 210 of 2005; and

**WHEREAS**, completion of the qualified facility is calculated to, and will at the time of issuance of the certificate, have the reasonable likelihood to increase commercial activity, and create employment in which the facility is situated; and

**WHEREAS**, the rehabilitation includes improvements aggregating 10% or more of the true cash value of the property at commencement of the rehabilitation as provided by section 2(j) of Public Act 210 of 2005.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Plainwell

Be and hereby is granted a Commercial Rehabilitation Exemption for the real property, excluding land, located in Commercial Rehabilitation District No. 001 at 119 West Bridge Street Plainwell, MI 49080 for a period of 10 years, beginning December 31, 2023, and ending December 30, 2033, pursuant to the provisions of PA 210 of 2005, as amended.

AYES:

NAYS:

RESOLUTION DECLARED ADOPTED.

\_\_\_\_\_  
Ginger J. Leonard, City Clerk

I hereby certify that the foregoing constitutes a true and complete copy of a resolution adopted by the City Council of the City of Plainwell, County of Allegan, Michigan at a regular meeting held on November 13, 2023.

\_\_\_\_\_  
Ginger J. Leonard, City Clerk



## "The Island City"

### MEMORANDUM

211 N. Main Street  
Plainwell, Michigan 49080  
Phone: 269-685-6821  
Fax: 269-685-7282

TO: Justin Lakamper, City Manager  
FROM: Bryan Pond Superintendent of Water Renewal  
DATE: November 2, 2023  
SUBJECT: Installation of three check valves at Cushman St lift station

---

#### **SUGGESTED MOTION:**

I motion to approve the proposal from W. Soule Co. of Kalamazoo MI. for the work necessary to replace the three 1979 check valves at the Cushman St Lift station. The cost to preform the work is \$8,698.00

#### **BACKGROUND INFORMATION:**

The vales are necessary to prevent back flow into the station as they are a part of a pressurized force main sewer line. One of the valves is missing the dampening cylinder and is leaking. Previously council approved the purchase of the valves for \$8,589

#### **ANALYSIS:**

See enclosed, two competitive proposals and the pricing is as follows.

RW Lapine	\$18,453
W Soule Co.	\$8,689

**BUDGET IMPACT:** There is funding for this in line item 590-540-931-000 (repair & maint. outside services)





5140 East ML Avenue, Kalamazoo, MI 49048

Phone: (269) 388-2045

E-mail: rob@rwlservice.net

Fax: (269) 388-4523

---

**October 24, 2023**

**City of Plainwell  
Water Renewal**

**Attn: Bryan Pond**

**Project: Cushman Street**

R.W. LaPine offers the following proposal for your consideration:

Provide Labor and Material to install owner supplied check valve in place of existing.

Includes:

- Confined space equipment.
- Misc. hardware.
- Premium time as required.

**Total Net Price, as described above: ..... \$ 18,453.00**

Proposal valid for 30 days.

If you have any questions, please feel free to contact me.

Sincerely,  
R.W. LaPine

*Rob Loftis*

Rob Loftis  
Its: Project Manager



Process Solutions • Fabrication Innovation

October 16, 2023

Bryan Pond  
City of Plainwell Water Renewal  
129 Fairlane St  
Plainwell, MI 49080

Re: Cushman Lift Station Check Valves

Dear Bryan,  
We are pleased to provide a quote for the valve installation per below:

Scope of Work:

- Provide confined space trained crew to replace three check valves in sump pit at Cushman lift station
- Provide all necessary confined space equipment including davit arms, retrievals, air monitors, and blower
- Nuts, bolts, and gaskets included
- Prework to open pit, install blower, and davit bases included

Total Cost \$8,689.00

Exclusions:

- Replacement of other valves
- Material other than nuts bolts gaskets
- Delays due to air quality or delays due to valves not locking out
- Electrical

Thank you for the opportunity to quote this project. If you should have any questions and/or comments, please contact me at your convenience.

Sincerely

A handwritten signature in black ink, appearing to read 'Justin Hoikka'.

Justin Hoikka  
W. Soule & Company



## "The Island City"

## MEMORANDUM

211 N. Main Street  
Plainwell, Michigan 49080  
Phone: 269-685-6821  
Fax: 269-685-7282

TO: City Council / Justin Lakamper, City Manager  
FROM: Brian Kelley, Finance Director / City Treasurer  
DATE: November 6<sup>th</sup>, 2023  
SUBJECT: Budget Amendment for Equipment Usage

---

**SUGGESTED MOTION:** I motion to approve a one-time transfer from General Fund to the Motor Pool Fund in the amount of \$27,210.81 to recover costs in excess of rental charges for police cruisers for the period July 1, 2020 through June 30, 2023, and to adjust the 2023/2024 budget accordingly for the transfer.

**BACKGROUND INFORMATION:** The police cruisers are purchased, operated and maintained out of the Motor Pool Fund. An analysis many years ago by then-Treasurer Karen Koehn set the monthly rental rates transferred from the General Fund to the Motor Pool Fund to cover the costs. The rental rate was last adjusted in November 2021.

**ANALYSIS:** The June 30, 2023 audit identified the Motor Pool Fund with a low fund balance, so a review of the costs versus revenue was conducted. The actual cost of the police cruisers in service from July 1, 2020 through June 30, 2023 exceeds the rental charges by a total of \$27,210.81. This is monthly due to increased fuel costs and some substantial repair costs for the older vehicles in the police fleet.

The methodology used in the cost analysis was reviewed and agreed-to by the city's financial auditors. The methodology of factoring in the estimated replacement cost of a new vehicle over 60 months, plus actual costs for fuel, insurance and repairs, can be used going forward.

**BUDGET IMPACT:** As this analysis was not conducted during the budget process, this amount is not included in the 2023/2024 City Budget. It is recommended to amend the budget to allow for this one-time transfer of \$27,210.81, using current year excess revenues over expenditures.

CITY OF PLAINWELL  
SUMMARY OF AMOUNT OWED TO MOTOR POOL FROM GENERAL  
Fiscal Years 2021, 2022 and 2023

Year Ended	Total Cost of Police Cruisers*	Revenue from Monthly Rentals and Insurance Proceeds	Excess - Due to Motor Pool from General
June 30, 2021	52,230.17	50,405.55	1,824.62
June 30, 2022	65,791.55	58,358.58	7,432.97
June 30, 2023	75,272.30	57,319.08	17,953.22
	<u>193,294.02</u>	<u>166,083.21</u>	<u>27,210.81</u>

\* Cost determined as follows:

- Original purchase price plus 15% for replacement, amortized 60 months
- Actual cost of fuel purchases from Fuel Management and others, as needed
- Actual cost of supplies purchased and expensed at 661-596-775.010
- Actual cost of repair costs expensed at 661-596-932.000
- Actual vehicle insurance costs (MML) for the number of cruisers

**PROPOSED JOURNAL ENTRY**

101-301-940.000	27,210.81	
101-000-001.004		27,210.81
661-000-001.004	27,210.81	
661-000-628.101		27,210.81

**PROPOSED BUDGET AMENDMENT**

101-301-940.000	27211	
661-000-628.101		27211

CITY OF PLAINWELL  
POLICE VEHICLE MONTHLY COSTS

**VEHICLES IN SERVICE**

Car	Date in Service	Purchase Price	15% Replacement Cost	Monthly Rental	Rent until date	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
2008 Chevy Impala	12/14/2016	5,626.50	6,470.48	107.84	12/14/2021	107.84	107.84	107.84	107.84	107.84	107.84	107.84	107.84	107.84	107.84	107.84	107.84
2009 Chevy Impala	6/22/2009	19,328.00	22,227.20	370.45	6/22/2014	-	-	-	-	-	-	-	-	-	-	-	-
2014 Ford Explorer	3/25/2014	27,791.00	31,959.65	532.66	3/25/2019	-	-	-	-	-	-	-	-	-	-	-	-
2015 Ford Explorer	4/27/2015	28,843.00	33,169.45	552.82	4/26/2020	-	-	-	-	-	-	-	-	-	-	-	-
2018 Ford Explorer	6/1/2018	39,290.00	45,183.50	753.06	6/1/2023	753.06	753.06	753.06	753.06	753.06	753.06	753.06	753.06	753.06	753.06	753.06	753.06
2019 Chevy Impala	4/8/2019	23,738.95	27,299.79	455.00	4/7/2024	455.00	455.00	455.00	455.00	455.00	455.00	455.00	455.00	455.00	455.00	455.00	455.00
2020 Ford Explorer	11/16/2020	44,298.89	46,513.83	775.23	11/16/2025	-	-	775.23	775.23	775.23	775.23	775.23	775.23	775.23	775.23	775.23	775.23
			-	-	12/30/1904	-	-	-	-	-	-	-	-	-	-	-	-

Total Monthly Rentals	1,315.90	1,315.90	2,091.13	2,091.13	2,091.13	2,091.13	2,091.13	2,091.13	2,091.13	2,091.13	2,091.13	2,091.13	2,091.13	2,091.13	2,091.13	2,091.13	2,091.13
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Number of vehicles rented by DPS	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
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**MONTHLY RENTAL AMOUNTS**

	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	
Rental from above	1,315.90	1,315.90	2,091.13	2,091.13	2,091.13	2,091.13	2,091.13	2,091.13	2,091.13	2,091.13	2,091.13	2,091.13	
Fuel per VanManen (759.000)	758.39	608.30	688.91	691.01	661.38	791.20	790.44	869.64	932.78	945.10	1,153.25	1,179.25	
Supplies (775.010)	-	-	-	-	-	19.06	44.56	208.53	65.00	-	-	20.98	
Repairs per 596-932.000	1,074.99	373.81	6,692.72	335.29	54.80	780.42	1,281.28	864.31	2,106.65	-	1,001.31	582.05	
Vehicle Insurance (below)	222.26	222.26	266.72	266.72	266.72	266.72	266.72	266.72	266.72	266.72	266.72	266.72	
<b>Total Equipment Cost</b>	<b>3,371.54</b>	<b>2,520.27</b>	<b>9,739.47</b>	<b>3,384.14</b>	<b>3,074.02</b>	<b>3,948.52</b>	<b>4,474.12</b>	<b>4,300.32</b>	<b>5,462.27</b>	<b>3,302.94</b>	<b>4,512.40</b>	<b>4,140.12</b>	52,230.17
Equipment Rental 940.000	4,025.00	4,025.00	4,025.00	4,025.00	4,025.00	4,025.00	4,025.00	4,025.00	4,025.00	4,025.00	4,025.00	4,025.00	48,300.00
Insurance Proceeds	2,105.55												2,105.55
<b>Total "Revenue" In Fund</b>	<b>6,130.55</b>	<b>4,025.00</b>	<b>4,025.00</b>	<b>4,025.00</b>	<b>4,025.00</b>	<b>4,025.00</b>	<b>4,025.00</b>	<b>4,025.00</b>	<b>4,025.00</b>	<b>4,025.00</b>	<b>4,025.00</b>	<b>4,025.00</b>	50,405.55
Due to/(from) General	(2,759.01)	(1,504.73)	5,714.47	(640.86)	(950.98)	(76.48)	449.12	275.32	1,437.27	(722.06)	487.40	115.12	1,824.62

**VEHICLE INSURANCE**

Premium Breakdown (MML)	12,269.00
Number of Vehicles	23
<b>Annual cost per vehicle</b>	<b>533.43478</b>
<b>Monthly cost per vehicle</b>	<b>44.452899</b>

CITY OF PLAINWELL  
POLICE VEHICLE MONTHLY COSTS

**VEHICLES IN SERVICE**

Car	Date in Service	Purchase Price	15% Replacement Cost	Monthly Rental	Rent until date	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
2008 Chevy Impala	12/14/2016	5,626.50	6,470.48	107.84	12/14/2021	107.84	107.84	107.84	107.84	107.84	107.84	-	-	-	-	-	-
2009 Chevy Impala	6/22/2009	19,328.00	22,227.20	370.45	6/22/2014	-	-	-	-	-	-	-	-	-	-	-	-
2014 Ford Explorer	3/25/2014	27,791.00	31,959.65	532.66	3/25/2019	-	-	-	-	-	-	-	-	-	-	-	-
2015 Ford Explorer	4/27/2015	28,843.00	33,169.45	552.82	4/26/2020	-	-	-	-	-	-	-	-	-	-	-	-
2018 Ford Explorer	6/1/2018	39,290.00	45,183.50	753.06	6/1/2023	753.06	753.06	753.06	753.06	753.06	753.06	753.06	753.06	753.06	753.06	753.06	753.06
2019 Chevy Impala	4/8/2019	23,738.95	27,299.79	455.00	4/7/2024	455.00	455.00	455.00	455.00	455.00	455.00	455.00	455.00	455.00	455.00	455.00	455.00
2020 Ford Explorer	11/16/2020	44,298.89	46,513.83	775.23	11/16/2025	775.23	775.23	775.23	775.23	775.23	775.23	775.23	775.23	775.23	775.23	775.23	775.23
2021 Chevy Tahoe	11/15/2021	49,149.38	51,606.85	860.11	11/15/2026						860.11	860.11	860.11	860.11	860.11	860.11	860.11

Total Monthly Rentals 2,091.13 2,091.13 2,091.13 2,091.13 2,091.13 2,951.24 2,843.40 2,843.40 2,843.40 2,843.40 2,843.40 2,843.40 2,843.40

Number of vehicles rented by DPS 6 6 6 6 6 7 7 7 7 7 7 7

**MONTHLY RENTAL AMOUNTS**

	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	
Rental from above	2,091.13	2,091.13	2,091.13	2,091.13	2,091.13	2,951.24	2,843.40	2,843.40	2,843.40	2,843.40	2,843.40	2,843.40	
Fuel per VanManen (759.000)	1,255.58	1,185.34	1,247.89	1,336.73	1,190.48	1,157.09	1,242.84	1,088.82	1,445.47	1,471.94	1,767.26	2,422.23	
Supplies (775.010)	-	-	-	23.58	1.96	58.56	-	-	61.46	-	-	6.18	
Repairs per 596-932.000	-	216.50	82.39	85.56	5,393.88	58.10	4,419.93	943.92	1,884.12	51.75	326.77	1,504.67	
Vehicle Insurance (below)	257.72	257.72	257.72	257.72	257.72	300.67	300.67	300.67	300.67	300.67	300.67	300.67	
Total Equipment Cost	3,604.42	3,750.68	3,679.12	3,794.71	8,935.16	4,525.66	8,806.84	5,176.81	6,535.12	4,667.76	5,238.10	7,077.15	65,791.55
Equipment Rental 940.000	4,025.00	4,025.00	4,025.00	4,025.00	4,025.00	4,776.59	4,776.59	4,776.59	4,776.59	4,776.59	4,776.59	4,776.59	53,561.13
Insurance Proceeds		4,471.97			325.48								4,797.45
Total "Revenue" In Fund	<u>4,025.00</u>	<u>8,496.97</u>	<u>4,025.00</u>	<u>4,025.00</u>	<u>4,350.48</u>	<u>4,776.59</u>	<u>4,776.59</u>	<u>4,776.59</u>	<u>4,776.59</u>	<u>4,776.59</u>	<u>4,776.59</u>	<u>4,776.59</u>	<u>58,358.58</u>
Due to/(from) General	<u>(420.58)</u>	<u>(4,746.29)</u>	<u>(345.88)</u>	<u>(230.29)</u>	<u>4,584.68</u>	<u>(250.93)</u>	<u>4,030.25</u>	<u>400.22</u>	<u>1,758.53</u>	<u>(108.83)</u>	<u>461.51</u>	<u>2,300.56</u>	<u>7,432.97</u>

**VEHICLE INSURANCE**

Premium Breakdown (MML)	11,855.00
Number of Vehicles	23
Annual cost per vehicle	<u>515.43478</u>
Monthly cost per vehicle	<u>42.952899</u>



CITY OF PLAINWELL  
POLICE VEHICLE MONTHLY COSTS

**VEHICLES IN SERVICE**

Car	Date in Service	Purchase Price	15% Replacement Cost	Monthly Rental	Rent until date	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
						-	-	-	-	-	-	-	-	-	-	-	-
2008 Chevy Impala	12/14/2016	5,626.50	6,470.48	107.84	12/14/2021	-	-	-	-	-	-	-	-	-	-	-	-
2009 Chevy Impala	6/22/2009	19,328.00	22,227.20	370.45	6/22/2014	-	-	-	-	-	-	-	-	-	-	-	-
2014 Ford Explorer	3/25/2014	27,791.00	31,959.65	532.66	3/25/2019	-	-	-	-	-	-	-	-	-	-	-	-
2015 Ford Explorer	4/27/2015	28,843.00	33,169.45	552.82	4/26/2020	-	-	-	-	-	-	-	-	-	-	-	-
2018 Ford Explorer	6/1/2018	39,290.00	45,183.50	753.06	6/1/2023	753.06	753.06	753.06	753.06	753.06	753.06	753.06	753.06	753.06	753.06	753.06	753.06
2019 Chevy Impala	4/8/2019	23,738.95	27,299.79	455.00	4/7/2024	455.00	455.00	455.00	455.00	455.00	455.00	455.00	455.00	455.00	455.00	455.00	455.00
2020 Ford Explorer	11/16/2020	44,298.89	46,513.83	775.23	11/16/2025	775.23	775.23	775.23	775.23	775.23	775.23	775.23	775.23	775.23	775.23	775.23	775.23
2021 Chevy Tahoe	11/15/2021	49,149.38	51,606.85	860.11	11/15/2026	860.11	860.11	860.11	860.11	860.11	860.11	860.11	860.11	860.11	860.11	860.11	860.11

Total Monthly Rentals 2,843.40 2,843.40 2,843.40 2,843.40 2,843.40 2,843.40 2,843.40 2,843.40 2,843.40 2,843.40 2,843.40 2,843.40 2,843.40

Number of vehicles rented by DPS 7 7 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6

**MONTHLY RENTAL AMOUNTS**

	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	
Rental from above	2,843.40	2,843.40	2,843.40	2,843.40	2,843.40	2,843.40	2,843.40	2,843.40	2,843.40	2,843.40	2,843.40	2,843.40	
Fuel per VanManen (759.000)	2,011.83	2,121.64	1,783.96	2,101.74	1,903.40	1,268.61	1,686.57	1,695.58	1,570.75	1,710.37	1,634.78	1,480.17	
Supplies (775.010)	-	-	-	-	-	-	-	-	20.97	-	-	-	
Repairs per 596-932.000	1,196.63	2,012.12	298.27	1,771.43	86.69	1,030.68	6,513.07	29.99	36.70	3,133.75	493.63	357.67	
Vehicle Insurance (below)	302.75	302.75	259.50	259.50	259.50	259.50	259.50	259.50	259.50	259.50	259.50	259.50	
Total Equipment Cost	6,354.61	7,279.91	5,185.13	6,976.07	5,092.99	5,402.19	11,302.54	4,828.47	4,731.32	7,947.02	5,231.31	4,940.74	75,272.30
Equipment Rental 940.000	4,776.59	4,776.59	4,776.59	4,776.59	4,776.59	4,776.59	4,776.59	4,776.59	4,776.59	4,776.59	4,776.59	4,776.59	57,319.08
Insurance Proceeds													-
Total "Revenue" In Fund	4,776.59	4,776.59	4,776.59	4,776.59	4,776.59	4,776.59	4,776.59	4,776.59	4,776.59	4,776.59	4,776.59	4,776.59	57,319.08
Due to/(from) General	1,578.02	2,503.32	408.54	2,199.48	316.40	625.60	6,525.95	51.88	(45.27)	3,170.43	454.72	164.15	17,953.22

**VEHICLE INSURANCE**

Premium Breakdown (MML)	12,456.00
Number of Vehicles	24
Annual cost per vehicle	<u>519</u>
Monthly cost per vehicle	<u>43.25</u>



## “The Island City”

## MEMORANDUM

211 N. Main Street  
Plainwell, Michigan 49080  
Phone: 269-685-6821  
Fax: 269-685-7282

TO: City Council / Justin Lakamper, City Manager  
FROM: Bob Nieuwenhuis, Superintendent  
DATE: November 09, 2023  
SUBJECT: Elevator Maintenance, Repair and Testing

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**SUGGESTED MOTION:** I motion to approve the contract with Great Lakes Elevator to repair, perform maintenance, test and submit test results to the State for the William Crispe Elevator for \$7,775,00.

**BACKGROUND INFORMATION:** The State of Michigan requires elevator testing be performed annually, with additional testing required every three years. Great Lakes Elevator is contracted to perform this testing and submit results to the State. They also provide preventative maintenance and repair services as needed. This service call covers necessary repairs, preventative maintenance and all State required testing.

**ANALYSIS:** The City of Plainwell has a contract with Great Lakes Elevator Company to service all elevators city wide.

**BUDGET IMPACT:** This is not a budgeted item, but funds have been appropriated to cover this cost.

Great Lakes Elevator  
 530 E. Grand River Road  
 Williamston, MI 48895  
 (517) 655-5400

**QUOTE**

Quote #
903

Bill To: Plainwell - Vacant  
 211 N. Main Street  
 Plainwell, MI 49080  
  
 (269) 207-7320

Account: Plainwell - Vacant  
 211 N. Main Street  
 Plainwell, MI 49080

Date	11/8/2023	Terms	Upon Receipt	Job #	1,061
Quote #	903	PO #			

Quantity	ID	Description	Price	Amount
1.00	EXTRA SERVICE	Extra Service	\$7,775.00	\$7,775.00

Furnish the necessary labor and materials to land car, evacuate oil from the hydraulic line, and replace the leaking vic fittings; Replenish the tank unit with 5 gallons of oil to prevent cavitation when going to the top floor; Introduce the oil back into the line and test for proper operation; Properly clean the pit area; Perform Category 1 & 3 Testing and Submit to state

Taxable	\$0.00
Non-Taxable	\$7,775.00
Sub-Total	\$7,775.00
Sales Tax	\$0.00
<b>TOTAL</b>	<b>\$7,775.00</b>

## Investment Activity Report



“The Island City”

### City of Plainwell

Investment Portfolio Detail - Unaudited

at: 10/31/2023

**Brian Kelley, Finance Director/Treasurer**

I verify that this investment portfolio is in conformity with Michigan laws and the City's Investment Policy as approved by City Council.

Insert Signature:

**Brian Kelley**

Digitally signed by Brian Kelley  
Date: 2023.11.01 17:28:16 -04'00'

	Investment Type	CUSIP	Principal Purchase	Monthly Interest Earned	Institution or Bank	Contact Name and Number	Purchase Date	Maturity Date	Yield	Remaining Days to Maturity
1	Pooled Investment*	N/A	\$1,287,213	\$5,454.11	Michigan Class	Jeff Anderson - 616.244.9376	03/28/2016		5.49%	
2	365-Day CD	N/A	\$87,184	\$0.00	First National Bank	Doug Johnson - 616.538.6040	11/16/2022	11/16/2023	3.89%	16
3	6-month CD	N/A	\$51,757	\$186.92	Consumers Credit Union	Christopher Rusche - 616.208.1166	05/22/2023	11/19/2023	4.41%	19
4	6-month CD	N/A	\$51,757	\$186.92	Consumers Credit Union	Christopher Rusche - 616.208.1166	05/22/2023	11/19/2023	4.41%	19
5	365-Day CD	N/A	\$25,840	\$93.73	Horizon Bank	Tammy Kerr 616.214.3754	01/09/2023	01/09/2024	4.43%	70
6	180-Day CD	N/A	\$250,165	\$95.51	Northstar Bank	Julie Smith - 810.329.7104	10/03/2023	03/31/2024	4.55%	152
7	730-Day CD	N/A	\$256,808	\$572.84	Grand River Bank	Christy Vierzen - 616.259.1322	06/10/2022	06/09/2024	2.75%	222
8	435-Day CD	N/A	\$64,903	\$700.71	First National Bank	Doug Johnson - 616.538.6040	04/05/2023	06/13/2024	4.33%	226
9	13-month CD	N/A	\$167,918	\$628.52	Southern Michigan Bank & Trust	Aimee Kornowicz 269.279.3568	10/03/2023	10/30/2024	4.55%	365
10	13-month CD	N/A	\$10,033	\$33.01	Southern Michigan Bank & Trust	Aimee Kornowicz 269.279.3568	10/03/2023	10/30/2024	4.55%	365
11										
12										
13										
14										
15										

Total Investments: \$2,253,578.92      \$7,952.27 = Monthly investment interest

Average Yield: 4.34%

### Cash Activity for the Month

Cash, beginning of month: \$2,180,284.66

\$2,251.10 = Monthly bank account interest

Cash, end of month: \$2,355,882.86

Cash and Investments, end of month: \$4,609,461.78      \$10,203.37 = Total monthly interest earned

**Justin Lakamper, City Manager**

I verify that this investment portfolio is in conformity with Michigan laws and the City's Investment Policy as approved by City Council.

Insert Signature:

\*\* Funds 701 and 703 not included - Trust & Agency

**ESTIMATED CASH BALANCE/FUND BALANCE REPORT**

MONTH ENDED: **10/31/2023**

% OF FISCAL YEAR: **33.61%**

**\* - Amounts taken from audited financial statements as of June 30, 2023**

\*\* - OPEB listing on this worksheet is included in the General Fund for financial statement purposes

\*\*\* - These amounts are taken directly from the End of Month Financial Statement provided to Council

FUND	AUDITED FIGURES AS OF MOST RECENT AUDIT *		CURRENT YEAR PERFORMANCE - UNAUDITED ***		ESTIMATED FUND BALANCE (AUDIT FB + ACT REV - ACT EXP)	TOTAL RECONCILED CASH AND INVESTED FUNDS	CURRENT YEAR AMENDED BUDGET EXP	EXPENSE BUDGET USED
	CASH AND INVESTED FUNDS BALANCE	FUND BALANCE	ACTUAL REVENUE YTD - CASH BASIS	ACTUAL EXPENSE YTD - CASH BASIS				
General	466,673	538,616	1,804,471	777,779	1,565,308	1,581,050	2,974,565	26.15%
Major Streets	287,707	183,988	76,393	164,061	96,320	104,428	448,259	36.60%
Local Streets	343,961	338,397	63,772	33,910	368,259	391,478	518,875	6.54%
Solid Waste	22,000	18,626	133,689	66,576	85,740	85,815	224,256	29.69%
Brownfield BRA	141,700	68,836	52,191	86,825	34,201	114,167	146,493	59.27%
Tax Increment TIFA	149,891	147,581	111,468	21,033	238,016	238,016	74,424	28.26%
Downtown DDA	102,223	100,155	76,282	11,266	165,172	166,772	41,476	27.16%
Stimulus Fund ARPA	410,964	14,044	5,517	-	19,561	416,481	415,469	0.00%
Revolving Loan	30,592	62,655	17,234	-	79,889	47,826	10,000	0.00%
Capital Improvement	62,735	62,735	99,387	31,590	130,531	130,531	116,423	27.13%
Fire Reserve	76,887	76,887	99,352	44,870	131,368	131,368	97,995	45.79%
Airport	43,387	50,958	32,454	43,284	40,127	31,859	78,927	54.84%
Sewer	811,289	783,145	535,579	481,300	837,424	852,085	2,597,357	18.53%
Water	264,455	94,318	246,568	171,624	169,262	201,631	3,589,816	4.78%
Motor Pool / Equipment	39,502	32,573	100,541	102,764	30,350	27,786	273,325	37.60%
OPEB**	76,408	76,659	18,213	11,482	83,390	88,168	58,434	19.65%
	<b>3,330,374</b>	<b>2,650,173</b>	<b>3,473,110</b>	<b>2,048,364</b>	<b>4,074,919</b>	<b>4,609,462</b>	<b>11,666,093</b>	<b>17.56%</b>

<b>Justin Lakamper, City Manager</b>	<b>Brian Kelley, Finance Director/Treasurer</b>
I verify that I have reviewed the revenue and expenditure financial summary attributed to my department and to the best of my knowledge the report is accurate.	I verify that I have reviewed the revenue and expenditure financial summary attributed to my department and to the best of my knowledge the report is accurate.
Insert Signature:	Insert Signature:  <div style="text-align: right;">Digitally signed by Brian Kelley Date: 2023.11.01 17:37:18 -04'00'</div>

# Water Renewal

Superintendent: Bryan Pond

October 2023



## Significant Department Actions and Results

I attended a water environment conference in Chicago. Some new technologies are the removal of PFAS using a filter with an electric charge. The use of drones and confined space, also mapping of plants. Further research into identifying micro plastics and rubber fibers in our surface waters as related to our drinking water sources, and the future need to remove these fibers with nano filters. I looked into odor control systems that would fit our long term plan as the Mill property eventually will have homes. I also spoke with one of our chemical suppliers and eventually received better pricing for our ferric, chlorine, sulfur, we use in our process.

The bio bed capital replacement project was completed this month. The fabric and the rock gravel base did not need to be replaced so the project cost came in at approximately \$28,000. of the \$55,000 budgeted. This will have a life cycle of 4.5 yrs. and we should budget for a permanent system with low annual operating costs.

## Pending Items (including CIP) FY 23/24

## Expenditure Summary/Issues

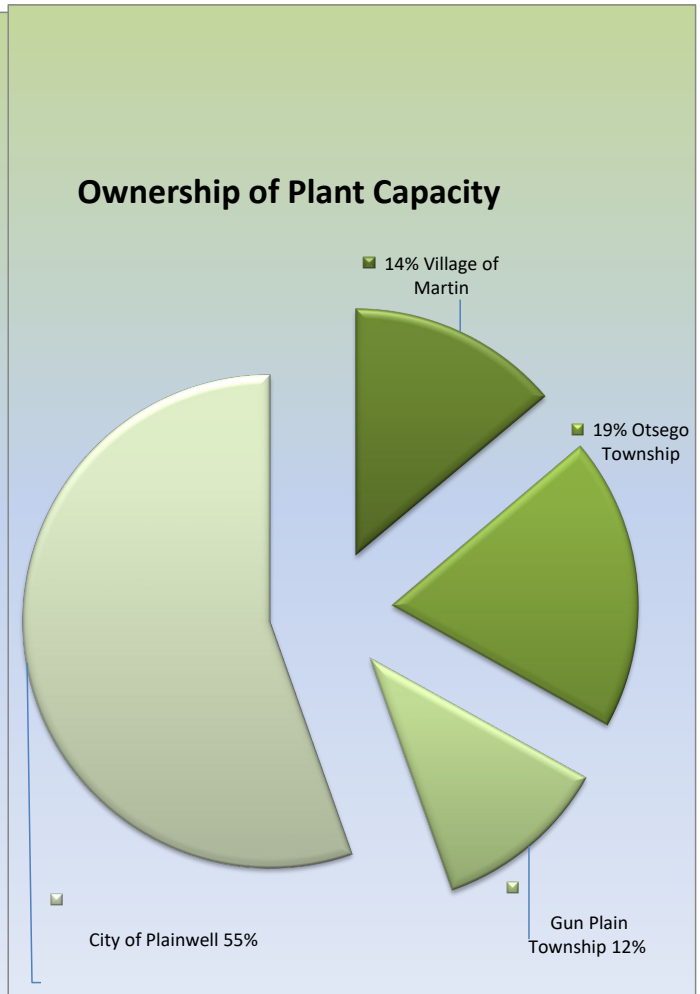
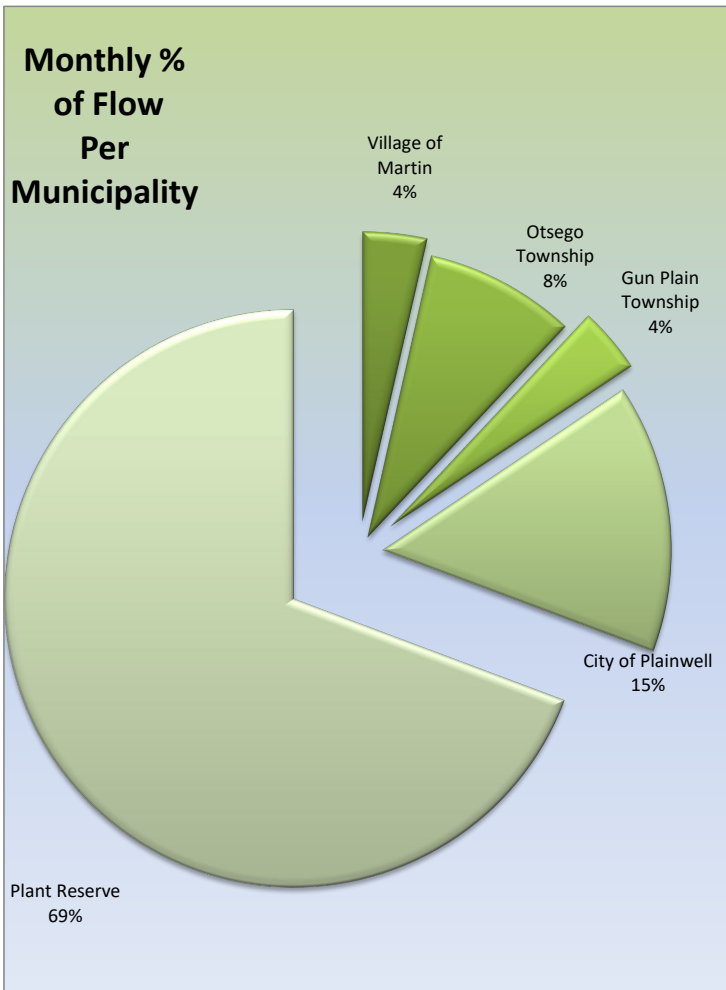
	<u>(budgeted)</u>	<u>(completed)</u>
Bio-Bed Replacement	\$55,000	yes \$28,000
Replace 2003 Meile Labware Washer	\$12,000	on order
Replace three 1980,s roofs		
Boiler Room	\$30,300	Scheduled
Final Pump Room	\$39,330	for Nov. 13th
Cushman St	\$40,100	
	\$109,730	
	\$176,730	



## Monthly Flow Data

Our permitted volume of treatment is 1,300,000 gallons per day. The table and graph below shows the breakdown of average monthly flow from our customer communities, the percent ownership of our customer communities.

	Total Gallons	Permitted Daily Flow Gallons	Reserve	Ownership of Plant Capacity
<b>Village of Martin</b>	930,141			
Gun River MH Park	395,000			
US 131 Motor Sports Park	96,560			
<b>Total:</b>	1,421,701			
<b>AVG. DAILY:</b>	50,775	180,000	72%	14%
<b>Otsego Township</b>	<b>Total:</b> 3,400,842			
<b>AVG. DAILY:</b>	121,459	250,000	51%	19%
<b>Sun Plain Township</b>	<b>Total:</b> 994,000			
North Point Church	3,000			
North 10th Street	255,398			
Gores Addition	225,000			
<b>AVG. DAILY</b>	52,764	150,000	65%	12%
<b>City of Plainwell</b>	<b>Total:</b> 6072643			
<b>AVG. DAILY:</b>	195891.72	720,000	73%	55%
<b>Avg. Daily Plant Flow from entire service district</b>	0.38			



## State Required Reporting Compatible Pollutants

MI State Requirement	City Benchmark	Monthly Avg. Reported/MDEQ
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### Carbonaceous Biochemical oxygen demand (CBOD-5):

25 mg/l	15	8.90
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*This test measures the amount of oxygen consumed by bacteria during the decomposition of organic materials. Organic materials from wastewater treatment facility act as a food source for bacteria.*

### TOTAL SUSPENDED SOLIDS (TSS):

30 mg/l	15	12
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*Includes all particles suspended in water which will not pass through a filter. As levels of TSS increase, a water body begins to lose its ability to support a diversity of aquatic life.*

### PHOSPHORUS (P):

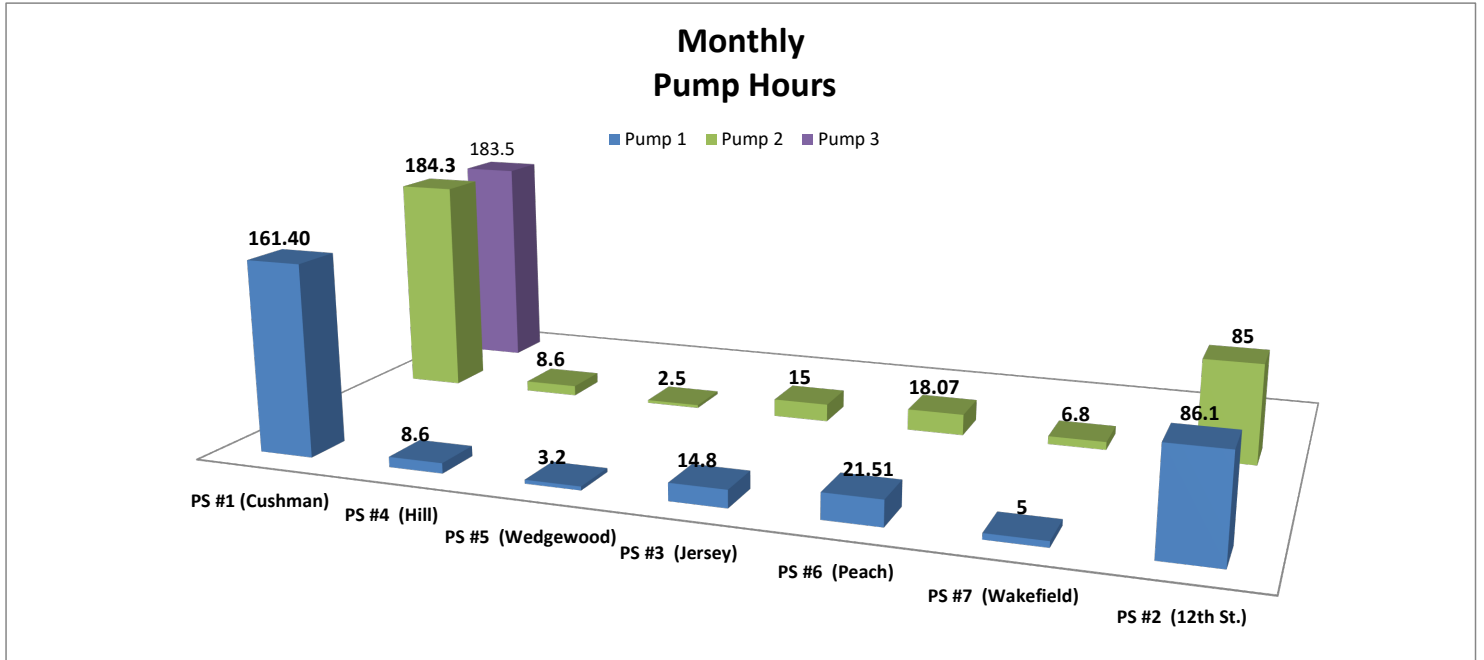
1.0 mg/l	0.45	0.71
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*Controlling phosphorous discharges is a key factor in preventing eutrophication of surface waters. Eutrophication is caused by water enrichment of inorganic plant nutrients. Eutrophication negatively effects water bodies due to increases in algal blooming, causing excessive plant growth which depletes dissolved oxygen in the river which is necessary for aquatic life to survive.*

### Total Coliform (COLI):

200counts/ml	50	4
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*A group of bacteria found in soil, on vegetation and in large numbers in the intestine of warm-blooded animals, including humans. Water is not a natural medium for coliform organisms and their presence in water is indicative of some type of contamination.*



Pumps convey the waste where gravity sewers cannot, run times are a indicator of how the station is operating and being maintained.

Minutes  
Plainwell DDA, BRA, and TIFA: Special Meeting  
**October 27, 2023**

1. Call to Order - Meeting called to order at 7:31 a.m. by Larabel
2. Pledge of Allegiance
3. Roll Call  
**Members Present:** Randy Wisnaski, Nick Larabel, Cathy Green, Justin Lakamper, Jim Turley  
Excused: Angela Ridgway, Paul Rizzo, Kevin Seckel, Adam Hopkins
4. General Public-None
5. Chairman's Report: None
  
6. DDA Action Items
  - A. **Motion to approve the \$8,000 cost for work on the corral, parking spots, and tree removal in the northeast parking lot was made by Green and seconded by Wisnaski. All in favor vote. Motion carried.**
  
7. Public Comments: None
8. Staff Comments: None
9. Member Comments:
  - a. Larabel- update on wayfinding signs
  - b. Turley – update on Clark Gas station and new industrial businesses
10. Adjournment: **A Motion to adjourn the meeting at 8:50 a.m. was made by Larabel and seconded by Turley.**

Submitted by Denise Siegel, Community Development Manager

**CITY OF PLAINWELL**  
**MINUTES**  
**Planning Commission**  
**Wednesday, November 01, 2023**

1. Call to Order at 6:30 pm by Colingsworth
2. Pledge of Allegiance was given by all present.
3. Roll Call:  
Present: Rachel Collingsworth, Jay Lawson, Stephen Bennett, Jim Higgs, Gary Sausaman. Kevin Hammond  
Excused: Lori Steele
4. Approval of Minutes: 10/18/2023  
**Motion to approve minutes and place them on file was made by Higgs and seconded by Lawson. All in favor vote. Motion passed.**
5. Chairperson's Report: None
6. New Business:  
**Motion to close the regular meeting was made by Higgs and seconded by Hammond. Motion to open the Public Hearing was made by Higgs and seconded by Lawson at 6:35 pm.**
  - A. Public Hearing: Regarding Ordinance No. 397 Amendment Site Plan Review process for R-2 and CBD District.
    - a. No Public present
    - b. Discussion – Higgs asked for clarification on the language “A Site Plan for a use permitted by right shall be approved administratively by the City Manager or designee or by the Planning Commission, consistent with the regulation and standard set forth in this section.”  
**Motion to close the public hearing was made by Higgs and seconded by Hammond, all in favor of closing the meeting at 6:44 p.m.**

**Motion to Open Planning Meeting was made by Higgs and seconded by Lawson.**

**Higgs motioned to delay the recommendation to City Council until clarification on the wording was provided, seconded by Lawson.**  
Siegel would provide the information via email, and reset the Public Hearing.
7. Old Business: None
8. Reports and Communications: 10/09/2023 were reviewed and placed on file.
9. Public Comments: None
10. Staff Comments: Siegel, Community Development Manager provided an update on the ribbon cutting for Bloom and the RFQ Launch for the Mill Property on Nov. 2, 2023.
11. Commissioner Comments:  
Hammond inquired about the hotel's progress and the Clark Gas Station's progress.
12. Adjournment: Colingsworth adjourned the meeting at 6:55 p.m.

11/09/2023

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF PLAINWELL  
INVOICE ENTRY DATES 10/20/2023 - 11/09/2023  
BOTH JOURNALIZED AND UNJOURNALIZED  
BOTH OPEN AND PAID

Vendor Code	Vendor Name	Description	Amount
000002	AT&T		
	26968519571011	AIRPORT LANDLINE PHONE 9/14 - 10/13/2023	306.95
	26968568241011	DPS LANDLINE PHONE 9/14 - 10/13/2023	306.95
TOTAL FOR: AT&T			613.90
000004	PLAINWELL AUTO SUPPLY INC		
	699124	DPW - FILTER #61A LOADER AB	162.18
	699126	DPW - FILTER #61 LOADER AB	25.74
	699143	DPW - SHOP GREASE AB	47.90
	699147	DPW - RADIAL SEAL FILTER #60/POWER SERVICE DIESEL !	271.02
	699371	DPW - BATTERY CABLES/CONNECTORS/WELDING CABLE	138.70
	699395	DPW - FILTER TRUCK #10 DR	19.39
	699511	DPW - RELAY TRUCK #16 AS	30.00
	699540	DPW - BATTERY CABLES TRUCK #16 AS	13.29
	699762	DPW - FUEL TANK #15 AB	201.29
	699767	DPW - WIPERS #16 AS	37.18
	699941	DPW - BRAKECLEAN SHOP RL	63.48
	699982	DPW - HARDNER SHOP AB	62.50
	700152	DPW - MUD FLAPS TRUCK #12/GREASE/BREAKAWAY	93.06
	700174	DPW - SPRAY BED LINER (2) TRUCK #15	33.58
	700313	DPS - SYNTHETIC OIL CAR #6 KC	19.99
	700703	DPW - BELT DRESSING/SPRAY JF	6.99
	700732	DPW - GREASE JOINT KIT DR	41.96
	700736	DPW - 2.5 DEF/GREASE JF	63.89
	700965	DPW - BATTERY CHARGER AB	229.00
	700966	DPW - V BELT #89 AB	31.99
TOTAL FOR: PLAINWELL AUTO SUPPLY INC			1,593.13
000009	CONSUMERS ENERGY		
	2023.10	CITY WIDE ELECTRIC SERVICE SEPTEMBER 2023	10,211.53
	2023.11	CITY WIDE ELECTRIC OCTOBER 2023	9,270.56
	206881031563	WR ELECTRIC SERVICE OCTOBER 2023	6,535.85
TOTAL FOR: CONSUMERS ENERGY			26,017.94
000010	RIDDERMAN & SONS OIL CO INC		
	168298	DPW - 470GL DIESEL 30-#2 DYED	1,559.22
	168299	DPW - 358GL GASOLINE 5-87 REG 10% ETHANOL	913.15
	80688	DPW - 1 DRUM GREASE/HYDRAULIC FLUID	973.15
TOTAL FOR: RIDDERMAN & SONS OIL CO INC			3,445.52

000011	SHOPPERS GUIDE INC		
	01266634	DDA - INDOOR MARKET ADVERTISING DS	33.84
TOTAL FOR: SHOPPERS GUIDE INC			33.84
-----			
000034	VERIZON		
	9947609944	CITY WIDE CELL PHONES 9/24 - 10/23/2023	958.94
	9947609945	EOC/DPS PHONE SERVICE 9/24 - 10/23/2023	153.18
TOTAL FOR: VERIZON			1,112.12
-----			
000077	MCMASTER-CARR SUPPLY		
	16770668	WR - FITTING/COUPLING/TUBING BP	156.00
TOTAL FOR: MCMASTER-CARR SUPPLY			156.00
-----			
000087	BILL G BOMAR		
	2023.11	RETIREE HEALTH PREMIUM NOVEMBER 2023 BOMAR	500.00
TOTAL FOR: BILL G BOMAR			500.00
-----			
000100	SIEGFRIED CRANDALL PC		
	113400	ADMIN - AUDITING SERVICES FOR YEAR END 6/30/2023	10,000.00
TOTAL FOR: SIEGFRIED CRANDALL PC			10,000.00
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000104	HARDINGS MARKET 380		
	2023.11.1	ADMIN - WATER FOR RFQ DS	6.98
TOTAL FOR: HARDINGS MARKET 380			6.98
-----			
000131	KEVIN CHRISTENSEN		
	2023.11	RETIREE PREMIUMS NOVEMBER 2023 CHRISTENSEN	193.10
TOTAL FOR: KEVIN CHRISTENSEN			193.10
-----			
000134	HAROLD ZIEGLER FORD		
	2023.10.25	DPW - 2023 F350 WATER VAN CHASSIS	36,689.00
	336013	DPS - OIL CHANGE/INSPECTION CAR #5 2021 TAHOE *64	52.61
TOTAL FOR: HAROLD ZIEGLER FORD			36,741.61
-----			
000138	AMERICAN OFFICE SOLUTIONS		
	35056649	DPS - COPLIER LEASE/CHARGES SEPTEMBER 2023	149.52
TOTAL FOR: AMERICAN OFFICE SOLUTIONS			149.52
-----			
000140	HACH CO		
	13779287	WR - BOD WATER NUTRIENT PILLOW BP	595.90
	13781345	WR - DO SENSOR CAPS BP	1,400.00
	13787978	DPW - FLOURIDE (17) CP	945.05
TOTAL FOR: HACH CO			2,940.95
-----			
000157	DAVID RANTZ		
	2023.11	DPS - REIMBURSEMENT FOR TAHOE FUSES KC	6.55



TOTAL FOR: DAVID RANTZ			6.55
000164	ETNA SUPPLY CO INC		
	S105339577.001	SENSUS ANNUAL MAINTENANCE/SUPPORT	3,000.00
	S105355316.001	DPW - PARTS FOR TRAINING METER CHANGE/INVENTOR'	311.35
	S105357835.001	DPW - TRUCK #5 SUPPLIES	143.00
TOTAL FOR: ETNA SUPPLY CO INC			3,454.35
000332	ALLEGAN COUNTY REGISTER OF DEEDS		
	2023.11.1	ADMIN - RECORD UTILITY LINE EASEMENT (2) OLD ORCH/	60.00
TOTAL FOR: ALLEGAN COUNTY REGISTER OF DEEDS			60.00
000348	KALAMAZOO LANDSCAPE SUPPLIES		
	IN0256523	DPW - YARD BLEND (3) PELL PARK AB	86.25
TOTAL FOR: KALAMAZOO LANDSCAPE SUPPLIES			86.25
000356	LOCK MASTER SECURITY LLC		
	12092	DPW - SERVICE SLIDE GATE TOP READER/ACCESS SYSTEM	92.70
TOTAL FOR: LOCK MASTER SECURITY LLC			92.70
000531	CUMMINS SALES AND SERVICE		
	S3-92980	WR - 12TH ST LIFT STATION MAINTENANCE BP	1,386.13
TOTAL FOR: CUMMINS SALES AND SERVICE			1,386.13
000624	AIS CONSTRUCTION-JOHNDERE POWERPLN		
	G15058	DPW - REPLACEMENT PEDALS #61	1,599.83
	G16162	DPW - SEAL KIT	115.24
	W16327	DPW - BRAKE VALVE RESEALED #61	541.60
TOTAL FOR: AIS CONSTRUCTION-JOHNDERE POWERPLN			2,256.67
000760	ALLEGAN COUNTY SHERIFFS DEPT		
	2023.9	DPW - SHERIFFS WORK CREW ASSIST SEPTEMBER 2023	150.00
TOTAL FOR: ALLEGAN COUNTY SHERIFFS DEPT			150.00
000843	B & C TROPHY		
	348	ADMIN - CITY OF PLAINWELL SHIRTS JL	755.00
TOTAL FOR: B & C TROPHY			755.00
000910	GRAINGER		
	9875829203	WR - UTILITY PUMP 1 HP 115VAC VP	654.62
TOTAL FOR: GRAINGER			654.62
000941	WEST MICHIGAN CRIMINAL JUSTICE TC		
	5499	DPS - FALL 2023 MCOLES DISTRIBUTION PAYMENT	598.37
TOTAL FOR: WEST MICHIGAN CRIMINAL JUSTICE TC			598.37
000947	WYOMING ASPHALT PAVING INC.		

	2023-746	DPW - NEW ORCHARD ENTRANCE RN	1,079.37
	2023-800	DPW - POTHOLE REPAIR	71.69
TOTAL FOR: WYOMING ASPHALT PAVING INC.			1,151.06
-----			
000962	STATE OF MICHIGAN		
	761-11161050	2023 ANNUAL FEE COMMUNITY PUBLIC WATER SUPPLY	1,618.08
TOTAL FOR: STATE OF MICHIGAN			1,618.08
-----			
000991	SAFETY SERVICES INC		
	117171	WR - REPLACE O2 SENSOR GAS METER BP	252.09
TOTAL FOR: SAFETY SERVICES INC			252.09
-----			
001043	BS&A SOFTWARE		
	150562	2023/2024 SOFTWARE SUPPORT	4,490.00
TOTAL FOR: BS&A SOFTWARE			4,490.00
-----			
001081	MIKE BRUCE		
	2023.10.12	DPS - TUITION REIMBURSEMENT MB KC	1,044.00
	2023.10.16	DPS - BOOT ALLOWANCE MB KC	297.42
TOTAL FOR: MIKE BRUCE			1,341.42
-----			
001215	FLIER'S		
	138537	WR - 10 BAGS SOFTENER SALT BP	167.80
TOTAL FOR: FLIER'S			167.80
-----			
001369	UNITED STATES POSTAL SERVICE		
	10/01/2023	Certified Mail - Clerk	42.80
TOTAL FOR: UNITED STATES POSTAL SERVICE			42.80
-----			
001448	PROFESSIONAL CODE INSPECTIONS		
	23010	OCTOBER 2023 PERMITS	718.00
TOTAL FOR: PROFESSIONAL CODE INSPECTIONS			718.00
-----			
001645	ALEXANDER CHEMICAL CORPORATION		
	74410	WR - FERRIC CHLORIDE 46340LBS BP	10,908.44
TOTAL FOR: ALEXANDER CHEMICAL CORPORATION			10,908.44
-----			
001711	DETROIT SALT COMPANY		
	SI24-22279	DPW - 2023/2024 ROAD SALT (100.95)	6,242.75
TOTAL FOR: DETROIT SALT COMPANY			6,242.75
-----			
001748	REPUBLIC SERVICES		
	0249-008030965	DPW - TWO CONTAINERS NOVEMBER 2023	381.79
	0249-008031285	WR - TWO CONTAINERS NOVEMBER 2023	316.37
TOTAL FOR: REPUBLIC SERVICES			698.16
-----			
001802	CRONEN SIGNS		

	3929	DPS - 2023 TAHOE LETTERING/REMOVAL FROM 2015 EXP	825.00
TOTAL FOR: CRONEN SIGNS			825.00
001854	MODEL FIRST AID 134043	DPW - SHOP SAFETY SUPPLIES RN	109.50
TOTAL FOR: MODEL FIRST AID			109.50
002049	AUTO-OWNERS INSURANCE 2023.10.27	BRINDLEY AIRPORT INSURANCE 11/16/2023 - 11/15/202	477.00
TOTAL FOR: AUTO-OWNERS INSURANCE			477.00
002116	CHARTER COMMUNICATIONS 005584501101423 172241901100623	DPS INTERNET/TV SERVICE NOVEMBER 2023 AIRPORT INTERNET OCTOBER 2023	286.15 84.70
TOTAL FOR: CHARTER COMMUNICATIONS			370.85
002123	H & H AUTO BODY LLC 6FC9C651	DPW - REPAIR DAMAGE CAR #2 2019 IMPALA	3,683.15
TOTAL FOR: H & H AUTO BODY LLC			3,683.15
002164	R W MERCER CO. 241507	AIRPORT TESTING/INSPECTIONS 2023	495.00
TOTAL FOR: R W MERCER CO.			495.00
002219	CLARK TECHNICAL SERVICES 387 388	ELECTION/INSTALL NEW EPB COMPUTER FOR EARLY VOT OCTOBER 2023 CITY WIDE IT SERVICES	350.00 1,554.80
TOTAL FOR: CLARK TECHNICAL SERVICES			1,904.80
002246	ELHORN ENGINEERING CO. 299546	DPW - CHEMICALS FOR WELLS 4 & 7	857.00
TOTAL FOR: ELHORN ENGINEERING CO.			857.00
002281	HOME DEPOT 2014571 4015331 5015220 6510029 7014166	DPW - 150' EXTENSION CORD CHRISTMAS LIGHTS DR DPW - 2X12-8 (20) RIVERWALK BOARDS RL DPW - ROOF CEMENT/CAULK GUN/TRAY/60" HANDLE BA DPW - 5/4X6-8 (4) RIVERWALK BOARDS RL DPW - 150' EXTENSION CORD CHRISTMAS LIGHTS DR	107.80 454.33 99.78 30.50 107.80
TOTAL FOR: HOME DEPOT			800.21
002283	AXON ENTERPRISE, INC. 10/01/2023	DPW - AXON magnet mount	28.17
TOTAL FOR: AXON ENTERPRISE, INC.			28.17
002371	RENEWED EARTH INC 32026	DPW - NOVEMBER 2023 COMPOST SITE MANAGEMENT	1,250.00

	32034	WR - MULCH FOR BIO BED BP	9,185.60
TOTAL FOR: RENEWED EARTH INC			10,435.60
<hr/>			
002402	STEENSMA LAWN & POWER EQUIPMENT		
	1073913	DPW - HYDRAULIC OIL #61 LOADER	77.94
	1077019	DPW - CHAIN/BAR/OIL JF	102.77
TOTAL FOR: STEENSMA LAWN & POWER EQUIPMENT			180.71
<hr/>			
002527	COPS HEALTH TRUST		
	2023.10.16	NOVEMBER 2023 DENTAL/VISION PREMIUMS	1,571.80
TOTAL FOR: COPS HEALTH TRUST			1,571.80
<hr/>			
002539	BELDEN SAND & GRAVEL		
	7543	DPW - CRUSHED STONE DPS	83.60
	7553	DPW - CRUSHED STONE RIVERWALK/NAPA	183.70
TOTAL FOR: BELDEN SAND & GRAVEL			267.30
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002562	CITY OF ALLEGAN		
	11961	DPW - 3RD QTR 2023 WATER TESTING	440.00
TOTAL FOR: CITY OF ALLEGAN			440.00
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002618	KIM BROWN		
	2023.10.11	WR - MWEA MEMBERSHIP DUES 9/23 - 9/24 KB	95.00
TOTAL FOR: KIM BROWN			95.00
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002650	FUEL MANAGEMENT SYSTEM		
	208907	DPS - FUEL FOR POLICE/FIRE VEHICLES 10/31/2023	979.18
TOTAL FOR: FUEL MANAGEMENT SYSTEM			979.18
<hr/>			
002673	STATE OF MICHIGAN MDOT		
	591-11162686	2023 AIRPORT LICENSE FEE	25.00
TOTAL FOR: STATE OF MICHIGAN MDOT			25.00
<hr/>			
002703	CONTINENTAL LINEN SERVICES INC		
	3720296	CH RUGS	30.88
	3720297	WR RUGS	43.02
	3720298	DPW RUGS	19.68
	3726132	DPS RUGS	28.45
	3731946	CH RUGS	30.88
	3731947	WR RUGS	43.02
	3731948	DPW RUGS	19.68
	3737879	DPS RUGS	28.45
	3743754	CH RUGS	30.88
	3743755	WR RUGS	43.02
	3743756	DPW RUGS	19.68
TOTAL FOR: CONTINENTAL LINEN SERVICES INC			337.64
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002787	ESPER ELECTRIC		
	31429	WR - VFD REPROGRAMMED/TESTED CUSHMAN LIFT STA	185.00
TOTAL FOR: ESPER ELECTRIC			185.00
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002869	PLUMMERS ENVIRONMENTAL SERVICES INC		
	23173473	EMERGENCY SEWER CLEANING/CAMERA WORK	3,894.55
	23173487	CAMERA WORK/SEWER EMERGENCY	499.20
TOTAL FOR: PLUMMERS ENVIRONMENTAL SERVICES INC			4,393.75
-----			
004168	SBF ENTERPRISES		
	0138363	ADMIN - SUPPLIES/PRINTING NOVEMBER 2023 UB	448.86
	2023.11	UB POSTAGE NOVEMBER 2023	603.26
TOTAL FOR: SBF ENTERPRISES			1,052.12
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004205	HOEKSTRA ROOFING COMPANY INC.		
	18867	CITY HALL ROOF REPAIR	686.45
TOTAL FOR: HOEKSTRA ROOFING COMPANY INC.			686.45
-----			
004206	MADISON NATIONAL LIFE INSURANCE CO		
	1587629	NOVEMBER 2023 LIFE INSURANCE PREMIUM	102.04
TOTAL FOR: MADISON NATIONAL LIFE INSURANCE CO			102.04
-----			
004241	GHD SERVICES INC		
	340-0079850	PLAINWELL DAM 2 ENGINEERING THROUGH AUGUST 26	31,786.54
	340-0084608	PLAINWELL DAM 2 ENGINEERING THROUGH OCTOBER 14	15,765.21
TOTAL FOR: GHD SERVICES INC			47,551.75
-----			
004261	OTSEGO-PLAINWELL CHAMBER OF COMMERC		
	2023.10.10	ADMIN/DPS CHAMBER RECOGNITION DINNER (3) JL/BK/†	135.00
TOTAL FOR: OTSEGO-PLAINWELL CHAMBER OF COMMERC			135.00
-----			
004785	PRIORITY HEALTH		
	232890001664	NOVEMBER 2023 HEALTH INSURANCE PREMIUMS	21,942.91
TOTAL FOR: PRIORITY HEALTH			21,942.91
-----			
004794	UNITED HEALTHCARE INSURANCE COMPANY		
	2023.11TOWN	RETIREE HEALTH INSURANCE NOVEMBER 2023 - TOWN	268.75
	2023.11WHIT	RETIREE HEALTH INSURANCE NOVEMBER 2023 - WHITNE	268.75
TOTAL FOR: UNITED HEALTHCARE INSURANCE COMPANY			537.50
-----			
004796	SILVERSCRIPT INSURANCE COMPANY		
	2023.11TOWN	RETIREE PRESCRIPTION COVERAGE NOVEMBER 2023 - TC	30.60
	2023.11WHIT	RETIREE PRESCRIPTION COVERAGE NOVEMBER 2023 - W	30.60
TOTAL FOR: SILVERSCRIPT INSURANCE COMPANY			61.20
-----			
004803	ARROW ENERGY INC		
	143433	AIRPORT FUEL 100LL	6,494.87
TOTAL FOR: ARROW ENERGY INC			6,494.87
-----			

TOTAL FOR: ARROW ENERGY INC			6,494.87
004806	LL JOHNS & ASSOCIATES INC		
	10533	AVIATION GENERAL LIABILITY INSURANCE	3,579.00
TOTAL FOR: LL JOHNS & ASSOCIATES INC			3,579.00
004812	FISH WINDOW CLEANING		
	2647-130700	DPS - WINDOW CLEANING OCTOBER 2023	182.00
TOTAL FOR: FISH WINDOW CLEANING			182.00
004814	WILLIAMS & WORKS		
	97288	PLANNING/ZONING ASSISTANCE SEPTEMBER 2023 377 N	660.00
TOTAL FOR: WILLIAMS & WORKS			660.00
004837	MUNIWEB		
	55261	ADMIN - WEBSITE HOSTING/RESERVATION SCHEDULING	250.00
TOTAL FOR: MUNIWEB			250.00
004846	SUPERIOR GROUNDCOVER INC		
	63237	WR - PLACEMENT OF WOOD CHIPS FOR BIO BED	9,440.00
TOTAL FOR: SUPERIOR GROUNDCOVER INC			9,440.00
004855	PLAINWELL ACE HARDWARE		
	14642	DPW - 2 GL GARDEN SPRAYER (DIESEL/ASPHALT) RL	22.99
	14682	DPS - LOCTITE JW	6.99
	14715	DPW - CABLE TIES/ELECTRICAL TAPE ROOF TOP LIGHTS I	21.35
	14736	DPW - TIE DOWNS SHOP SUPPLIES JF	19.99
	14743	DPW - GROUNDING PLUG/SPLICE ROOF TOP LIGHTS DR	10.58
	14757	DPW - O-RING (4) AS	3.16
	14792	DPW - GROUNDING PLUG/STRAPS/SCREWS ROOF TOP LI	19.94
	14796	DPW - RETURN SCREWS ROOFTOP LIGHTS DR	(15.35)
	14819	DPW - MISC FASTENERS #12 AB	34.24
	14820	DPW - GALV PIPE/CLAMP AIRPORT DR	24.95
	14821	DPW - LIGHT SOCKET AIRPORT DR	15.00
	14822	DPW - ANTIFREEZE JF	7.00
	14831	DPW - LIGHT BULBS (8) DR	52.72
	14834	DPW - ANTIFREEZE/FASTENERS AB	17.29
	14848	DPW - FLANGE 1" (2) FLANGE 3/4" (2) TORCH TRUCK #5	105.95
	14868	DPW - HYDRANT PAINT WK	13.00
	14884	DPW - EYE BOLTS/NUTS AS	11.96
	14885	DPS - ORANGE MARKING PAINT JP	9.99
	14887	DPW - PIPE THREAD PASTE SHOP/TOOLING TRUCK #12 A	19.95
	14888	DPW - SWIVEL MNT LIGHT CONTROL VET MEMORIAL DR	14.99
	14890	WR - PAINT FOR SHOP BP	72.76
	14894	WR - PAINTING SUPPLIES BP	65.95
	14896	DPW - BIT SET 1' 9PCS TRUCK #5 TOOLS WK	10.99
	14908	DPW - CUTTING/SANDING DISCS SHOP AB	43.96



	14909	WR - ROPE FOR PUMP BP	54.97
	14910	DPW - SQ D BREAKER 1P 20A 1" VETERANS MEMORIAL V	8.59
	14912	DPW - GFCI RECEP 15V/VERT GFCI COVER VETERANS ME	29.98
	14930	DPW - TOILET BOWL CLEANER (2) DR	7.18
	14932	WR - VINYL TUBING IPP SUPPLIES BP	9.48
	14951	DPW - SCISSORS WELL HOUSES WK	0.77
	14962	DPW - EAR PLUGS WK	3.99
	14977	DPW - CHALK SET ACE PARKING LOT AB	14.99
	14980	ADMIN - SPONGES/BRROM/SPRAY BOTTLE RB	20.97
	14989	DDA - LED UTILITY LIGHT/CABLE TIE FARMERS MARKET I	98.56
TOTAL FOR: PLAINWELL ACE HARDWARE			859.83
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004858	FERGUSON WATERWORKS		
	0189011	3/4" COUPLING TRUCK #5 INVENTORY	29.56
TOTAL FOR: FERGUSON WATERWORKS			29.56
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004861	JGM VALVE CORPORATION		
	23-16031	WR - 3 NEW CHECK VALVES CUSHMAN LIFT ST BP	8,454.04
TOTAL FOR: JGM VALVE CORPORATION			8,454.04
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004882	AERIAL HYDRAULIC REPAIR INC		
	908914	DPW - LIFT TRUCK #7 REPAIR/YEARLY MTN 2023	1,697.17
TOTAL FOR: AERIAL HYDRAULIC REPAIR INC			1,697.17
-----			
004895	ALTA EQUIPMENT COMPANY		
	10/11/2023	North Point Dr paving tools	297.66
TOTAL FOR: ALTA EQUIPMENT COMPANY			297.66
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004913	JOSEPH CULVER		
	2023.10.5	DPS - TAINING MEAL REIMBURSEMENT JC	61.00
TOTAL FOR: JOSEPH CULVER			61.00
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005011	SAFEGUARD BUSINESS SYSTEMS		
	9002925714	ADMIN - ACCOUNTS PAYABLE CHECK STOCK BK	393.49
TOTAL FOR: SAFEGUARD BUSINESS SYSTEMS			393.49
-----			
005012	UNITED BANK		
	2023.10.24	ACH FEES - TAX DISTRIBUTION 10/27/2023	7.00
	2023.10.25	ACH FEES (2) - PAYROLL DIRECT DEPOSIT & UNION DUES	14.00
	2023.10.27	ACH FEE - NOVEMBER 2023 UTILITY BILL POSTAGE	7.00
	2023.10.30	ACH FEES (2) - TAX DISTRIBUTION 11/03/23 & ACH PAYAF	14.00
	2023.11.06	ACH FEES (2) - TAX DISTRIBUTION 11/10/2023 & UB PREN	14.00
	2023.11.08	ACH FEE - PAYROLL DIRECT DEPOSIT	7.00
TOTAL FOR: UNITED BANK			63.00
-----			
005023	VAIRKKO TECHNOLOGIES, LLC		
	24657	OCTOBER 2023 EMPLOYEE TRAINING SOFTWARE	97.80

	24658	OCTOBER 2023 EMPLOYEE TRAINING COURSE CONTENT	67.80
TOTAL FOR: VAIRKKO TECHNOLOGIES, LLC			165.60
005026	ROBERT NIEUWENHUIS		
	2023.10.23	DPW - SHOE REIMBURSEMENT RN	186.80
TOTAL FOR: ROBERT NIEUWENHUIS			186.80
005038	BARNES & THORNBURG LLP		
	3162918	SEPTEMBER 2023 GENERAL LABOR/EMPLOYMENT LEGAL	236.00
TOTAL FOR: BARNES & THORNBURG LLP			236.00
005040	US INTERNET		
	4130678	SECURANCE EMAIL FILTERING 11/14 - 12/13/2023	70.00
TOTAL FOR: US INTERNET			70.00
005041	EVOQUA WATER TECHNOLOGIES		
	906156630	WR - 2050GAL BIOXIDE BP	7,810.50
	906165108	WR - ODOR CONTROL OCTOBER 2023	300.00
TOTAL FOR: EVOQUA WATER TECHNOLOGIES			8,110.50
005047	STAPLES, INC.		
	3549326088	DPS - THERMAL ROLLS (RETURNED)/MULTIFOLD TOWELS	27.11
	3550184181	ADMIN - SHEET PROTECTORS/MOUSE (3)/PENCILS/PENS	75.69
	3550530202	DPS - COPY PAPER OL	40.67
	3550835867	ADMIN - CALC TAPE/TONER/COPY PAPER RB	176.35
	3550835868	DPW - HAND TOWELS/BATTERIES/TP CP	263.55
	3550910987	DPS - PROCELL BATTERY/PAPER TOWEL OL	54.87
TOTAL FOR: STAPLES, INC.			638.24
005064	R & R ASSESSING INC		
	2023.11	NOVEMBER 2023 ASSESSING SERVICES	1,625.00
TOTAL FOR: R & R ASSESSING INC			1,625.00
005078	COMPLETE TEAM OUTFITTER INC		
	135497	DDA - LADIES NIGHT BAG PRINTING DS	250.00
TOTAL FOR: COMPLETE TEAM OUTFITTER INC			250.00
005085	TRACE ANALYTICAL LABORATORIES, INC.		
	3100885	WR - WATER TESTING SETPEMBER 2023 BP	1,512.00
	3101061	WR - WATER TESTING 10/6/2023 BP	1,512.00
TOTAL FOR: TRACE ANALYTICAL LABORATORIES, INC.			3,024.00
005089	AARON SHANNON		
	2023.10.10	DPW - JEANS REIMBURSEMENT AS	101.68
	2023.10.10/2	DPW - SHOE ALLOWANCE REIMBURSEMENT AS	195.04
TOTAL FOR: AARON SHANNON			296.72

005091	JAXON FORD		
	2023.10.11	DPW - JEANS REIMBURSEMENT JF	90.00
TOTAL FOR: JAXON FORD			90.00
-----			
005112	W & W COMMERCIAL CLEANING LLC		
	316	CITY HALL CLEANING OCTOBER 2023	175.00
TOTAL FOR: W & W COMMERCIAL CLEANING LLC			175.00
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005124	HEALTHEQUITY INC		
	QIG1C4P	FLEX SPENDING ACCOUNT FEES NOVEMBER 2023	7.00
TOTAL FOR: HEALTHEQUITY INC			7.00
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005125	8X8 INC		
	4120723	CITY WIDE PHONES OCTOBER 2023	721.43
TOTAL FOR: 8X8 INC			721.43
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005128	PLAINWELL REDI MIX		
	101123-330	DPW - PICNIC TABLE PAD PELL PARK	383.50
TOTAL FOR: PLAINWELL REDI MIX			383.50
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005153	PAMELA SOPER		
	2023.10.19	ADMIN - TRAINING REIMBURSEMENT MILEAGE PS	128.38
TOTAL FOR: PAMELA SOPER			128.38
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005155	OLIVIA LIVERPOOL		
	2023.9.28	DPS - POSTAGE REIMBURSEMENT OL	3.19
TOTAL FOR: OLIVIA LIVERPOOL			3.19
-----			
005164	ADVANCED HYDROVAC		
	20827	WR - REMOVAL OF EXPIRED MULCH BED BP	9,550.00
TOTAL FOR: ADVANCED HYDROVAC			9,550.00
-----			
005166	AMIR RADY KHILLAH		
	2023.7.10	DPS - USE OF FORCE TRAINING (2) KC	600.00
TOTAL FOR: AMIR RADY KHILLAH			600.00
-----			
005167	WWMT		
	2023.10.26	DDA - ADVERTISING LOCAL TV DS	500.00
TOTAL FOR: WWMT			500.00
-----			
ACACH	ALLEGAN COUNTY TREASURER		
	2023.10.21	2023 TAX COLLECTIONS W/E 10/21/2023	619.54
	2023.10.28	2023 TAX COLLECTIONS W/E 10/28/2023	439.15
	2023.11.04	2023 TAX COLLECTIONS W/E 11/04/2023	593.32
TOTAL FOR: ALLEGAN COUNTY TREASURER			1,652.01
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CBEFT	HUNTINGTON NATIONAL BANK		

2023.10	OCTOBER 2023 HUNTINGTON BANK SERVICE FEES	30.00
TOTAL FOR: HUNTINGTON NATIONAL BANK		30.00

cc9999	MISC VENDOR		
	10/01/2023	WR - training meal	30.18
	10/01/2023	WR - training meal	4.10
	10/02/2023	Webcam hosting Oct/Dec	44.85
	10/02/2023	WR - training meal	22.50
	10/02/2023	WR - training meal	40.76
	10/02/2023	Storage cart JoAnn/toilet cleaner	52.03
	10/03/2023	WR - training meal	37.56
	10/03/2023	WR - training meal	88.38
	10/03/2023	Unreceipted Credit	(5.45)
	10/04/2023	DPW - Keys for radar detector	14.84
	10/04/2023	WR - training hotel stay	1,388.97
	10/06/2023	DPS - Halloween decorations	36.98
	10/06/2023	Monthly constant contact support	45.00
	10/06/2023	City Hall Shredding	12.00
	10/07/2023	WR - training meal	(1.50)
	10/09/2023	Unreceipted Charge	3.00
	10/10/2023	DDA - Ladies night sponsorship	515.00
	10/11/2023	DPS - training lunch	51.24
	10/11/2023	DPW - Pothole repair Sherwood	384.43
	10/11/2023	DDA - ladies night hand lotion	119.98
	10/23/2023	DPW - Pothole repair Sherwood	36.38
TOTAL FOR: MISC CC VENDOR			2,921.23

COPEFT	CITY OF PLAINWELL		
	2023.11	NOVEMBER 2023 CITY UTILITY BILLS - OCTOBER USAGE	1,262.73
TOTAL FOR: CITY OF PLAINWELL			1,262.73

RDLACH	RANSOM DISTRICT LIBRARY		
	2023.10.21	2023 TAX COLLECTIONS W/E 10/21/2023	81.42
	2023.10.28	2023 TAX COLLECTIONS W/E 10/28/2023	57.71
	2023.11.04	2023 TAX COLLECTIONS W/E 11/04/2023	77.97
TOTAL FOR: RANSOM DISTRICT LIBRARY			217.10

REFUND UB	PRITKO, SALLY		
	11/09/2023	UB refund for account: 06-00088001-00	5.64
TOTAL FOR: PRITKO, SALLY			5.64

TOTAL - ALL VENDORS			286,478.17
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**INVOICE AUTHORIZATION**

**Person Compiling Report**

I verify that to the best of my knowledge the attached invoice listing is accurate and the procedures in place to compile this invoice listing has been followed.

Insert Signature:

Roxanne  
Branch

Digitally signed by Roxanne Branch  
Date: 2023.11.09  
13:13:28 -05'00'

**Brian Kelley, Finance Director/Treasurer**

I verify that I have reviewed the expenditures attributed to my department and to the best of my knowledge the attached invoice listing is accurate and complies with the City's purchasing policy.

Insert Signature:

Brian Kelley

Digitally signed by Brian Kelley  
Date: 2023.11.09  
18:20:26 -05'00'

**Bryan Pond, Water Renewal Plant Supt.**

I verify that I have reviewed the expenditures attributed to my department and to the best of my knowledge the attached invoice listing is accurate and complies with the City's purchasing policy.

Insert Signature:

Bryan Pond

Digitally signed by Bryan Pond  
Date: 2023.11.09  
15:01:59 -05'00'

**Kevin Callahan, Public Safety Director**

I verify that I have reviewed the expenditures attributed to my department and to the best of my knowledge the attached invoice listing is accurate and complies with the City's purchasing policy.

Insert Signature:

**Bob Nieuwenhuis, Public Works Supt.**

I verify that I have reviewed the expenditures attributed to my department and to the best of my knowledge the attached invoice listing is accurate and complies with the City's purchasing policy.

Insert Signature:

Robert  
Nieuwenhuis

Digitally signed by Robert Nieuwenhuis  
Date: 2023.11.10  
08:46:36 -05'00'

**Justin Lakamper, City Manager**

I verify that I have reviewed the expenditures attributed to my department and to the best of my knowledge the attached invoice listing is accurate and complies with the City's purchasing policy.

Insert Signature:

Justin  
Lakamper

Digitally signed by Justin Lakamper  
Date: 2023.11.09  
14:54:32 -05'00'



ONE ENERGY PLAZA  
JACKSON MI 49202

PRESORTED  
FIRST CLASS MAIL  
US POSTAGE PAID  
CONSUMERS ENERGY CO

616  
TR 4

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NOV 02 2023

City of Plainwell  
Office of the City Clerk

\*\*\*\*\*AUTO\*\*ALL FOR AADC 493  
Clerk, City of PLAINWELL  
211 N Main St  
Plainwell MI 49080-1370



Received

NOV 02 2023

City of Plainwell  
Office of the City Clerk

**STATE OF MICHIGAN**  
**BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION**  
**NOTICE OF HEARING**  
**FOR THE ELECTRIC CUSTOMERS OF CONSUMERS ENERGY COMPANY**  
**CASE NO. U-21374**

- Consumers Energy Company requests Michigan Public Service Commission for approval of revisions to its current Voluntary Green Pricing programs and an amendment to its Renewable Energy Plan.
- The information below describes how a person may participate in this case.
- You may call or write Consumers Energy Company, One Energy Plaza, Jackson, MI 49201, 517-788-0550 for a free copy of its application. Any person may review the documents at the offices of Consumers Energy Company or on the Commission's website at: [michigan.gov/mpscdockets](http://michigan.gov/mpscdockets).
- A pre-hearing will be held:

**DATE/TIME:** Tuesday, November 14, 2023 at 9:00 AM

**BEFORE:** Administrative Law Judge James M. Varchetti

**LOCATION:** Video/Teleconferencing

**PARTICIPATION:** Any interested person may participate. Persons needing any assistance to participate should contact the Commission's Executive Secretary at (517) 284-8090, or by email at [mpscdockets@michigan.gov](mailto:mpscdockets@michigan.gov) in advance of the hearing



The Michigan Public Service Commission (Commission) will hold a pre-hearing to consider Consumers Energy Company's (Consumers Energy) September 22, 2023 application requesting the Commission to: 1) Determine that Consumers Energy's Renewable Energy (RE) Plan is reasonable and prudent, and that it meets all applicable requirements of Act 295, as amended by Act 342; 2) approve the proposed modifications to the RE Plan; 3) approve the Renewable Energy Program as a Voluntary Green Pricing program; 4) approve the proposed revisions to the Solar Gardens Program; 5) approve the proposed revisions to the Renewable Energy Credit Program; 6) approve the new Green Giving Program; 7) approve the shift of up to \$40 million from the Green Generation Program account into the RE Plan regulatory liability account to support the development of future renewable resources; 8) approve Consumers Energy's regulatory accounting requests and use of regulatory liabilities to account for (a) contributions to the Green Giving Program and (b) up to \$20 million of the Green Generation Program account surplus to be designated for income-qualified subscriptions to the Green Giving Program and to Solar Gardens in environmental justice communities; and 9) grant Consumers Energy such other and further relief as the Commission deems just and reasonable.

All documents filed in this case shall be submitted electronically through the Commission's E-Dockets website at: [michigan.gov/mpscedockets](https://michigan.gov/mpscedockets). Requirements and instructions for filing can be found in the User Manual on the E-Dockets help page. Documents may also be submitted, in Word or PDF format, as an attachment to an email sent to: [mpscedockets@michigan.gov](mailto:mpscedockets@michigan.gov). If you require assistance prior to e-filing, contact Commission staff at (517) 284-8090 or by email at: [mpscedockets@michigan.gov](mailto:mpscedockets@michigan.gov).

Any person wishing to intervene and become a party to the case shall electronically file a petition to intervene with this Commission by November 7, 2023. (Interested persons may elect to file using the traditional paper format.) The proof of service shall indicate service upon Consumers Energy Company's Legal Department – Regulatory Group, One Energy Plaza, Jackson, MI 49201.

The prehearing is scheduled to be held remotely by video conference or teleconference. Persons filing a petition to intervene will be advised of the process to participate in the hearing.

Any person wishing to participate without intervention under Mich Admin Code, R 792.10413 (Rule 413), or file a public comment, may do so by filing a written statement in this docket. The written statement may be mailed or emailed and should reference Case No. U-21374. Statements may be emailed to: [mpscedockets@michigan.gov](mailto:mpscedockets@michigan.gov). Statements may be mailed to: Executive Secretary, Michigan Public Service Commission, 7109 West Saginaw Hwy., Lansing, MI 48917. All information submitted to the Commission in this matter becomes public information, thus available on the Michigan Public Service

Commission's website, and subject to disclosure. Please do not include information you wish to remain private. For more information on how to participate in a case, you may contact the Commission at the above address or by telephone at (517) 284-8090.

Requests for adjournment must be made pursuant to Michigan Office of Administrative Hearings and Rules R 792.10422 and R 792.10432. Requests for further information on adjournment should be directed to (517) 284-8130.

For more information on how to participate in a case, you may contact the Commission at the above address or by telephone at (517) 284-8090.

The Utility Consumer Representation Fund has been created for the purpose of aiding in the representation of residential utility customers in various Commission proceedings. Contact the Chairperson, Utility Consumer Participation Board, Department of Licensing and Regulatory Affairs, P.O. Box 30004, Lansing, Michigan 48909, for more information.

Jurisdiction is pursuant to 1909 PA 106, as amended, MCL 460.551 et seq.; 1919 PA 419, as amended, MCL 460.54 et seq.; 1939 PA 3, as amended, MCL 460.1 et seq.; 1969 PA 306, as amended, MCL 24.201 et seq.; 1982 PA 304, as amended, MCL 460.6j et seq.; 2008 PA 295, MCL 460.1001 et seq.; and Parts 1 & 4 of the Michigan Office of Administrative Hearings and Rules, Mich. Admin Code, R 792.10106 and R 792.10401 through R 792.10448.

**THE MICHIGAN PUBLIC SERVICE COMMISSION MAY APPROVE, REJECT, OR AMEND PROPOSALS MADE BY CONSUMERS ENERGY.**

2312-E



PRESORTED  
FIRST CLASS MAIL  
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CONSUMERS ENERGY CO

ONE ENERGY PLAZA  
JACKSON MI 49202

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NOV 06 2023

City of Plainwell  
Office of the City Clerk

\*\*\*\*\*AUTO\*\*ALL FOR AADC 493

Clerk, City of PLAINWELL

211 N Main St

Plainwell MI 49080-1370



**STATE OF MICHIGAN**

**BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION**

**NOTICE OF HEARING**

**FOR THE ELECTRIC CUSTOMERS OF CONSUMERS ENERGY  
COMPANY**

**CASE NO. U-21423**

- Consumers Energy Company requests Michigan Public Service Commission for approval to implement a power supply cost recovery plan for the 12 months ending December 31, 2024.
- The information below describes how a person may participate in this case.
- You may call or write Consumers Energy Company, One Energy Plaza, Jackson, MI 49201, 517-788-0550 for a free copy of its application. Any person may review the documents at the offices of Consumers Energy Company or on the Commission's website at: [michigan.gov/mpscedockets](http://michigan.gov/mpscedockets).
- A pre-hearing will be held:

**DATE/TIME: Thursday, November 16, 2023 at 9:00 AM**

**BEFORE: Administrative Law Judge Lesley Fairrow**

**LOCATION: Video/Teleconferencing**

**PARTICIPATION:** Any interested person may participate. Persons needing any assistance to participate should contact the Commission's Executive Secretary at (517) 284-8090, or by email at [mpscedockets@michigan.gov](mailto:mpscedockets@michigan.gov) in advance of the hearing.

The Michigan Public Service Commission (Commission) will hold a pre-hearing to consider Consumers Energy Company's (Consumers Energy) September 29, 2023 and revised on October 9, 2023 application requesting the Commission to: 1) approve Consumers Energy to implement a Power Supply Cost Recovery (PSCR) plan for the 12 months ending December 31, 2024; 2) approve, for 2024, a maximum monthly PSCR factor consisting of the sum of two parts: (i) a base ceiling factor of not less than \$0.00877 per kWh for all classes of customers plus (ii) additional amounts contingent on future events, determined using the PSCR Factor Ceiling Price Adjustment (Contingency) Mechanism, as proposed by Consumers Energy; and 3) grant Consumers Energy any further relief the Commission may deem lawful and appropriate.

All documents filed in this case shall be submitted electronically through the Commission's E-Dockets website at: [michigan.gov/mpscedockets](https://michigan.gov/mpscedockets). Requirements and instructions for filing can be found in the User Manual on the E-Dockets help page. Documents may also be submitted, in Word or PDF format, as an attachment to an email sent to: [mpscedockets@michigan.gov](mailto:mpscedockets@michigan.gov). If you require assistance prior to e-filing, contact Commission staff at (517) 284-8090 or by email at: [mpscedockets@michigan.gov](mailto:mpscedockets@michigan.gov).

Any person wishing to intervene and become a party to the case shall electronically file a petition to intervene with this Commission by November 9, 2023. (Interested persons may elect to file using the traditional paper format.) The proof of service shall indicate service upon Consumers Energy Company's Legal Department – Regulatory Group, One Energy Plaza, Jackson, MI 49201.

The prehearing is scheduled to be held remotely by video conference or teleconference. Persons filing a petition to intervene will be advised of the process to participate in the hearing.

Any person wishing to participate without intervention under Mich Admin Code, R 792.10413 (Rule 413), or file a public comment, may do so by filing a written statement in this docket. The written statement may be mailed or emailed and should reference Case No. U-21423. Statements may be emailed to: [mpscedockets@michigan.gov](mailto:mpscedockets@michigan.gov). Statements may be mailed to: Executive Secretary, Michigan Public Service Commission, 7109 West Saginaw Hwy., Lansing, MI 48917. All information submitted to the Commission in this matter becomes public information, thus available on the Michigan Public Service Commission's website, and subject to disclosure. Please do not include information you wish to remain private. For more information on how to participate in a case, you may contact the Commission at the above address or by telephone at (517) 284-8090.

Requests for adjournment must be made pursuant to Michigan Office of Administrative Hearings and Rules R 792.10422 and R 792.10432. Requests for further information on adjournment should be directed to (517) 284-8130.

For more information on how to participate in a case, you may contact the Commission at the above address or by telephone at (517) 284-8090.

The Utility Consumer Representation Fund has been created for the purpose of aiding in the representation of residential utility customers in various Commission proceedings. Contact the Chairperson, Utility Consumer Participation Board, Department of Licensing and Regulatory Affairs, P.O. Box 30004, Lansing, Michigan 48909, for more information.

Jurisdiction is pursuant to 1909 PA 106, as amended, MCL 460.551 et seq.; 1919 PA 419, as amended, MCL 460.54 et seq.; 1939 PA 3, as amended, MCL 460.1 et seq.; 1969 PA 306, as amended, MCL 24.201 et seq.; and Parts 1 & 4 of the Michigan Office of Administrative Hearings and Rules, Mich. Admin Code, R 792.10106 and R 792.10401 through R 792.10448.

**THE MICHIGAN PUBLIC SERVICE COMMISSION MAY APPROVE, REJECT, OR AMEND PROPOSALS MADE BY CONSUMERS ENERGY.**

2313-E

## Reports & Communications:

### A. Annual Financial Statement Audit Presentation

Dan Veldhuizen from Siegfried Crandall PC will present the city's audited financial statements as of June 30, 2023 to Council.

**Recommended action:** Consider accepting and placing on file the audited financial statements as of and for the year ended June 30, 2023.

### B. METRO Act Right of Way Permit Extension- AT&T

Originally issued to Michigan Bell/AT&T in 2003, it allows utility access in the city right of way. The 5-year permit is issued under State Statute and is a source of revenue for the city. Extensions were previously approved in 2008, 2013, and 2018. AT&T has requested a five-year extension, lasting through December 31, 2028.

**Recommended action:** Consider approving the METRO Act Right of Way Permit Extension with AT&T.

### C. METRO Act Right of Way Permit Application from 123NET

The Allegan County Board of Commissioners and 123NET established a public-private partnership earlier this year and applied for the Realizing Opportunity with Broadband Infrastructure Networks (ROBIN) grant together. Now that the \$65 million project has been awarded, 123NET will construct 1,100 miles of high-capacity fiber and provide world-class connectivity to over 10,000 unserved and underserved homes across Allegan county. The new network will be open access and carrier neutral, and provide speeds of up to 10gb per second.

**Recommended action:** Consider approving the METRO Act Right of Way Permit with 123NET.

### D. Resolution 2023-34 Commercial Rehabilitation Tax Exemption for Mark Meszaros (Mosaic Company)

Council approved Resolution 2023-33 in October, granting this Commercial Rehabilitation Tax Exemption. Upon submission to the State Taxing Authority, Resolution 2023-33 was returned, and it was noted that there was a new Resolution template available. Resolution 2023-34 utilizes the new template, and meets current State submission requirements.

**Recommended action:** Consider approving Resolution 2023-34 for submission to the State Taxing Authority.

### E. Confined Space Installation of 3 replacement check valves at the Cushman Lift Station

W. Soule & Company are able to provide confined space installation of three replacement valves at Cushman Lift Station.

**Recommended action:** Consider approving a contract with W. Soule & Company to install 3 replacement valves at Cushman Lift Station for \$8,689.00.

### F. Budget Amendment for Equipment Usage

Police cruisers are purchased, operated and maintained by the Motor Pool Fund. Rental rates were last adjusted in November 2021. The June 30, 2023 audit identified the Motor Pool Fund with a low fund balance, so a review of the costs versus revenue was conducted. The actual cost of the police cruisers in service from July 1, 2020 through June 30, 2023 exceeds the rental charges by a total of \$27,210.81. This is mostly due to increased fuel costs and repair costs for older vehicles in the police fleet.

**Recommended action:** Consider approving a one-time transfer from the General Fund to the Motor Pool Fund in the amount of \$27,210.81.

### G. Elevator Maintenance, Repair and Testing

The State of Michigan requires elevator testing be performed annually, with additional testing required every three years. Great Lakes Elevator is the vendor contracted to perform the testing and submit results to the State. They also provide preventative maintenance and repair services as needed.

**Recommended action:** Consider approving the contract with Great Lakes Elevator for maintenance, repair and necessary testing of the William Crispe elevator for \$7775.00.

### Reminder of Upcoming Meetings

- November 14, 2023 – Plainwell DDA/BRA/TIFA – 7:30am
- November 15, 2023 – Plainwell Planning – 7:00pm
- November 16, 2023 – Plainwell Parks & Trees – 5:00pm
- **November 27, 2023 – Plainwell City Council – 7:00pm**

### Non-Agenda Items / Materials Transmitted

- Notice of Hearing - Consumer's Energy Electric Customers – November 14, 2023 @ 9am
- Notice of Hearing – Consumer's Energy Electric Customers – November 16, 2023 @ 9am