

West Michigan Airport Authority

60 Geurink Boulevard, Holland, MI 49423

P (616) 368-3023

Comprising City of Zeeland, Park Township and City of Holland



West Michigan Airport Authority

Regular Meeting Agenda

December 14, 2020

11:30am – 1:00pm

Meeting will be conducted through Zoom

Authority Members

City of Holland

Dave Hoekstra
Scott Corbin
Megan Stumbo

City of Zeeland

Kevin Klynstra
Beth Blanton
Les Hoogland

Park Township

Russ Sylte
Skip Keeter
Jeff King

Ex-officio

Jim Storey
Doug Zylstra

1. Public Comment
2. Consideration of November 9 and November 30, 2020 meeting minutes.
3. Approval of Municipal Employee's Retirement System (MERS) Plans.
4. Approval of Employment Agreement with Aaron Thelenwood.
5. Proposed Changes to T-hangar leases.
6. FBO Report. (Terry)
7. Review of 5 Year Capital Cash Flow Plan.
8. Proposed Fiscal Year 2022 Budget Schedule.
9. Calendar Year 2021 Board Meeting Schedule.
10. Financial Reports. (Accept as information.)
11. Other Business.
 - A. Status of Fogg hangar project.
 - B. Status of runway/lighting rehabilitation project.
12. Next meeting: January 11, 2021, by Zoom.
13. Adjourn.

West Michigan Airport Authority

MEETING MINUTES

November 9th, 2020

*****11:30am –1:00pm*****

Virtual Meeting Using Zoom

PRESENT: Hoekstra, Corbin, Stumbo, Klynstra, Blanton, Hoogland, Keeter, King, Storey, Zylstra

ABSENT: Sylte

OTHERS PRESENT: Boer (FBO), Airport Authority Manager Robinson, Assistant Airport Authority Manager Thelenwood, Administrative Analyst McCormick,

Acting Board Chair Corbin called the meeting to order at 11:30 a.m.

20.11.01 Public Comments.

None

20.11.02 September 28, 2020 Meeting Minutes.

Klynstra made a motion with support by Blanton to approve the September 28th Meeting Minutes as written.

Aye votes- Hoekstra, Corbin, Stumbo, Klynstra, Blanton, Hoogland, Keeter, King
Motion carried.

20.11.03 Fiscal Year 2020 Audit

Krystal Benson, CPA with Rehmann Robson reviewed the audit for Fiscal year 2020.

Once again, the FY2020 audit indicates the sound financial position of the Authority. The Authority strives to be an excellent steward of the finances provided by various revenue sources, including the taxpayers of Park Township and the cities of Holland and Zeeland. The FY20 audit reflects this position.

At this point, the Authority has been able to save for capital projects, manages its potential risks by purchasing appropriate insurance policies, and conducts its day to day operations in a financially responsible manner.

The 2020 audit also notes:

- Assets exceed liabilities by \$8,621,133. This is due largely to the capital assets of the Authority.
- The Authority does not have any debt.
- The Authority invests a portion of its fund balance with the City of Holland pooled investments.

Recommendation: It is recommended that the Authority Board accept the Fiscal Year 2020 Audit as presented by Rehmann Robson.

Keeter made a motion with support by Hoogland to accept the 2020 Audit as presented. Aye votes- Hoekstra, Corbin, Stumbo, Klynstra, Blanton, Hoogland, Keeter, King
Motion carried.

20.11.04 Nexus Climate Control System

A presentation of the Nexus plan was made by the owners Bill and Dennis Sandmann.

Nexus Climate Control Systems would like to relocate their company to WM Regional Airport in one of the Gentex hangars. This would be in the western-most Gentex hangar under a sublease. Subleases are permitted within the Gentex lease subject to approval by the Authority, provided that the sublessee meets the terms of the primary lease. We do not have the actual sublease yet from Gentex.

Nexus has made it clear from the start that their intention was not to become an FBO, nor did they intend to compete with the current FBO. However, along with the manufacturing and installation of the climate control systems, Nexus would like to conduct some annual inspections on aircraft for which they are installing the equipment, and conduct aircraft maintenance. Nexus would like to do this on a limited basis.

Nexus has explained that they would like to possibly do the following:

1. Sublease a Gentex hangar in order to manufacture and install climate control systems in aircraft other than those owned by Nexus.
2. Some of the climate control system installs require significant tear down of the aircraft. Nexus would like to perform maintenance on items identified during this install/tear down process.
3. Conduct annual inspections on those aircraft for which they would install this equipment, if requested by the owner. It is estimated that this might be done several times per year.
4. Nexus would also like to provide additional maintenance on aircraft for which they installed the climate control equipment.
5. There may be an opportunity in the future for Nexus to become (what I will call) a maintenance hub for a certain make of aircraft.

Airport Authority Manager Robinson discussed this with the Airport Authority's attorney and provided a summary of how the various items mentioned above could work.

- A. If Nexus would like to manufacture and install climate control systems in aircraft, then a sublease with Gentex will be required and the Airport Authority Board will need to approve this use as a permitted use.
- B. If Nexus would like to conduct maintenance items found during the install/tear down of the climate control systems, then the Authority will need to determine if this rises to the level of competing with the FBO, thus requiring that Nexus meet the requirements for becoming an FBO.
- C. If Nexus would like to conduct annual inspections and/or maintenance on aircraft not owned by them or Gentex, these would be considered FBO services and the following would need to be accomplished:
 - o The land lease between the Airport Authority and Gentex would need to be amended because the current lease specifically prohibits FBO operations.
 - o Nexus would need to be designated as an FBO and would need a FBO agreement with the Authority. Such an agreement would require that Nexus:
 - Provide other FBO services such as providing aircraft fuel, providing aircraft parking, storage and tie-down services, repair and maintenance of aircraft, provide services for airport visitors, provide equipment for moving aircraft, and the sales of aircraft parts and accessories. As noted earlier in this report, Nexus does not want to serve as an FBO.
 - Pay an annual FBO franchise fee. The current annual fee is \$23,470.
 - Provide \$5 million in insurance coverage.
 - Meet the other FBO agreement requirements.

Recommendation

At this time, staff would definitely support Item A. We need to learn more before recommending approval of Item B. Staff would recommend approval of Item C, provided all the FBO conditions were met.

King made a motion with support by Corbin to approve Item A (approve this use as a permitted use) as presented.

Aye votes- Hoekstra, Corbin, Stumbo, Klynstra, Blanton, Hoogland, Keeter, King
Motion carried.

Hoekstra made a motion with support by Klynstra to approve Item B since Nexus does not intend to compete with or become a FBO.

Aye votes- Hoekstra, Corbin, Stumbo, Klynstra, Blanton, Hoogland, Keeter, King
Motion carried.

20.11.05 Flyby Air Sign Request

Assistant Airport Authority Manager Thelenwood reported that this item is not ready at this time and will be submitted at a later meeting.

Keeter made a motion with support by Hoekstra to delete this item from the meeting until additional information is provided.

Aye votes- Hoekstra, Corbin, Klynstra, Blanton, Hoogland, Keeter, King

20.11.06 Revisions to Authority Purchasing Policy

The Airport Authority's purchasing policy outlines the procedures and parameters which staff must follow when making purchases on behalf of the Airport Authority as well as how and when staff must seek approval from the Authority Board for purchases. As the City of Holland provides financial support services for the Airport Authority, the Authority's Purchasing Policy closely mirrors that of the City's.

It is standard practice to review the Purchasing Policy on an annual basis, to ensure the procedures are aligned with current best practices and that dollar thresholds still make sense. This year, the City of Holland has also hired a new Finance Director who brings their own unique perspectives and priorities to the review process. The Finance Director historically serves as the treasurer for the Airport Authority.

The Policy specifically calls out items that have been prioritized by the Finance Director/Authority's Treasurer. Dollar thresholds and purchasing procedures remain unchanged since the last time the Board approved the Purchasing Policy. The following items were added to address the specific items prioritized by the new director:

1. Any Purchase exceeding \$5,000 must have approval PRIOR to making the purchase (not when the invoice arrives and needs to be paid). This is called a "regular purchase order." A "confirming purchase order" can be used when the purchase is under \$5,000.
2. Competitive bids for purchases between \$5,000-20,000 must be on company letterhead or an email.
3. Copies of the written specifications for competitive bids should be attached to the PO along with the bids from vendors.
4. Sole Source/single source purchases – The Authority Manager must make the determination when a purchase is sole source.

Recommendation

It is recommended that the Authority Board approve the Revised Purchasing Policy as presented.

Keeter made a motion with support by King to approve the Revised Purchasing Policy as

presented.

Aye votes- Hoekstra, Corbin, Stumbo, Klynstra, Blanton, Hoogland, Keeter, King
Motion carried.

20.11.07 FBO Report

FBO Boer reported that September fuel sales were good, but October sales were off again. Air freight continues to move which is a good sign.

20.11.08 Financial Reports

Hoogland made a motion with support by Hoekstra to accept the financial reports as information.

Aye votes- Hoekstra, Corbin, Stumbo, Klynstra, Blanton, Hoogland, Keeter, King
Motion carried.

20.11.09 Other Business

- A. Director search update: Board member Blanton provided an update of the Search Committee's progress. The process is going smoothly. Of the original fourteen applicants, the committee chose seven to move on to a 20-minute ZOOM interview. Each applicant was then asked a list of seven questions. From this process three candidates were chosen to move forward. The Committee is planning to have these three candidates participate in a 45-60-minute call. Board members will be invited to sit-in on these calls. Holland HR department will coordinate these arrangements.
- B. Communications Activities: Thelenwood provided a summary of the work being done by Boileau and their work on the annual report, key mailings, and text with an updated video for the website. The Board will be asked to review and approve items prior to them being published.

20.11.10 Next Meeting

The next Board meeting will be held December 14, 2020, 11:30a.m., format will be a Virtual Meeting using Zoom.

Meeting Adjourned at 1:00 P.M.

Minutes Approved: (Secretary)

Date: _____

West Michigan Airport Authority

SPECIAL MEETING MINUTES

November 30th, 2020

*****12:30pm-4pm*****

Virtual Meeting Using Zoom

PRESENT: Hoekstra, Klynstra, Blanton, Hoogland, Sylte, Keeter, King, Storey, Zylstra, Corbin (attend only for a short time and was not present to vote on any of the motions)

ABSENT: Stumbo

OTHERS PRESENT: Airport Authority Manager Robinson, Assistant Airport Authority Manager Thelenwood, Administrative Analyst McCormick, Human Resources Director Jennifer Orme, Human Resources Specialist Veronica Esteves

Board Chair Sylte called the meeting to order at 12:30 p.m.

Board Members in Attendance (Roll Call):

Dave Hoekstra, City of Holland, MI
Kevin Klynstra, City of Zeeland, MI
Beth Blanton, City of Zeeland, MI
Les Hoogland, City of Zeeland, MI
Russ Sylte, Park Township, MI
Skip Keeter, Park Township, MI
Jeff King, Park Township, MI

20.11.30.01 Public Comments.

None

20.11.30.02 Memorandum of Understanding with Nexus.

At the November 9th meeting, the Board approved Nexus Climate Control, LLC locating at the airport subject to subsequent approval being provided by the Board to a Memorandum of Understanding (MOU) and to the sublease with E.C. Aviation.

The MOU describes the operations to be conducted, the minimum standards and what needs to occur in the event Nexus wishes to change or expand its operations.

Recommendation

It is recommended that the Authority Board approve the Memorandum of Understanding with Nexus Climate Control, LLC.

Hoekstra made a motion with support by King to approve the Memorandum of Understanding with Nexus Climate Control, LLC as presented.

Aye Votes: Hoekstra, Klynstra, Blanton, Hoogland, Keeter, King, Sylte.

Nays:

Motion carried.

20.11.30.03 Consent to E.C. Aviation Sublease.

At the November 9, 2020 Board meeting, a representative of Nexus Climate Control, LLC explained that they would like to relocate the company to WM Regional Airport in one of the Gentex (E.C. Aviation, LLC) hangars. This would be in the western-most E.C. Aviation hangar under a sublease. Subleases are permitted within this land lease subject to approval by the Authority, provided that the sublessee meets the terms of the primary lease.

Board approval of the Consent to Sublease will enable Nexus to begin its process for locating at the airport according to the Memorandum of Understanding.

Recommendation

It is recommended that the Authority Board approve the Consent to Sublease with E.C. Aviation and Nexus Climate Control, LLC.

Hoogland made a motion with support by Keeter to approve the Consent to Sublease with E.C. Aviation and Nexus Climate Control, LLC. as presented.

Aye Votes: Hoekstra, Klynstra, Blanton, Hoogland, Keeter, King, Sylte.

Nays:

Motion carried.

20.11.30.04 Airport Authority Director Interviews and Selection

The Board conducted final interviews of three candidates for the position of AA Director.

Keeter made a motion with support by Hoekstra to direct the Airport Authority Chairman and Vice Chairman to extend an offer and negotiate a contract with Aaron Thelenwood for the position of Airport Authority Director; and to provide the contract for consideration by the Board at the December 14, 2020 meeting.

Ayes votes-Hoekstra, Klynstra, Blanton, Hoogland, Keeter, King, Sylte.

Nays-none.
Motion Carried.

20.11.30.05 Next Meeting

The next Board meeting will be held December 14, 2020, 11:30a.m., format will be a Virtual Meeting using Zoom.

Meeting Adjourned at 3:45 p.m.

Minutes Approved: (Secretary)

Date:_____

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December 14, 2020

Report #3

To: West Michigan Airport Authority Board.
From: Greg Robinson, Authority Manager.
Subject: Approval of Municipal Employees' Retirement System (MERS) Plans.

The employment agreement with Aaron Thelenwood to serve as the Authority's Director includes the Board providing a retirement plan.

I have been working with the Municipal Employees' Retirement System (MERS) on a retirement plan for this new Director position. MERS is the same organization that handles the City of Holland, Park Township, MAX, Allegan County, Ottawa County, Community Pool Authority, and many other governmental unit retirement plans. After discussions with MERS, I am recommending that the Authority provide two plans: A Defined Contribution (DC) and a 457. The Authority would make its contributions to the DC plan and Aaron would make his (if any) to the 457.

Like the City of Holland, it is proposed that the Authority annually contribute 6% of Aaron's salary into the DC plan. Aaron does not have to make any contribution for this benefit. If Aaron wants to make a retirement contribution, he would do so to the 457 plan and the Authority would match up to another 2%. The Authority's match would be put into the DC plan for a maximum contribution of 8%.

The advantage of the 457 to Aaron is that the employee contribution to the DC plan must be set by the Authority at the start of the plan. So, if Aaron wants to contribute 2% and the Authority makes that part of the DC plan, Aaron (and any other future employee) must contribute 2% throughout their employment. The 457 plan allows Aaron to change his contribution percentage over his years with the Authority depending upon his financial situation. There are other flexibility benefits to Aaron with the 457 as well.

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There are numerous documents that the Board needs to consider to become part of MERS and to offer the DC and 457 plans. The following documents are included with this report:

1. Resolution Establishing Authorized Signatures.
2. Resolution Adopting the Defined Contribution Plan.
3. Defined Contribution Plan Adoption Agreement.
4. Contribution Addendum for Defined Contribution.
5. Uniform 457 Supplemental Retirement Program Resolution.
6. 457 Participation Agreement.
7. Resolution for Adopting Act. No. 88. This Act allows for the transfer of MERS benefits from one MERS member to another MERS member. This Act will permit Aaron's retirement benefits gained under the City of Holland's plan to be transferred to the Airport Authority DC plan.

Recommendation

To provide a retirement plan in accord with the Airport Authority Director Employment Agreement, it is recommended that the Board approve:

1. The resolution authorizing the Authority Board chairperson and vice-chairperson to sign MERS related documents (attachment 1);
2. The Defined Contribution Plan resolution (attachment 2);
3. The Defined Contribution Plan Adoption Agreement (attachment 3);
4. The Contribution Addendum for Defined Contribution (attachment 4);
5. The Uniform 457 Supplemental Retirement Program Resolution (attachment 5);
6. The MERS 457 Participation Agreement (attachment 6);
7. The MERS Resolution for Adopting Act No. 88 (attachment 7).

7 attachments

Resolution Establishing Authorized Signatories for MERS Contracts and Service Credit Purchase Approvals



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

This Resolution is entered into under the provisions of 1996 PA 220 and the Municipal Employees' Retirement System of Michigan ("MERS") Plan Document, as each may be amended.

This resolution is being adopted by the governing body of the participating entity and applies to all reporting units of said participating entity.

WHEREAS, _____ ("Employer") is a participating municipality with the Municipal Employees' Retirement System of Michigan ("MERS") and has adopted one or more retirement, insurance, investment or other post-employment benefit products administered by MERS;

WHEREAS, MERS requires signatures of an authorized representative of the Employer to execute contracts with MERS, the entry of which is authorized by the governing body and permitted under the applicable MERS Plan Document(s);

WHEREAS, the Employer wishes to designate certain job position(s), the holder(s) of which may sign MERS' contracts relating to the adoption, amendment and termination of MERS' products, and defined benefit service credit purchase approvals on behalf of Employer to implement decisions and actions of the governing body;

WHEREAS, this Resolution is not intended to apply to MERS forms or any other MERS document except as specifically mentioned herein,

Therefore, the Governing Body resolves:

The holders of the following job position(s) are hereby *Authorized Officials* that can sign: (1) MERS Adoption Agreements, Resolutions, Participation Agreements, Administrative Services Agreements, Withdrawal Agreements and any other contracts between MERS and the Employer with respect to Employer's participation in any MERS-administered product and any amendments and addendums thereto, and (2) MERS Defined Benefit service credit purchase approvals:

1. _____

Optional additional job positions:

2. _____

3. _____

This Resolution may be revoked in writing or amended by the Governing Body at any time, provided that it will not be effective until such writing or amended Resolution is received by MERS. The Governing Body agrees that MERS may rely upon this Resolution as conferring signing authority upon the holders of the above job position(s) to bind Employer with respect to MERS.

Adopted at a regular/special meeting of the Governing Body on _____, 20_____.

Authorized signature (must be currently in a position named above): _____

Name: _____

Title: _____

Witness signature: _____

Witness name: _____

Witness title: _____

Resolution Adopting the MERS Defined Contribution Plan



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

This Resolution is entered into under the provisions of 1996 PA 220 and the Municipal Employees' Retirement System of Michigan ("MERS") Plan Document, as each may be amended.

WHEREAS, the participating entity desires to adopt the MERS Defined Contribution Plan for its designated employees;

WHEREAS, the participating entity has furnished MERS with required data regarding each eligible employee and retiree;

WHEREAS, as a condition of MERS membership, and pursuant to the MERS Retirement Board's power as plan administrator and trustee under Plan Document Section 71 and MCL 38.1536, as each may be amended, it is appropriate and necessary to enter into a binding agreement providing for the administration of the Defined Contribution Plan, the reporting of wages, and the payment of the required contributions of a participating entity and withholding of employee contributions; now, therefore,

IT IS HEREBY RESOLVED:

On behalf of the participating entity, the governing body of

_____ adopts the MERS Defined Contribution Plan in accordance with Plan Section 4 for its eligible employees as described in the MERS Defined Contribution Adoption Agreement, subject to the MERS Plan Document and as authorized by 1996 PA 220, as both may be amended;

I hereby certify that the above is a true copy of the Defined Contribution Resolution adopted at the official meeting held by the governing body of this municipality:

Dated: _____, 20____. _____
(Signature of Authorized Official)

Printed name: _____
(Authorized Official - printed)

This Resolution shall have no legal effect under the MERS Plan Document until a certified copy of this adopting Resolution is filed with MERS, MERS determines that all necessary requirements under the Plan Document, the Adoption Agreement, and this Resolution have been met, and MERS certifies the Resolution below.

Received and Approved by the Municipal Employees' Retirement System of Michigan:

Dated: _____, 20____. _____
(Signature of Authorized MERS Representative)

MERS Defined Contribution Plan Adoption Agreement



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The Employer, a participating municipality or court within the state of Michigan that has adopted MERS coverage, hereby establishes the following Defined Contribution Plan provided by MERS of Michigan, as authorized by 1996 PA 220 in accordance with the MERS Plan Document.

I. Employer Name _____ **Municipality #:** _____

Division name _____

Note: This division should reflect how you currently define employees who are eligible to participate, for example, All full-time Employees, New hires after 1/1/2019, etc.

II. Effective Date

Check one:

A. ☐ If this is the **initial** Adoption Agreement for this group, the effective date shall be the first day of _____, 20____.

☐ This municipality or division is new to MERS, so vesting credit prior to the **initial** MERS effective date by each eligible employee shall be credited as follows (choose one):

☐ Vesting credit from date of hire ☐ No vesting credit

☐ This division is for new hires, rehires, and transfers of current Defined Benefit* division #_____ and/or current Hybrid division #_____

Closing this division will change future invoices to a flat dollar amount instead of a percentage of payroll, as provided in your most recent annual actuarial valuation. (The amount may be adjusted for any benefit modifications that may have taken place since then.)

Current active (defined benefit or hybrid) employees (select one of the following and see [Plan Document](#), Section 64 for more information):

☐ Will have a one-time opportunity to convert the value of their current defined benefit from the existing defined benefit or hybrid plan into the new Defined Contribution Plan as a lump sum, or continue accruing service in the Defined Benefit. (Complete *MERS Defined Contribution Conversion Addendum*.)

☐ Will have a one-time opportunity to cease service accrual in the current plan and transfer to the new Defined Contribution plan for future service accrual, or continue accruing service in the Defined Benefit. The deadline for employees to make their election is: __/__/____

☐ Will be required to cease service accrual in Defined Benefit and will transfer to Defined Contribution for future service accrual.

** By completing the section above, the Employer acknowledges receiving Projection Study results and understands the municipality's obligation to continue funding the liability associated with the closed Defined Benefit division.*

B. ☐ If this is an **amendment** of an existing Adoption Agreement (existing division number _____), the effective date shall be the first day of _____, 20____.

Note: You only need to mark **changes** to your plan throughout the remainder of this Agreement.

MERS Defined Contribution Plan Adoption Agreement

- C. ☐ If this is to **separate employees** from an existing *Defined Contribution division* (existing division number(s) _____) into a new division, the effective date shall be the first day of _____, 20____.
- D. ☐ If this is to **merge division(s)** _____ into division(s) _____, the effective date shall be the first of _____, 20____.
- E. ☐ If this is an amendment to close *Defined Benefit division(s)* # _____ or Hybrid division(s) _____ with new hires, rehires, and transfers going into existing *Defined Contribution division* # _____, the effective date shall be _____ (month/year).

Note: Closing this Defined Benefit or Hybrid division(s) will change future invoices to a flat dollar amount instead of a percentage of payroll, as provided in your most recent annual actuarial valuation.

(The amount may be adjusted for any benefit modifications that may have taken place since then).

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Contribution Plan. If an employee classification is **included** in the plan, then employees that meet this definition are required to participate in the plan and earn time toward vesting. All eligible employees must be reported to MERS reported to MERS and earn time toward vesting. Some excluded classifications require additional information below.

This Division includes **public safety employees**: ☐ Yes ☐ No

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
Temporary Employees: Those who will work for the municipality fewer than _____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part-Time Employees: Those who regularly work fewer than _____ per _____.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Seasonal Employees: Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Voter-Elected Officials	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Appointed Officials: An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contract Employees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

MERS Defined Contribution Plan Adoption Agreement

Probationary Periods (select one):

- ☐ Contributions will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, contributions will not be reported and service toward vesting will begin when probationary period has ended.

The probationary period will be _____ month(s).

Comments:

- ☐ Contributions will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages and any associated contributions must be submitted to MERS.

IV. Provisions

1. Leaves of Absence

Regardless of whether an employee is earning a wage while on the following types of leave:

- Third-party wages are not used in determining contributions for periods of leave.
- Vesting under elapsed time continues to accrue even if wages are not earned and contributions are zero.

Note: Employers who determine vesting based on an "hours-reported" method, should report actual worked hours for the month where there was a leave.

Types of leave include:

- Short Term and Long Term Disability
- Workers Compensation
- Unpaid Family Medical Leave Act (FMLA)

Leaves of absence due to military service are governed by the federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a) (37). Military reporting requires historical wage and contribution reporting for Defined Contribution as applicable.

MERS Defined Contribution Plan Adoption Agreement

2. Definition of Compensation

The Definition of Compensation is used to determine participant and employer contributions.

Wages are strongly recommended to be reported with regular wage/contribution reports to MERS.

Contributions cannot exceed IRS limitations.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="checkbox"/> Base Wages	<input type="checkbox"/> Box 1 Wages	<input type="checkbox"/> Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO payouts Longevity Bonuses Merit pay Job certifications Payment for education Moving expenses Sick payouts Hazard pay Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

MERS Defined Contribution Plan Adoption Agreement

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

☐ **CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

- | | |
|---|---------------------------------------|
| <input type="checkbox"/> Salary or hourly wage X hours | <input type="checkbox"/> On-call pay |
| <input type="checkbox"/> PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) | <input type="checkbox"/> Other: _____ |

Other Wages apply: YES ☐ NO ☐

- | | |
|--|--|
| <input type="checkbox"/> Shift differentials | <input type="checkbox"/> Severance issued over time (weekly/bi-weekly) |
| <input type="checkbox"/> Overtime | <input type="checkbox"/> Other: _____ |

Lump Sum Payments apply: YES ☐ NO ☐

- | | |
|---|--|
| <input type="checkbox"/> PTO payouts | <input type="checkbox"/> Payment for education |
| <input type="checkbox"/> Longevity | <input type="checkbox"/> Moving expenses |
| <input type="checkbox"/> Bonuses | <input type="checkbox"/> Sick payouts |
| <input type="checkbox"/> Merit pay | <input type="checkbox"/> Severance (if issued as lump sum) |
| <input type="checkbox"/> Job certifications | <input type="checkbox"/> Other: _____ |

Taxable Payments apply: YES ☐ NO ☐

- | | |
|---|--|
| <input type="checkbox"/> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) | <input type="checkbox"/> Car allowance |
| <input type="checkbox"/> Prizes, gift cards | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Personal use of a company car | |

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES ☐ NO ☐

- | | |
|---|---|
| <input type="checkbox"/> Gun, tools, equipment, uniform | <input type="checkbox"/> Mileage reimbursement |
| <input type="checkbox"/> Phone | <input type="checkbox"/> Travel through an accountable plan (i.e. tracking mileage for reimbursement) |
| <input type="checkbox"/> Fitness | <input type="checkbox"/> Other: _____ |

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES ☐ NO ☐

- | | |
|--|--|
| <input type="checkbox"/> 457 employee and employer contributions | <input type="checkbox"/> IRA contributions |
| <input type="checkbox"/> 125 cafeteria plan, FSAs and HSAs | <input type="checkbox"/> Other: _____ |

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES ☐ NO ☐

- | | |
|--|--|
| <input type="checkbox"/> Health plan, dental, vision benefits | |
| <input type="checkbox"/> Workers compensation premiums | <input type="checkbox"/> Group term or whole life insurance < \$50,000 |
| <input type="checkbox"/> Short- or Long-term disability premiums | <input type="checkbox"/> Other: _____ |

Mandatory Contributions apply: YES ☐ NO ☐

Taxable Fringe Benefits apply: YES ☐ NO ☐

- | | |
|---|---|
| <input type="checkbox"/> Clothing reimbursement | <input type="checkbox"/> Group term life insurance > \$50,000 |
| <input type="checkbox"/> Stipends for health insurance opt out payments | <input type="checkbox"/> Other: _____ |

Other Benefits / Lump Sum Payments apply: YES ☐ NO ☐

- | | |
|---|---------------------------------------|
| <input type="checkbox"/> Workers compensation settlement payments | <input type="checkbox"/> Other: _____ |
|---|---------------------------------------|

MERS Defined Contribution Plan Adoption Agreement

4. Forfeiture

A forfeiture occurs when a participant separates from employment prior to meeting the associated elapsed time (or hours reported) to receive vesting. The percentage of his/her employer contribution account balance that has not vested as of the date of termination will forfeit after 12 consecutive months following the termination date reported by the employer, or earlier, if the System distributes the participant's vested portion. MERS will utilize any available forfeiture balance as an automatic funding source applied to reported employer contributions at the time of reporting.

5. Vesting

Vesting will be credited using (check one):

- ☐ Elapsed time method – Employees will be credited with one vesting year for each 12 months of continuous employment from the date of hire.
- ☐ Hours reported method – Employees will be credited with one vesting year for each calendar year in which _____ hours are worked

Vesting schedule will be (check one):

- ☐ Immediate
- ☐ Cliff Vesting (fully vested after below number years of service)
 - ☐ 1 year ☐ 2 years ☐ 3 years ☐ 4 years ☐ 5 years
- ☐ Graded Vesting (the % of vesting acquired after employment for the designated number of years)
 - _____ % after 1 year of service
 - _____ % after 2 years of service
 - _____ % after 3 years of service (min 25%)
 - _____ % after 4 years of service (min 50%)
 - _____ % after 5 years of service (min 75%)
 - _____ % after 6 years of service (min 100%)

In the event of disability or death, an employee's (or his/her beneficiary's) entire employer contribution account shall be 100% vested, to the extent that the balance of such account has not previously been forfeited.

Normal Retirement Age (presumed to be age 60 unless otherwise specified) _____

If an employee is still employed with the municipality at the age specified here, their entire employer contribution balance will become 100% vested regardless of years of service.

MERS Defined Contribution Plan Adoption Agreement

6. Contributions

- a. Will be remitted according to Employer's payroll withholding which represents the actual period amounts are withheld from employee paychecks, or within the month during which amounts are withheld (check one):
- ☐ Weekly
 - ☐ Bi-Weekly (every other week)
 - ☐ Semi-Monthly (twice each month)
 - ☐ Monthly
 - ☐ Other (must specify) _____
- b. **Employer Contributions**
Required Employee Contributions and Employer Contributions are outlined using associated [Contribution Addendum for MERS Defined Contribution \(MD-073\)](#).
- c. Post-tax voluntary employee contributions are allowable into a Defined Contribution account subject to Section 415(c) limitations of the Internal Revenue Code.

7. **Loans:** ☐ shall be permitted ☐ shall not be permitted
If Loans are elected, please refer to the [Defined Contribution & 457 Loan Addendum](#).

8. **Rollovers** from qualified plans are permitted and the plan will account separately for pre-tax and post-tax contributions and earnings thereon.

III. Appointing MERS as the Plan Administrator

The Employer hereby agrees to the provisions of this *MERS Defined Contribution Plan Adoption Agreement* and appoints MERS as the Plan Administrator pursuant to the terms and conditions of the Plan. The Employer also agrees that in the event of any conflict between the MERS Plan Document and the MERS Defined Contribution Plan Adoption Agreement, the provisions of the Plan Document control.

IV. Modification of the terms of the Adoption Agreement

If the Employer desires to amend any of its elections contained in this Adoption Agreement, including attachments, the Governing Body or Chief Judge, by resolution or official action accepted by MERS, must adopt a new Adoption Agreement. The amendment of the new Agreement is not effective until approved by MERS.

MERS Defined Contribution Plan Adoption Agreement

V. Enforcement

1. The Employer acknowledges that the Michigan Constitution of 1963, Article 9, Section 24, provides that accrued financial benefits arising under a public Employer's retirement plan are a contractual obligation of the Employer that may not be diminished or impaired.
2. The Employer agrees that, pursuant to the Michigan Constitution, its obligations to pay required contributions are contractual obligations to its employees and to MERS and may be enforced in a court of competent jurisdiction;
3. The Employer acknowledges that employee contributions (if any) and employer contributions must be submitted in accordance with the *MERS Reporting and Contribution Enforcement Policy*, the terms of which are incorporated herein by reference;
4. The Employer acknowledges that late or missed contributions will be required to be made up, including any applicable gains, pursuant to the Internal Revenue Code;
5. Should the Employer fail to make its required contribution(s) when due, MERS may implement any applicable interest charges and penalties pursuant to the *MERS Reporting and Contribution Enforcement Policy* and Plan Document Section 79, and take any appropriate legal action, including but not limited to filing a lawsuit and reporting the entity to the Treasurer of the State of Michigan in accordance with MCL 141.1544(d), Section 44 of PA 436 of 2012, as may be amended.
6. It is expressly agreed and understood as an integral and non-severable part of this Agreement that Section 43 of the Plan Document shall not apply to this Agreement and its administration or interpretation. In the event any alteration of the terms or conditions of this Agreement is made or occurs, under Section 43 or other plan provision or law, MERS and the Retirement Board, as sole trustee and fiduciary of the MERS plan and its trust reserves, and whose authority is non-delegable, shall have no obligation or duty to administer (or to have administered) the MERS Defined Contribution Plan, to authorize the transfer of any defined benefit assets to the MERS Defined Contribution Plan, or to continue administration by MERS or any third-party administrator of the MERS Defined Contribution Plan.

VI. Execution

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by _____ on
the ____ day of _____, 20____. (Name of Approving Employer)

Authorized signature: _____

Title: _____

Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: _____, 20____ Signature: _____
(Authorized MERS Signatory)

Contribution Addendum for MERS Defined Contribution



1134 Municipal Way Lansing, MI 48917 | 800.767.2308 | Fax 517.703.9711

www.mersofmich.com

This is an Addendum to the Adoption Agreement completed by _____
Name of Participating Employer
for _____ of _____.
Employee Group Division Code

The Addendum modifies the Adoption Agreement by providing for employer contributions to the Program. Employer contributions may be considered a “match” to the employee’s elected contribution upon enrollment in the plan, or non-matching; regardless of employee contributions. Contributions may not exceed IRS maximums for combined employee and employer contributions.

Required **Employee Contribution** Structure to DC (subject to Internal Revenue Code 415(c) limitations).

Select one:

- ☐ Employees are required to contribute per payroll period, the percentage ____%
OR
flat dollar amount \$_____
- ☐ Employees are required to contribute within the following range for each payroll: Percentage range
from ____% to ____% OR
dollar amount range \$_____ to \$_____
- ☐ Direct Required Employee Contributions pre-tax

The Participating Employer will make **matching contributions** into the Defined Contribution Plan based on
(CHECK ALL THAT APPLY):

- ☐ Each Employee’s election to defer salary under the MERS 457 program (or any other qualified plan outside of MERS).
- ☐ Each Employee’s one-time election of required employee contribution for MERS Defined Contribution.

Contribution Addendum for MERS Defined Contribution

The Participating Employer elects to make contributions as follows (check and complete *Matching*, *Non-Matching*, or both as applicable):

☐ A. **Matching Contributions**

The Employer elects the following matching contribution formula:

- ☐ **Percentage:** For each payroll period in which Employee contributions described above are made, the Participating Employer will contribute _____% of the Employee contribution amount.

For example, if an Employer elects a 50% match, then for every \$10 the participant defers to the Program, the Employer will contribute \$5 to the Program.

- ☐ **Flat Dollar:** For each payroll period in which Employee contributions described above are made, the Participating Employer will contribute no more than \$_____ per payroll period.

Employer Cap: The Employer elects to establish a cap on its matching contributions, so that the match amount cannot exceed a certain amount. The Employer elects the following cap on its matching contribution:

- ☐ **Flat Dollar Cap:** In no event will matching contributions made on behalf of a participant exceed a flat dollar amount equal to \$_____ per _____.
(pay period / year / etc.)
- ☐ **Cap Equal to Percentage of Total Compensation:** In no event will matching contributions made on behalf of a participant exceed _____% of the participant's IRS Section 401(a)(17) includable compensation as defined by the Employers' Adoption Agreement (cannot exceed 100% of participant's income).

☐ B. **Non-Matching Contributions**

The Employer hereby elects to make contributions to the participants' accounts without regard to a participant's contribution amount (check one):

- ☐ **Annual Contributions:** A one-time annual contribution of \$_____ or _____% of compensation per participant.
- ☐ \$ _____ or _____% of compensation per participant for each payroll period.

MERS Uniform 457 Supplemental Retirement Program Resolution



1134 Municipal Way Lansing, MI 48917 | 800.767.2308 | Fax 517.703.9711

www.mersofmich.com

This Resolution, together with the MERS 457 Supplemental Retirement Program and Trust Master Plan Document and the MERS 457 Supplemental Retirement Program Participation Agreement and any Addendum thereto, constitute the entire MERS 457 Deferred Compensation Plan Document.

WHEREAS, the Municipal Employees Retirement Act of 1984, Section 36(2)(a), MCL 38.1536(2)(a) (MERS Plan Document (Section 36(2)(a)) authorizes the Municipal Employees' Retirement Board (the "Board") to "establish additional programs including but not limited to defined benefit, defined contribution, ancillary benefits, health and welfare benefits, and other postemployment benefit programs," and on November 8, 2011, the Municipal Employees' Retirement Board adopted the MERS 457 Deferred Compensation Plan.

WHEREAS, this Uniform Resolution has been approved by the Board under the authority of Section 36(2)(a), and the Board has authorized the MERS 457 Deferred Compensation Plan, which shall not be implemented unless in strict compliance with the terms and conditions of this Resolution.

WHEREAS, the Participating Employer, a participating "municipality" (as defined in Section 2b(2) in the Municipal Employees Retirement Act of 1984; MCL 38.1502b(2); Plan Document Section 2b(4)) or participating "court" (circuit, district or probate court as defined in Section 2a(4) – (6) of the Act, MCL 38.1502a(4) – (6); Plan Document Section 2a(4) – (6)) within the State of Michigan has determined that in the interest of attracting and retaining qualified employees, it wishes to offer a deferred compensation plan;

WHEREAS, the Participating Employer has also determined that it wishes to encourage employees' saving for retirement by offering salary reduction contributions;

WHEREAS, the Participating Employer has reviewed the MERS 457 Supplemental Retirement Program ("Plan");

WHEREAS, the Participating Employer wishes to participate in the Plan to provide certain benefits to its employees, reduce overall administrative costs, and afford attractive investment opportunities;

WHEREAS, the Participating Employer is an Employer as defined in the Plan;

WHEREAS, concurrent with this Resolution, and as a continuing obligation, this Governing Body has completed and approved, and submitted to MERS and the Board documents necessary for adoption and implementation of the Plan; and

WHEREAS, the Governing Body for and on behalf of the Participating Employer is authorized by law to adopt this Resolution approving the Participation Agreement on behalf of the Participating Employer. In the event any alteration of the terms or conditions stated in this Resolution is made or occurs, it is expressly recognized that MERS and the Retirement Board, as sole trustee and fiduciary of the Plan and its trust reserves, and whose authority is nondelegable, shall have no obligation or duty to continue to administer (or to have administered) the MERS 457 Supplemental Retirement Program for the Participating Employer.

NOW, THEREFORE, BE IT RESOLVED that the Governing Body adopts the MERS 457 Supplemental Retirement Program as provided below.

MERS Uniform 457 Supplemental Retirement Program Resolution

- I. The Participating Employer adopts the Plan for its Employees.
- II. The Participating Employer hereby adopts the terms of the Participation Agreement, which is attached hereto and made a part of this Resolution. The Participation Agreement sets forth the Employees to be covered by the Plan, the benefits to be provided by the Participating Employer under the Plan, and any conditions imposed by the Participating Employer with respect to, but not inconsistent with, the Plan. The Participating Employer reserves the right to amend its elections under the Participation Agreement, so long as the amendment is not inconsistent with the Plan or the Internal Revenue Code or other applicable law and is approved by the Board.
- III. The Participating Employer shall abide by the terms of the Plan, including amendments to the Plan made by the Board, all investment, administrative, and other service agreements of the Plan and the Trust, and all applicable provisions of the Internal Revenue Code and other applicable law.
- IV. The Participating Employer acknowledges that the Board is only responsible for the Plan and any other plans of the Employer administered by MERS and that the Board has no responsibility for other employee benefit plans maintained by the Employer that are not part of MERS.
- V. The Participating Employer accepts the administrative services to be provided by MERS and any services provided by a Service Manager as delegated by the Board. The Participating Employer acknowledges that fees will be imposed with respect to the services provided and that such fees may be deducted from the Participants' accounts.
- VI. The Participating Employer acknowledges that the Plan contains provisions for involuntary Plan termination.
- VII. The Participating Employer acknowledges that all assets held in connection with the Plan, including all contributions to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, property or rights shall be held in trust for the exclusive benefit of Participants and their Beneficiaries under the Plan. No part of the assets and income of the Plan shall be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries and for defraying reasonable expenses of the Plan. All amounts of compensation deferred pursuant to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, property or rights held as part of the Plan, shall be transferred to the Board to be held, managed, invested and distributed as part of the Trust Fund in accordance with the provisions of the Plan. All contributions to the Plan must be transferred by the Participating Employer to the Trust Fund. All benefits under the Plan shall be distributed solely from the Trust Fund pursuant to the Plan.
- VIII. This Resolution and the Participation Agreement shall be submitted to the Board for its approval. The Board shall determine whether the Resolution complies with the Plan, and, if it does, shall provide appropriate forms to the Participating Employer to implement participation in the Plan. The Board may refuse to approve a Participation Agreement by an Employer that does not possess State statutory authority to participate in the Plan. The Governing Body hereby acknowledges that it is responsible to assure that this Resolution and the Participation Agreement are adopted and executed in accordance with the requirements of applicable law.

MERS Uniform 457 Supplemental Retirement Program Resolution

BE IT FINALLY RESOLVED: This Resolution shall have no legal effect under the Plan until a certified copy of this adopting Resolution is filed with MERS, and MERS determines that all necessary requirements under the 457 Supplemental Retirement Program Plan and Trust, the Participation Agreement, and this Resolution have been met. All dates for implementation of the Plan shall be determined by MERS from the date of filing with MERS of this Resolution in proper form and content. Upon MERS determination that all necessary documents have been submitted to MERS, MERS shall record its formal approval upon this Resolution, and return a copy to the Employer.

In the event an amendatory Resolution or other action by the municipality is required, such Resolution or action shall be deemed effective as of the date of the initial Resolution or action where concurred by this Governing Body and MERS (and a third-party administrator, if applicable and necessary). The terms and conditions of this Resolution supersede and stand in place of any prior resolution, and its terms are controlling.

I hereby certify that the above is a true copy of a Resolution adopted at the official meeting held on

_____, 20____. _____
(Signature of authorized official)

Printed name: _____ Position title: _____
(Authorized Official - printed) (Authorized Official - position)

Municipality name: _____

Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: _____, 20____ _____
(Authorized MERS signatory)

MERS 457 Participation Agreement



1134 Municipal Way Lansing, MI 48917 | 800.767.2308 | Fax 517.703.9707

www.mersofmich.com

The Employer, a participating municipality or participating court within the state of Michigan, hereby agrees to adopt and administer the MERS 457 Program provided by the Municipal Employees' Retirement System of Michigan, in accordance with the MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Employer Name: _____
(Name of municipality or court)

Municipality Number: _____ **Division Number** (if amendment): _____

II. Effective Date: The MERS 457(b) Program will be effective as follows (choose one):

- ☐ **Original Adoption.** The MERS 457(b) Program will be effective _____,
(Month and year)
with respect to contributions upon approval by the Program Administrator.
- ☐ To establish a new plan or replace current 457 carrier with the MERS 457 Program.
- ☐ To add the MERS 457 Program in addition to: _____
(Other plan provider)

VERY IMPORTANT: All eligible programs of a Participating Employer are considered to be a single plan for purposes of compliance with Code Section 457(b). Thus, if a Participating Employer has more than one eligible 457 (or additional investment options under a 457(b) arrangement with more than one vendor), the Participating Employer is responsible for ensuring that all of its arrangements, treated as a single program, comply with the 457(b) requirements. In order to fulfill its responsibility for monitoring coordination of multiple programs, the Participating Employer must carefully review the Master Plan Document provisions.

- ☐ **Amendment and Restatement.** The amended and restated MERS 457(b) Program will be effective _____,
(Month and year)
with respect to contributions upon approval by the Program Administrator. *Please note:* You only need to mark **changes** to your plan throughout the remainder of this Agreement.

III. Eligible Employees: Only Employees as defined in the Program may be covered by the Participation Agreement. Subject to other conditions in the Program, this Agreement, and Addendum (if applicable), the following Employees are eligible to participate in the Program:

IV. Contributions will be submitted (check one):

Contributions will be remitted according to Employer's "Payroll Period" which represents the actual period amounts are withheld from participant paychecks, or within the month during which amounts are withheld.

- | | |
|---|--|
| <input type="checkbox"/> Weekly | <input type="checkbox"/> Semi-Monthly (twice each month) |
| <input type="checkbox"/> Bi-Weekly (every other week) | <input type="checkbox"/> Monthly |

Compensation

Employers may designate the definition of compensation per division participating in MERS 457(b) Supplemental Retirement Program Plan Document (check one):

- ☐ All income subject to income tax reported in Box 1 of Form W-2, plus elective deferrals
- ☐ Medicare taxable wages reported in Box 5 of Form W-2
- ☐ Base wages, to which any of the following may be included:
 - ☐ Longevity pay
 - ☐ Overtime pay
 - ☐ Shift differentials
 - ☐ Pay for periods of absence from work by reason of vacation, holiday, and sickness
 - ☐ Workers' compensation weekly benefits (if reported and are higher than regular earnings)
 - ☐ A member's pre-tax contributions to a plan established under Section 125 of the IRC
 - ☐ Transcript fees paid to a court reporter
 - ☐ A taxable car allowance
 - ☐ Short term or long term disability payments
 - ☐ Payments for achievement of established annual (or similar period) performance goals
 - ☐ Payment for attainment of educational degrees from accredited colleges, universities, or for acquisition of job-related certifications
 - ☐ Lump sum payments attributable to the member's personal service rendered during the FAC period
 - ☐ Other: _____
 - ☐ Other 2: _____

NOTE: For purposes of applying the Internal Revenue Code Section 415(c) limits on annual additions, compensation shall be defined as required under that law.

V. Roth Deferral Contributions: ☐ shall be permitted ☐ shall not be permitted

If Roth Deferral Contributions are elected, the Program will allow Roth rollover contributions from other designated Roth 457(b), 401(k), or 403(b) Plans. Roth in-plan rollovers will also be allowed. Roth in-plan rollovers allow a participant who has reached 70½ or who has incurred a severance from employment to elect to have all or a portion of his or her pre-tax contribution account directly rolled into a designated Roth rollover account under the plan if the amount would otherwise be permitted to be distributed as an eligible rollover distribution. Any amounts that are rolled to the Roth rollover account are considered to be irrevocable and may not be rolled back to the pre-tax account.

MERS 457 Participation Agreement

VI. Loans: ☐ shall be permitted ☐ shall not be permitted

If Loans are elected, please complete and attach the *MERS 457 Loan Addendum*.

VII. Automatic Enrollment: ☐ shall be permitted ☐ shall not be permitted

If selected, please complete and attach the *MERS 457 Eligible Automatic Contribution Arrangement (EACA) Addendum*.

VIII. Employer Contributions: ☐ shall be permitted ☐ shall not be permitted

If selected, please complete and attach the *MERS 457 Employer Contribution Addendum*.

IX. Modification of the Terms of the Participation Agreement

If the employer desires to amend any of its elections contained in the Participation Agreement, including attachments/addendums, the Governing Body or Chief Judge, by resolution or official action accepted by MERS, must adopt a new Participation Agreement. The amendment of the new agreement is not effective until approved by MERS.

X. Enforcement

1. This Participation Agreement, including attachments/addendums may be terminated only in accordance with the Master Plan Document
2. The Employer hereby agrees to the provisions of the *MERS 457 Supplemental Retirement Program and Trust Master Plan Document*.
3. The employer hereby acknowledges it understands that failure to properly fill out this Participation Agreement may result in the ineligibility of the program.

XI. Execution

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Participation Agreement is hereby approved by _____
(Name of Approving Employer)
on the ____ day of _____, 20____.

Authorized signature: _____

Title: _____

Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: _____, 20____ Signature: _____
(Authorized MERS Signatory)

BE IT RESOLVED, that the _____ board

 (Governing Body)
 of the _____ West Michigan Airport Authority
 _____ hereby elects to adopt the provisions of Act No. 88,

 (Governmental Unit)

Public Acts of 1961, as amended, and become a reciprocal unit under the Reciprocal Retirement Act; and

BE IT FURTHER RESOLVED, that a certified copy of this Resolution shall be filed within ten
 (10) days from the date of this election with:

Michigan Department of State
 Office of the Great Seal
 7064 Crowser Boulevard
 Lansing, MI 48918

and

Municipal Employees' Retirement
 System of Michigan
 1134 Municipal Way
 Lansing, MI 48917

MOVED BY: _____

SUPPORTED BY: _____

Ayes: _____ Nays: _____

Adopted: _____,

 (Date)

I, _____ Russ Sylte _____ Chairperson _____, of the

 (Name) (Title)
 West Michigan Airport Authority
 _____ do hereby certify that the aforesaid is

 (Governmental Unit)

a true and correct copy of a Resolution adopted at a regular meeting of the _____
 West Michigan Airport Authority board _____ December 14 _____ 2020
 _____ held on _____, _____.

 (Signature of Authorized Official)

 (Title)

West Michigan Airport Authority

60 Geurink Boulevard, Holland, MI 49423
P (616) 368-3023

Comprising City of Zeeland, Park Township and City of Holland



December 14, 2020

Report# 4

To: West Michigan Airport Authority Board.
From: Russ Sylte, Airport Authority Board Chair.
Subject: FY 2021 Authority Director Employment Agreement.

On November 30th, 2020, the Authority Board held a special meeting to interview three potential candidates for the currently open Airport Authority Director Position. Following the meeting, the Board voted to approve the offering of the position to Aaron Thelenwood (current Airport Authority Operations Manager), subject to final contract negotiations.

On December 9th, 2020 I met to negotiate final terms of the contract agreement for the Airport Authority Director. We were able to land on a set of terms that were agreeable to all parties and we believe serve the best interests of the Airport Authority Board. The final terms of the contract for the Board's consideration are as follows:

1. That the term of the Agreement extends until **December 31, 2023**
2. The term of the agreement will be renewed after **December 31, 2023 for a three (3) year term**, upon completion of a successful employee evaluation and as agreed upon by the Authority and the Director. The agreement will be year to year after that.
3. That the annual compensation be approved at: **\$78,000**
4. The Authority agrees to provide a lump sum severance package of **three months of base salary**, including any unused PTO, unless the employee is terminated due to malfeasance or dereliction of duties
5. The Authority approves **one-hundred and sixty-nine (169) hours of paid time off** on an annual basis. Unused PTO (up to five (5) days max may roll over. Rollover PTO will not exceed five (5) days total year over year.

West Michigan Airport Authority

60 Geurink Boulevard, Holland, MI 49423

P (616) 368-3023

Comprising City of Zeeland, Park Township and City of Holland



6. The Authority agrees to pay **\$3,000 annually** in way of medical & dental opt-out payments
7. Employee will recommend both a Short- and Long-Term disability plan to the Airport Authority for which **80%** will be covered by the Authority. This may include a self-funded option for Short term disability.
8. The Authority will contribute up to **6%** of the Employees base salary to a defined contribution plan *or* **8%**; contingent on employees own 2% contribution.

In addition, the Airport Authority agrees to provide the following benefits in support of the Director:

1. Cellphone reimbursement at **\$100 /month**

Recommendation

It is recommended that the Airport Authority Board approve the Director employment agreement between the Airport Authority and Aaron Thelenwood, as presented.

The West Michigan Airport Authority will provide the public with state-of-the-art global air access to strengthen the local economy and improve the area's quality of life.

West Michigan Airport Authority

60 Geurink Boulevard, Holland, MI 49423
P (616) 510-2332

Comprising City of Zeeland, Park Township and City of Holland



December 14, 2020

Item #5

To: West Michigan Airport Authority Board.
From: Aaron Thelenwood, Assistant Authority Manager.
Subject: **Proposed Changes to T-hangar leases.**

On occasion, the Airport Authority reviews the terms of its various leases and agreements to ensure the terms remain clear and meet the needs of the Airport users and the Airport Authority overall. The Federal Aviation Administration also requires that our leases be designed to encourage "active aviation" and avoid long term storage of non-active aircraft or other items. The attached proposed lease agreement contains key updates staff have identified to be in line with these mandates and ensure consistent compliance and records keeping of the lease agreements.

In addition to these items, staff is also proposing that "billing" for T-hangar rents be brought in house and billed on a quarterly basis. The City of Holland finance department will issue invoices for rent every quarter. Rent will be due by the first day of each quarter and will be paid in advance. Bringing billing in house will relieve FlyBy Air Service staff of administrative burdens associated with oversight and compliance of the leases and billing quarterly will simplify tracking and accounting for City of Holland finance department staff. The lease update would also bring deadlines for key documents, such as Insurance Certificates, in line across all leases. Other key elements of this lease include:

1. Clearer language regarding submittal of Certificates of Insurance, due dates, and consequences for noncompliance;
2. Requirements that aircraft be certified, and active, as determined by inspections from FlyBy Air staff;
3. Clearer parameters for kit aircraft construction timelines; and,
4. Outlining a more active inspection routine by staff.

The goal of these revisions is to ensure compliance with the terms of the lease, promotion of active aviation, and consistent service and oversight from lease to lease. Staff would propose issuing the new leases beginning in January 2021.

Recommendation:

It is recommended that the Airport Authority Board approve the revised T-hangar lease as presented.

The West Michigan Airport Authority will provide the public with state-of-the-art global air access to strengthen the local economy and improve the area's quality of life.

West Michigan Regional Airport

AIRCRAFT T-HANGAR STORAGE AGREEMENT

1. GENERAL INFORMATION FOR AGREEMENT.

Dated: _____ T-Hangar No.: _____

LESSOR: West Michigan Airport Authority, Holland

LESSEE: _____

Mailing Address: _____

Phone: _____ Email: _____

Registered Owner: _____ "N" No.: _____ Serial No.: _____

Aircraft Make: _____ Aircraft Model: _____

Monthly Rental: _____ payable, in advance, on the first day of each month. Lease Term Begins:

2. AGREEMENT. The LESSOR leases to LESSEE an Airport Authority-owned aircraft storage T-hangar (the "Hangar") subject to the terms and conditions of this Agreement. The Hangar shall be used primarily for the non-commercial storage of aircraft, consistent with *FAA Policy on Use of Hangars at Obligated Airports*, in which LESSEE has verifiable ownership. All rights of ingress, egress, and taxiways are used in common with others.

3. REGISTRATION, TITLE. LESSEE shall provide documentation reasonably acceptable to the Airport Manager of ownership or other legal interest, including, but not necessarily limited to, a copy of the Federal Aviation Administration (FAA) Certificate of Aircraft Registration, applicable State registration, proof of annual aircraft certification, or, with respect to aircraft under construction, evidence and records of construction. LESSEE shall provide LESSOR written notice of the purchase or sale of an aircraft within thirty (30) days of the transaction occurring.

4. TERM. The term of this Agreement (the "Lease Term") shall be on a month-to-month basis. This Agreement shall automatically renew without action by either party, unless terminated pursuant to Paragraph 21 below.

5. RENT, FEES. Airport rates, fees & charges are established by the LESSOR and will be reviewed on an annual basis. LESSEE shall pay rent, in advance, on or before the first day of each quarter [January 1, April 1, July 1, October 1] to **The West Michigan Regional Airport Authority**. The initial monthly amount due is \$ 600.00 per quarter. In the event LESSEE fails to pay rent on or before the first day of each quarter, LESSEE covenants and agrees all sums to be paid under this Agreement, if not paid when due, shall be assessed a late fee in accordance with the Schedule of Fees and Charges for the Airport. Failure on LESSEE'S part to pay rent which is thirty (30) days past due shall constitute a breach of this Agreement and may result in termination of the Agreement in accordance with the statutes of the State of Michigan. Rent will be pro-rated upon initiation of this Agreement.

6. NON-LIABILITY OF LESSOR. To the fullest extent possible, LESSEE agrees that he/she will not hold the LESSOR or any of its agents or employees responsible for any loss occasioned by fire, theft, rain, windstorm, hail, or from any

West Michigan Regional Airport

other cause whatsoever, whether said cause be the direct, indirect or merely a contributing factor in producing the loss to any airplane, automobile, personal property, parts or surplus that may be located or stored in the T-hangar or any other location at the Airport; and LESSEE agrees that all aircraft and other personal property stored at the Airport shall be stored at the LESSEE's sole risk. LESSEE shall be responsible for all damages to property caused by LESSEE'S or GUEST's carelessness, negligence or neglect. LESSEE shall park his/her automobile or guest's automobile in the hangar when using his/her aircraft so as to not cause interference with taxiing of other aircraft or general Airport maintenance.

7. INDEMNIFICATION. To the fullest extent permitted by law, LESSEE agrees to indemnify, defend and save the Airport Authority, its agents, officers, representatives and employees harmless from and against any and all liability or loss resulting from claims or court action arising directly or indirectly out of the acts of LESSEE, its agents, guests, or visitors under this Agreement or by reason of any act or omission of such person. LESSOR assumes no liability for loss or injury to persons or property while LESSEE is using the Airport facilities.

8. ACCEPTANCE OF HANGAR; REPAIR AND MAINTENANCE; DAMAGES. LESSEE accepts the Hangar "AS IS". LESSEE shall immediately inform the Airport of any and all repairs to the Hangar LESSEE believes necessary. LESSOR shall maintain the Hangar, including hangar doors, door rollers and guides. LESSEE shall maintain the Hangar in neat appearance and in a safe condition at all times. LESSEE shall be liable, at its sole cost and expense, for repair of any and all damage to the Hangar caused by LESSEE, and/or LESSEE'S guests, and/or invitees, ordinary wear and tear excepted. Upon termination of this Agreement, LESSEE shall return the Hangar to the LESSOR in substantially the same condition as it existed at the commencement of this Agreement, ordinary wear and tear excepted.

9. COMPLIANCE WITH REGULATORY REQUIREMENTS. LESSEE shall comply with all Federal, State, Local, and Airport rules, regulations, and policies as may be adopted or amended. In addition, LESSEE shall not use the Hangar in a manner that constitutes a violation of applicable Federal, State, or Local requirements. LESSEE shall comply with all present and future laws, ordinances, requirements, rules, and regulations of all governmental authorities having jurisdiction over the Hangar or any part thereof. Without limiting the generality of the foregoing, LESSEE shall comply with all applicable provisions of the City of Holland Fire and Building Codes, federal and state grant programs, federal, state, and local environmental regulations, FAA policies, rules, and regulations, and Transportation Security Administration (TSA) policies, rules, and regulations.

10. RIGHT TO INSPECT, HANGAR LOCK. The LESSOR shall have the right to inspect the Hangar at reasonable times and may enter the hangar without notice for the purpose of inspection, maintenance, determination of active aircraft, or responding to an emergency involving the Hangar. The LESSOR will be provided one (1) key for the hangar lock which shall be returned to the LESSOR at the termination of the Agreement. The LESSOR lock may not be changed, nor additional locks added, by LESSEE. Requests to change the lock by LESSEE must be made to the LESSOR.

11. INCONSISTENT USES. LESSEE shall not conduct any non-aeronautical activity from the Hangar. In addition, LESSEE shall not use the Hangar for "business or commercial activity" within the meaning of the Airport's Minimum Standards for Commercial Aviation Operators unless a separate written agreement is entered into with the County. LESSEE shall not use the Hangar for residential purposes.

12. MAINTENANCE OF AIRCRAFT. LESSEE may perform maintenance activities in the Hangar provided such activities comply with all applicable Federal, State, and Local codes and ordinances. No maintenance or repair of any kind shall be performed in the hangar on any aircraft other than the one(s) listed in this agreement. Preventative maintenance as defined in Federal Aviation Regulation Part 43, Appendix A, may be performed by the owner(s) on the named aircraft so long as it is of a type permitted by Building and Fire Code. LESSEES who are in the process of constructing or repairing an aircraft must demonstrate that progress has been made since the prior inspection.

West Michigan Regional Airport

13. QUIET ENJOYMENT, SAFETY. LESSEE agrees to conduct, and to cause guests and/or invitees to conduct, all activities on the Hangar in a manner that will not interfere with the safety and quiet enjoyment of the Airport by other LESSEEs and members of the public.

14. Electricity. Lessor shall provide electrical service to the Leased premises for normal and customary usage, which shall include lighting and power for the overhead door.

15. Insurance.

- A. Lessee shall carry and keep in full force and effect, at its expense, a policy or policies of general liability insurance and other coverage with respect to the Leased Premises and the activities of Lessee of at least One million dollars with the West Michigan Airport Authority and the City of Holland as additional insured. Lessee shall furnish Lessor with certificates evidencing that such insurance is in effect, and stating that Lessor shall be notified in writing thirty (30) days prior to cancellation, material change, or non-renewal of insurance. All insurance shall be occurrence in nature and not claims based.
- B. Lessee shall furnish Lessor with certificates evidencing that such insurance is in effect before the lease is fully executed and by January 1 of each following year. Failure to provide certificates by as described is a violation of the terms of this lease and is grounds for termination of the lease.
- C. Lessee shall carry and keep in full force and effect, at its election and at its expense, insurance for fire and extended coverage, insuring for the full insurable value of the Airplane, or related fixtures, furnishings, operating equipment, and personal property located in the Leased Premises.
- D. Lessee shall observe all reasonable regulations and requirements of underwriters concerning the use and condition of the Leased Premises, tending to reduce fire hazard and insurance rates, and not to permit or allow any rubbish, waste, or products to accumulate on the Leased Premises.

Anything in this Lease to the contrary notwithstanding, it is agreed that each party (the releasing party) thereby releases the other party (the released party) from liability which the released party would, but for this paragraph, have had to the releasing party during the term of this Lease, resulting from the occurrence or casualty (i) which is normally covered by a fire and extended coverage policy, or (ii) covered by other insurance being carried by the releasing party at the time of such occurrence.

16. ALTERATIONS TO HANGAR. LESSEE shall not make or cause to be made any alterations or improvements to the Hangar without the prior written consent of the LESSOR. Subject to the Airport rules, regulations and policies, and all applicable codes, LESSEE may install storage shelves or other structures on the Hangar that (i) do not interfere with the principal purpose of this Agreement as set forth in Section 2 above (ii) are not attached to the hangar structure and (iii) do not harm, or require modification to, the hangar structure. Upon the termination of this Agreement, at the sole option of the LESSOR: (1) The alterations or improvements shall become the property of the LESSOR and shall remain on the Hangar; or (2) LESSEE shall remove all alterations or improvements and return the Hangar to the LESSOR in the same condition as the Hangar existed at the commencement of this Agreement, ordinary wear and tear excepted.

17. SPECIAL EVENTS: LESSEE agrees that LESSOR expressly reserves the right to impose reasonable limitations on LESSEE's use of Hangar and to restrict access to public areas during reasonable periods prior to, during, and after special events which may occur at the airport.

18. SNOW REMOVAL: The LESSOR agrees to provide snow removal on the public aircraft areas in accordance with priorities included in the approved Airport Snow Removal Program. LESSEE shall be responsible for snow removal within three feet of building.

West Michigan Regional Airport

19. NOTICES. LESSEE is solely responsible for keeping his/her mailing address, telephone number, and email address on file with the Airport current and shall notify the Airport in writing within thirty (30) days of any change. The LESSOR is not responsible for any issues arising from the LESSEE's failure to maintain current contact information.

20. ASSIGNMENT, SUBLEASE OR TRANSFER. Except as provided herein, this Agreement is exclusive to the LESSEE and shall not be assigned, sublet or otherwise transferred in whole or in part to any other person or entity, without the express written consent of the Airport Manager.

21. SUCCESSORS IN INTEREST. Subject to the restrictions upon assignment, sublease or transfer as set forth in Section 19 herein, this Agreement shall be in favor of and bind the heirs, executors, administrators, successors and assigns of the parties hereto.

22. TERMINATION, BREACH, OR DEFAULT. LESSEE may cancel this Agreement with thirty (30) days prior WRITTEN notice to the Airport. Failure to provide written notice to the Airport will result in the LESSEE being charged the next month's rent. The LESSOR may cancel this Agreement by giving the LESSEE thirty (30) days prior written notice to the LESSEE. Notwithstanding the foregoing, the LESSOR may terminate this Agreement immediately if LESSEE conducts any criminal activity or violation of any laws, codes, rules, regulations, and/or policies, of any governmental authority having jurisdiction over the Hangar or any part thereof which violation constitutes a danger or hazard to persons or property, as determined at the sole discretion of the LESSOR.

23. ATTORNEY'S FEES; COSTS. In any dispute between the LESSOR and LESSEE, the prevailing party shall be entitled to recover from the other party all reasonable costs, including without limitation, reasonable attorney's fees. "Prevailing party" shall include without limitation, a party who dismisses an action for specific performance or for damages in exchange for sums due, performance of covenants breached or consideration substantially equal to the relief sought in the action.

24. NOTICE OF LIEN. The LESSEE hereby gives and grants to the LESSOR a lien upon all fixtures, chattels and personal property of every kind and description now or hereafter to be placed, installed or stored by LESSEE, at the Airport; and agrees that in the event of any failure on the part of the LESSEE to comply with each and every one of the covenants and obligations hereof, or in the event of any default continuing for sixty (60) days of any specified rent, Airport may take possession of and sell the same in any manner provided by law and may credit the net proceeds upon any indebtedness due or damage sustained by Airport, without prejudice to further claims thereafter to arise under the terms hereof. Furthermore, the LESSOR shall have the right to pursue any action permitted under the law resulting from the filing of a lien against LESSEE's property at the airport for any of the above described events.

25. NO WAIVER. No waiver by a party of any provision of this Agreement or of the regulations governing the use of the Hangar shall be considered a waiver of any other provision or any subsequent breach of the same or any other provision, including the time for performance of any such provision. The exercise by a party of any remedy provided in this Agreement shall not prevent the exercise by that party of any other remedy provided in this Agreement.

26. ENTIRE AGREEMENT. This Agreement contains all the representations and the entire understanding and agreement between the parties pertaining to the use of the Hangar or any other matters connected therewith. All correspondence, memoranda, oral or written agreements pertaining to the Hangar or the parties hereto, which originated before the date of this Agreement are null, void and are replaced in total with this Agreement. This Agreement shall not be altered, amended, or modified except in writing signed by the LESSOR and LESSEE.

27. LAWS/FORUM. This Agreement shall be governed by and interpreted according to the laws of the State of Michigan. No action shall be brought by any party hereto except in a court having jurisdiction in the State of Michigan and a venue in Allegan County, Michigan.

West Michigan Regional Airport

28. **Environmental Covenant.** During the term of this Lease, Lessee represents and warrants to Lessor that Lessee shall keep or cause the Leased Premises to be kept free of hazardous materials, except to the extent that such hazardous materials are stored and/or used in compliance with applicable federal, state and local laws and regulations; and without limiting the foregoing, Lessee shall not cause or permit the Leased Premises to be used to generate, manufacture, refine, transport, treat, store, handle, dispose of, transfer, produce, or process hazardous materials except in compliance with all applicable federal, state and local laws and regulations, nor shall Lessee cause or permit as a result of any intentional or unintentional act or omission on the part of Lessee, Lessee's employees or invitees, a release or spill of hazardous materials onto the Leased Premises or onto any other contiguous property.

29. **Taxes.** Lessee shall pay all personal property taxes which may be levied and assessed in connection with its occupancy of the Leased Premises.

30. **Notices.** All legal notices, including notice of termination, required hereunder shall be in writing and shall be deemed to have been given if either delivered personally or mailed by registered or certified mail to Lessor at, West Michigan Airport Authority ATTN: Airport Authority Manager, West Michigan Regional Airport Authority, 60 Geurink Blvd., Holland, Michigan and to Lessee at the address for notices, bills, or statements by giving notice or such change as hereinabove set forth. The date on which such notice is delivered personally or placed with the United States Post Office shall be the date for which notice shall conclusively be presumed to be given, except notice of renewal which shall be effective when received by Lessor.

31. **Heirs and Assigns.** The covenants, conditions and agreements contained in this Lease shall bind and inure to the benefit of Lessor and Lessee and their respective heirs, executors, administrators, successors and assigns.

32. SUBORDINATION. This Lease shall be subordinate to the provisions of any existing or future agreement between the County and the United States relative to the operation or maintenance of the Airport, the execution of which has been or may be required as a condition precedent to the expenditure of Federal funds for the development of the Airport.

33. LESSEE ACKNOWLEDGEMENT. By my signature, I declare that I have read each provision of this Agreement and that all the information provided by me pursuant hereto and any attached documentation is true and correct. Further, I declare that I own or have the interest in the Aircraft listed in Section 1 of this Agreement represented by such information and documentation.

EXECUTED IN THE PRESENCE OF:

LESSOR: West Michigan Airport Authority

West Michigan Regional Airport

EXHIBIT A

The current liability insurance requirement for the T-Hangar tenants is \$1 million. Please provide a certificate of insurance naming the West Michigan Airport Authority and the City of Holland as additional insured.

WMAA MONTHLY FBO REPORT

West Michigan Regional Airport FBO Report November 2020

Total Fuel Gallons Delivered

	Current Month Nov-20	One Year Ago Nov-20	Fiscal Year To Date 01/01/20-11/30/20	F/Y to Date Compared 01/01/19-11/30/19
Avgas Sales	4,320			
Jet Fuel Sales	36,612			
Total Gallons Delivered	40,932	44,873	430,786	(151911) (-26%)

Transplant Flights

0

Wings Of Mercy Flights

0

Freight Flights From/To Holland

3

Freight Weight

1,600 (approx)

Number of Parts if Known

13 skids + 15 boxes

5 Year Capital and Maintenance Program									REPORT #7	
Local share cash flow										
15-Oct-20										
						FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenues										
	working capital as of:		9/10/2020			\$893,147				
	Transfer from annual WMAA revenues					120,000	100,000	100,000	100,000	100,000
	Est. working capital carryover					\$0	\$585,554	\$558,298	520,878	553,803
	FAA/MDOT/ASOS reimbursement									
	Total revenues					1,013,147	685,554	658,298	620,878	653,803
Expenses										
	Reserves for emergencies/unknown needs					200,000				
	Reserves for ABC maintenance/repairs					0	25,000			
	Miscellaneous crack sealing					20,000		40,000		20,000
	Runway/taxiway painting						15,000		15,000	
	Entranceway improvements						50000			
	runway/lighting rehab construction					182,593				
	West apron rehab design							24,575		
	West apron rehab construction									431,950
	T hangar maintenance						2,500		2,500	
	Miscellaneous pavement repair/replacement					0	0	0	0	0
	New taxiway for hangar park					5,000	9,756	72,420	0	0
	New WMAA hangar					0	0	0	0	0
	Miscellaneous significant expenditures					20,000	25,000	25,000	25,000	25,000
	Total expenses					427,593	127,256	137,420	67,075	476,950
Balance forwarded to following year						585,554	558,298	520,878	553,803	176,853

West Michigan Airport Authority

60 Geurink Boulevard, Holland, MI 49423
P (616) 368-3023

Comprising City of Zeeland, Park Township and City of Holland



December 14, 2020

Report #8

To: West Michigan Airport Authority Board.
From: Aaron Thelenwood, Authority Assistant Manager.
Subject: **Fiscal Year 2022 Budget Preparation.**

It is time again to begin preparation of the next fiscal year budget. Following is the proposed schedule for preparation and approval of the Fiscal Year 2022 (July 1, 2021 – June 30, 2022) budget:

1. **January/February 2021:** Operations Committee reviews the preliminary Action Plan, operating and capital budgets.
2. **February 8th, 2021:** Board considers proposed Action Plan.
3. **February 8th, 2021:** Board considers the operating and capital budgets and sets public hearing for March 8th Board meeting.
4. **March 8th, 2021:** Board holds public hearing and approves the budget if no changes are necessary as the result of the hearing. If changes are necessary, Public meeting will be pushed to April 12th.
5. **April/May 2021:** Millage rate submitted to local government members.

Recommendation

It is recommended that the Authority Board approve the Fiscal Year 2022 budget schedule as presented in this report.

West Michigan Airport Authority

60 Geurink Boulevard, Holland, MI 49423

P (616) 510-2332

Comprising City of Zeeland, Park Township and City of Holland



December 14, 2020

Item #9

To: West Michigan Airport Authority Board.
From: Aaron Thelenwood, Assistant Authority Manager.
Subject: **Airport Authority Board Meeting Schedule 2021.**

The Airport Authority meets the 2nd Monday of every month commencing at 11:30am. Below is the list of meeting Dates:

NOTE: The Airport Authority will continue to meet remotely via ZOOM as long as permitted by the Michigan Governor's executive order.

Monday, January 11th, 2021
Monday, February 8th, 2021
Monday, March 8th, 2021
Monday, April 12th, 2021
Monday, May 10th, 2021
Monday, June 14th, 2021
Monday, July 12th, 2021
Monday, August 9th, 2021
Monday, September 13th, 2021
Monday, October 11th, 2021
Monday, November 8th, 2021
Monday, December 13th, 2021

Please addressed any questions to Aaron Thelenwood
Phone numbers: 616.368-3021 (O), 248.410.1402 (C)
Email address: a.thelenwood@wmairportauthority.com

WMAA Fund Balance as of 6/30/2020 \$ 1,003,851.26

	Operating	Capital (999)	EEC Project (546)	Capital Funds (999)	
Year to date Revenues	281,716.35	-	-	-	\$ 281,716.35
Year to date Expenses	144,052.20	-	-	-	<u>\$ 144,052.20</u>

Estimated Fund Balance as of 12/10/2020 \$ 1,141,515.41

	Budget	YTD	
Remaining Operating Revenues	608,800.00	281,716.35	\$ 327,083.65

	Budget	YTD	Encumbrances	
Remaining Operating Expenses (excluding contingences)	437,200.00	144,052.20	22,107.50	<u>\$ 271,040.30</u>

Contingency Account (Reserves for Capital Projects):

Contingency - General	10,000.00	
T Hangar Repairs	5,000.00	
Reserves for ABC Mnct/Repairs	25,000.00	
Reserves for Capital Projects	<u>138,600.00</u>	<u>\$ 178,600.00</u>

Ending Fund Balance as of 12/10/2020 \$ 1,018,958.76

Other Expected Expenses:

FY21 Runway Rehabilitation Contruction	168,856.00	
FY21 Runway Rehabilitation Lighting Construction	37,507.00	
FY21 N. Hangar Park Taxiway Design/Construction	400,000.00	
FY21 Taxiway Crack Sealing	<u>20,000.00</u>	<u>\$ 626,363.00</u>

Ending Fund balance after expected capital expenses \$ 392,595.76

Budget Performance Report

Fiscal Year to Date 12/10/20

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund Z01 - WMAA (Airport) General Fund										
REVENUE										
Department 999 - Airport Capital Projects										
420502.24	Federal Grant FAA Capital	4,275,131.00	.00	4,275,131.00	.00	.00	.00	4,275,131.00	0	214,392.30
430502.24	State Grant MDOT State Capital	206,363.00	.00	206,363.00	.00	.00	.00	206,363.00	0	11,910.68
Department 999 - Airport Capital Projects Totals		\$4,481,494.00	\$0.00	\$4,481,494.00	\$0.00	\$0.00	\$0.00	\$4,481,494.00	0%	\$226,302.98
REVENUE TOTALS		\$4,481,494.00	\$0.00	\$4,481,494.00	\$0.00	\$0.00	\$0.00	\$4,481,494.00	0%	\$226,302.98
EXPENSE										
Department 999 - Airport Capital Projects										
Division 045 - Runway										
730974.0	Land Improvements General	5,107,857.00	.00	5,107,857.00	.00	.00	.00	5,107,857.00	0	12,050.00
Division 045 - Runway Totals		\$5,107,857.00	\$0.00	\$5,107,857.00	\$0.00	\$0.00	\$0.00	\$5,107,857.00	0%	\$12,050.00
Division 050 - Business Center										
730975.0	Buildings & Structures General	.00	.00	.00	.00	.00	.00	.00	+++	42,515.00
Division 050 - Business Center Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$42,515.00
Department 999 - Airport Capital Projects Totals		\$5,107,857.00	\$0.00	\$5,107,857.00	\$0.00	\$0.00	\$0.00	\$5,107,857.00	0%	\$54,565.00
EXPENSE TOTALS		\$5,107,857.00	\$0.00	\$5,107,857.00	\$0.00	\$0.00	\$0.00	\$5,107,857.00	0%	\$54,565.00
Fund Z01 - WMAA (Airport) General Fund Totals										
REVENUE TOTALS		4,481,494.00	.00	4,481,494.00	.00	.00	.00	4,481,494.00	0%	226,302.98
EXPENSE TOTALS		5,107,857.00	.00	5,107,857.00	.00	.00	.00	5,107,857.00	0%	54,565.00
Fund Z01 - WMAA (Airport) General Fund Totals		(\$626,363.00)	\$0.00	(\$626,363.00)	\$0.00	\$0.00	\$0.00	(\$626,363.00)		\$171,737.98
Grand Totals										
REVENUE TOTALS		4,481,494.00	.00	4,481,494.00	.00	.00	.00	4,481,494.00	0%	226,302.98
EXPENSE TOTALS		5,107,857.00	.00	5,107,857.00	.00	.00	.00	5,107,857.00	0%	54,565.00
Grand Totals		(\$626,363.00)	\$0.00	(\$626,363.00)	\$0.00	\$0.00	\$0.00	(\$626,363.00)		\$171,737.98



Fund Equity Changes Report

Through 12/10/20
Detail Listing
Exclude Rollup Account

Account	Account Description	Beginning Balance	YTD Credits	YTD Debits	Current Balance	Prior Year Fund Equity Adjustment	YTD Revenues	YTD Expenses	Estimate Fund Balance
Fund Category	GOVERNMENTAL								
Fund Type	GENERAL FUND								
Fund	Z01 - WMAA (Airport) General Fund								
341390.A	Fund Balance - Assigned (By Action) Apron, Building & Sitework	.00	.00	.00	.00				
341390.ABC	Fund Balance - Assigned (By Action) Business Center Maintenance	50,000.00	25,000.00	.00	75,000.00				
341390.E	Fund Balance - Assigned (By Action) For Emergencies	.00	.00	.00	.00				
341390.R	Fund Balance - Assigned (By Action) For Capital Acquisitions	.00	.00	.00	.00				
342390	Fund Balance-Unassigned	767,697.23	.00	25,000.00	742,697.23				
345390.C	Fund Balance Committed (By Resolution) For Capital Projects	.00	.00	.00	.00				
345390.E	Fund Balance Committed (By Resolution) For Emergencies	.00	.00	.00	.00				
Fund	Z01 - WMAA (Airport) General Fund Totals	\$817,697.23	\$25,000.00	\$25,000.00	\$817,697.23	\$186,154.03	\$281,716.35	\$144,052.20	\$1,141,515.41
Fund Type	GENERAL FUND Totals	\$817,697.23	\$25,000.00	\$25,000.00	\$817,697.23	\$186,154.03	\$281,716.35	\$144,052.20	\$1,141,515.41
Fund Category	GOVERNMENTAL Totals	\$817,697.23	\$25,000.00	\$25,000.00	\$817,697.23	\$186,154.03	\$281,716.35	\$144,052.20	\$1,141,515.41
	Grand Totals	\$817,697.23	\$25,000.00	\$25,000.00	\$817,697.23	\$186,154.03	\$281,716.35	\$144,052.20	\$1,141,515.41



Budget Performance Report

Fiscal Year to Date 12/10/20
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund Z01 - WMAA (Airport) General Fund										
REVENUE										
Department 000 - General Revenues										
440573	State-Reim Local PPT Tax Loss	10,000.00	.00	10,000.00	.00	.00	13,467.25	(3,467.25)	135	21,447.01
450582.C	Contributions from Other Govts From City of Holland	107,000.00	.00	107,000.00	.00	.00	108,932.53	(1,932.53)	102	107,136.71
450582.P	Contributions from Other Govts From Park Township	108,000.00	.00	108,000.00	.00	.00	8.79	107,991.21	0	110,057.44
450582.Z	Contributions from Other Govts From City of Zeeland	60,000.00	.00	60,000.00	431.15	.00	60,116.57	(116.57)	100	72,955.31
460654.1	Franchise Fees FBO Franchise Fees	23,400.00	.00	23,400.00	.00	.00	7,823.44	15,576.56	33	23,350.20
460654.5	Franchise Fees Fuel Flowage Fee	80,000.00	.00	80,000.00	.00	.00	22,883.96	57,116.04	29	72,666.17
460654.7	Franchise Fees Landing Fees	28,000.00	.00	28,000.00	.00	.00	11,810.72	16,189.28	42	21,552.43
480665.0	Investment Income General	15,000.00	.00	15,000.00	.00	.00	3,435.84	11,564.16	23	17,252.53
480669.A	Rental Airport Business Center	8,300.00	.00	8,300.00	.00	.00	2,748.16	5,551.84	33	8,202.36
480669.24	Rental Hangar Land Lease	98,600.00	.00	98,600.00	.00	.00	31,129.09	67,470.91	32	98,531.43
480669.25	Rental Agricultural Land Lease	12,500.00	.00	12,500.00	.00	.00	.00	12,500.00	0	12,523.65
480669.26	Rental T-Hangars	58,000.00	.00	58,000.00	.00	.00	19,360.00	38,640.00	33	58,280.00
490692.0	Miscellaneous General	.00	.00	.00	.00	.00	.00	.00	+++	1,999.33
Department 000 - General Revenues Totals		\$608,800.00	\$0.00	\$608,800.00	\$431.15	\$0.00	\$281,716.35	\$327,083.65	46%	\$625,954.57
REVENUE TOTALS		\$608,800.00	\$0.00	\$608,800.00	\$431.15	\$0.00	\$281,716.35	\$327,083.65	46%	\$625,954.57
EXPENSE										
Department 540 - Airport Operations										
710701.0	Payroll-Regular General	23,000.00	.00	23,000.00	.00	.00	4,694.04	18,305.96	20	19,086.82
710707.0	Payroll-Temporary Help General	33,800.00	.00	33,800.00	1,158.25	.00	12,794.63	21,005.37	38	31,129.07
710709.0	Payroll-Overtime General	.00	.00	.00	.00	.00	.00	.00	+++	16.06
711702.0	Payroll-Vacation/PTO General	2,800.00	.00	2,800.00	.00	.00	955.02	1,844.98	34	1,269.43
711703	Payroll-Holidays	1,000.00	.00	1,000.00	.00	.00	185.22	814.78	19	627.78
711716.1	Insurance Health	7,800.00	.00	7,800.00	.00	.00	3,511.86	4,288.14	45	7,711.32
711716.2	Insurance Dental	200.00	.00	200.00	.00	.00	17.42	182.58	9	68.03
711716.4	Insurance Health Care Savings Plan	.00	.00	.00	.00	.00	80.18	(80.18)	+++	.00
711717	Insurance-Life & AD&D	50.00	.00	50.00	.00	.00	8.67	41.33	17	33.86
711718.1	Retirement Contribution MERS	1,500.00	.00	1,500.00	.00	.00	321.13	1,178.87	21	1,454.01
711720	Insurance-Income Protection	200.00	.00	200.00	.00	.00	36.46	163.54	18	140.99
712715	Employer FICA/Medicare Contribution	4,200.00	.00	4,200.00	88.59	.00	1,290.79	2,909.21	31	3,799.86
712723	Unemployment Comp Insurance	20.00	.00	20.00	.00	.00	3.80	16.20	19	14.35
712724	Workers Comp Insurance	30.00	.00	30.00	.00	.00	3.26	26.74	11	19.28
721730.0	Postage General	100.00	.00	100.00	.00	.00	.00	100.00	0	23.26
721740.0	Operating Supplies General	1,500.00	.00	1,500.00	.00	.00	561.54	938.46	37	4,679.98
721740.CAP	Operating Supplies Controlled Items-Capital Type	2,500.00	.00	2,500.00	.00	.00	449.00	2,051.00	18	4,757.22
721905.0	Photocopies/In-House Printing General	100.00	.00	100.00	.00	.00	.00	100.00	0	.00
721931.0	Bldg & Grnds Maint General	13,000.00	.00	13,000.00	.00	.00	529.50	12,470.50	4	8,461.20
721933.0	Equipment Maintenance General	20,000.00	.00	20,000.00	.00	.00	4,000.00	16,000.00	20	19,312.56
722801.9010	Contr-Printing/Promo Advertising/Promotional	40,000.00	7,000.00	47,000.00	1,150.00	22,107.50	12,066.91	12,825.59	73	19,204.99

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund Z01 - WMAA (Airport) General Fund										
EXPENSE										
Department 540 - Airport Operations										
722803.7	Contr-Human Resources County Correctional Crew	.00	.00	.00	.00	.00	.00	.00	+++	389.00
722804.0	Contractual-Legal General	10,000.00	.00	10,000.00	.00	.00	7,829.75	2,170.25	78	12,310.69
722805.1	Contractual-Finance Independent Audit	7,800.00	.00	7,800.00	.00	.00	7,700.00	100.00	99	7,600.00
722807.5	Contractual-Architect/Engineer Engineering	15,000.00	.00	15,000.00	.00	.00	2,904.00	12,096.00	19	21,072.99
722808.1	Contr-Bldgs&Grnds Janitorial	.00	.00	.00	.00	.00	598.00	(598.00)	+++	.00
722808.8	Contr-Bldgs&Grnds Tree Clearing	.00	.00	.00	.00	.00	.00	.00	+++	204.73
722808.MOW	Contr-Bldgs&Grnds Mowing	30,000.00	.00	30,000.00	364.00	.00	11,492.94	18,507.06	38	26,926.89
722808.MTCE	Contr-Bldgs&Grnds Maintenance-General Repairs	25,000.00	.00	25,000.00	597.82	.00	6,273.45	18,726.55	25	19,682.71
722808.SNOW	Contr-Bldgs&Grnds Snowplowing	60,000.00	.00	60,000.00	181.50	.00	181.50	59,818.50	0	30,412.64
722809.16	Contractual-Misc Consulting	.00	.00	.00	.00	.00	.00	.00	+++	1,441.50
722809.61	Contractual-Misc Management Services	28,000.00	.00	28,000.00	2,079.17	.00	12,475.02	15,524.98	45	25,922.75
722809.62	Contractual-Misc Airport Manager-Tulip City Air	2,000.00	.00	2,000.00	170.50	.00	493.00	1,507.00	25	1,490.25
723850.0	Communications Telephone	.00	.00	.00	.00	.00	183.97	(183.97)	+++	427.14
723850.CELL	Communications Cellular	.00	.00	.00	.00	.00	250.00	(250.00)	+++	600.00
723860.0	Travel, Conf, Seminars General	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	1,246.00
723910.0	Commercial Insurance Premiums General	27,000.00	.00	27,000.00	.00	.00	18,966.00	8,034.00	70	30,993.00
723920.BPW	Public Utilities BPW	.00	.00	.00	.00	.00	.00	.00	+++	160.00
723920.GATE	Public Utilities Fence Gates	700.00	.00	700.00	.00	.00	236.90	463.10	34	571.84
723920.LAND	Public Utilities Landing Lights & System	4,600.00	.00	4,600.00	.00	.00	1,427.04	3,172.96	31	4,036.83
723920.PLOT	Public Utilities Parking Lot Lights	1,800.00	.00	1,800.00	.00	.00	382.05	1,417.95	21	1,670.47
723920.RUNW	Public Utilities Runway Lights	6,700.00	.00	6,700.00	.00	.00	2,799.87	3,900.13	42	6,336.55
723920.THAN	Public Utilities T-Hangars	5,000.00	.00	5,000.00	.00	.00	1,566.38	3,433.62	31	5,391.97
723942.0	Building Rental/Lease General	1,000.00	.00	1,000.00	.00	.00	2,500.00	(1,500.00)	250	5,500.00
723955.0	Misc. General	2,000.00	.00	2,000.00	.00	.00	366.04	1,633.96	18	2,756.18
723961.0	Dues & Subscriptions General	600.00	.00	600.00	.00	.00	59.51	540.49	10	566.70
723963.2	Write-Offs Uncoll Property Taxes	.00	.00	.00	.00	.00	.00	.00	+++	(35.19)
723964.2	Refunds Property Tax Prior Years	.00	.00	.00	.00	.00	21.40	(21.40)	+++	5.01
730974.0	Land Improvements General	.00	.00	.00	.00	.00	.00	.00	+++	241,668.14
770956.0	Contingency General	153,600.00	.00	153,600.00	.00	.00	.00	153,600.00	0	.00
Department 540 - Airport Operations Totals		\$534,600.00	\$7,000.00	\$541,600.00	\$5,789.83	\$22,107.50	\$120,216.25	\$399,276.25	26%	\$571,158.86
Department 541 - Business Center										
721931.GRND	Bldg & Grnds Maint Grounds Maintenance	5,000.00	.00	5,000.00	.00	.00	5,697.42	(697.42)	114	1,941.48
721933.0	Equipment Maintenance General	5,000.00	.00	5,000.00	.00	.00	2,261.99	2,738.01	45	3,716.69
722808.1	Contr-Bldgs&Grnds Janitorial	7,500.00	.00	7,500.00	.00	.00	4,900.35	2,599.65	65	7,917.13
723850.0	Communications Telephone	2,600.00	.00	2,600.00	.00	.00	1,200.00	1,400.00	46	2,672.00
723850.WIFI	Communications WIFI Internet Connection	4,100.00	.00	4,100.00	.00	.00	1,562.50	2,537.50	38	3,437.50
723920.BPW	Public Utilities BPW	20,000.00	.00	20,000.00	.00	.00	7,770.78	12,229.22	39	16,661.19
723920.GAS	Public Utilities Natural Gas	5,000.00	.00	5,000.00	.00	.00	442.91	4,557.09	9	4,033.67

Budget Performance Report

Fiscal Year to Date 12/10/20

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund Z01 - WMAA (Airport) General Fund										
	EXPENSE									
	Department 541 - Business Center									
770956.0	Contingency General	25,000.00	.00	25,000.00	.00	.00	.00	25,000.00	0	.00
	Department 541 - Business Center Totals	\$74,200.00	\$0.00	\$74,200.00	\$0.00	\$0.00	\$23,835.95	\$50,364.05	32%	\$40,379.66
	EXPENSE TOTALS	\$608,800.00	\$7,000.00	\$615,800.00	\$5,789.83	\$22,107.50	\$144,052.20	\$449,640.30	27%	\$611,538.52
Fund Z01 - WMAA (Airport) General Fund Totals										
	REVENUE TOTALS	608,800.00	.00	608,800.00	431.15	.00	281,716.35	327,083.65	46%	625,954.57
	EXPENSE TOTALS	608,800.00	7,000.00	615,800.00	5,789.83	22,107.50	144,052.20	449,640.30	27%	611,538.52
Fund Z01 - WMAA (Airport) General Fund Totals		\$0.00	(\$7,000.00)	(\$7,000.00)	(\$5,358.68)	(\$22,107.50)	\$137,664.15	(\$122,556.65)		\$14,416.05
Grand Totals										
	REVENUE TOTALS	608,800.00	.00	608,800.00	431.15	.00	281,716.35	327,083.65	46%	625,954.57
	EXPENSE TOTALS	608,800.00	7,000.00	615,800.00	5,789.83	22,107.50	144,052.20	449,640.30	27%	611,538.52
Grand Totals		\$0.00	(\$7,000.00)	(\$7,000.00)	(\$5,358.68)	(\$22,107.50)	\$137,664.15	(\$122,556.65)		\$14,416.05



Trial Balance Listing

Through 12/10/20
Detail Balance Sheet Listing
Exclude Rollup Account

Account	Account Description	Balance Forward	YTD Debits	YTD Credits	Ending Balance	Prior Year YTD Balance
Fund Z01 - WMAA (Airport) General Fund						
ASSETS						
<i>CURRENT ASSETS</i>						
110001.675	Cash Due from Cash/Inv Pool	989,347.15	271,396.58	170,564.92	1,090,178.81	861,959.28
113040.0	Accounts Receivable General	37,418.03	94,850.47	82,378.70	49,889.80	44,393.86
114026.2014	Taxes Receivable 2014	.89	.00	.65	.24	26.01
114026.2015	Taxes Receivable 2015	16.77	.00	.00	16.77	16.77
114026.2016	Taxes Receivable 2016	20.75	.00	2.88	17.87	22.35
114026.2017	Taxes Receivable 2017	35.60	.00	3.15	32.45	45.80
114026.2018	Taxes Receivable 2018	34.29	.00	6.38	27.91	64.62
114026.2019	Taxes Receivable 2019	73.50	.00	20.50	53.00	.00
114031	Allowance for Uncollectible Taxes	(134.10)	.00	.00	(134.10)	(203.15)
118123.1	Prepaid Items Insurance	376.00	.00	376.00	.00	.00
119073.2	Due from Local Govt Units Due from Park Township	5.12	8.79	13.91	.00	.00
119073.3	Due from Local Govt Units Due from Zeeland City	1.38	60,116.57	59,686.80	431.15	.00
119078.1	Due from State of Michigan Due from State-Aeronautics	1,201.51	.00	.00	1,201.51	1,062.29
<i>CURRENT ASSETS Totals</i>		\$1,028,396.89	\$426,372.41	\$313,053.89	\$1,141,715.41	\$907,387.83
ASSETS TOTALS		\$1,028,396.89	\$426,372.41	\$313,053.89	\$1,141,715.41	\$907,387.83
LIABILITIES AND FUND EQUITY						
LIABILITIES						
<i>CURRENT LIABILITIES</i>						
210202.0	Accounts Payable General	(12,940.95)	134,816.33	121,875.38	.00	(10,348.92)
211202	Contracts Payable	(9,541.69)	9,541.69	.00	.00	.00
212257.0	Accrued Wages Payable General	(890.00)	890.00	.00	.00	.00
212262.1	Accrued Fringes Payable FICA-Social Security/Medicare	(68.09)	68.09	.00	.00	.00
216278.L	Deposits Lease	(200.00)	.00	.00	(200.00)	.00
21B339.0	Deferred Revenue General	(904.90)	904.90	.00	.00	.00
<i>CURRENT LIABILITIES Totals</i>		(\$24,545.63)	\$146,221.01	\$121,875.38	(\$200.00)	(\$10,348.92)
LIABILITIES TOTALS		(\$24,545.63)	\$146,221.01	\$121,875.38	(\$200.00)	(\$10,348.92)
FUND EQUITY						
<i>FUND BALANCE</i>						
341390.ABC	Fund Balance - Assigned (By Action) Business Center Maintenance	(50,000.00)	.00	25,000.00	(75,000.00)	(50,000.00)
342390	Fund Balance-Unassigned	(767,697.23)	25,000.00	.00	(742,697.23)	(767,697.23)
<i>FUND BALANCE Totals</i>		(\$817,697.23)	\$25,000.00	\$25,000.00	(\$817,697.23)	(\$817,697.23)
	P/Y Fund Equity Adjustment	(186,154.03)	.00	.00	(186,154.03)	.00
	Fund Revenues	.00	228.99	281,945.34	(281,716.35)	(310,280.31)
	Fund Expenses	.00	147,271.20	3,219.00	144,052.20	230,938.63
FUND EQUITY TOTALS		(\$1,003,851.26)	\$172,500.19	\$310,164.34	(\$1,141,515.41)	(\$897,038.91)



Trial Balance Listing

Through 12/10/20
Detail Balance Sheet Listing
Exclude Rollup Account

Account	Account Description	Balance Forward	YTD Debits	YTD Credits	Ending Balance	Prior Year YTD Balance
Fund	Z01 - WMAA (Airport) General Fund					
	LIABILITIES AND FUND EQUITY TOTALS	(\$1,028,396.89)	\$318,721.20	\$432,039.72	(\$1,141,715.41)	(\$907,387.83)
Fund	Z01 - WMAA (Airport) General Fund Totals	\$0.00	\$745,093.61	\$745,093.61	\$0.00	\$0.00
	Grand Totals	\$0.00	\$745,093.61	\$745,093.61	\$0.00	\$0.00

Accounts Payable Payment Post Listing

Batch Department / Invoice Department	Bank Account	Check Date	Starting Check Number
AIR Airport	PAYABLES ACCOUNT	11/12/2020	61671
Selected Invoices	Vendor	Invoice Date	Invoice Net Amount
AIR Airport	1295 - COUNTY OF OTTAWA TREASURER 98928-1	10/16/2020	5.08
Total Selected Invoices: 1			\$5.08

Payment Batch Register

Bank Account: CITY AP - PAYABLES ACCOUNT

Batch Date: 11/12/2020

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: CITY AP - PAYABLES ACCOUNT						
Check	11/12/2020	61671	Accounts Payable	COUNTY OF OTTAWA TREASURER		5.08
	Invoice		Date	Description		Amount
	98928-1		10/16/2020	AIRPORT - DUE FROM AIRPORT 7/2020-9/2020		5.08
CITY AP PAYABLES ACCOUNT Totals:						\$5.08
Checks:						1 \$5.08
Transactions: 1						

Accounts Payable Payment Post Listing

Batch Department / Invoice Department		Bank Account		Check Date		Starting Check Number	
AIR Airport		PAYABLES ACCOUNT		11/19/2020		61774	
Selected Invoices		Vendor	Invoice Number	Invoice Description	Invoice Date	Due Date	Invoice Net Amount
AIR Airport		3338 - BOILEAU COMMUNICATIONS MANAGEMENT LLC	24445	COVID Awareness Campaign	11/06/2020	11/19/2020	1,543.16
		3338 - BOILEAU COMMUNICATIONS MANAGEMENT LLC	24446	Communications Partnership Plan	11/06/2020	11/19/2020	5,020.00
		1964 - DES MOINES STAMP	1171463	AIRPORT - AP STAMP FOR INVOICES	11/10/2020	11/19/2020	51.32
		316 - MEAD & HUNT INC - ACH	309447	AIRPORT - PROFESSIONAL SERVICES	11/10/2020	11/19/2020	935.00
		3992 - PROFESSIONAL BUILDING SERVICES LLC	1665	AIRPORT - WINDOW CLEANING	11/12/2020	11/19/2020	1,428.00
		190 - QUALITY AIR HEATING & COOLING INC	91017764	AIRPORT - SERVICES	08/31/2020	11/19/2020	195.00
		320 - REHMANN ROBSON PC	RR606798	AIRPORT - PAYMENT 2 OF 6/30/2020 AUDIT	11/19/2020	11/19/2020	770.00
		322 - TULIP CITY AIR SERVICE INC.	2021-00001207	AIRPORT - SERVICES	11/04/2020	11/19/2020	4,603.07
Total Selected Invoices: 8							\$14,545.55

City of Holland

Payment Batch Register

Bank Account: CITY AP - PAYABLES ACCOUNT
Batch Date: 11/19/2020

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: CITY AP - PAYABLES ACCOUNT						
Check	11/19/2020	61774	Accounts Payable	BOILEAU COMMUNICATIONS MANAGEMENT LLC		6,563.16
	Invoice		Date	Description		Amount
	24446		11/06/2020	Communications Partnership Plan		5,020.00
	24445		11/06/2020	COVID Awareness Campaign		1,543.16
Check	11/19/2020	61775	Accounts Payable	DES MOINES STAMP		51.32
	Invoice		Date	Description		Amount
	1171463	AIRPORT	11/10/2020	AIRPORT - AP STAMP FOR INVOICES		51.32
Check	11/19/2020	61776	Accounts Payable	PROFESSIONAL BUILDING SERVICES LLC		1,428.00
	Invoice		Date	Description		Amount
	1665		11/12/2020	AIRPORT - WINDOW CLEANING		1,428.00
Check	11/19/2020	61777	Accounts Payable	QUALITY AIR HEATING & COOLING INC		195.00
	Invoice		Date	Description		Amount
	91017764		08/31/2020	AIRPORT - SERVICES		195.00
Check	11/19/2020	61778	Accounts Payable	REHMANN ROBSON PC		770.00
	Invoice		Date	Description		Amount
	RR606798		11/19/2020	AIRPORT - PAYMENT 2 OF 6/30/2020 AUDIT		770.00
Check	11/19/2020	61779	Accounts Payable	TULIP CITY AIR SERVICE INC.		4,603.07
	Invoice		Date	Description		Amount
	2021-00001207		11/04/2020	AIRPORT - SERVICES		4,603.07
EFT	11/19/2020	6621	Accounts Payable	MEAD & HUNT INC - ACH	0750000019 / 547284589	935.00
	Invoice		Date	Description		Amount
	309447		11/10/2020	AIRPORT - PROFESSIONAL SERVICES		935.00
CITY AP PAYABLES ACCOUNT Totals:						\$14,545.55
Transactions: 7						

Checks: 6 \$13,610.55
EFTs: 1 \$935.00

Accounts Payable Payment Post Listing

Batch Department / Invoice Department		Bank Account		Check Date		Starting Check Number
AIR Airport		PAYABLES ACCOUNT		11/25/2020		61880
Selected Invoices	Vendor	Invoice Number	Invoice Description	Invoice Date	Due Date	Invoice Net Amount
AIR Airport	101 - CUNNINGHAM DALMAN P.C.	277290	AIRPORT - LEGAL SERVICES	11/20/2020	11/25/2020	1,029.75
	118 - HAVEMAN ELECTRICAL SERVICES	20-2967	AIRPORT - REPLACE ANTENNA	11/12/2020	11/25/2020	141.26
	806 - MICHIGAN MUNICIPAL LEAGUE	21984	AIRPORT - DIRECTOR CLASSIFIED WEBSITE AD	11/13/2020	11/25/2020	218.04
	130 - SEMCO ENERGY GAS COMPANY - ACH	2021-00001264	AIRPORT - ACCT 0361537.501	11/25/2020	11/25/2020	294.57
Total Selected Invoices: 4						\$1,683.62

City of Holland

Payment Batch Register

Bank Account: CITY AP - PAYABLES ACCOUNT
Batch Date: 11/25/2020

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: CITY AP - PAYABLES ACCOUNT						
Check	11/25/2020	61880	Accounts Payable	CUNNINGHAM DALMAN P.C.		1,029.75
	Invoice		Date	Description		Amount
	277290		11/20/2020	AIRPORT - LEGAL SERVICES		1,029.75
Check	11/25/2020	61881	Accounts Payable	HAVEMAN ELECTRICAL SERVICES		141.26
	Invoice		Date	Description		Amount
	20-2967		11/12/2020	AIRPORT - REPLACE ANTENNA		141.26
Check	11/25/2020	61882	Accounts Payable	MICHIGAN MUNICIPAL LEAGUE		218.04
	Invoice		Date	Description		Amount
	21984		11/13/2020	AIRPORT - DIRECTOR CLASSIFIED WEBSITE AD		218.04
EFT	11/25/2020	6625	Accounts Payable	SEMCO ENERGY GAS COMPANY - ACH 072499952 / 7661394601		294.57
	Invoice		Date	Description		Amount
	2021-00001264		11/25/2020	AIRPORT - ACCT 0361537.501		294.57
CITY AP PAYABLES ACCOUNT Totals:						\$1,683.62
Transactions: 4						

Checks: 3 \$1,389.05
EFTs: 1 \$294.57

City of Holland
Accounts Payable Payment Post Listing

Batch Department / Invoice Department		Bank Account		Check Date		Starting Check Number
AIR Airport		PAYABLES ACCOUNT		12/03/2020		61990
Selected Invoices		Vendor	Invoice Number	Invoice Description	Invoice Date	Due Date
AIR Airport		293 - GREG ROBINSON	2021-00001328	AIRPORT - HEALTH INS STIPEND	11/30/2020	11/30/2020
		146 - HOLLAND BOARD OF PUBLIC WORKS	2021-00001329	AIRPORT UTILITIES	11/30/2020	11/30/2020
		459 - LANDSCAPE DESIGN SERVICES INC	155063	AIRPORT - OCTOBER SERVICES	10/30/2020	11/30/2020
		Total Selected Invoices: 3				\$3,316.69

City of Holland

Payment Batch Register

Bank Account: CITY AP - PAYABLES ACCOUNT
Batch Date: 12/03/2020

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: CITY AP - PAYABLES ACCOUNT						
Check	12/03/2020	61990	Accounts Payable	GREG ROBINSON		541.66
	Invoice		Date	Description		Amount
	2021-00001328		11/30/2020	AIRPORT - HEALTH INS STIPEND		541.66
Check	12/03/2020	61991	Accounts Payable	HOLLAND BOARD OF PUBLIC WORKS		2,705.03
	Invoice		Date	Description		Amount
	2021-00001329		11/30/2020	AIRPORT UTILITIES		2,705.03
Check	12/03/2020	61992	Accounts Payable	LANDSCAPE DESIGN SERVICES INC		70.00
	Invoice		Date	Description		Amount
	155063		10/30/2020	AIRPORT - OCTOBER SERVICES		70.00
CITY AP PAYABLES ACCOUNT Totals:						\$3,316.69
Transactions: 3						
Checks: 3						\$3,316.69

City of Holland

Accounts Payable Payment Post Listing

Batch Department / Invoice Department		Bank Account	Check Date		Starting Check Number	
AIR Airport		PAYABLES ACCOUNT	12/10/2020		62059	
Selected Invoices	Vendor	Invoice Number	Invoice Description	Invoice Date	Due Date	Invoice Net Amount
AIR Airport	3338 - BOILEAU COMMUNICATIONS MANAGEMENT LLC	24405	AIRPORT COVID COMM SERVICES	10/09/2020	11/30/2020	465.00
	3338 - BOILEAU COMMUNICATIONS MANAGEMENT LLC	24482	AIRPORT - COVID COMM NOVEMBER 2020	12/06/2020	12/10/2020	1,150.00
	3992 - PROFESSIONAL BUILDING SERVICES LLC	1746	AIRPORT - NOVEMBER CLEANING SERVICES	11/30/2020	11/30/2020	598.00
	4551 - RAMI	15651	AIRPORT - ANTENNA ASSEMBLY	10/28/2020	11/30/2020	284.74
	322 - TULIP CITY AIR SERVICE INC.	20-063915	AIRPORT - PHONE AND WIFI	11/30/2020	11/30/2020	552.50
	322 - TULIP CITY AIR SERVICE INC.	2021-00001400	AIRPORT - SERVICES	12/07/2020	12/10/2020	1,313.82
	206 - WEST MICHIGAN UNIFORM	313327	AIRPORT - RUGS	11/30/2020	11/30/2020	178.50
Total Selected Invoices: 7						\$4,542.56

City of Holland
Payment Batch Register
Bank Account: CITY AP - PAYABLES ACCOUNT
Batch Date: 12/10/2020

Type	Date	Number	Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: CITY AP - PAYABLES ACCOUNT						
Check	12/10/2020	62059	Accounts Payable	BOILEAU COMMUNICATIONS MANAGEMENT LLC		1,615.00
	Invoice		Date	Description		Amount
	24405		10/09/2020	AIRPORT COVID COMM SERVICES		465.00
	24482		12/06/2020	AIRPORT - COVID COMM NOVEMBER 2020		1,150.00
Check	12/10/2020	62060	Accounts Payable	PROFESSIONAL BUILDING SERVICES LLC		598.00
	Invoice		Date	Description		Amount
	1746		11/30/2020	AIRPORT - NOVEMBER CLEANING SERVICES		598.00
Check	12/10/2020	62061	Accounts Payable	RAMI		284.74
	Invoice		Date	Description		Amount
	15651		10/28/2020	AIRPORT - ANTENNA ASSEMBLY		284.74
Check	12/10/2020	62062	Accounts Payable	TULIP CITY AIR SERVICE INC.		1,866.32
	Invoice		Date	Description		Amount
	20-063915		11/30/2020	AIRPORT - PHONE AND WIFI		552.50
	2021-00001400		12/07/2020	AIRPORT - SERVICES		1,313.82
Check	12/10/2020	62063	Accounts Payable	WEST MICHIGAN UNIFORM		178.50
	Invoice		Date	Description		Amount
	313327		11/30/2020	AIRPORT - RUGS		178.50
CITY AP PAYABLES ACCOUNT Totals:						\$4,542.56

Transactions: 5

\$4,542.56

5

Checks: