

Dollars and Sense:
How Kalamazoo County Spends Your Money

2015 Citizen's Guide to
Kalamazoo County's Financial Health



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

Issued under authority of 2015 Public Act 84. Filing is mandatory to qualify for payments.

Each city/village/township/county applying for City, Village, and Township Revenue Sharing or County Incentive Program payments must:

1. Certify to the Michigan Department of Treasury (Treasury) that the local unit listed below has produced and made available to the public, a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report as required by 2015 Public Act 84. The Citizen's Guide, Performance Dashboard, Debt Service Report, and Projected Budget Report shall be made available for public viewing in the clerk's office or posted on a publicly accessible Internet site. The local unit must include in any mailing of general information to its citizens, the physical location or Internet website address where all the documents are available for viewing.
2. Submit to Treasury a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report.

This certification, along with a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report, **must be received by December 1, 2015**, (or the first day of a payment month) in order to qualify for that month's payment. Postmark dates will not be considered. For questions, call 517-373-2697.

PART 1: LOCAL UNIT INFORMATION			
Local Unit Name County of Kalamazoo		Local Unit County Name Kalamazoo	
Local Unit Code 390000		Contact E-Mail Address labrad@kalcounty.com	
Contact Name Lisa Bradshaw	Contact Title Deputy Finance Director	Contact Telephone Number (269) 383-8686	Extension
Website Address, if reports are available online www.kalcounty.com		Current Fiscal Year End Date December 31	
PART 2: CERTIFICATION			
<i>In accordance with 2015 Public Act 84, the undersigned hereby certifies to Treasury that the above mentioned local unit 1) has produced a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report; 2) has made the documents available for public viewing in the city, village, township, or county clerk's office or has posted them on a publicly accessible Internet site; and 3) will include in any mailing of general information to our citizens, the physical location or Internet website address where the documents are located. The Citizen's Guide, Performance Dashboard, Debt Service Report, and Projected Budget Report are attached to this signed certification.</i>			
Chief Administrative Officer Signature (as defined in MCL 141.422b) <i>Tracie L. Moored</i>		Printed Name of Chief Administrative Officer (as defined in MCL 141.422b) Tracie L. Moored	
Title <i>Interim Controller</i>		Date <i>10-9-15</i>	

Completed and signed form (including required attachments) should be e-mailed to: TreasRevenueSharing@michigan.gov

If you are unable to submit via e-mail, fax to 517-335-3298 or mail the completed form and required attachments to:

Michigan Department of Treasury
Office of Revenue and Tax Analysis
PO Box 30722
Lansing MI 48909

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



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2015 Citizen's Guide to
Kalamazoo County's Financial Health

Presented by
John Faul, Interim County Administrator
Tracie Moored, Interim County Controller

KEY TERMS

There are a few key terms that may be helpful when reading this report. They include:

- **Budget deficit/surplus.** If there is less money received than paid out in a given fiscal year, there is a budget **deficit** or shortfall. If there is more money received than paid during the fiscal year, a budget **surplus** exists.
- **Debt.** Just like a homeowner takes out a mortgage, governments can borrow money to pay for certain types of projects. The state has both short-term debt (paid back within the fiscal year) and long-term debt. Debt can be either **general obligation** debt, meaning that the state pays back the debt with regular tax collections and other revenues, or **special revenue** debt, which is paid off over time with revenue from specified sources beyond the usual taxes and service fees.
- **Fiscal year (FY).** The 12-month period of time during which budgets are allocated or finances are planned. Most households have a fiscal year that runs from January 1 to December 31 (that's the period for which we pay personal income taxes in April), while state government uses an October 1 - September 30 fiscal year. Some local units of government, including public schools, use a July 1 - June 30 fiscal year, while others operate on a typical calendar year.
- **Fund balance.** Once all the bills for the year have been paid out of a certain fund, whatever is left over is called the fund balance. When a fund balance is less than zero, you'll see the number shown with parentheses around it. Deficits cause fund balances to decrease, while surpluses cause them to increase.
- **Public budget gap.** A novel measure, similar to the deficit, used to measure the extent to which a government is falling short of covering its current and long-term obligations in a fiscal period. The budget gap takes into account the budget deficit, as well as any new obligations that the government has failed to cover such as **employee pensions or retiree health care**.
- **Restricted funds.** Some funds are considered to be "restricted" for a specific purpose, and cannot be spent for anything else.

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Welcome

September 20, 2015

Citizens and Guest of Kalamazoo County:

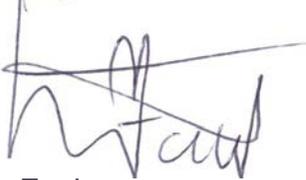
Greetings!

The following document is presented as a guide to the financial health of Kalamazoo County. We have broken this report into the following sections: How Governments Use Your Money, How the Taxpayer Money is Spent, Kalamazoo County's Fiscal Health, Kalamazoo County Dashboard, Debt Service Report, Projected Budget Report, and How This Report Was Developed. We believe this demonstrates, in a snap shot, our exceptional fiscal stewardship on behalf of the citizens of the County.

The full budget and other financial reporting can be found on our website, www.kalcounty.com, and specific questions can be directed to our Office of Finance at (269)384-8090. But in summary, each year's budget is a culmination of a six-month process involving all Offices, Courts and Departments within the County. Constant monitoring continues throughout the year to ensure the County is on track with its policies and goals.

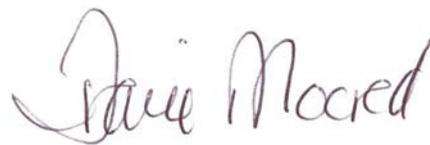
In all, the County of Kalamazoo's emphasis on transparency, responsibility, restraint, and reinforcement of long-range County goals is supported by the actual results presented here. We hope this summary gives you the resources you need to be confident that we will continue our tradition of maintaining a stable financial position.

Sincerely,



John Faul

Interim County Administrator



Tracie Moored

Interim County Controller

How Governments Use Your Money

WHERE CITIZEN DOLLARS GO

The taxpayers' dollars are received in a variety of ways. Property taxes make up 49.4% (\$50.6 million) of the County's governmental activities \$124.3 million budget. Licenses, permits, fees and charges for services to Primary County government make up 11.9% (\$12.1 million). Additionally, Federal, State and local governments contributed 34.2% (\$35.0 million) in the form of grants and support funding, etc while other activities such as investments and other contributions provided an additional 4.5%.

KALAMAZOO COUNTY AND SERVICES THAT IT PROVIDES

The County of Kalamazoo, Michigan, the ninth most populous county in the state of Michigan, encompasses an area of approximately 576 square miles with the 2014 estimated census population of 258,818, and is located in the southwest portion of Michigan's Lower Peninsula. The County is empowered by the state to levy a property tax on real and personal properties located within the County.

The County seat is located in the City of Kalamazoo, which is the largest municipality in the County. The County is governed by the County Board of Commissioners (the County Board), which currently consists of 11 members. The County Board is elected on a partisan basis every two years from districts of approximately the same size. The other five elected officers of the County are elected on a partisan basis serving four-year terms.

The County provides a full range of municipal services. These services are either mandated by the state statute or authorized by the County Board. These include legislative, judicial, public works, public safety, health, welfare, cultural, recreation, transportation, public improvements, and general administrative services.

How Taxpayer Money is Spent: Government Budgets, Revenues, and Expenditures

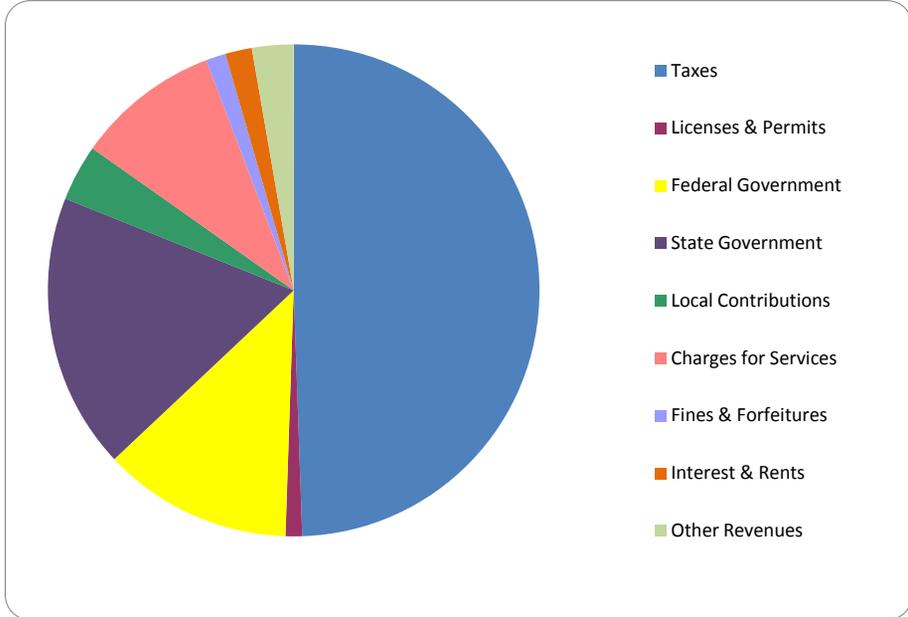
GOVERNMENT BUDGETS

The annual budget serves as the foundation for the County's financial planning and control. All departments of the County are required to submit requests for appropriations to the Administrator/Controller. These requests form the basis for the development of a proposed budget. The Administrator/Controller will present to the County Board a recommended budget for consideration and deliberation. After the review is completed, a public hearing will be held at an annual meeting and the budget will be adopted. The budget is appropriated at the departmental level and transfers of appropriations between departments or fund require approval of the board. Appropriation increases also require approval by the County Board.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - County of Kalamazoo (390000)

REVENUES

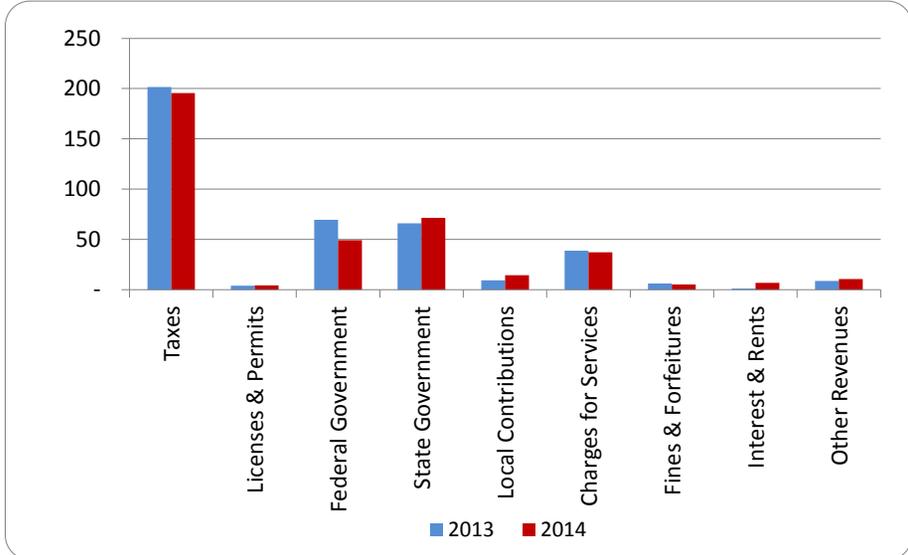
1. Where our money comes from (all governmental funds)



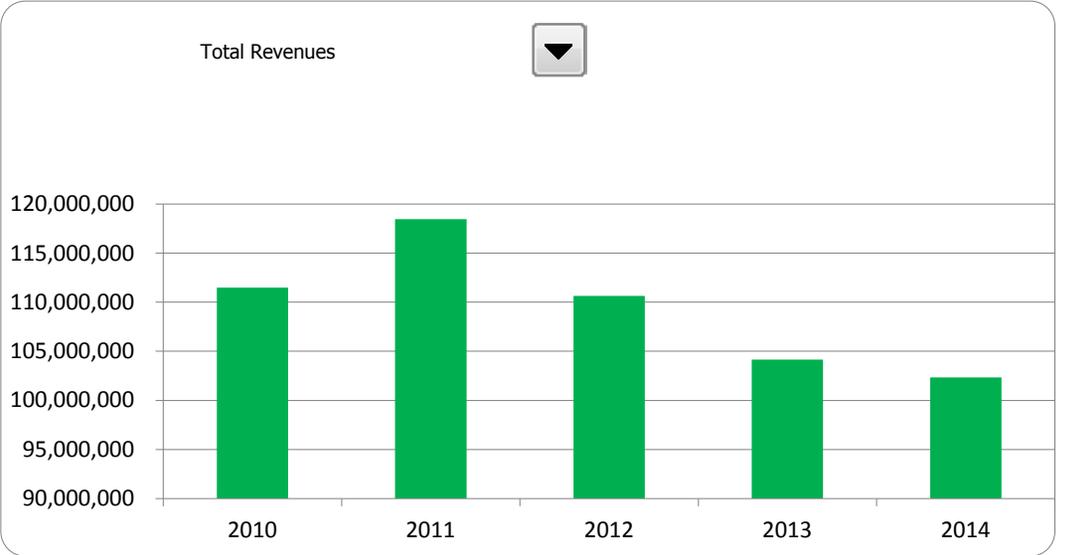
2. Compared to the prior year

	<u>2013</u>	<u>2014</u>	<u>% change</u>
Taxes	\$ 51,733,873	\$ 50,607,197	-2.18%
Licenses & Permits	1,050,273	1,119,636	6.60%
Federal Government	17,879,247	12,741,258	-28.74%
State Government	16,988,333	18,501,033	8.90%
Local Contributions	2,416,650	3,786,415	56.68%
Charges for Services	9,943,390	9,657,487	-2.88%
Fines & Forfeitures	1,584,425	1,357,351	-14.33%
Interest & Rents	311,871	1,784,898	472.32%
Other Revenues	2,243,207	2,789,520	24.35%
Total Revenues	\$ 104,151,269	\$ 102,344,795	-1.73%

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



4. Historical trends of individual sources



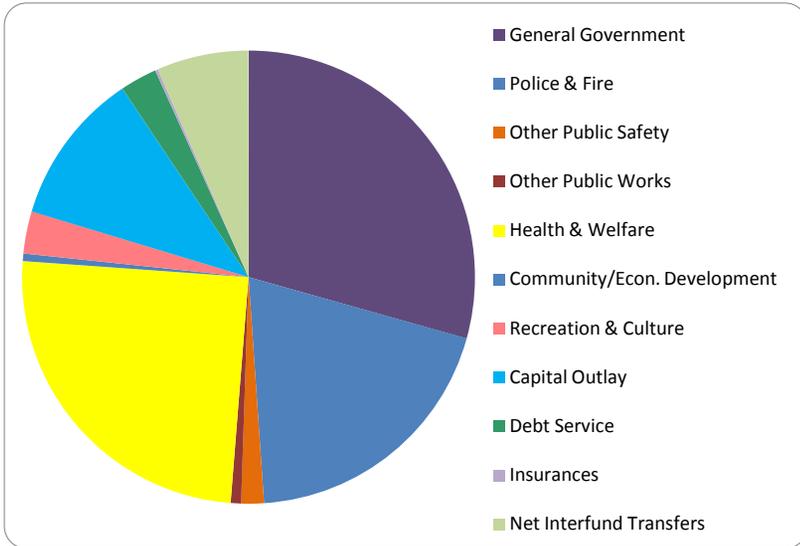
Commentary: A large percentage of County revenue comes from local property taxes. After a four year decline, the County property tax base increased 1.17% in 2014. In addition, 2014 Total Revenues for all Governmental Funds for the County decreased by 1.73% .

For more information on our unit's finances, contact the Office of Finance at 269-384-8090.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - County of Kalamazoo (390000)

EXPENDITURES

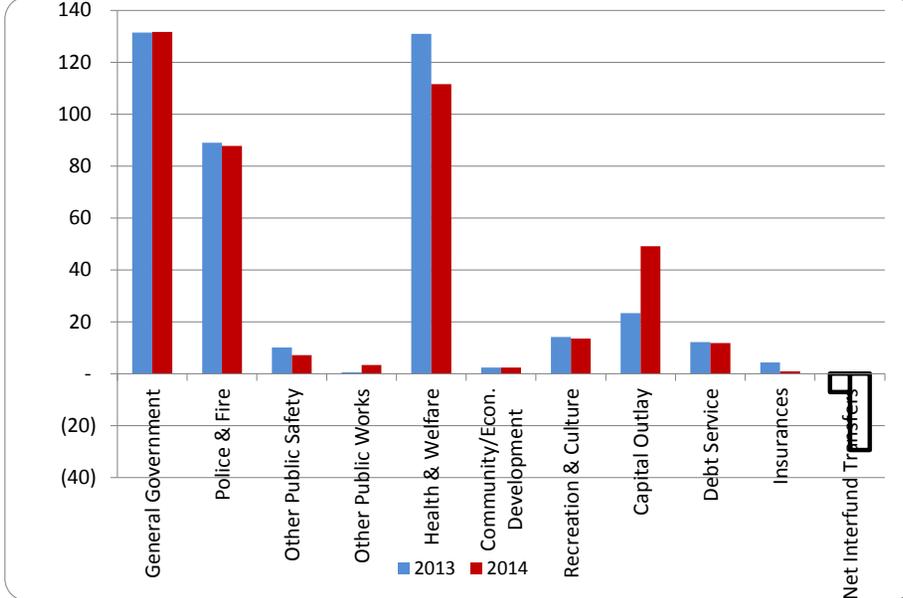
1. Where we spend our money (all governmental funds)



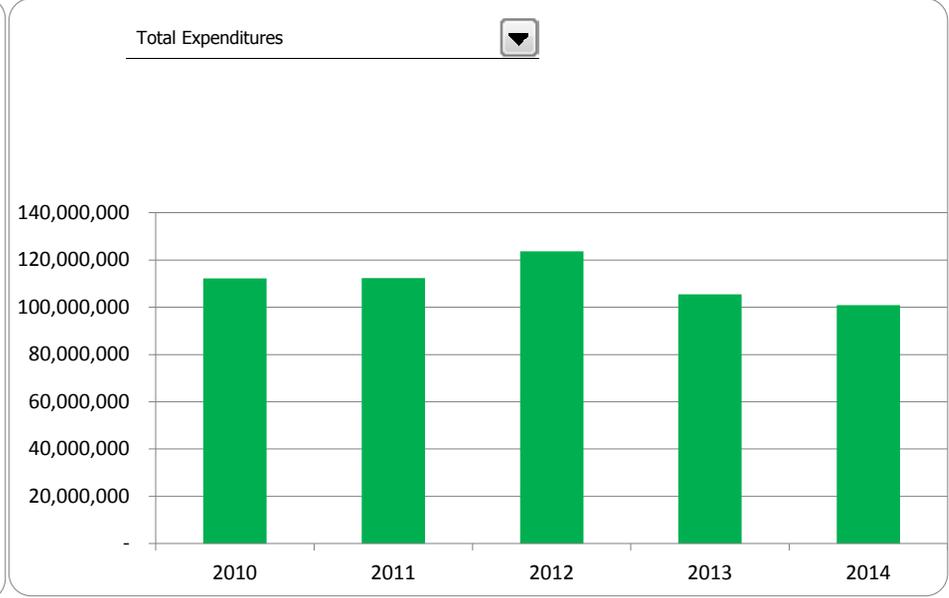
2. Compared to the prior year

	2013	2014	% change
General Government	\$ 33,739,726	\$ 34,087,255	1.03%
Police & Fire	22,855,690	22,714,193	-0.62%
Other Public Safety	2,592,511	1,863,212	-28.13%
Other Public Works	127,176	855,521	572.71%
Health & Welfare	33,604,949	28,877,376	-14.07%
Community/Econ. Development	607,960	622,113	2.33%
Recreation & Culture	3,629,008	3,493,873	-3.72%
Capital Outlay	5,987,397	12,702,849	112.16%
Debt Service	3,122,857	3,051,392	-2.29%
Insurances	1,103,189	239,344	-78.30%
Net Interfund Transfers	(1,831,602)	(7,606,974)	315.32%
Total Expenditures	\$ 105,538,861	\$ 100,900,154	-4.40%

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:

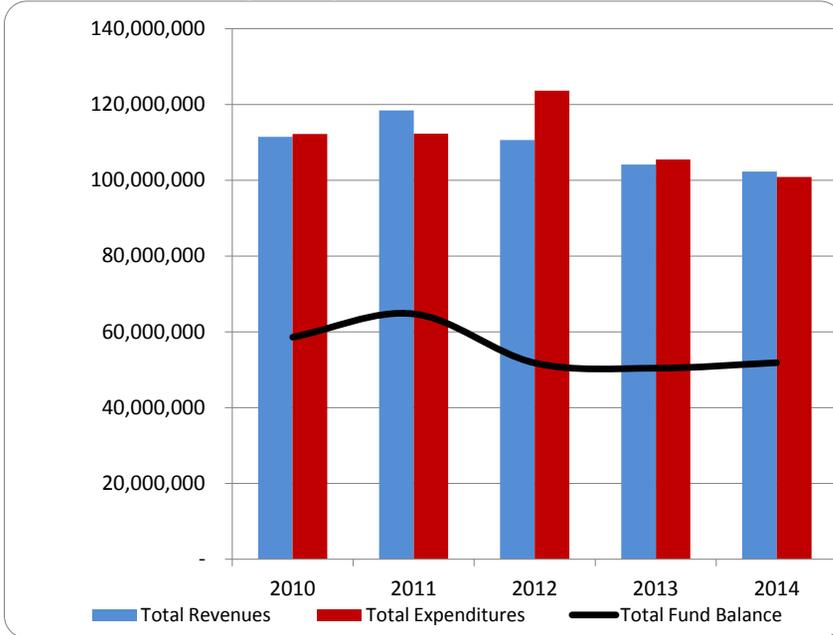


Commentary: The County monitors budgetary spending through the year. Quarterly projections are prepared and spending goals are revised based on analysis. In 2014, total Expenditures for all Governmental Funds for the County decreased by 4.40% over 2013. Capital Outlay is the primary source of this change.

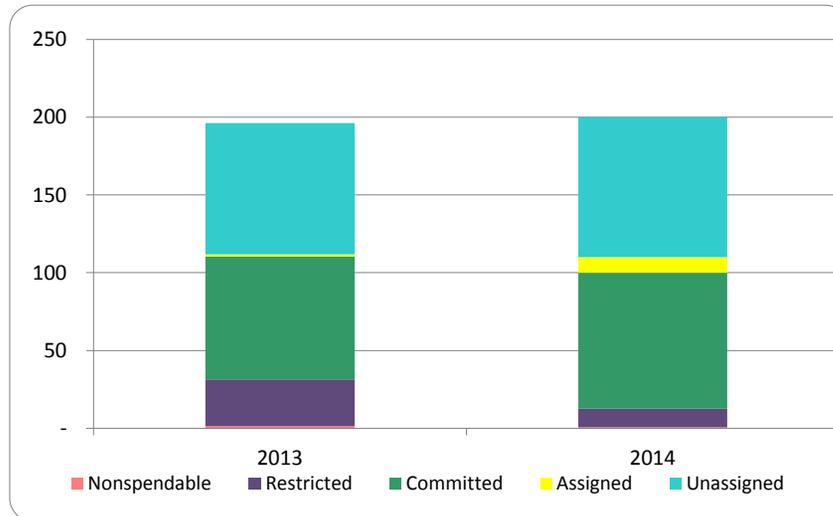
For more information on our unit's finances, contact the Office of Finance at 269-384-8090.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - County of Kalamazoo (390000)

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



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

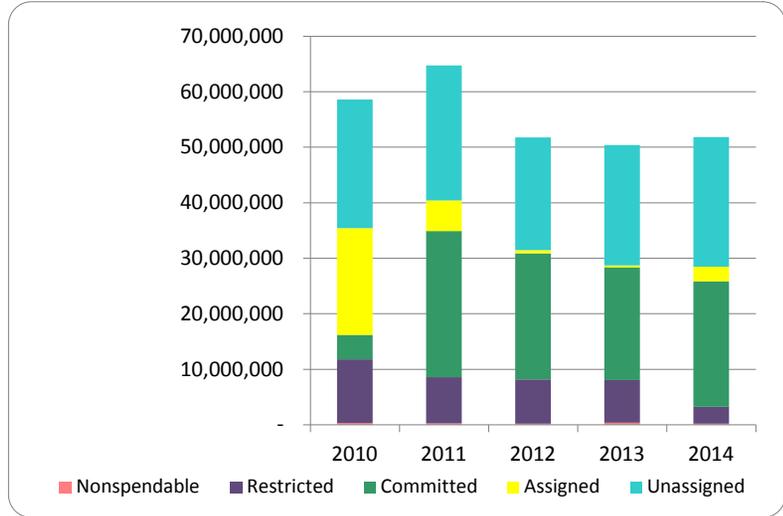


FINANCIAL POSITION

2. Compared to the prior year

	2013	2014	% change
Revenue	104,151,269	102,344,795	-1.73%
Expenditures	105,538,861	100,900,154	-4.40%
Surplus (shortfall)	(1,387,592)	1,444,641	-204.11%
Fund balance, by component:			
Nonspendable	364,652	191,880	-47.38%
Restricted	7,666,830	3,033,873	-60.43%
Committed	20,341,102	22,634,020	11.27%
Assigned	344,346	2,600,000	655.05%
Unassigned	21,669,527	23,371,325	7.85%
total fund balance	50,386,457	51,831,098	2.87%

4. Historical trends of individual components



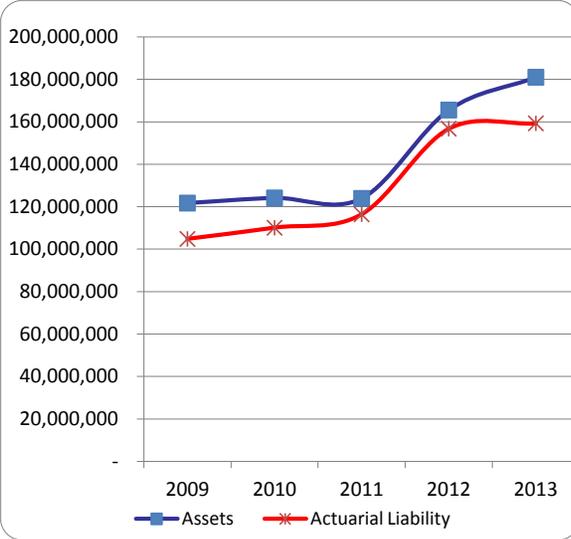
Commentary: In 2012, the Fund Balance Policy was adopted. Recognizing Governmental Accounting Standards Board Statement No. 54, the target of unassigned General Fund balance to General Operating Revenues will be 20%. It is the intent that should the General Fund Balance fluctuate above or below this target by 5% or more, Administration will make recommendations to the County Board to adhere to the policy objective. The 2014 unassigned fund balance in comparison to revenues was 23%.

For more information on our unit's finances, contact the Office of Finance at 269-384-8090.

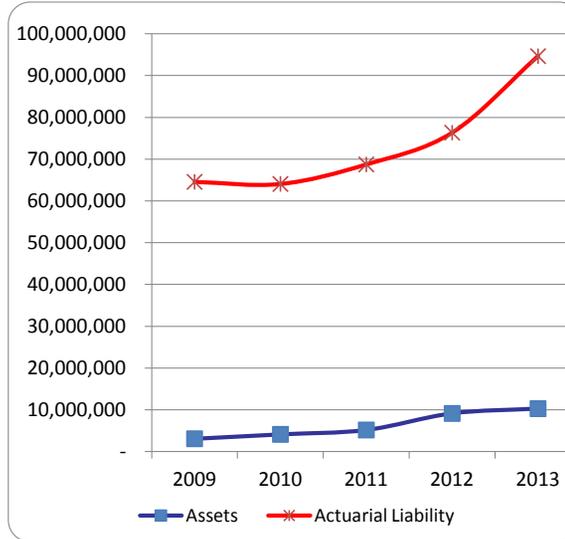
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - County of Kalamazoo (390000)

OTHER LONG TERM OBLIGATIONS

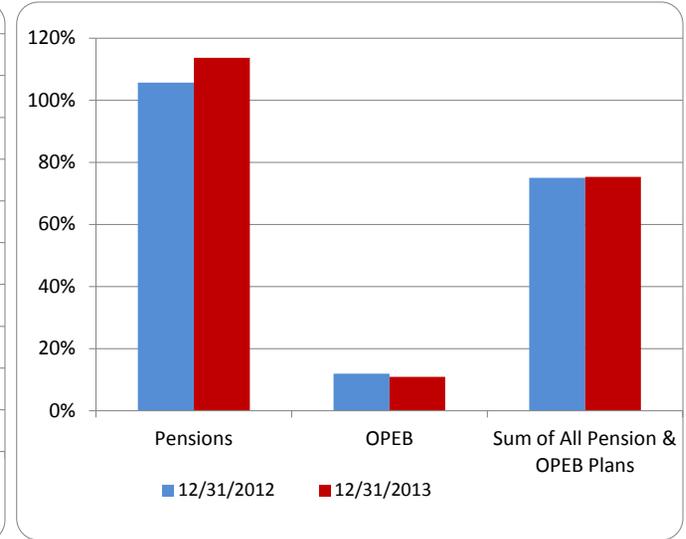
1. Pension funding status



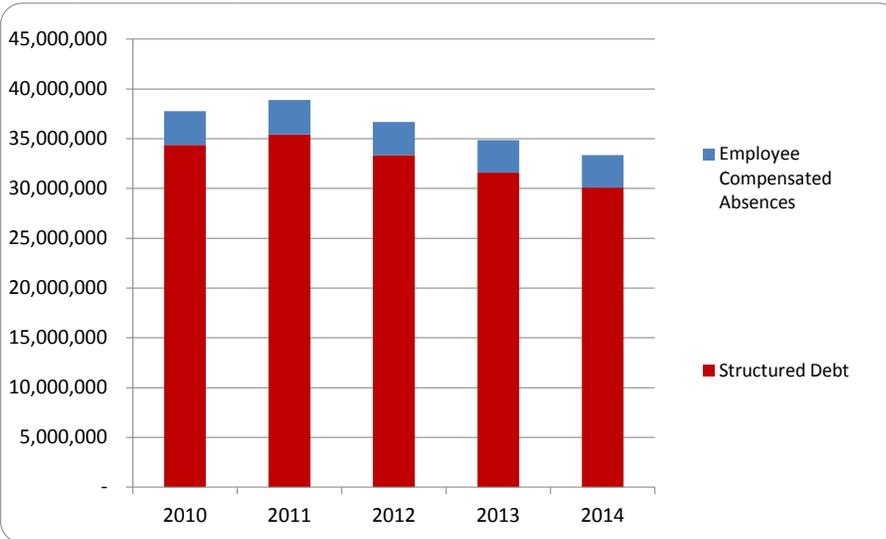
2. Retiree Health care funding status



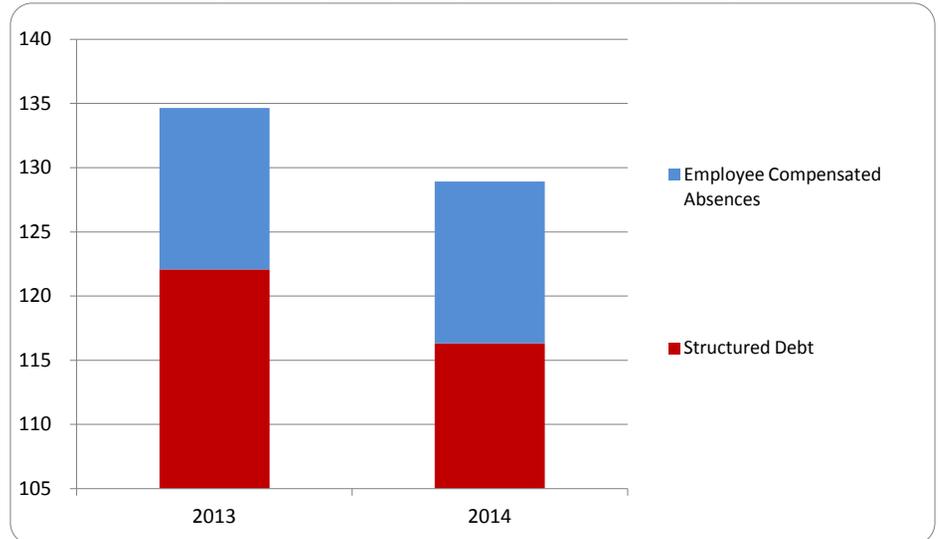
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary: The overall funding status of the County's pension system is 115.6%. Annually, the County makes 100% of its annual pension contribution as calculated by an independent actuary. The County is funding 50% of its annual required contribution for the retiree health obligation as calculated by an independent actuary. The County has also taken steps to minimize the budgetary impact of the escalating costs of health care by requiring a premium sharing from retirees and eliminating retiree health care for new hires for its non-union positions and some union positions, and continues to work to change collective bargaining agreements. Other structured debt including outstanding bonds payable and compensated absences continue to be monitored. The current debt limitation for the County is \$826,640,330. The County's outstanding general obligation debt is 4.41% of this limit. Detail is contained on page 21 of this report.

For more information on our unit's finances, contact the Office of Finance at 269-384-8090.



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2015

Kalamazoo County Dashboard



2015 Kalamazoo County Dashboard



Performance
Improving



Performance
Declining



Performing
About the Same

STRATEGIC AREA	PRIOR	CUR- RENT	STATE	PRO- GRESS
ECONOMIC STRENGTH				
ES 1: Reduce Percent Unemployed (Annual Rate)	7.1%	6.1%	7.3%	
ES 2: Percent Change in Gross Domestic Product (by MSA)	4.5%	2.5%	3.9%	
ES 4: Increase Real Personal Income Per Capita*	\$38,117	\$38,159	\$38,666	
ES 5: Reduce Percentage of Children Living in Poverty*	21.8%	21.0%	24.7%	
ES 3: Reduce the Number of Structurally Deficient Bridges	4	5	N/A	
HEALTH & EDUCATION				
HE 1: Decrease Percent of Low Birth Weight Occurrences	8.4%	8.2%	8.4%	
HE 2: Reduce Obesity in the Population	28.5%	30.7%	31.6%	
HE 3: Increase Reading Proficiency of 3rd Graders	69.3%	69.9%	70.0%	
HE 4: Increase Average ACT Score	20.3	20.4	19.8	
HE 5: Increase Population with a Bachelor's Degree or Higher*	33.6%	33.7%	25.5%	

STRATEGIC AREA	PRIOR	CUR- RENT	STATE	PRO- GRESS
VALUE OF GOVERNMENT				
VG 1: Improve Bond Rating	AA	AA+	AA-	
VG 2: Decrease Government Debt Burden Per Capita	\$207	\$206	\$758	
VG 3: Operating Cost per Resident	\$445	\$417	\$4,875	
VG 4: Increase Access to Government Website Visits (in thousands)	1,832	1,912	N/A	
QUALITY OF LIFE				
QL 1: Increase Park Popularity (Visits per Resident)	5.34	5.44	2..43	
QL 2: Increase Population Percentage of Ages 25 - 34*	13.1%	13.0%	12.0%	
QL 3: Reduce the Number of Days Beaches are Closed due to environmental conditions	1	0	N/A	
PUBLIC SAFETY				
PS 1: Reduce Violent Crime Rates per 100,000 residents**	416.2	358.7	454.5	
PS 2: Reduce Property Crime Rates per 100,000 residents**	3,074	2,813	2,531	
PS 3: Reduce Individuals Fatally or Seriously Injured in Traffic Accidents (per 100,000)	541.4	525.5	530	

*2013 is most recently available data

Revision 09/2015

**2010 data used as prior, 2012 used as current; 2011 and 2013 Data for Kalamazoo-Portage MSA not reported



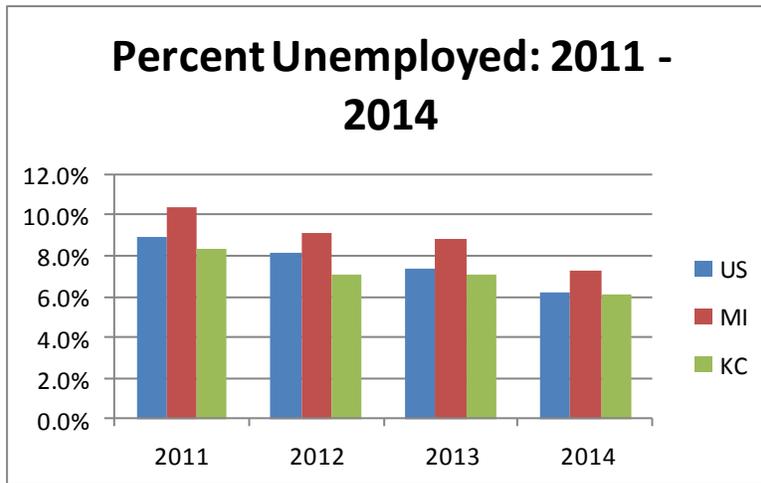
2015 Kalamazoo County Dashboard

Economic Strength

Strategic Priority: Economic Strength, Measurement of the Overall Strength of the Economy

Strategic Goal: Reduce Percent Unemployed

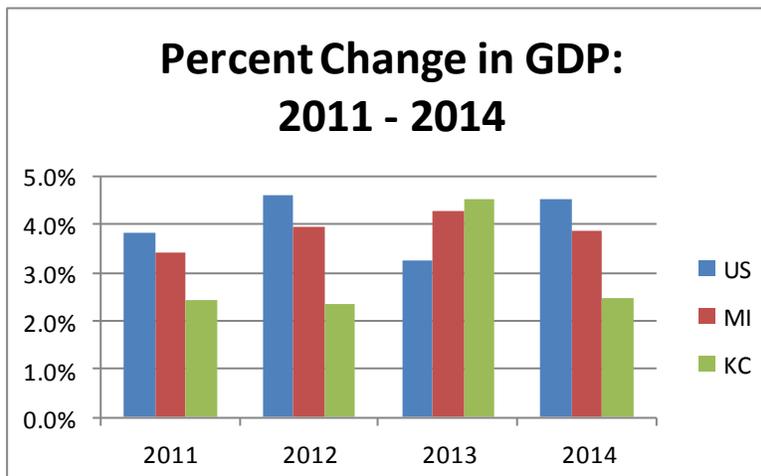
Why is this important? Unemployment figures measure the number of people without jobs who are actively seeking work. These numbers also reflect the success of the economy in providing opportunities for Kalamazoo County residents to support themselves and their families.



Source: U.S. Dept. of Labor, Bureau of Labor Statistics—Annual Statistics

Strategic Goal: Increase Growth in Gross Domestic Product (GDP)

Why is this important? Economic growth is often measured as the rate of change in per capita gross domestic product (GDP). The GDP refers only to the quantity of goods and services produced. A growing GDP means the economy is expanding, while negative numbers mean the economy is shrinking.



Source: U.S. Dept. of Commerce, Bureau of Economic Analysis



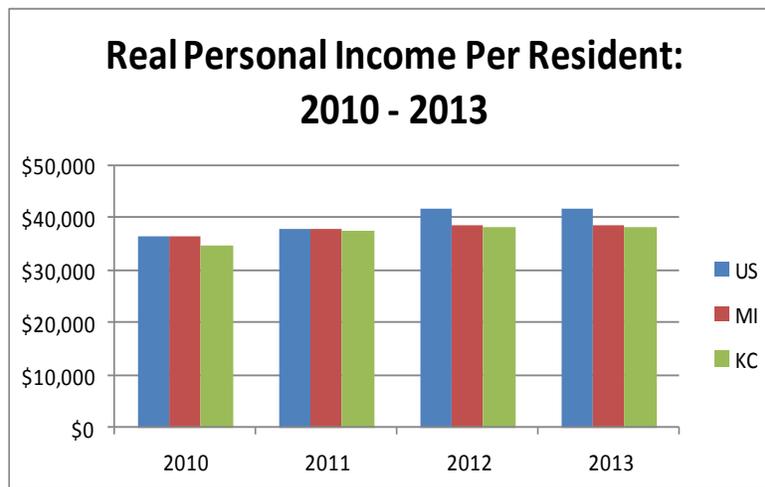
2015 Kalamazoo County Dashboard

Economic Strength

Strategic Priority: Economic Strength, Measurement of the Overall Strength of the Economy

Strategic Goal: Increase Real Personal Income Per Resident

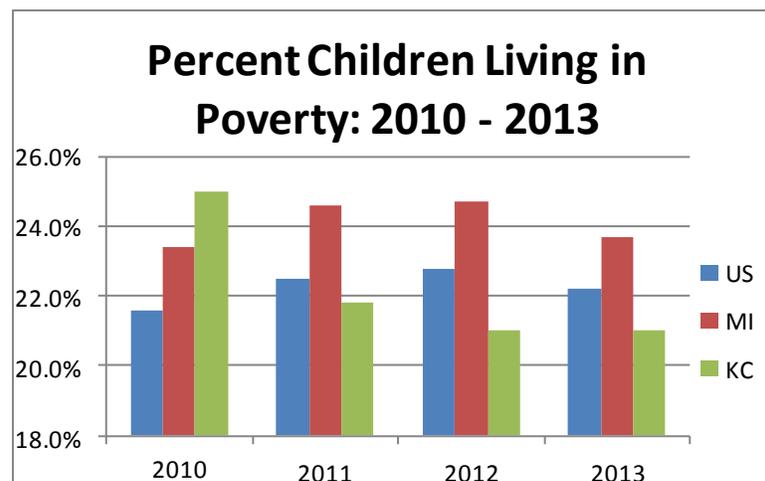
Why is this important? In general, per capita income in Michigan has not kept up with inflation over the past few years. Per resident personal income includes wages and salaries, transfer payments, dividends, interest and rental income. As income rises, individuals are better able to provide for their families, buy homes and improve their quality of life.



Source: U.S. Dept. of Commerce, Bureau of Economic Analysis

Strategic Goal: Reduce Percent of Children Living in Poverty

Why is this important? Children who live in poverty are more likely to have low academic achievement and health, and behavioral and emotional problems. This measure shows the share of children under age 18 who live in families with incomes below the federal poverty level.



Source: U.S Census Bureau, American Community Survey



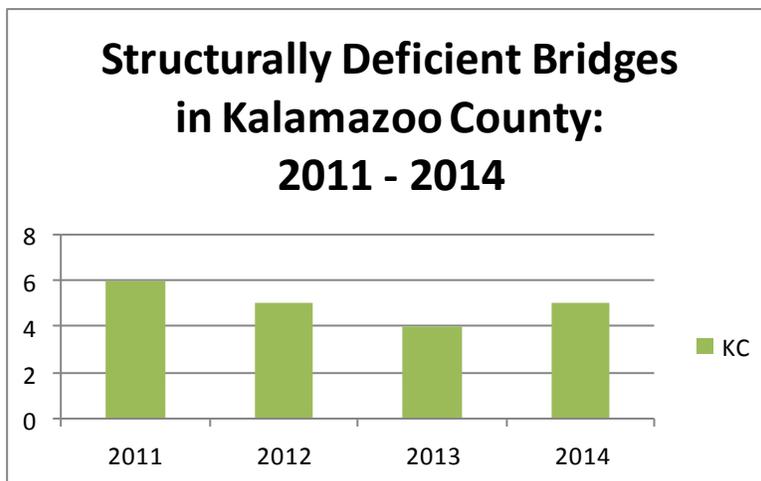
2015 Kalamazoo County Dashboard

Economic Strength

Strategic Priority: Economic Strength, Measurement of the Overall Strength of the Economy

Strategic Goal: Reduce Number of Structurally Deficient and Obsolete Bridges

Why is this important? A strong transportation infrastructure is important to Kalamazoo County's economic health. Transportation of commercial and industrial goods and materials require sound bridges and well-maintained roads. Some bridges are structurally deficient if they are restricted to light vehicles, require immediate rehabilitation to remain open, or are closed.



Source: Kalamazoo County Road Commission



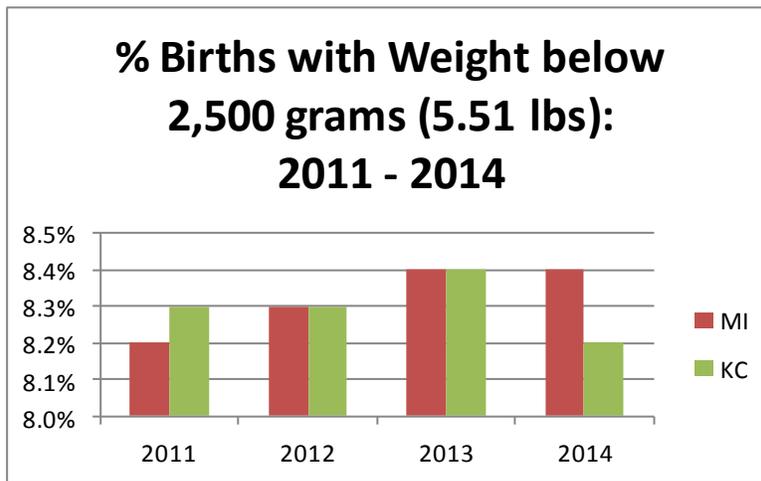
2015 Kalamazoo County Dashboard

Health & Education

Strategic Priority: Health and Education, Benchmarks for Future Academic Success & the Well Being of Residents

Strategic Goal: Reduce the percentage of low weight births

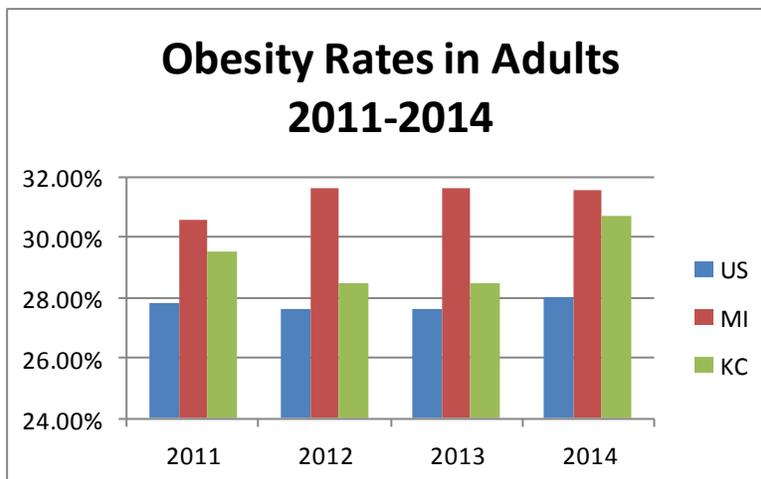
Why is this important? Low birth weight is a critical indicator of the overall health and welfare of Kalamazoo County and the quality and accessibility of prenatal care for women.



Source: County Health Rankings - Robert Wood Johnson Foundation

Strategic Goal: Reduce Obesity Rate in the Population

Why is this important? Obesity is a major contributor to cardiovascular disease, cancer, stroke, and diabetes; some of the leading causes of preventable death. It also negatively impacts public health costs and educational outcomes.



Source: County Health Rankings - Robert Wood Johnson Foundation



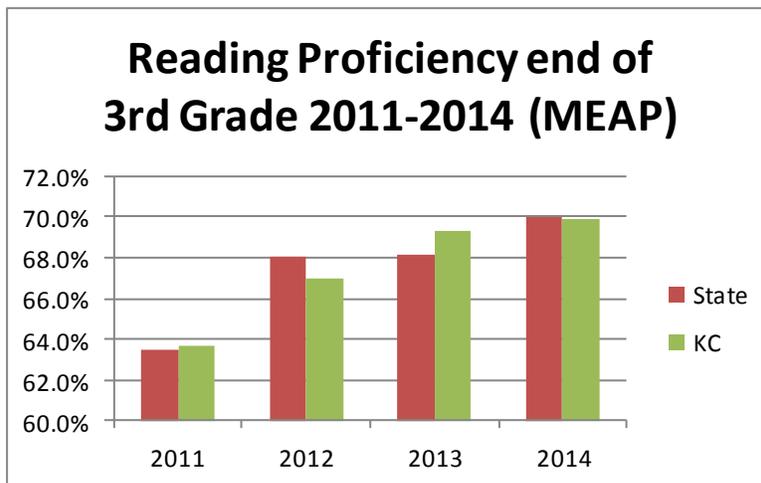
2015 Kalamazoo County Dashboard

Health & Education

Strategic Priority: Health and Education, Benchmarks for Future Academic Success & the Well Being of Residents

Strategic Goal: Increase Reading Capability of 3rd Graders

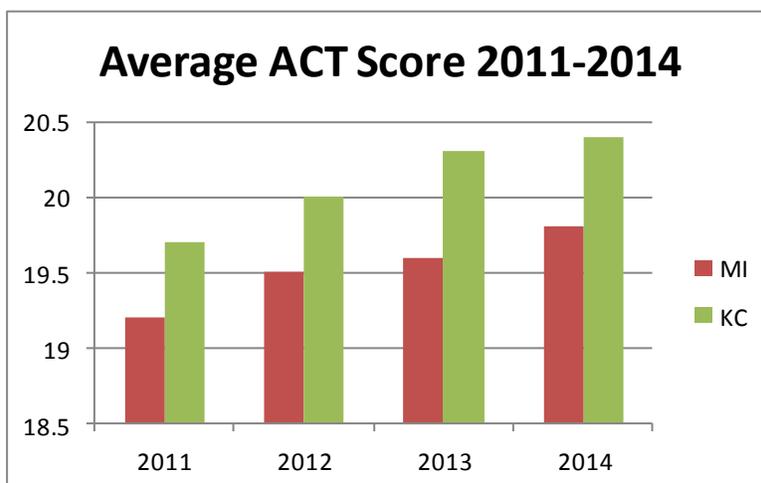
Why is this important? Michigan’s Educational Assessment Program (MEAP) test measures student achievement in math, science, reading, social studies and writing. The test results compare student and school achievement with the standards established by the Michigan Board of Education.



Source: Michigan Department of Education

Strategic Goal: Increase College Readiness

Why is this important? The ACT (American College Testing) uses multiple-choice tests in English, math, reading and science to assess high school students’ general educational development and their capability to complete college-level work. Students meeting benchmarks on the ACT exams have a 75 percent chance of obtaining a C or higher in corresponding credit-bearing first-year college courses.*



*The ACT test became a requirement for all Michigan 11th grade students in spring 2007. Nationwide, 57 % of all high school graduates took the ACT in 2014 (ACT’s annual *Condition of College & Career Readiness Report*).

Source: Michigan Dept. of Education



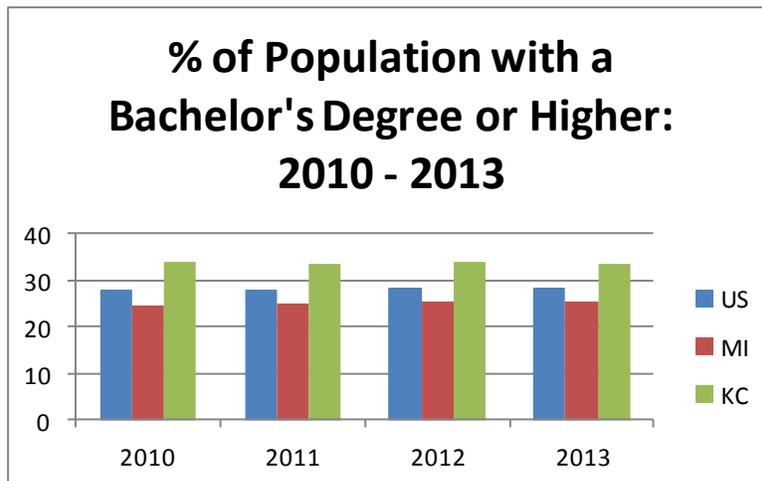
2015 Kalamazoo County Dashboard

Health & Education

Strategic Priority: Health and Education, Benchmarks for Future Academic Success & the Well Being of Residents

Strategic Goal: Increase the percentage of adults 25 years and older with a Bachelor's Degree or Higher

Why is this important? College graduation is one measure of the success of our post-secondary education system. High college enrollment and the number of students receiving degrees contribute to the quality of the County's workforce.



Source: American Community Survey



2015 Kalamazoo County Dashboard

Value for Money

Strategic Priority: Value for Money Government, Fiscal Metrics that Show the Spending and Borrowing of Government

Strategic Goal: Improve Bond Rating

Why is this important? Kalamazoo County's bond or credit rating is a measure of its financial reputation. A good credit rating saves taxpayers substantial amounts of money in interest payments.

Michigan

2007: AA-
 2008: AA-
 2009: AA-
 2010: AA-
 2011: AA-
 2012: AA-
 2013: AA-
 2014: AA-
 2015: AA-

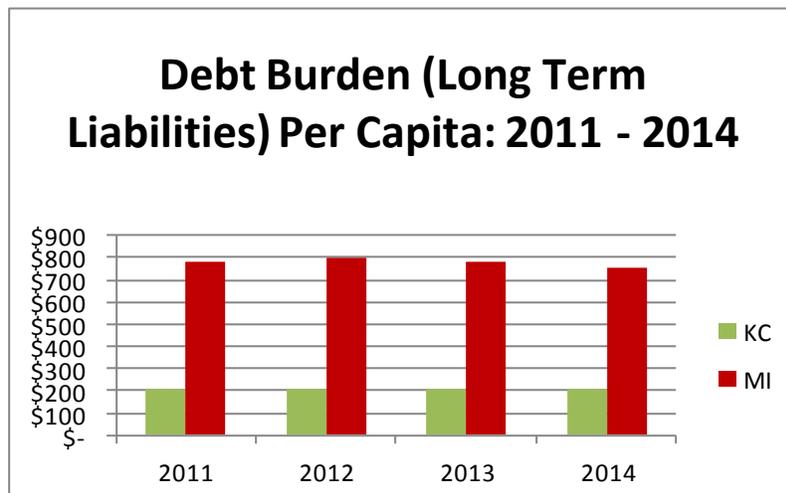
Kalamazoo County

2007: AA
 2008: AA
 2009: AA
 2010: AA
 2011: AA
 2012: AA
 2013: AA
 2014: AA
 2015: AA+

Source: Kalamazoo County Department of Finance, MI Dashboard

Strategic Goal: Decrease Government Debt Burden Per Capita

Why is this important? It is a goal of Kalamazoo County to reduce its debts (long term liabilities); less debt contributes to greater financial security and flexibility. The use of per capita debt allows a comparison between different size governments.



Source: Kalamazoo County Department of Finance, MI Dashboard



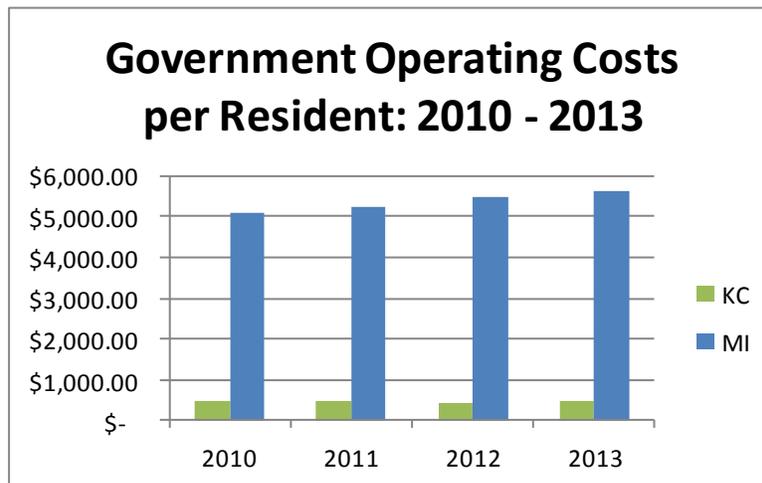
2015 Kalamazoo County Dashboard

Value for Money

Strategic Priority: Value for Money Government, Fiscal Metrics that Show the Spending and Borrowing of Government

Strategic Goal: Operating Cost as a Percentage of Gross Domestic Product

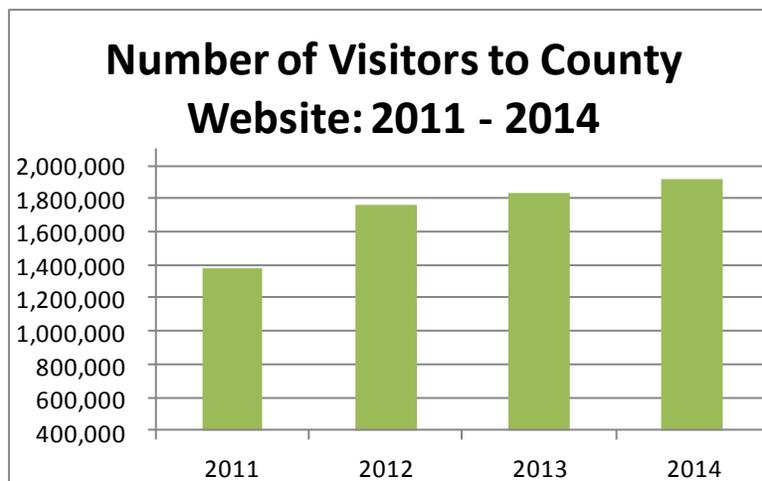
Why is this important? All public entities strive to keep costs low and make the most efficient use of taxpayer dollars. Kalamazoo County continues to explore ways to provide high-quality services to residents at the lowest possible cost.



Source: MI Dept of Treasury and Kalamazoo County Finance Department

Strategic Goal: Increase Access to Government - Number of Visitors to County Website

Why is this important? In an effort to provide around-the-clock access to government, Kalamazoo County continues to add online services. Online services and information provide additional options for citizens to interact with government and allow for more efficient operations.



Source: Kalamazoo County Administration



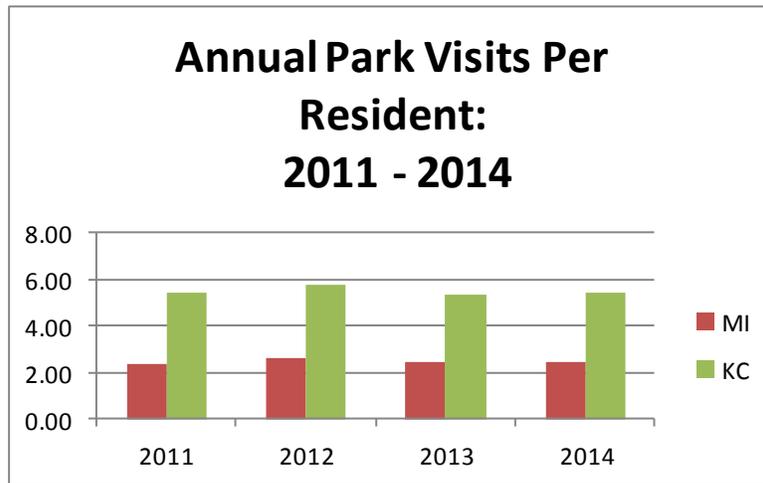
2015 Kalamazoo County Dashboard

Quality of Life

Strategic Priority: Quality of Life, Population and Popularity of Outdoor Activities

Strategic Goal: Increase Park Popularity

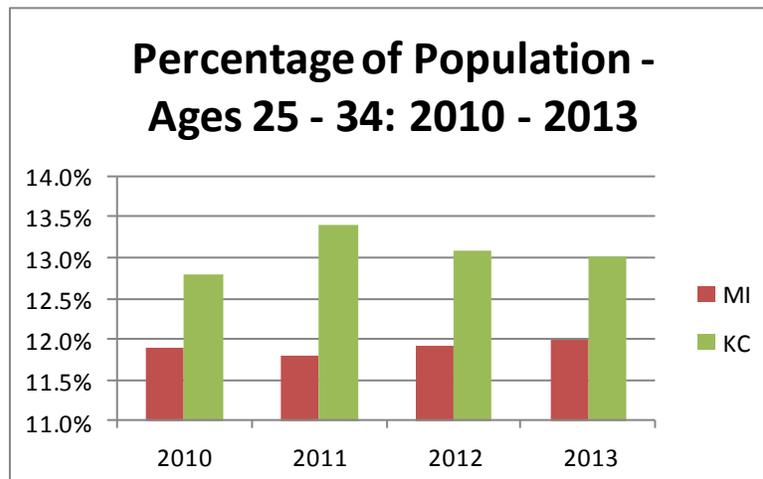
Why is this important? The Kalamazoo County Parks system offers residents and visitors the opportunity to experience scenic forests, trails, lakes and historic sites. Kalamazoo County Parks are prime destinations for camping, fishing, boating, hiking, bicycling and a host of other outdoor activities.



Source: Michigan Dept. of Natural Resources and Environment; Kalamazoo County Parks and Recreation Dept.

Strategic Goal: Increase Percentage Change in Population Ages 25 - 34

Why is this important? The number of people between the ages of 25 and 34 provide a significant contribution to a healthy economy. A growing population in this age group may mean that more people are choosing to live and work in Kalamazoo County.



Source: U.S. Census Bureau



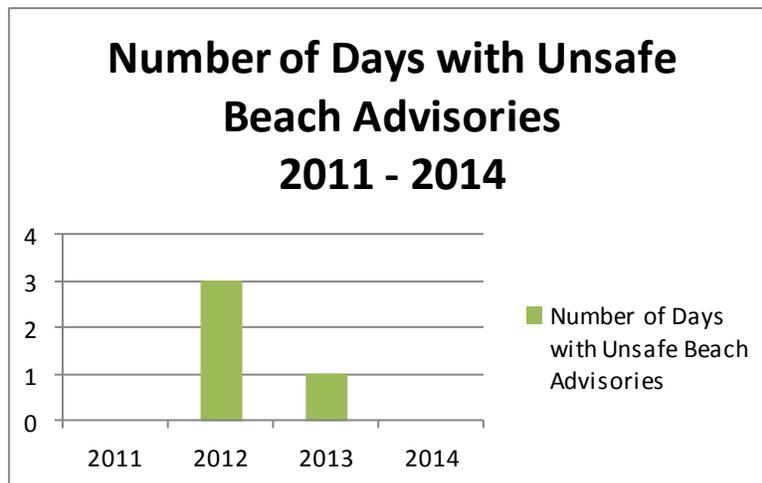
2015 Kalamazoo County Dashboard

Quality of Life

Strategic Priority: Quality of Life, Population and Popularity of Outdoor Activities

Strategic Goal: Reduce the Number of Days water quality at beaches exceeds Michigan Water quality standards

Why is this important? Water quality at Kalamazoo County Beaches are monitored to ensure water is free from contamination so that users can fully enjoy beaches without risk of water-borne illnesses. Improved water quality may contribute to improved health and recreational opportunities.



*In Kalamazoo County nine (9) beaches were monitored from 2011-2013; Eight (8) beaches were monitored in 2014.

Source: Kalamazoo County Dept. of Health & Community Services, Environmental Health



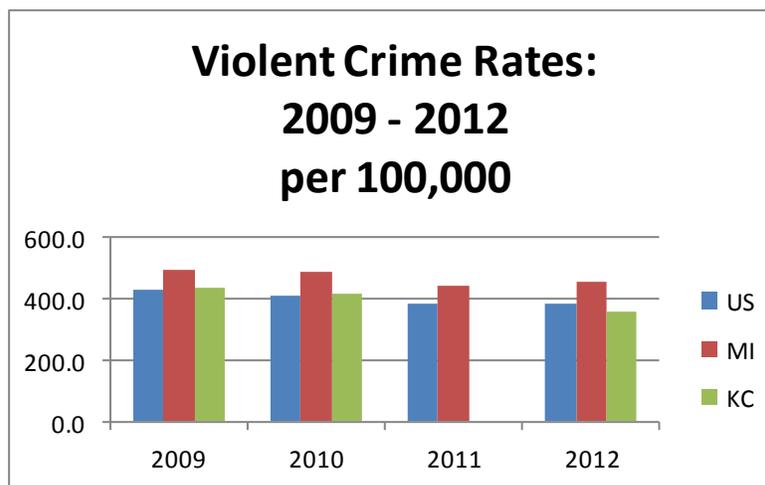
2015 Kalamazoo County Dashboard

Public Safety

Strategic Priority: Public Safety, Crime and Traffic Injury Rates

Strategic Goal: Reduce Violent Crime Rates

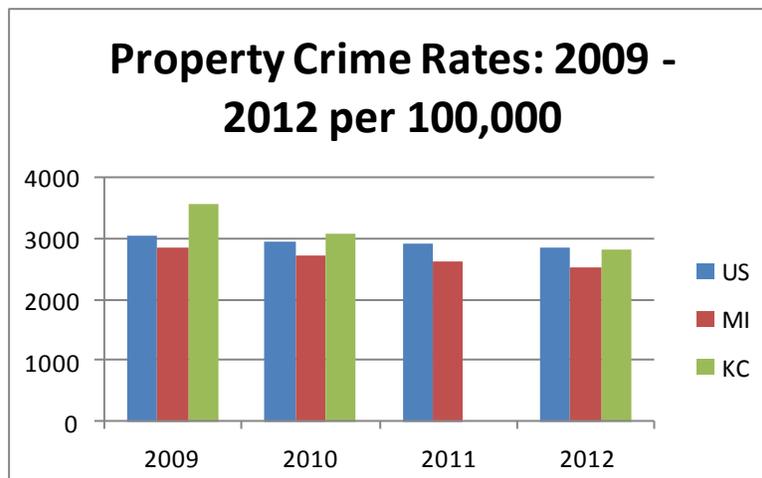
Why is this important? Crime rates affect the sense of security citizens have about their community. These rates also can influence business investment and residential development. Violent crimes are those offenses that involve force or threat of force and include aggravated assault, robbery, forcible rape, and murder.



Source: FBI Uniform Crime Reports - 2011 Kalamazoo County statistics not reported

Strategic Goal: Reduce Property Crime Rates

Why is this important? The effects of property crimes can contribute to deteriorating neighborhoods and declining property values. Property crimes include the offenses of burglary, larceny-theft, motor vehicle theft and arson.



Source: FBI Uniform Crime Reports - 2011 Kalamazoo County statistics not reported



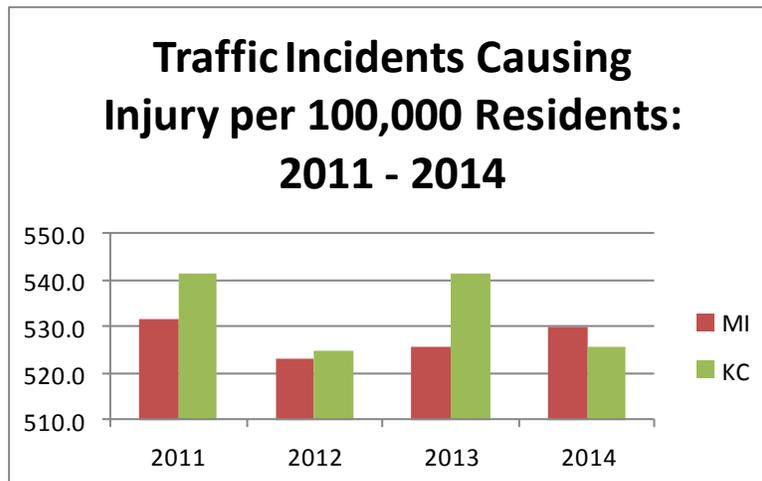
2015 Kalamazoo County Dashboard

Public Safety

Strategic Priority: Public Safety, Crime and Traffic Injury Rates

Strategic Goal: Reduce Traffic Accidents: Serious and Fatal

Why is this important? Traffic accidents that cause serious injuries or fatalities can change lives in an instant. Families across the state struggle with the long-term medical and work-loss costs that result from these accidents.



Source: Michigan State Police, Traffic Crash Reporting Section



2015
Debt Service Report

County of Kalamazoo Debt Service Report Summary

Description	Funding Source	Original Amount	Interest Rate	Issuance Date	Expiration Date	December 31, 2014			2015 Requirements		
						Principal Balance	Interest Balance	Total	Principal	Interest	Total
County Direct Debt											
Juvenile Home Construction 2007	Voter Approved Millage	\$28,320,000	4.000%	10/1/2007	4/1/2032	\$24,950,000	\$11,723,031	\$36,673,031	\$800,000	\$1,091,813	\$1,891,813
Expo Center Improvements 2011	Accommodations Tax	3,000,000	3.200%	6/22/2011	4/1/2026	2,435,000	504,356	2,939,356	175,000	77,620	252,620
Airport 2012	Airport Revenues	6,520,000	2.433%	7/15/2012	5/1/2028	6,420,000	1,196,100	7,616,100	640,000	198,225	838,225
Sub-total County Direct Debt						33,805,000	13,423,488	47,228,488	1,615,000	1,367,657	2,982,657
Other County Debt											
Climax Water 1982	Climax Village	780,000	5.000%	4/8/1982	5/1/2020	60,000	9,000	69,000	10,000	2,750	12,750
Comstock Township 1996	Comstock Township	2,100,000	4.750%	8/1/1996	5/1/2016	250,000	11,875	261,875	125,000	8,906	133,906
Cooper 2012	Cooper Township	1,195,000	1.960%	3/27/2012	5/1/2021	935,000	64,631	999,631	130,000	17,052	147,052
Village of Augusta 2005	Village of Augusta	750,000	2.125%	6/23/2005	4/1/2025	465,000	55,945	520,945	40,000	9,457	49,457
Townline Drain 2008	Townline Drain District	415,000	4.100%	4/1/2008	3/1/2018	190,000	17,316	207,316	45,000	7,335	52,335
Indian/Pickeral Refunding 2010	Brady/Pavilion Twps.	1,980,000	4.000%	10/29/2010	12/31/2017	820,000	64,800	884,800	280,000	32,800	312,800
Sub-total Other County Debt						2,720,000	223,567	2,943,567	630,000	78,300	708,300
Total County Debt						\$36,525,000	\$13,647,055	\$50,172,055	\$2,245,000	\$1,445,957	\$3,690,957

County Direct Debt - Debt where the County is solely responsible for the payment obligation

Other County Debt - Debt where the County has pledged full faith and credit but others are responsible for the payment obligation

Kalamazoo County
 Debt Service Report Detail
 Governmental Funds
 Annual Principal and Interest as of December 31, 2014

Principal Due: Interest Due: <u>Year</u>	Village of Climax (#397) Water Supply 1982			Comstock Twp (#412) Sewage Disp 1996			Village of Augusta (#857) Water Supply System 2005		
	May 1 Principal	May 1 Rate	Nov 1 Interest	May 1 Principal	May 1 Rate	Nov 1 Interest	Apr 1 Principal	Apr 1 Rate	Oct 1 Interest
2014	10,000	5.00	3,250	125,000	4.75	14,844	35,000	2.125	10,233
2015	10,000	5.00	2,750	125,000	4.75	8,906	40,000	2.125	9,457
2016	10,000	5.00	2,250	125,000	4.75	2,969	40,000	2.125	8,607
2017	10,000	5.00	1,750				40,000	2.125	7,757
2018	10,000	5.00	1,250				40,000	2.125	6,907
2019	10,000	5.00	750				40,000	2.125	6,057
2020	10,000	5.00	250				40,000	2.125	5,207
2021							45,000	2.125	4,304
2022							45,000	2.125	3,347
2023							45,000	2.125	2,390
2024							45,000	2.125	1,434
2025							45,000	2.125	478
2026									
2027									
2028									
2029									
2030									
2031									
2032									
2033									
2034									
Total	60,000		9,000	250,000		11,875	465,000		55,945

Kalamazoo County
 Debt Service Report Detail
 Governmental Funds
 Annual Principal and Interest as of December 31, 2014

Principal Due: Interest Due: <u>Year</u>	Juvenile Home (#350) Facilities Bond 2007			Townline(3) Drain (#860) Drainage District Bonds 2008			Indian/Pickerel Lakes (#413-001) Sewage Disposal-Refunding 2010		
	Apr 1 Apr 1 <u>Principal</u>	Oct 1 <u>Rate</u>	<u>Interest</u>	Mar 1 Mar 1 <u>Principal</u>	Sep 1 <u>Rate</u>	<u>Interest</u>	Dec 1 Dec 1 <u>Principal</u>	Jun 1 <u>Rate</u>	<u>Interest</u>
2014	700,000	4.000	1,121,813	45,000	3.900	9,135	275,000	4.000	43,800
2015	800,000	4.000	1,091,813	45,000	4.100	7,335	280,000	4.000	32,800
2016	900,000	4.000	1,057,813	45,000	4.250	5,456	280,000	4.000	21,600
2017	950,000	4.000	1,020,813	50,000	4.450	3,388	260,000	4.000	10,400
2018	1,000,000	4.000	981,813	50,000	4.550	1,138			
2019	1,100,000	4.000	939,813						
2020	1,150,000	4.125	894,094						
2021	1,150,000	4.623	843,781						
2022	1,250,000	4.625	788,281						
2023	1,300,000	4.750	728,500						
2024	1,350,000	4.750	665,563						
2025	1,400,000	4.750	600,250						
2026	1,500,000	4.500	533,250						
2027	1,600,000	4.500	463,500						
2028	1,700,000	4.500	389,250						
2029	1,800,000	4.500	310,500						
2030	1,900,000	4.500	227,250						
2031	2,000,000	4.500	139,500						
2032	2,100,000	4.500	47,250						
2033									
2034									
Total	24,950,000		11,723,031	190,000		17,316	820,000		64,800

Kalamazoo County
 Debt Service Report Detail
 Governmental Funds
 Annual Principal and Interest as of December 31, 2014

Principal Due: Interest Due: <u>Year</u>	Expo Center Improvements Lim Tax Gen Obligation Bonds			Cooper Twp (#414-001) Sewage Disp			Total Requirements	
	2011			2012			<u>Principal</u>	<u>Interest</u>
	Oct 1	Apr 1		May 1	Nov 1			
	<u>Principal</u>	<u>Rate</u>	<u>Interest</u>	<u>Principal</u>	<u>Rate</u>	<u>Interest</u>		
2014	170,000	3.200	83,076	130,000	1.960	19,600	1,490,000	1,305,750
2015	175,000	3.200	77,620	130,000	1.960	17,052	1,605,000	1,247,732
2016	180,000	3.200	72,061	130,000	1.960	14,504	1,710,000	1,185,260
2017	190,000	3.200	65,939	135,000	1.960	11,907	1,635,000	1,121,953
2018	195,000	3.200	59,775	135,000	1.960	9,261	1,430,000	1,060,143
2019	200,000	3.200	53,367	135,000	1.960	6,615	1,485,000	1,006,601
2020	210,000	3.200	46,929	135,000	1.960	3,969	1,545,000	950,449
2021	215,000	3.200	39,983	135,000	1.960	1,323	1,545,000	889,391
2022	225,000	3.200	32,926				1,520,000	824,554
2023	230,000	3.200	25,545				1,575,000	756,435
2024	240,000	3.200	18,056				1,635,000	685,053
2025	250,000	3.200	10,133				1,695,000	610,861
2026	125,000	3.200	2,022				1,625,000	535,272
2027							1,600,000	463,500
2028							1,700,000	389,250
2029							1,800,000	310,500
2030							1,900,000	227,250
2031							2,000,000	139,500
2032							2,100,000	47,250
2033								
2034								
Total	2,435,000		504,356	935,000		64,631	30,105,000	12,450,955

Kalamazoo County
 Debt Service Report Detail
 Enterprise Funds
 Annual Principal and Interest as of December 31, 2014

Principal Due: Interest Due: <u>Year</u>	Building Authority (Airport portion) 2003 (Escrowed in 2012 for 5/1/14 Refunding)			Building Authority (Airport portion) 2012			Total Requirements	
	<u>Principal</u>	<u>Rate</u>	<u>Interest</u>	<u>Principal</u>	<u>Rate</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2014	500,000	3.700	9,250	25,000	2.000	204,875	525,000	214,125
2015				640,000	2.000	198,225	640,000	198,225
2016				630,000	2.000	185,525	630,000	185,525
2017				615,000	2.000	173,075	615,000	173,075
2018				605,000	4.000	154,825	605,000	154,825
2019				605,000	4.000	130,625	605,000	130,625
2020				605,000	4.000	106,425	605,000	106,425
2021				605,000	4.000	82,225	605,000	82,225
2022				600,000	4.000	58,125	600,000	58,125
2023				600,000	3.000	37,125	600,000	37,125
2024				190,000	3.000	25,275	190,000	25,275
2025				185,000	3.000	19,650	185,000	19,650
2026				185,000	3.125	13,984	185,000	13,984
2027				180,000	3.125	8,281	180,000	8,281
2028				175,000	3.125	2,734	175,000	2,734
2029								
2029								
Total	0	0	0	6,420,000		1,196,100	6,420,000	1,196,100



2015

Projected Budget Report

Projected Budget Operating Funds*

Revenues	Budgeted 2015	Budgeted 2016	
Property Taxes	\$ 48,762,100	\$ 50,834,000	A
State Court Fund	1,254,000	1,182,000	
Alcohol Tax	2,409,000	1,308,800	
State Shared Revenue	5,188,800	5,188,800	
Departmental Revenue	26,334,100	28,339,200	B
Carryover	2,600,000	290,500	
Interfund Transfers	202,200	205,800	C
Total Estimated Funds	\$ 86,750,200	\$ 87,349,100	
Expenditures			
Salaries	40,644,300	41,573,400	D
Fringe	16,984,700	17,292,600	E
Direct Operating	21,716,600	23,088,400	F
Contingency	150,500	150,500	
Capital Tier I	963,100	949,600	
Capital Tier II	250,000	250,000	
Capital Tier III - General County	4,838,800	3,338,800	
Capital Tier IV - Technology	1,000,000	500,000	
Debt	-	-	
Interfund Transfers	202,200	205,800	
Total Estimated Expenditures	\$ 86,750,200	\$ 87,349,100	
Excess Revenues and (Expenditures)	\$	-	\$ -

*General, Law Enforcement, Parks, FOC, Health, Child Care

ASSUMPTIONS

A- Property tax assumptions: 2016~ 1.75%

B- Projections are flat

C- Projections tied with transfer needs

D- Projections reflect an increased 2.25% salary schedule adjustment and steps for 2016

E- Projection includes blended fringe rates

F- Increased projection of .50% each year

How This Report Was Developed

The goal of this report was to provide the public with as much information as possible on the revenues, expenditures, and other financial activities of Kalamazoo County government.

DATA SOURCES AND NOTES

[December 31, 2014 Comprehensive Annual Financial Report](#)

[December 31, 2013 Comprehensive Annual Financial Report](#)

[2015 General Operating Budget](#)

More detail information can be found at www.kalcounty.com