



In the Pursuit of Extraordinary Governance...

# COUNTY INCENTIVE PROGRAM

Kalamazoo County Government

2019

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## *Welcome*

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December 1, 2019

Residents and Guests 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: County Incentive Program Certification, 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](http://www.kalcounty.com), and specific questions can be directed to our Finance Department 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,



Tracie Moored

County Administrator/Controller

## City, Village, and Township Revenue Sharing and County Incentive Program Certification

Issued under authority of 2019 Public Act 56. 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 2019 Public Act 56. The local unit must include in any mailing of general information to its citizens, the Internet website address or the physical location where all the documents are available for public viewing in the clerk's office.
2. Submit to Treasury a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report.

This certification, along with a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report, **must be received by December 1, 2019**, (or the first day of a payment month) in order to qualify for that month's payment. Postmark dates will not be considered. For questions, call 517-335-7484.

PART 1: LOCAL UNIT INFORMATION			
Local Unit Name <b>County of Kalamazoo</b>		Local Unit County Name <b>Kalamazoo</b>	
Local Unit Code <b>390000</b>		Contact E-Mail Address <b>jllero@kalcounty.com</b>	
Contact Name <b>Jenna LeRoy</b>	Contact Title <b>Financial Reporting Manager</b>	Contact Telephone Number <b>(269) 383-8979</b>	Extension
Website Address, if reports are available online <b>www.kalcounty.com</b>		Current Fiscal Year End Date <b>12/31/19</b>	
PART 2: CITIZEN'S GUIDE			
Check any of the following that apply:			
<input checked="" type="checkbox"/> The local unit has elected to use Treasury's online Citizen's Guide to comply with the legislative requirements. Therefore, a copy of the Citizen's Guide will not be submitted to Treasury.			
<input type="checkbox"/> The local unit does not have any unfunded liabilities (pensions or other postemployment benefits (OPEB)).			
PART 3: CERTIFICATION			
<i>In accordance with 2019 Public Act 56, the undersigned hereby certifies to Treasury that the above mentioned local unit 1) has produced a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report and 2) will include in any mailing of general information to our citizens, the Internet website address or the physical location where all the documents are available for public viewing in the clerk's office. The Citizen's Guide, Performance Dashboard, Debt Service Report, and Projected Budget Report are attached to this signed certification, unless otherwise noted in Part 2.</i>			
Chief Administrative Officer Signature (as defined in MCL 141.422b) 		Printed Name of Chief Administrative Officer (as defined in MCL 141.422b) <b>Tracie Moored</b>	
Title <b>Administrator/Controller</b>		Date <b>11/7/19</b>	

Completed and signed form (including required attachments) should be e-mailed to: [TreasRevenueSharing@michigan.gov](mailto:TreasRevenueSharing@michigan.gov). If you are unable to submit via e-mail, fax to 517-335-3298 or mail the completed form and required attachments to:

Michigan Department of Treasury  
Revenue Sharing and Grants Division  
PO Box 30722  
Lansing MI 48909

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



# 2019 Kalamazoo County Dashboard



Performance  
Improving



Performance  
Declining



Performance  
Remains the Same

STRATEGIC AREA	PRIOR	CUR- RENT	STATE	PRO- GRESS
<b>ECONOMIC STRENGTH</b>				
ES 1: Reduce Percent Unemployed (Annual Rate)	4.5%	3.7%	4.1%	
ES 2: Percent Change in Gross Domestic Product	2.9%	N/A*	4.4%	N/A
ES 3: Increase Real Personal Income Per Capita	\$46,389	N/A*	\$48,423	N/A
ES 4: Reduce Percentage of Children Living in Poverty. (Current is 2017)	19.6%	16.1%*	19.6%*	
ES 5: Reduce the Number of Bridges in Poor Condition	4	3	N/A	
<b>HEALTH &amp; EDUCATION</b>				
HE 1: Decrease Percent of Low Birth Weight Occurrences	8.0%	7.0%	8.0%	
HE 2: Reduce Obesity in the Population	30%	32%	31%	
HE 3: Increase Reading Proficiency of 3rd Graders	48.0%	45.3%	44.4%	
HE 4: Increase College Readiness. Increase Mean SAT Score	1011	1001	1000	
HE 5: Increase Population with a Bachelor's Degree or Higher (Current is 2017)	37.9	39.9*	29.1*	

STRATEGIC AREA	PRIOR	CUR- RENT	STATE	PRO- GRESS
<b>VALUE OF GOVERNMENT</b>				
VG 1: Improve Bond Rating	AA+	AA+	AA	
VG 2: Decrease Government Debt Burden Per Capita	\$133	\$124	N/A*	
VG 3: Operating Cost per Resident	\$409	\$445	\$5,938	
VG 4: Increase Access to Government Website Visits (in thousands)	1,915	1,998	N/A	
<b>QUALITY OF LIFE</b>				
QL 1: Increase Park Popularity (Visits per Resident)	7.60	7.30	N/A*	
QL 2: Increase Population Percentage of Ages 25 - 34	13.5%	13.6%	13.0%	
QL 3: Reduce the Number of Days Beaches are Closed due to environmental conditions	0	4	N/A	
<b>PUBLIC SAFETY</b>				
PS 1: Reduce Violent Crime Rates per 100,000 residents	500.6	592.5	449	
PS 2: Reduce Property Crime Rates per 100,000 residents	2,653	3,384	1,654	
PS 3: Reduce Individuals Fatally or Seriously Injured in Traffic Accidents (per 100,000)	586.7	563.7	553.6	

\* 2018 Data not available



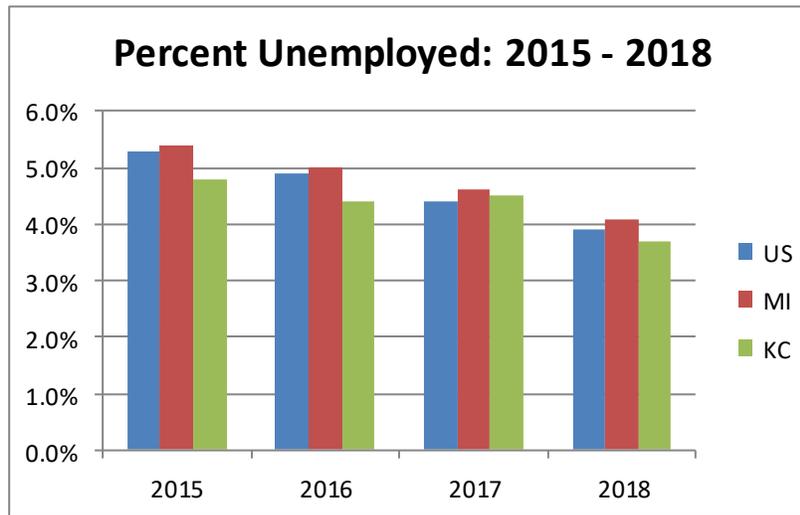
# 2019 Kalamazoo County Dashboard

## Economic Strength

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

Strategic Goal: Reduce Percent Unemployed

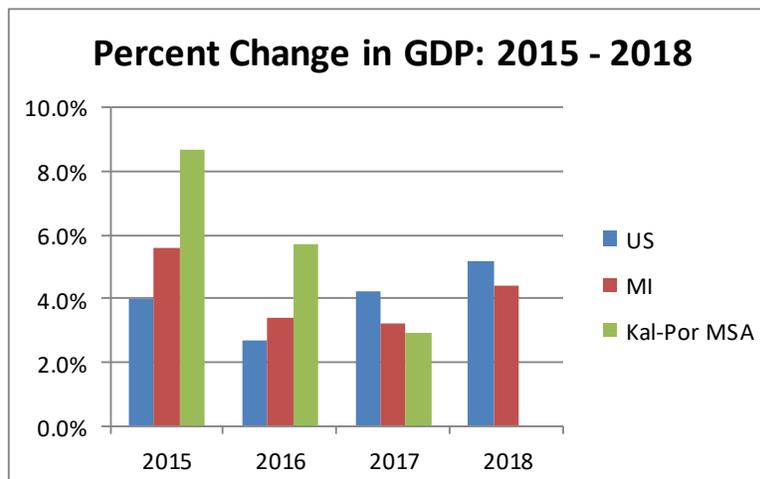
Why is this important? Unemployment figures measure the number of people without jobs who are actively seeking work. These numbers also reflect the success of the economy in providing opportunities for Kalamazoo County residents to support themselves and their families.



Source: U.S. Dept. of Labor, Bureau of Labor Statistics—Annual Statistics; Kalamazoo-Portage MSA data used for Kalamazoo County

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 positive percent change in GDP means the economy is expanding, while negative numbers mean the economy is shrinking.



Source: U.S. Dept. of Commerce, Bureau of Economic Analysis; Kalamazoo-Portage MSA data not yet available for 2018.



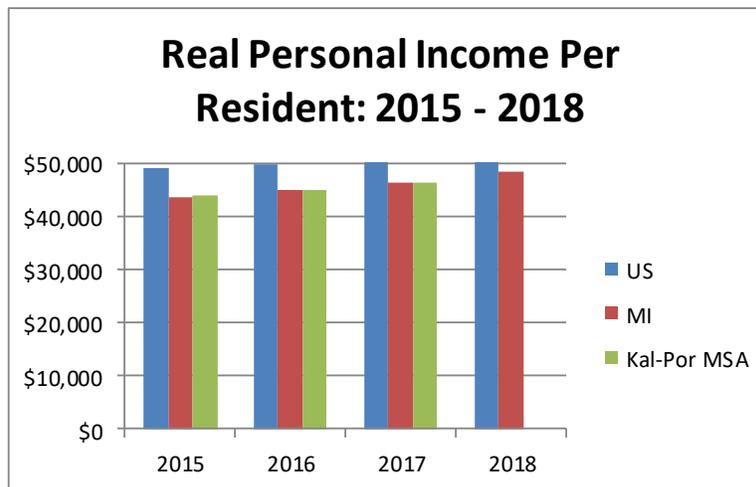
# 2019 Kalamazoo County Dashboard

## Economic Strength

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

**Strategic Goal:** Increase Real Personal Income Per Resident

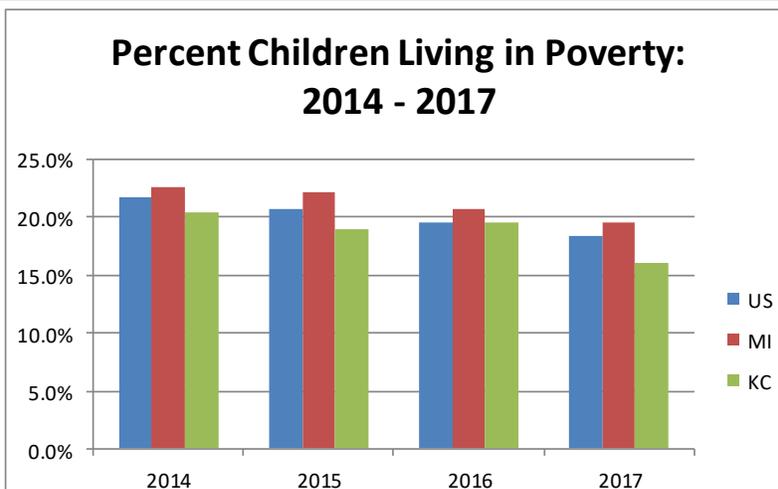
Why is this important? In general, per capita income in Michigan has not kept up with inflation over the past few years. Per resident personal income includes wages and salaries, transfer payments, dividends, interest and rental income. As income rises, individuals are better able to provide for their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



Source: U.S. Dept. of Commerce, Bureau of Economic Analysis; Kalamazoo-Portage MSA data used for Kalamazoo County—2018 data not yet available.

**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, Small Area Income and Poverty Estimates. Data not available for 2018.



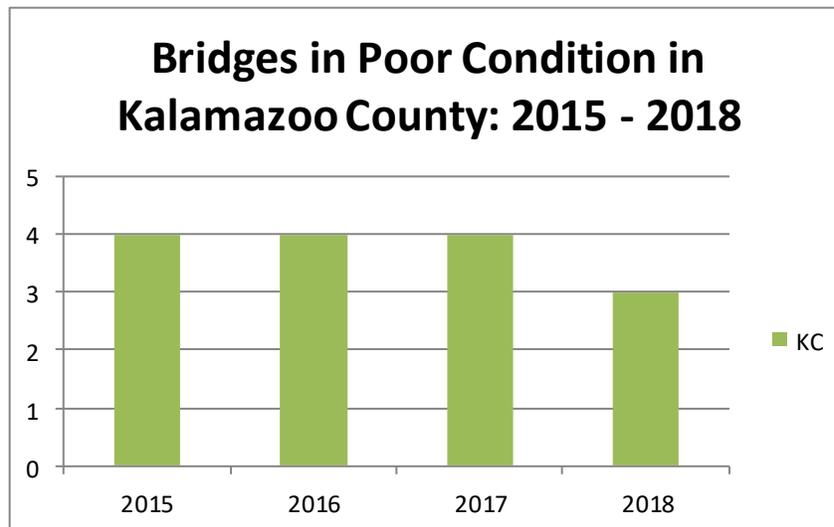
# 2019 Kalamazoo County Dashboard

## Economic Strength

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

Strategic Goal: Reduce Number of Bridges in Poor Condition

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.



Source: TAMC—MI Transportation Reporting Portal



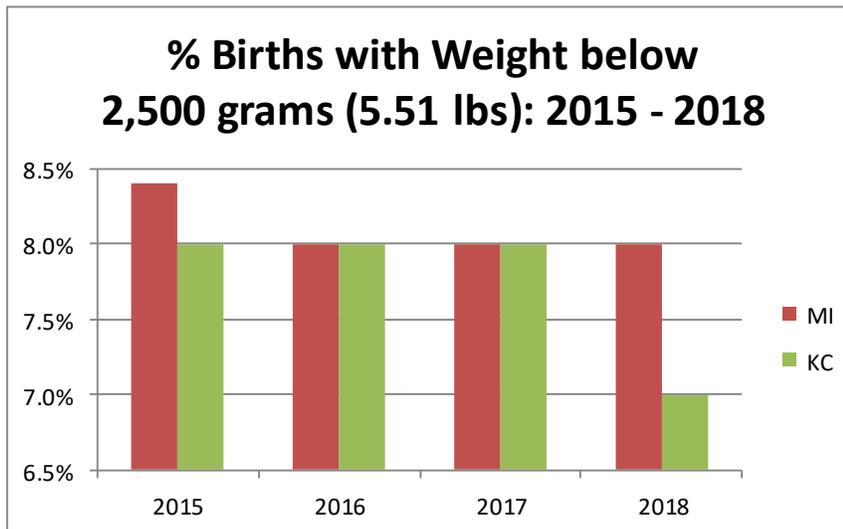
# 2019 Kalamazoo County Dashboard

## 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

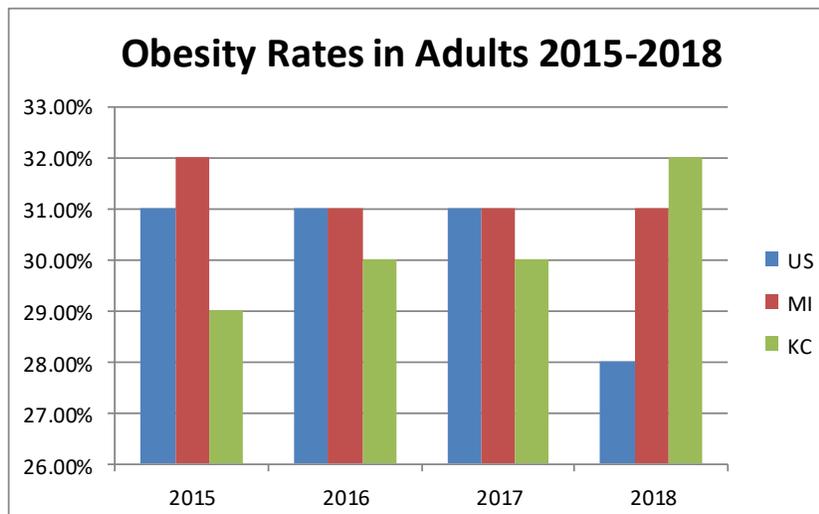
Why is this important? Low birth weight is a critical indicator of the overall health and welfare of Kalamazoo County and the quality and accessibility of prenatal care for women.



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: CDC (US and Michigan), County Health Rankings - Robert Wood Johnson Foundation (County)



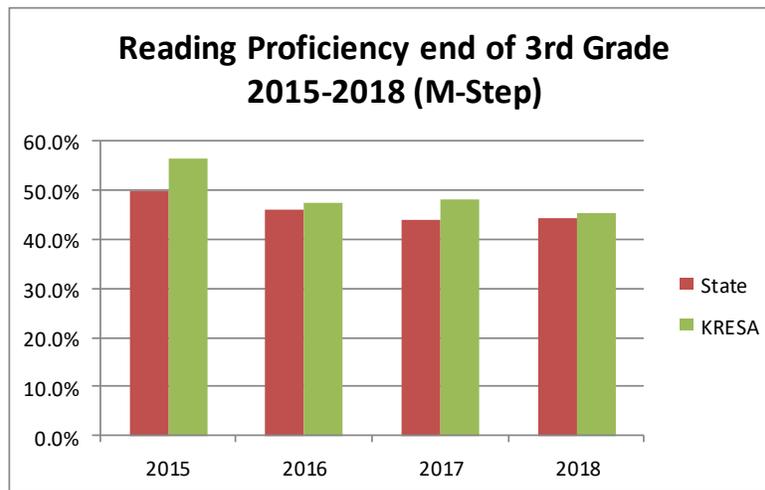
# 2019 Kalamazoo County Dashboard

## 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

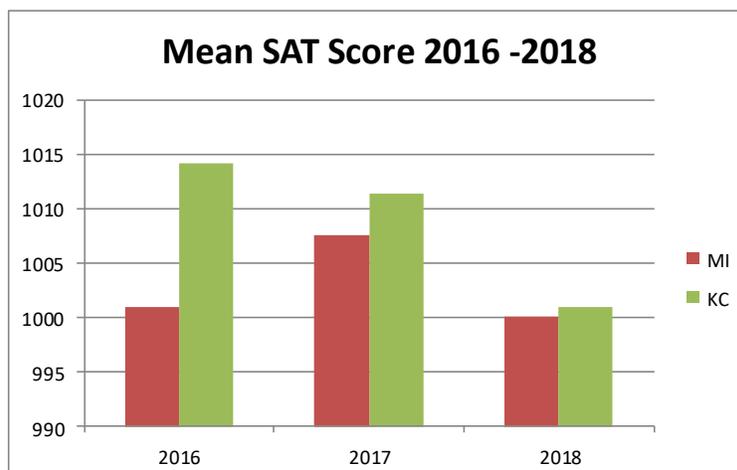
Why is this important? Michigan’s Student Test of Educational Progress (M-STEP) measures student achievement in math, science, reading, social studies and writing. The test results compare student and school achievement with the standards established by the Michigan Board of Education.



Source: Michigan Department of Education, MI School Data.

Strategic Goal: Increase College Readiness

Why is this important? The SAT is an entrance exam used by most colleges and universities to make admissions decisions. It is administered by the College Board. The purpose of the SAT is to measure a high school student's readiness for college, and provide colleges with one common data point that can be used to compare all applicants.\*



Source: Michigan Dept. of Education

\*<https://www.princetonreview.com/college/sat-information>



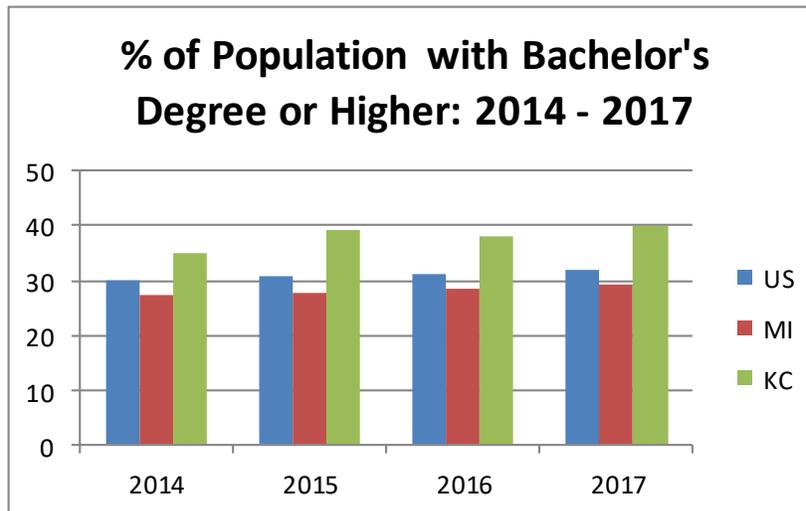
# 2019 Kalamazoo County Dashboard

## 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: 2017 American Community Survey 1-year estimates (latest data from Census—2018 data not yet available).



# 2019 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

2009: AA-  
 2010: AA-  
 2011: AA-  
 2012: AA-  
 2013: AA-  
 2014: AA-  
 2015: AA-  
 2016: AA-  
 2017: AA-  
 2018: AA

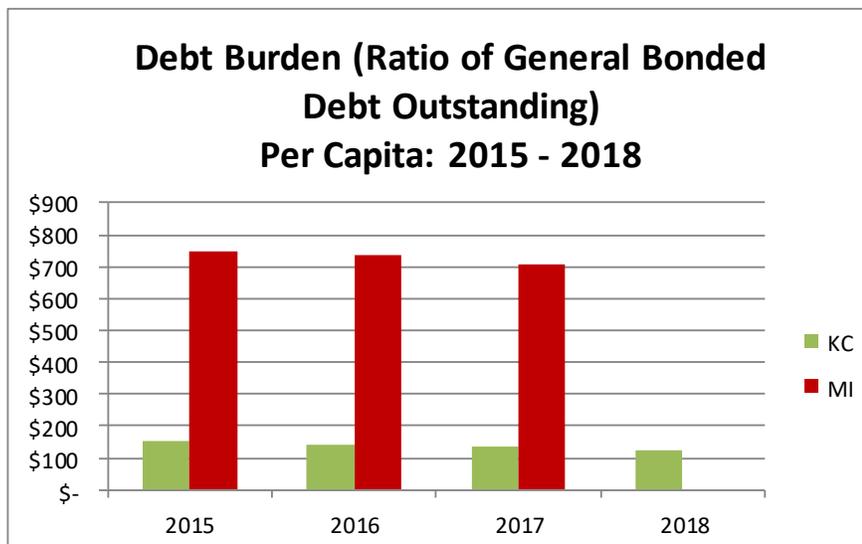
### Kalamazoo County

2009: AA  
 2010: AA  
 2011: AA  
 2012: AA  
 2013: AA  
 2014: AA  
 2015: AA+  
 2016: AA+  
 2017: AA+  
 2018: AA+

Source: Kalamazoo County Department of Finance, Michigan Budget Office

**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 Finance Department; State of Michigan Dashboard. Michigan data not available for 2018.



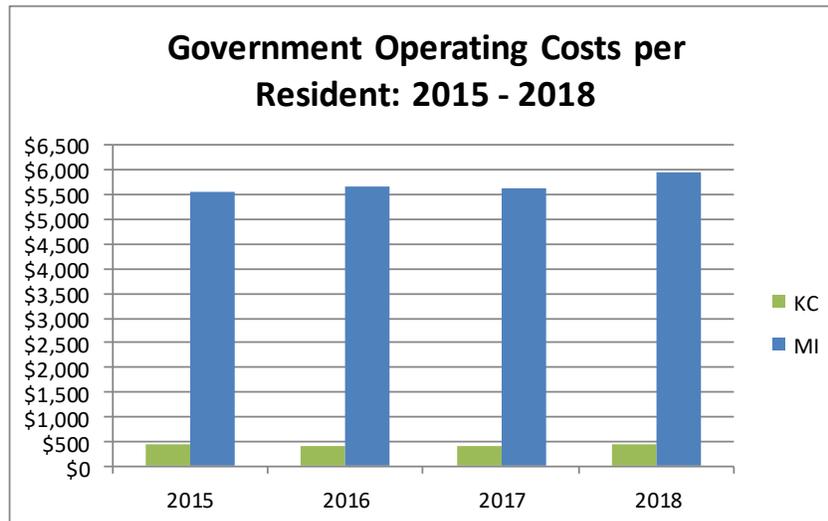
# 2019 Kalamazoo County Dashboard

## Value for Money

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

**Strategic Goal:** Provide high-quality services to residents at lowest possible cost.

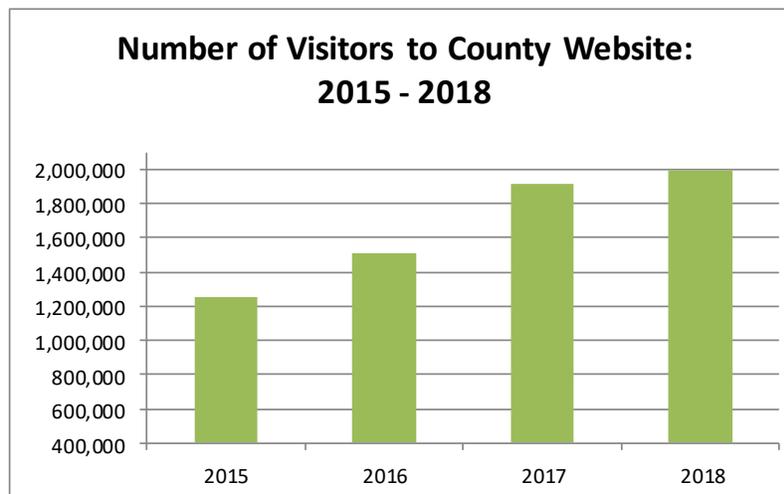
**Why is this important?** All public entities strive to keep costs low and make the most efficient use of taxpayer dollars. Kalamazoo County continues to explore ways to provide high-quality services to residents at the lowest possible cost.



Source: MI Department 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—Webmaster



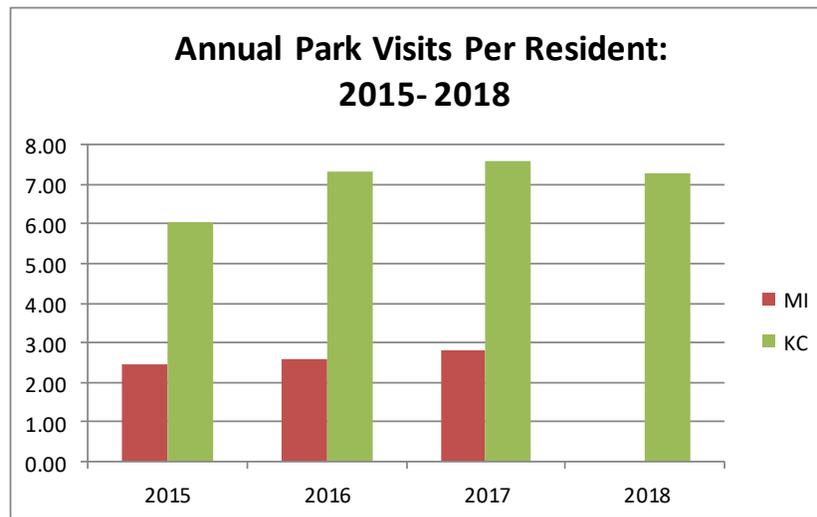
# 2019 Kalamazoo County Dashboard

## Quality of Life

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

**Strategic Goal:** Increase Park Popularity

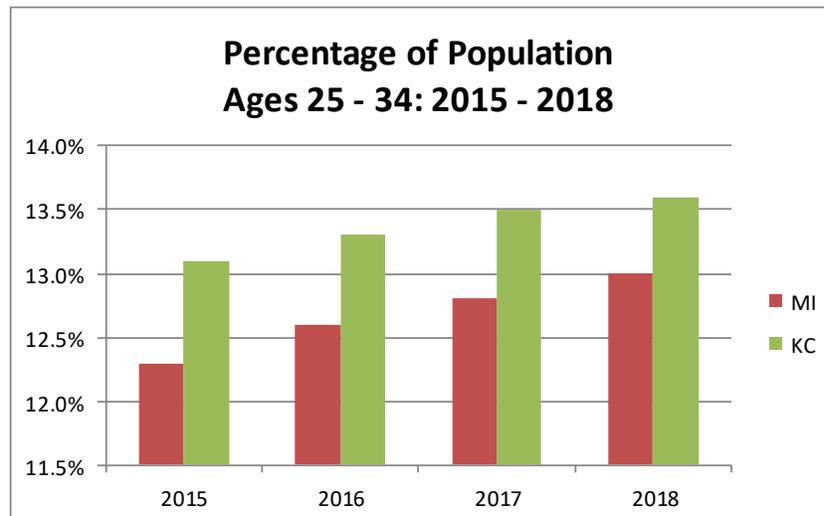
Why is this important? The Kalamazoo County Parks system offers residents and visitors the opportunity to experience scenic forests, trails, lakes and historic sites. Kalamazoo County Parks are prime destinations for camping, fishing, boating, hiking, bicycling and a host of other outdoor activities.



Source: Kalamazoo County Parks and Recreation Department.; State of Michigan data not available for 2018.

**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, ACS 1-Year Estimates



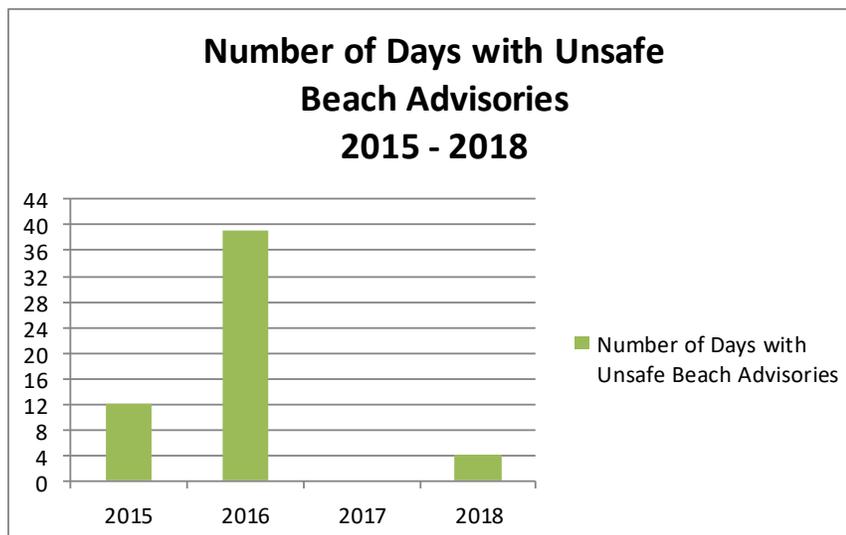
# 2019 Kalamazoo County Dashboard

## 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 waterborne illnesses. Improved water quality may contribute to improved health and recreational opportunities.



Source: Kalamazoo County Department of Health & Community Services, Environmental Health  
\*Nine (9) beaches were monitored in Kalamazoo County from 2015-2018.



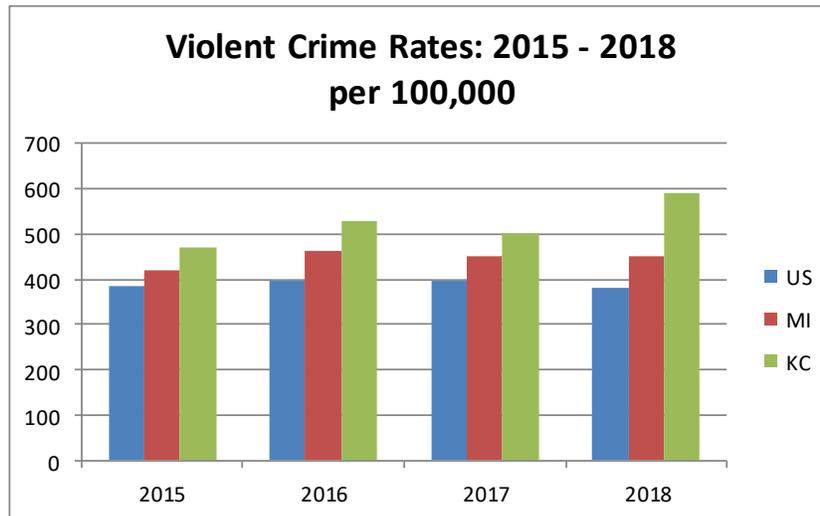
# 2019 Kalamazoo County Dashboard

## Public Safety

Strategic Priority: Public Safety, Crime and Traffic Injury Rates

Strategic Goal: Reduce Violent Crime Rates

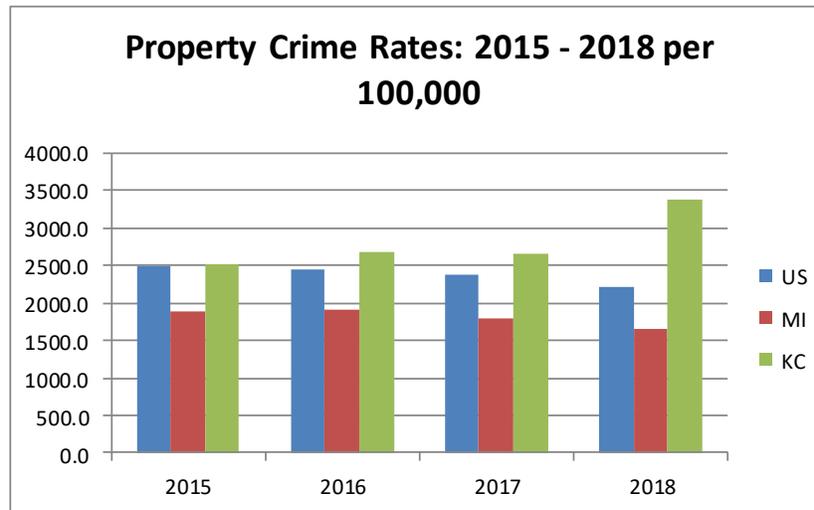
Why is this important? Crime rates affect the sense of security citizens have about their community. These rates also can influence business investment and residential development. Violent crimes are those offenses that involve force or threat of force and include aggravated assault, robbery, rape, and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



Source: FBI Uniform Crime Reports; Kalamazoo-Portage MSA Data used (County-wide data not available).

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; Kalamazoo-Portage MSA Data used (County-wide data not available).



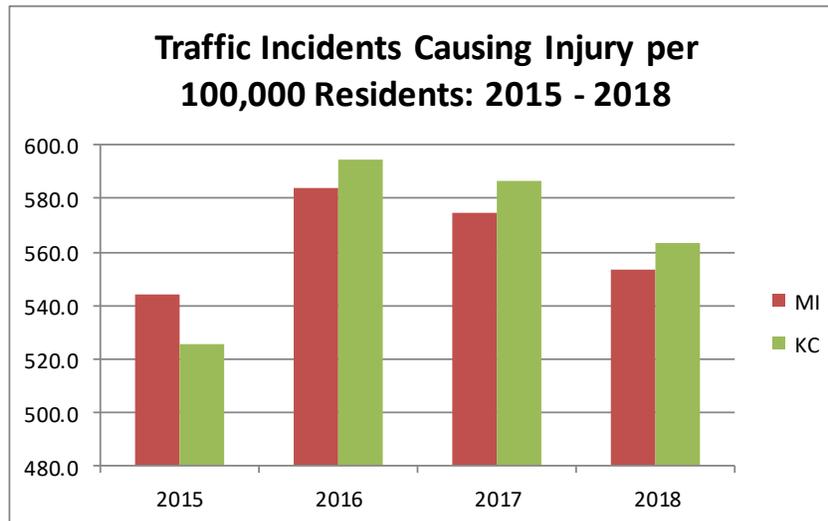
# 2019 Kalamazoo County Dashboard

## 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

**County of Kalamazoo  
Debt Service Report Summary**

<u>Description</u>	<u>Issue Date</u>	<u>Funding Source</u>	<u>Type</u>	<u>Interest Rate</u>	<u>Expiration</u>	<u>December 31, 2018</u>			<u>2019 Requirements</u>		
						<u>Principal Balance</u>	<u>Interest Balance</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>County Direct Debt</b>											
Juvenile Home Facilities Refunding Bond 2017	May 2017	Building Authority	Refunding Bond	4.000%	4/1/2032	18,540,000	7,032,500	25,572,500	945,000	860,300	1,805,300
Expo Center Improvements 2011	June 2011	Building Authority	Bond	3.200%	4/1/2026	1,695,000	228,962	1,923,962	200,000	53,367	253,367
Airport 2012	July 2012	Building Authority	Refunding Bond	4.000%	5/1/2028	3,930,000	484,450	4,414,450	605,000	130,625	735,625
Sub-total County Direct Debt						24,165,000	7,745,912	31,910,912	1,750,000	1,044,292	2,794,292
<b>Other County Debt</b>											
Climax Water 1982	April 1982	Climax Village	Bond	5.000%	5/1/2020	20,000	1,000	21,000	10,000	750	10,750
Cooper 2012	March 2012	Cooper Township	Bond	1.960%	5/1/2021	405,000	11,907	416,907	135,000	6,615	141,615
Village of Augusta 2005	June 2005	Village of Augusta	Bond	2.125%	4/1/2025	305,000	23,217	328,217	40,000	6,057	46,057
CMH Capital Improvements Bond 2015	March 2015	CMH	Bond	3.000%	5/1/2034	4,800,000	1,335,813	6,135,813	150,000	142,750	292,750
Sub-total Other County Debt						5,530,000	1,371,937	6,901,937	335,000	156,172	491,172
<b>Total County Debt</b>						<b>29,695,000</b>	<b>9,117,848</b>	<b>38,812,848</b>	<b>2,085,000</b>	<b>1,200,464</b>	<b>3,285,464</b>

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

## County of Kalamazoo General Long-Term Debt

Annual Principal and Interest Requirements at December 31, 2018

	Expo Center Improvements Lim Tax Gen Obligation Bond 2011			Juvenile Home Facilities Refunding Bond 2017			Total Requirements	
	Principal	Rate	Interest	Principal	Rate	Interest	Principal	Interest
Principal Due:	Oct 1	Apr 1		Apr 1				
Interest Due:	Oct 1	Apr 1		Apr 1	Oct 1			
<u>Year</u>	<u>Principal</u>	<u>Rate</u>	<u>Interest</u>	<u>Principal</u>	<u>Rate</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2018	195,000	3.200	59,707	850,000	4.000	896,200	1,045,000	955,907
2019	200,000	3.200	53,367	945,000	4.000	860,300	1,145,000	913,667
2020	210,000	3.200	46,929	985,000	4.000	821,700	1,195,000	868,629
2021	215,000	3.200	39,983	975,000	4.000	782,500	1,190,000	822,483
2022	225,000	3.200	32,926	1,065,000	5.000	736,375	1,290,000	769,301
2023	230,000	3.200	25,545	1,110,000	5.000	682,000	1,340,000	707,545
2024	240,000	3.200	18,056	1,155,000	5.000	625,375	1,395,000	643,431
2025	250,000	3.200	10,133	1,200,000	5.000	566,500	1,450,000	576,633
2026	125,000	3.200	2,022	1,295,000	5.000	504,125	1,420,000	506,147
2027				1,390,000	5.000	437,000	1,390,000	437,000
2028				1,490,000	5.000	365,000	1,490,000	365,000
2029				1,585,000	5.000	288,125	1,585,000	288,125
2030				1,685,000	5.000	206,375	1,685,000	206,375
2031				1,785,000	5.000	119,625	1,785,000	119,625
2032				1,875,000	4.000	37,500	1,875,000	37,500
2033								
2034								
2035								
	<u>1,695,000</u>		<u>228,962</u>	<u>18,540,000</u>		<u>7,032,500</u>	<u>20,235,000</u>	<u>7,261,462</u>

## County of Kalamazoo Enterprise Fund Long-Term Debt

Annual Principal and Interest Requirements at December 31, 2018

	Village of Climax (#397) Water Supply 1982			Cooper Twp (#414-001) Sewage Disp 2012			Village of Augusta (#857) Water Supply System 2005			CMH Capital Improvements Bond 2015		
	Principal	Rate	Interest	Principal	Rate	Interest	Principal	Rate	Interest	Principal	Rate	Interest
Principal Due:	May 1			May 1			Apr 1			May 1		
Interest Due:	May 1	Nov 1		May 1	Nov 1		Apr 1	Oct 1		May 1	Nov 1	
<u>Year</u>	<u>Principal</u>	<u>Rate</u>	<u>Interest</u>	<u>Principal</u>	<u>Rate</u>	<u>Interest</u>	<u>Principal</u>	<u>Rate</u>	<u>Interest</u>	<u>Principal</u>	<u>Rate</u>	<u>Interest</u>
2018	10,000	5.00	1,250	135,000	1.960	9,254	40,000	2.125	6,886	100,000	3.000	146,500
2019	10,000	5.00	750	135,000	1.960	6,615	40,000	2.125	6,057	150,000	3.000	142,750
2020	10,000	5.00	250	135,000	1.960	3,969	40,000	2.125	5,207	175,000	3.000	137,875
2021				135,000	1.960	1,323	45,000	2.125	4,304	200,000	3.000	132,250
2022							45,000	2.125	3,347	225,000	4.000	124,750
2023							45,000	2.125	2,390	250,000	4.000	115,250
2024							45,000	2.125	1,434	275,000	2.250	107,156
2025							45,000	2.125	478	300,000	2.500	100,313
2026										300,000	2.500	92,813
2027										325,000	2.750	84,594
2028										350,000	2.750	75,313
2029										350,000	3.000	65,250
2030										350,000	3.000	54,750
2031										350,000	3.000	44,250
2032										400,000	3.250	32,500
2033										400,000	3.250	19,500
2034										400,000	3.250	6,500
2035												
2036												
	<b>20,000</b>		<b>1,000</b>	<b>405,000</b>		<b>11,907</b>	<b>305,000</b>		<b>23,217</b>	<b>4,800,000</b>		<b>1,335,813</b>

## County of Kalamazoo Enterprise Fund Long-Term Debt

Annual Principal and Interest Requirements at December 31, 2018

Principal Due: Interest Due: Year	Total Local Gov Public Works Financing Requirements		Building Authority (Airport portion) 2012			Total Requirements	
	Principal	Interest	Principal	May 1 Rate	Nov 1 Interest	Principal	Interest
2018	285,000	163,889	605,000	4.000	154,825	890,000	318,714
2019	335,000	156,172	605,000	4.000	130,625	940,000	286,797
2020	360,000	147,301	605,000	4.000	106,425	965,000	253,726
2021	380,000	137,877	605,000	4.000	82,225	985,000	220,102
2022	270,000	128,097	600,000	4.000	58,125	870,000	186,222
2023	295,000	117,640	600,000	3.000	37,125	895,000	154,765
2024	320,000	108,590	190,000	3.000	25,275	510,000	133,865
2025	345,000	100,791	185,000	3.000	19,650	530,000	120,441
2026	300,000	92,813	185,000	3.125	13,984	485,000	106,797
2027	325,000	84,594	180,000	3.125	8,281	505,000	92,875
2028	350,000	75,313	175,000	3.125	2,734	525,000	78,047
2029	350,000	65,250				350,000	65,250
2030	350,000	54,750				350,000	54,750
2031	350,000	44,250				350,000	44,250
2032	400,000	32,500				400,000	32,500
2033	400,000	19,500				400,000	19,500
2034	400,000	6,500				400,000	6,500
2035							
2036							
	<b>5,530,000</b>	<b>1,371,937</b>	<b>3,930,000</b>		<b>484,450</b>	<b>9,460,000</b>	<b>1,856,387</b>

## Operating Funds Five Year Budget Assumptions

	2019 Adjusted	2020 Adopted	2021	2022	2023	2024
<b>Revenues:</b>						
Charges for Services	8,962,000	8,729,900	8,729,900	8,729,900	8,729,900	8,729,900
Contributions & Donations	223,300	178,300	178,300	178,300	178,300	178,300
Federal Grants	2,464,500	2,521,200	2,521,200	2,521,200	2,521,200	2,521,200
Fines & Forfeitures	1,270,000	1,227,000	1,227,000	1,227,000	1,227,000	1,227,000
Interest & Rents	1,038,800	1,373,100	1,373,100	1,373,100	1,373,100	1,373,100
Licenses & Permits	1,322,100	1,581,400	1,581,400	1,581,400	1,581,400	1,581,400
Local Unit Contributions	2,585,900	2,588,600	2,588,600	2,588,600	2,588,600	2,588,600
Other Revenues	1,690,100	4,714,300	4,714,300	4,714,300	4,714,300	4,714,300
State Grants	18,953,600	18,450,800	18,450,800	18,450,800	18,450,800	18,450,800
Taxes & Assessments	52,845,300	54,620,800	55,440,100	56,271,700	56,834,400	57,402,700
<b>Total Estimated Revenues:</b>	<b>91,355,600</b>	<b>95,985,400</b>	<b>96,804,700</b>	<b>97,636,300</b>	<b>98,199,000</b>	<b>98,767,300</b>
<b>Expenditures:</b>						
Capital Outlay	4,973,200	4,636,600	4,636,600	4,636,600	4,636,600	4,636,600
Community & Economic Development	651,700	708,100	714,910	722,059	728,294	734,584
General Government	12,873,600	16,006,300	16,157,427	16,286,583	16,394,417	16,503,159
Health & Welfare	24,334,500	25,979,000	26,258,338	26,488,311	26,691,418	26,896,337
Judicial	26,917,400	29,467,700	29,670,735	29,884,105	30,054,808	30,226,882
Other Expenditures	3,896,600	3,193,000	3,192,423	3,222,847	3,253,576	3,284,611
Public Safety	26,068,400	26,687,800	27,280,608	27,552,987	27,767,071	27,982,838
Public Works	479,300	551,100	560,949	566,559	571,261	576,003
Recreation & Culture	1,794,500	1,825,700	1,909,439	1,928,175	1,943,713	1,959,381
<b>Total Estimated Expenditures:</b>	<b>101,989,200</b>	<b>109,055,300</b>	<b>110,381,430</b>	<b>111,288,226</b>	<b>112,041,157</b>	<b>112,800,396</b>
<b>Other Financing Sources (Uses):</b>						
Transfers In	10,633,600	13,069,900	13,069,900	13,069,900	13,069,900	13,069,900
<b>Total Other Financing Sources (Uses):</b>	<b>10,633,600</b>	<b>13,069,900</b>	<b>13,069,900</b>	<b>13,069,900</b>	<b>13,069,900</b>	<b>13,069,900</b>
<b>Net Change in Fund Balance:</b>						
	—	—	(506,830)	(582,026)	(772,257)	(963,196)

Assumptions	2020	2021	2022	2023	2024
<b>Revenues:</b>					
Property Taxes	2.0%	1.5%	1.5%	1.0%	1.0%
Other Revenues	Flat	Flat	Flat	Flat	Flat
<b>Expenditures:</b>					
Salaries	2.0% with steps	1% with steps	1% with steps	0.75% with steps	0.75% with steps
Fringes	Blended Rate	Blended Rate	Blended Rate	Blended Rate	Blended Rate
Operating Expenses	1.0%	1.0%	1.0%	1.0%	1.0%

## *How This Report Was Developed*

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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, 2018 Comprehensive Annual Financial Report

December 31, 2017 Comprehensive Annual Financial Report

2019 General Operating Budget

2020 General Operating Budget

More detail information can be found at [www.kalcounty.com](http://www.kalcounty.com)