

THE CITY OF



2020

**City of Kalamazoo
Adopted Budget**

City of Kalamazoo
Michigan

Fiscal Year 2020

Adopted Budget

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City of Kalamazoo

53rd City Commission



From Left to Right: Commissioner Chris Praedel, Commissioner Jack Urban, Commissioner Erin Knott, Commissioner Jeanne Hess, Vice Mayor Patrese Griffin, Mayor David Anderson, Commissioner Eric Cunningham

Appointees

City Manager
James K. Ritsema

City Attorney
Clyde Robinson

City Clerk
Scott Borling

City Assessor
Aaron Powers

Internal Auditor
Ann Videtich

Administration

**Deputy City
Manager-Operations**
Patsy Moore

**Human Resources/Labor
Relations Director**
Shelly Dusek

**Management Services
Director/CFO**
Steve Vicenzi

**Public Safety
Chief**
Karianne Thomas

**Public Services
Director**
James Baker

**Deputy City
Manager-Strategic Planning**
Jeff Chamberlain

**Deputy City Manager /
Foundation for Excellence**
Laura Lam

**Community Planning/
Economic Development
Director**
Rebekah Kik

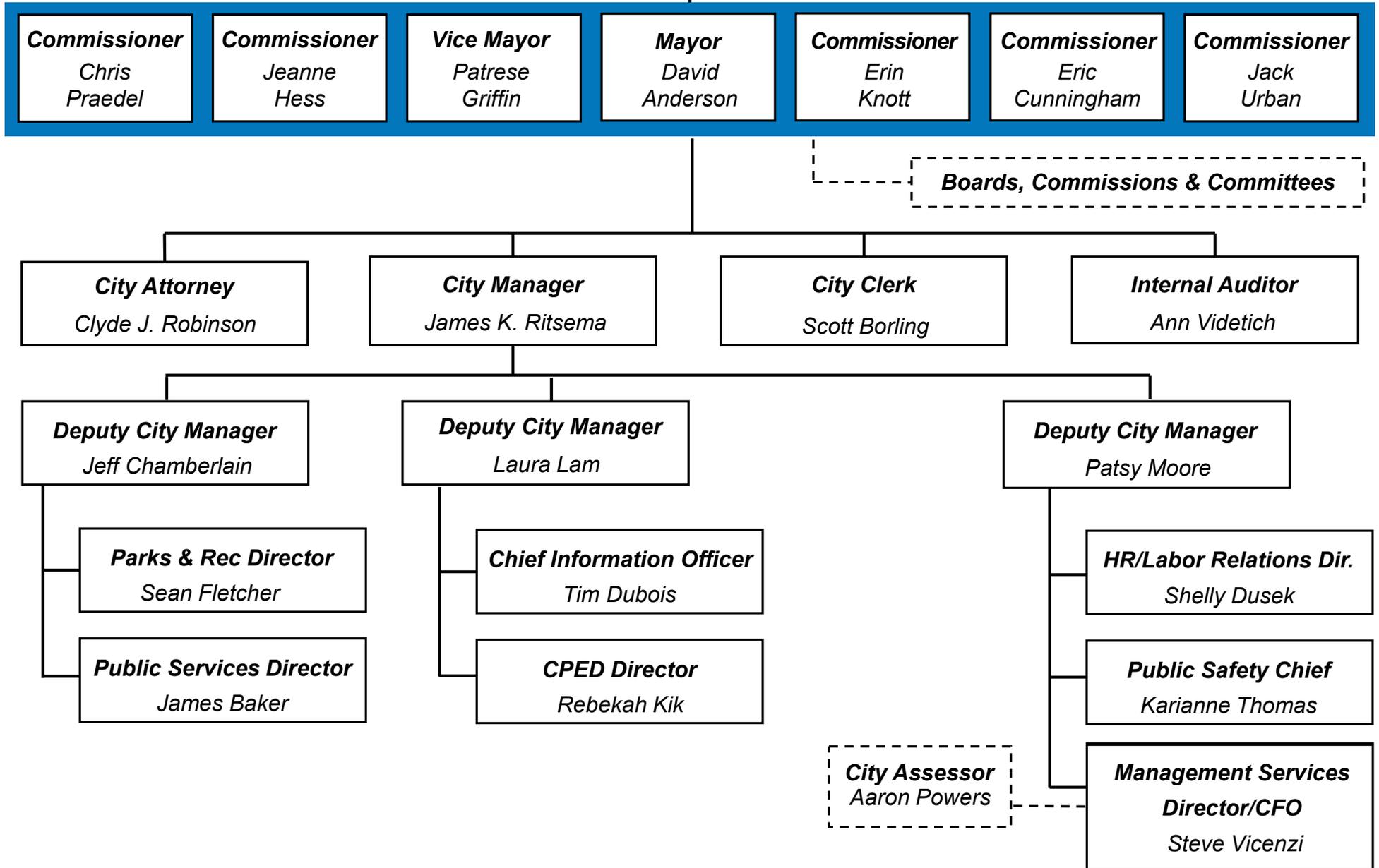
**Information Technology
Director**
Tim Dubois

**Parks & Recreation
Director**
Sean Fletcher

City of Kalamazoo

2020 Organizational Chart

Citizens of Kalamazoo



THE CITY OF



Kalamazoo



OFFICE OF THE CITY MANAGER

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FISCAL YEAR 2020 BUDGET TRANSMITTAL LETTER

To: Mayor Anderson, Vice Mayor Griffin, and City Commissioners
From: James K. Ritsema, ICMA-CM, City Manager
Subject: Fiscal Year 2020 Budget
Date: December 1, 2019

I am pleased to present to you the Fiscal Year 2020 Budget. This budget reflects our continued commitment to becoming a High Performance Organization and encompasses the community's values and goals included in the Imagine Kalamazoo 2025 (IK2025) Strategic Vision.

The results of our efforts are paying dividends. For the first time in memory, four consecutive Budgets and Five-Year Fiscal Plans reflect the development of staffing capacity, equipment and capital investment to realize high-impact services and projects without draining critical reserves or budget cutting. Moreover, this budget reflects support from the Foundation for Excellence (FFE) to stabilize our budget, reduce property taxes, and implement aspirational projects and programming.

Strategic Goals

On July 17, 2017 the City Commission adopted a new Strategic Vision, IK2025, which set forth ten strategic goals. The Administration and the Commission use these goals to guide our work, strategies and plans as we implement the community's vision. The ten strategic goals are:

Shared Prosperity – Abundant opportunities for all people to prosper.

Connected City – A city that is networked for walking, biking, riding, and driving.

Inviting Public Places – Parks, arts, culture, and vibrant streets.

Environmental Responsibility – A green and healthy city.

Safe Community – Creating a safe environment for living, working, and playing.

Youth Development – A city with places and supports that help young people thrive.

Complete Neighborhoods – Residential areas that support the full range of people's daily needs.

Strength Through Diversity – An inclusive city where everyone feels at home.

Economic Vitality – Growing businesses and stabilizing the local economy to the benefit of all.

Good Governance – Ensuring the City organization has the capacity and resources to effectively implement the community's Strategic Vision in a sustainable way.

From Vision to Action

Multi-year plans are flowing from the Strategic Vision and Master Plan documents to guide our City’s capital planning, resource and programmatic prioritization, operational focus, and tactical decision-making through the 10:5:1 Vision Alignment Strategy:

Vision Alignment

10 : 5 : 1



*Plans are reviewed every five years for accomplishment & relevance. If deemed necessary, an update process would be used to adjust the plans.

The proposed 2020 budget solidifies IK2025 in our departmental work plans and drives action to achieve the vision. We have created strategic goal maps for each of the nine community goals and one for our organization called “Good Governance.” Each goal map includes action items for each of the sub goals. These action items translate goals to strategies and tactics that span the entire organization.

In addition, our continued commitment to Priority Based Budgeting is helping us direct funds into those programs which are most impactful for the community and which improve customer service. We will continue to fuel this transformation with objective data, meaningful and purpose-driven measurement, program evaluation, continuous improvement and positive adaptation.

Foundation For Excellence (FFE)

The Kalamazoo Foundation for Excellence (FFE) was created in 2017 by the City Commission's adoption of FFE Articles of Incorporation in order to address systemic challenges to the prosperity of the city and help make Kalamazoo the most dynamic, fulfilling and equitable place it can be for all neighbors to live, work, and enjoy life. The FFE operates in an exclusive financial relationship with the City in a nationally unique model. FFE funds directly support City departments in their work, often conducted in partnerships with external service providers whose missions align with the Imagine Kalamazoo 2025 Strategic Vision and other adopted City plans.

FFE Board

The Board of Directors is comprised of fifteen individuals, including small business owners, community organizers, artists, faith leaders, and a wide array of engaged professionals that represent important sectors such as healthcare, education, and business. Significant ongoing effort is undertaken to cultivate a Board that is largely representative of the community and that will add unique insights into every facet of Kalamazoo. The Board selection process included convening members of stakeholder groups to prioritize candidates and ultimately resulted in a recommended slate that achieved diverse abilities to conduct the duties of the board, diversity across sectors of the economy and culture, and diversity of perspectives. Every meeting welcomes the general public and features an opportunity for comment. Five board members are City Directors, comprised of the current Mayor, City Manager, two City Commissioners, Director Emeritus, and an At Large Director chosen by the City Commission.

FFE Mission Statement

The Mission of the Kalamazoo Foundation for Excellence is to support the goals of the City of Kalamazoo, fund aspirational investments in the city, and empower Kalamazoo residents to achieve the lives they want for themselves and their families.

FFE Results

The FFE has reduced the City's property tax millage, beginning in 2017, from 19.2705 mills to 12.0000 mills (a mill is 1/1000th of a property's Taxable Value, which is approximately 50-percent of a property's market value); this tax reduction delivered over \$12 million of relief to Kalamazoo property tax payers in 2019.

In 2020, the FFE will provide \$4.1 million for General Fund budget balancing. This amount will track the inflation of local government expenses based on the Municipal Cost Index.

Finally, the FFE will continue to provide \$10 million for aspirational projects each year on average in 2020, 2021, and 2022. "Aspirational Projects" align with the IK2025 Strategic Vision and Master Plan, and are approved following the recommendation of the City Manager and approval by the City Commission to accomplish the following:

- address generational poverty, promote youth development, and remove barriers to employment opportunities for youth, under-employed and unemployed individuals, and persons seeking re-entry to the Kalamazoo community;

- address infrastructure needs identified by ongoing studies and the Capital Improvement Program; and
- reinvest in public spaces to attract and connect people.

The City has already embarked on exciting and impactful projects and programs in 2017 and 2018, and 2019 as approved by the City Commission. The following table below indicates the proposed 2020 Budget for the FFE.

IK2025 GOAL/PROGRAM	Total 2017-2019 Grants to City	Proposed 2020 Grant to City	Total 2020 Aspirational Activity
Aspirational Projects			
Safe Community			
Lead Services Replacements	\$1,500,000	\$500,000	\$500,000
Complete Neighborhoods, Connected City, Inviting Public Places			
Great Neighborhoods: Infrastructure	\$6,950,000	\$1,000,000	\$1,000,000
Great Neighborhoods: Park Enhancements	\$2,105,000	\$2,075,000	\$2,075,000
Neighborhood Engagement and Activation	\$250,000	\$50,000	\$150,000
Downtown: Inviting and Accessible Spaces	\$500,000		
Youth Development			
You / MyCity Youth Jobs	\$2,325,000	\$825,000	\$825,000
All Things Possible	\$175,000	\$133,800	\$133,800
SuperRec	\$249,000	\$151,400	\$151,400
Youth Mobility Fund	\$250,000	\$500,000	\$500,000
Economic Vitality, Shared Prosperity			
Shared Prosperity High Impact Fund	\$2,106,500		\$1,366,439
Economic Development	\$5,250,000		\$1,626,385
Affordable Housing	\$3,000,000	\$2,275,000	\$3,025,000
Environmental Responsibility			
Home Energy Efficiency Audit Pilot		\$66,000	\$66,000
Good Governance, Program Costs			
FFE Personnel	\$808,000	\$455,830	\$455,830
Communication & Evaluation	\$200,000		\$103,643
FFE Projected Expenses		\$236,500	\$236,500
Total 1% Contingency per Goal Area			\$100,000
Total	\$25,668,500	\$8,268,530	\$12,314,997

Conclusion

I would like to thank the Budget team of Patsy Moore, Jeff Chamberlain, Laura Lam, Steve Vicenzi, Melissa Fuller, Jennifer Clark, Valetta Sellers-Evans, Steve Brown, the entire Cabinet, and key budget personnel across the City for their dedication to this process.

In addition, I would like to thank the 53rd City Commission for your vision, leadership, direction and support. Pursuant to Section 43(f) of the City of Kalamazoo Charter, the following summary and Fiscal Year 2020 Budget is presented for your consideration.

James K. Ritsema, ICMA-CM, City Manager

THE CITY OF



Kalamazoo

CITY OF KALAMAZOO
2020 BUDGET
BUDGET POLICIES

STATE LAW AND CITY CHARTER REQUIREMENTS

The City of Kalamazoo budget policies are governed by the City Charter, the Uniform Budgeting and Accounting Act for Local Units of Government in Michigan, and generally accepted accounting principles. These laws provide for budget control, establish tax levy and assessment valuation limits, and provide for bonded debt limits. The City's resources and appropriations policies are extensions of these laws and follow generally accepted accounting and budgeting principles.

The City of Kalamazoo Charter (Section 67) states that by December 1 of each year, the City Manager shall submit to the City Commission an estimate of the expenditures and revenues for the upcoming fiscal year. Section 68 of the Charter requires that on or before February 1 of each year, the City Commission pass an annual appropriation resolution to cover expenditures. At the same time, the City Commission establishes certain policies covering the administration of the budget. A public hearing must be held prior to final adoption. Public notice must be posted at least six days prior to the hearing.

If the upcoming budget appropriation resolution is not ready for adoption prior to December 31, the Chief Finance Officer is authorized and directed to continue processing and issuing checks for normal payroll and expense operations of the City in accordance with prevailing practices. The Chief Finance Officer is authorized to revise any payroll, fringe benefits and other expenses paid by the City to conform to the terms of any labor contracts or commitments which have been approved by this City Commission, as needed for the above purpose.

By May 31st of each year the Board of Review will have completed its review and correction of the assessment roll. The assessment roll is presented to the City Commission along with the proposed amended annual appropriation resolution. They may revise the appropriation provided that the property tax revenue required shall not increase more than 5% over the amount in said resolution.

Act 5 of the Public Acts of 1982, as amended, requires a public hearing be held prior to the levying of an additional millage rate (The Truth-In-Taxation Act). The Charter, under Section 85, requires the City Commission will fully and finally confirm the annual assessment roll upon completion of the review, and correction of the roll by the Board of Review. This must be at least seven days after the public hearing and is confirmed by resolution along with confirming the general appropriation resolution, as amended.

The City is also required by the State of Michigan to present a balanced budget. An appropriation resolution cannot be adopted that would cause total expenditures, including an accrued deficit, to exceed total revenues, including an available surplus, according to Section 16 of Public Act 621 of 1978.

The City shall comply with Act 279 that generally provides the debt limit for a "home rule" city is 10% of its State Equalized Value (SEV). City Charter provides that the fiscal year of the City shall begin January 1.

The City Charter prescribes that the City Manager will submit to the City Commission a brief executive summary of the City's financial activity on a monthly basis.

**CITY OF KALAMAZOO
2020 BUDGET
BUDGET POLICIES**

DEBT

Subject to the applicable provisions of statutory and constitutional debt provisions and the City Charter, the City Commission, by proper ordinance or resolution, may authorize the borrowing of money for any purpose within the scope of the powers vested in the City. The City Commission may pledge the full faith credit and resources of the City for the payment of debt obligations. Section 21 of Article VII of the Michigan Constitution establishes the authority, subject to statutory and constitutional limitations, for municipalities to incur debt for public purposes. State law limits the rate of ad valorem property taxation for municipal purposes and restricts the powers of cities and villages to borrow money and contract debts. Each city and each village is granted power to levy other taxes for public purposes, subject to limitations and prohibitions provided by this constitution or by law.

In accordance with the foregoing authority granted to the State Legislature, the Home Rule Cities Act limits the amount of debt a city may have outstanding at any time. The Act provides that the net indebtedness incurred for all public purpose shall not exceed ten percent of the assessed value of all real and personal property in the city plus the combined constitutional and statutory state revenue sharing amount divided by the City’s millage rate.

Exceptions to the debt limitation have been permitted by the Home rule Cities Act for certain types of indebtedness. All special assessment bonds, Michigan Transportation Fund bonds, revenue bonds payable from revenues only, whether secured by a mortgage or not, and bonds issued, or contract obligations assessments incurred to comply with an order of the Water Resources Commission of the State of Michigan or a court of competent jurisdiction. Any obligations incurred for water supply, sewage, drainage or refuse disposal or resource recovery projects necessary to protect the public health by abating pollution, and bonds issued, or assessments or contract obligations incurred for the construction, improvement or replacement of a combined sewer overflow abatement facility.

Although the City has a sufficient legal debt margin, all decisions to enter in debt obligations are contingent upon the City’s ability to make debt service payments and maintain adequate reserves.

Pursuant to the statutory and constitutional debt provisions set forth herein, the following table reflects the amount of additional debt the City may legally incur as of November 2, 2019.

City’s 2019 Ad Valorem SEV	\$1,847,525,450	
Plus Half of Act 198 Property.....	8,330,750	
Plus for Revenue Sharing (1).....	678,992,971	
Plus for LCSA/PPT (2).....	<u>63,862,703</u>	
Total 2019 SEV Value	<u>\$2,598,711,874</u>	
Debt Limit (3)		\$ 259,871,187
Debt Outstanding (4).....	\$207,850,000	
Less: Exempt Debt (5).....	<u>62,990,000</u>	<u>144,860,000</u>
Legal Debt Margin.....		<u>\$ 115,011,187</u>

CITY OF KALAMAZOO
2020 BUDGET
BUDGET POLICIES

- (1) The 2018 constitutional and statutory revenue sharing of \$9,031,270 divided by the City's 2018 millage rate of 13.80 mills.
- (2) The Local Community Stabilization Authority ("LCSA") was established to administer distribution of the replacement of personal property tax revenues lost by local government. Eligible reimbursements for LCSA equals 2018 Total Reimbursement less Total 2018 Qualified Loss Distribution divided by the City eligible millage totaling 13.80.
- (3) 10% of City's Total 2019 SEV for the fiscal year ending December 31, 2019.
- (4) Includes the Bonds described herein. Preliminary, subject to change
- (5) See "Statutory and Constitutional Debt Provisions" herein.

Source: Municipal Advisory Council of Michigan and the City of Kalamazoo.

Debt will be used to finance long term capital and operating assets within the constraints of maintaining or improving bond ratings and debt service capacity. Debt management will provide for the protection of bond ratings, the maintenance of adequate debt service reserves, compliance with debt instrument provisions and appropriate disclosures to investors, underwriters, and rating agencies.

INVESTMENTS

Investment management will strive to maximize investment return on the City's funds through pooling of funds where permitted, frequent market analysis, cash forecasting procedures, and competitive bidding. Interest income is applied on a percentage basis to each fund based on the fund's balance compared to total fund balances.

ADVISORY COMMITTEES

The Community Development Act Advisory Committee (CDAAC)

CDAAC is an advisory committee appointed by and to serve in an advisory capacity to the City Commission. The membership shall be comprised of thirteen (13) members who shall be City residents. There shall be one representative from each of the CDBG eligible neighborhoods, as determined by HUD, which have an active association with a 501C(3) status. The remaining members shall be at-large seats.

CDAAC manages the annual competitive process established by the City to allocate federal Community Development Block Grant and HOME Investment Partnership funds. CDAAC reviews and scores applications and recommends grant funding levels to the City Commission. After City Commission approval, organizations are notified of funding decisions.

**CITY OF KALAMAZOO
2020 BUDGET
BUDGET POLICIES**

USE OF PUBLIC FUNDS

Acceptable uses of City funds for food, awards, and appropriations to outside organizations are as follows:

- The City may host events in appreciation of the City's workforce and provide tokens of appreciation to employees to recognize new hires, years of service and retirements.
- The City may provide beverages to employees, volunteer workers, elected officials and business guests during regular working hours and events that require public participation.
- The City may provide meals to employees, volunteer workers and elected officials for work conducted during normal meal times.
- Awards or prizes may be given to employees or outside parties in association with fundraising efforts or events to raise awareness.
- The City may host wellness luncheons to provide education to employees, in an effort to reduce the City's health care costs.
- The City may make financial payments to outside organizations where a written agreement between the City and such organization has been executed.

ACCOUNTING

Basis of Accounting

All governmental and agency funds utilize the modified accrual basis of accounting. Under this method, revenues are recognized when received, or accrued as a receivable when they become measurable and available to finance current operations. Significant revenues accrued by the City include property taxes, expenditure reimbursement type grants, certain inter-governmental revenues and special assessments.

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for interest on long-term debt and compensated absences, which are recorded when paid. The financial statements of proprietary, pension trust, OPEB trust, and non-expendable trust funds are reflected on the accrual basis of accounting, the revenues are recorded when earned and expenses are recorded as incurred.

Budgetary Basis vs. "Generally Accepted Accounting Policies" (GAAP)

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP) except for certain items that are adjusted on the City's accounting system at fiscal year-end. During the year, the City's accounting system is maintained on the same basis as the adopted budget. This enables

CITY OF KALAMAZOO
2020 BUDGET
BUDGET POLICIES

budget units to monitor their budgets on a monthly basis through reports generated by the accounting system.

The differences between the budgetary basis and GAAP include the following:

- Compensated absences in the Enterprise funds are not expensed for budgetary purposes. GAAP requires compensated absences to be accrued when earned by the employees.
- Principal payments on outstanding debt in the Enterprise funds are expensed for budgetary purposes instead of being recorded as an adjustment to the balance sheet long-term liability.
- Capital outlay in Enterprise Funds is expensed for budgetary purposes instead of being recorded as an adjustment to the balance sheet capital asset.

Pension and Other Post-Employment Benefits (OPEB) in Enterprise Funds are expensed for budgetary purposes when paid. GAAP requires pension and OPEB to be accrued when earned by the employees.

BUDGET PROCESS

Budget preparation begins with a priority setting session with the City Commission. Budget instructions are distributed to department directors and accounting support staff that outline budgeting parameters for the operating and capital budgets.

The department directors review and submit their budget requests using the parameters outlined by Management Services and City Manager. A technical review is completed by Management Services. The City Manager prepares and submits to the City Commission the recommended budget by December 1, for the next fiscal year beginning January 1.

The City Commission reviews the City Manager's proposed budget. All review sessions are open to the general public. A copy of the proposed budget, as presented by the City Manager to the City Commission is available for viewing at the office of the City Clerk, and on the City web-site. Outlines for each budget review session are available at the time of the session.

A Public Hearing is held prior to the budget adoption to allow for citizen input. The notice of public hearing must be posted six days prior to the hearing. After the public hearing is closed, the budget is formally adopted by February 1. If an annual appropriation resolution is not ready for adoption prior to the beginning of the new fiscal year, an interim resolution shall be adopted to authorize expenditures until February 1, or adoption of the annual appropriation resolution.

Confirmation of the Tax Roll

The Board of Review completes its review of the assessment roll. A public hearing is held prior to the confirmation of the assessment roll to allow for citizen input. Once the required public hearing has been

CITY OF KALAMAZOO
2020 BUDGET
BUDGET POLICIES

held, the City Commission confirms the roll and approves the tax levy resolution. If an amended appropriation resolution is necessary, it will also be approved at this time.

APPROPRIATIONS

Interim Appropriation

Interim funding is appropriated if the next fiscal year's budget is not ready for adoption prior to December 31, of the current fiscal year. The Chief Financial Officer is authorized and directed to continue processing and issuing checks for normal payroll and expense operations of the City in accordance with the practices prevailing at the end of the current fiscal year.

Budget Amendments

Only the City Commission shall make new or additional appropriations. Budgets may be amended after adoption with approval of the City Commission if changes result in an increase in appropriation. Budget amendment requests must be made in writing and approval is required from the appropriate department director, the Management Services Director/CFO, and the City Manager. The City Manager ultimately requests approval from the City Commission.

Salaries, Wages, and New Positions

Any increase in salaries or wages, or the creating of positions, shall be made only by resolution or motion of the City Commission. The Chief Financial Officer is authorized to revise any payroll, fringe benefits, and other expenses paid by the City to conform to the terms of any labor contracts or other commitments, which have been approved by the City Commission.

Grants and Donations

The City Manager is authorized to accept grants and donations under \$25,000. The acceptance of grants shall be considered as authority to expend funds for those purposes. A summary of grants and donations accepted by the City Manager will be presented to the City Commission twice a year as an informational item.

Limitations of Expenditures

It shall be the duty of the City Manager to oversee that each department director, excluding the City Attorney, City Clerk, and Internal Auditor, does not exceed the amount appropriated for their department except by prior authority of the City Commission. Only the City Commission shall make new or additional appropriations. It shall be the duty of the City Attorney, City Clerk, and Internal Auditor to see that they do not exceed the amount appropriated for their department except by prior specific authority of the City Commission.

Legislative action by the City Commission to issue bonds, accept grants and donations, and authorize special assessment projects shall be considered as authority to expend funds for those purposes, and no further appropriation authority will be necessary.

**CITY OF KALAMAZOO
2020 BUDGET
BUDGET POLICIES**

TRANSFERS

City Commission Approval

Transfers shall require City Commission approval if the transfer will result in an increase or decrease in one or more items in the annual appropriation resolution.

City Manager Approval

The City Manager may approve the transfer of operating funds to capital projects for changes up to the greater of \$10,000 or to 10% of the project cost per project. The City Manager or designee may also approve the reallocation of funds within the capital accounts on the same basis, or in any amount, as long as the funds are still used for the purpose for which they were originally appropriated. All other transfers affecting capital projects shall require City Commission approval.

After receiving a request for transfer from the City Manager and hearing any objections to the request, transfers may be approved or disapproved by the City Commission. When approved by the City Commission or City Manager the transfer shall be considered an amendment to the budget and shall become effective immediately.

CARRY FORWARDS

Unexpended balances, both encumbered and unencumbered, of previously authorized construction or capital improvements not completed as of December 31 are hereby re-appropriated. Any such carry forwards shall be presented to the City Commission as an informational item at a regular City Commission meeting. Carry forward requests for non-capital items, shall be submitted to the City Commission for approval.

ALLOCATION OF ADMINISTRATIVE COSTS

A cost allocation plan will be developed each year to determine an appropriate amount to be allocated for central service costs to the various operations of the City. The allocation plan will be prepared in accordance with federal laws and guidelines for allocation of costs to federal grants. Allocation of costs to operations and cost centers other than federal grants may include allocation of costs that are disallowed for federal grants. A qualified, independent firm will prepare the allocation plan.

Utility operations will be allocated the full costs as provided in the plan. No allocation will be charged to general fund operations since this would only inflate general fund revenues and expenses equally without impacting the financial position of the fund.

All other funds will be charged an amount not to exceed the allocation determined by the plan. In order to make the allocations determined by the plan, some funds may be provided with a General Fund subsidy if for some reason the fund cannot be reasonably expected to pay the full allocation.

**CITY OF KALAMAZOO
2020 BUDGET
BUDGET POLICIES**

REVENUES

Tax Levy

The amount annually to be raised shall not exceed 2% (\$20 per \$1,000) of the assessed valuation as equalized of all real and personal property in the City, per Section 77 of the Charter.

Special Assessments

Section 108 of the Charter states the City Commission shall have power to determine, with or without a petition, that all or part of the expense of any public improvement or repair may be defrayed by special assessments upon the parcels or property especially benefited, and declare by resolution.

User Fees

The City Commission has jurisdiction over establishing schedules of charges, including recreational activities, cemetery fees, and neighborhood and community development fees and charges.

Enterprise Functions

Enterprise funds include the Water Division and Wastewater Division, which are fully self-supporting from user fees and charges, or subsidies from other intergovernmental sources.

Payment In-Lieu of Taxes (PILOT)

A payment-in-lieu of taxes is an agreement to pay an amount or specific tax in lieu of ad valorem tax on the property. The amount is defined by an agreement approved by the appropriate jurisdictions and the General Property Tax Act in the Michigan Compiled Laws. The City also charges a PILOT to the Water and Wastewater Divisions.

Interest Earnings

Interest earnings from the investment of temporarily idle funds are credited to the fund generating the earnings.

RESERVES

General Fund Undesignated Reserve

A balance equal to a minimum of 15% of current projected operating revenues shall be budgeted and maintained.

Contingency Reserve

Funds will be designated in a contingency reserve account within the General Fund with a target balance of \$500,000. The funds will be available for priority initiatives. The use of reserve funds will be approved based on the established levels in the city purchasing policy. The City Manager is able to appropriate funds from this reserve for emergency use. Any use of reserves that causes the balance to fall below the recommended level will be replenished within one year.

CITY OF KALAMAZOO
2020 BUDGET
BUDGET POLICIES

Reserve for Self Insurance

A reserve will be established to provide funding of a risk management program whereby the City is self-insured for workers' compensation, auto comprehensive and collision coverage, and is a member of the Michigan Municipal Risk Management Authority and Michigan Transit Pool with various deductibles and coverage limitations. This reserve is to be held in the Insurance Fund.

BUDGET FORMAT

Budgeted Funds

The annual appropriation resolution shall apply to all funds except internal service funds, debt service funds, permanent funds and trust and agency funds. The City Commission is also required to approve the administrative budget for the pension trust fund.

Operating Budget

The operating budget will be based on the principle of financing current expenditures with current revenues or accumulated reserves. Expenditures shall include adequate funding of the retirement system and adequate maintenance and replacement of capital and operating assets.

Budgeted expenditures will reflect the City's perceived needs and desires of the community based on the results of Priority Based Budgeting and the priorities established by the City Commission. The budget will be based on generally accepted accounting principles.

Five-year projections are included for the General Fund, the Major and Local Street Funds, and the Capital Projects Fund. The five-year projections for the Capital Improvement Program for the Water and Wastewater funds are also included.

The Operating Budget provides for general services including personnel costs, supplies, services, and capital equipment and improvements. These capital purchases are on-going and include vehicles such as cars and trucks, miscellaneous machinery and equipment, and building improvements under \$20,000. Revenues for the Operating Budget include property taxes, user fees and intergovernmental sources and local contributions.

FUND DESCRIPTIONS

The budget is adopted on a basis generally consistent with City Charter, State of Michigan rules and guidelines, and generally accepted accounting principles (GAAP). The budget is prepared by line item listing dollar amounts budgeted for each expenditure category separately. The expenditure categories are Personnel, Operating, Services, Debt Service, and Transfers.

Revenues are presented within the resource sections by fund type (General Fund, Special Revenue, Capital Project, and Enterprise) by revenue category. Summary schedules of estimated revenues are presented in the Budget Summary section of the Annual Budget.

CITY OF KALAMAZOO
2020 BUDGET
BUDGET POLICIES

The financial activities of the City are recorded in separate funds and account groups, categorized and described as follows:

Governmental Funds

General Fund

This fund is used to account for all general operating revenues and expenditures of the City not accounted for in another fund. Revenues are derived primarily from property taxes, state distributions, charges for inter-departmental services and transfers from other funds. These revenues are used to finance basic City services such as Public Safety, Parks & Recreation, General Government activities, and Public Services.

Special Revenue Funds

These funds are used to account for specific governmental revenues (other than specific revenues for major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Special revenue funds include the Major Street Fund, Local Street Fund, Cemeteries Fund, Solid Waste Collection Fund, grant and donations funds, the Kalamazoo Municipal Golf Association, and various other funds supporting economic development, community planning and development, and public safety.

Capital Projects Fund

This fund is used to account for acquisitions and construction of major capital facilities other than those financed by proprietary fund operations and special assessments.

Proprietary Funds

Enterprise Funds

These funds are used to account for operations that provide services financed primarily by user charges or activities where periodic measurement of net income is appropriate for capital maintenance, public policy, management control or other purposes. Enterprise funds include the Wastewater Fund and Water Fund.

Internal Service Funds

These funds are used to account for the financing of goods or services provided by the City to other departments and funds on a cost reimbursement basis. The Insurance Fund is the only fund in this category and is included in the budget for informational purposes only.

Fiduciary Funds

These funds are used to account for assets held in trust or as an agent for others. Fiduciary funds include the Pension Trust Fund, OPEB Trust Fund, Cemeteries Perpetual Care Fund, General Trust and Agency Fund, and Tax Collector's Fund. The Pension Trust Fund is included in the budget for informational purposes only.

**CITY OF KALAMAZOO
2020 BUDGET
BUDGET POLICIES**

OPERATING STRUCTURE

The City of Kalamazoo is organized on a departmental basis. The City's operations are accounted for under various cost centers known as activities or organizations within the departments. These activities or organizational units are consistent with the State of Michigan Chart of Accounts. The departmental unit is responsible for compliance with the approved budget. Each budgeting unit is within a particular fund of the City. Each of the revenue and expense items are assigned to a line item account number, and expenditures are presented at a line item detail within the following categories:

Personnel

Includes all salary and fringe benefit related costs, including base pay, overtime pay, vacation pay, holiday pay, sick leave pay, and special pays such as food allowance, tool reimbursement, pension contribution, health insurance, dental insurance, life insurance, workers' compensation, and employer social security expense.

Operating

The operating expense of the City which includes but is not limited to the purchase of supplies and services, travel and training, professional services, fees paid to outside sources for contractual services, utilities, liability insurance, lease payments, advertising, memberships and dues, and vehicle maintenance.

Capital Outlay

This includes expenditures for items added to the City's general fixed assets. These expenditures include the purchase of land, land improvements, building additions and improvements, machinery and equipment, office equipment and furniture, and vehicular equipment.

Debt Service

This includes the cost for interest and principal payments on the City's long-term and short-term debt.

Transfers

Includes expenditures in the form of transfers to other funds, required grant match, and payment to another fund for the purpose of having an expense or cost recorded in the legally correct fund.

CAPITAL IMPROVEMENTS PROGRAM

In addition to budgets for City Operations, the City of Kalamazoo Budget includes the Capital Improvement Program. The Capital Improvements Program (CIP) is a six-year forecast of capital expenses together with available funding resources. The first year of the forecast is adopted as the current year CIP budget.

The Capital Improvements Program (CIP) will reflect a consensus of the perceived needs and desires of the community based on current surveys and long-range planning. Projects included in the Capital Improvements Program shall be consistent with the City of Kalamazoo Strategic Vision. The CIP

CITY OF KALAMAZOO
2020 BUDGET
BUDGET POLICIES

provides funding for those operations exclusive of enterprise funds. Eligible uses include capital projects, major equipment, debt service, and non-utility environmental expenses. The City will develop and maintain a CIP to plan and fund capital projects over a minimum five-year period coordinated with the Operating Budget. The Capital Improvements Program will, to the extent possible, be designed to protect the City's investments in capital and operating assets through timely and adequate maintenance and replacement of those assets.

Capital outlay for the purpose of the Capital Improvements Program is defined as expenditures that result in the acquisition or addition to fixed assets that have an estimated life of at least five years and monetary value of at least \$20,000. Examples include construction of buildings or other structures, roads, sewers, parks, and the purchase of heavy equipment, fire trucks and buses. Funding for CIP include bond proceeds, donations, grants, and intergovernmental sources.

The debt service for bonds associated with the CIP for the Enterprise funds are recorded directly in the Enterprise Funds. In Governmental funds, the debt service is paid from a separate Debt Service fund, not included in the City Budget. In this case, the transfer to the debt service fund is made from the CIP fund.

The capital program receives contributions in aid to fund infrastructure in the Enterprise funds. Contributions in excess of the anticipated budget shall increase the appropriation by an amount equal to the contribution. Such increases will be brought forward to the City Commission twice a year as an informational item.

City of Kalamazoo 2020 Budget Calendar

Date	Charter Deadline	Item	Description
2/25		FFE Board Retreat	FFE budget planning
3/23		City Commission Retreat	City Commission budget work session
8/23		FFE Requests Finalized	Review FFE budget requests
9/13		FFE Board Review	FFE Board reviews proposed requests
10/7		FFE Presentation	FFE draft budget to City Commission
10/25		FFE Board Meeting	FFE Board approval of 2020 Budget
11/22	12/1	Proposed 2020 Budget Submitted	Proposed budget posted to the City website
12/9		City Commission Work Session	Discuss 2020 Budget
12/16		Resolution to Hold Public Hearing	Adopt the Resolution to Hold Public Hearing
1/6		Public Budget Hearing	Hearing for public input on recommended budget
1/20	2/1	Budget Adopted	Budget Adopted by City Commission

THE CITY OF



Kalamazoo

History

Kalamazoo began during the late 18th and early 19th centuries when European fur traders made their way to the area to set up trading posts. The Pottawatomie inhabited the area, but by the 1820's pioneers began making permanent settlements in the vicinity. The first plat of land was recorded in March of 1831 for the village of Bronson, which included a jail and academy squares.

In 1884, Kalamazoo was the largest village in the United States. The 16,500 citizens voted in April of that year to become the City of Kalamazoo. Banker and entrepreneur, Allen Potter, was elected the City's first Mayor. The City of Kalamazoo was incorporated as a commission-manager form of government in 1918, which establishes the City Commission as the legislative and governing body of the City.

In 1959 the City closed sections of Burdick Street to create the nation's first open-air pedestrian shopping mall, earning Kalamazoo the nickname "Mall City".

Today, Kalamazoo hosts the Kalamazoo Promise, three higher learning institutions, two nationally recognized healthcare systems, diverse housing, award winning water and water reclamation systems, and many parks, lakes, and golf courses. A wide variety of industries and businesses call Kalamazoo home, including major players in the pharmaceutical, medical science, and craft beer industries. The City also offers an assortment of cultural attractions that you might only expect to find in larger metropolitan areas including music, visual art, dance, and theatre.

For more information about Kalamazoo's history, the Kalamazoo Public Library has an award winning collection of local history resources available online at <http://www.kpl.gov/local-history/all-about-kalamazoo>.

Location

Kalamazoo encompasses approximately 26 square miles in southwestern Michigan, approximately 136 miles west of Detroit, 73 miles southwest of Lansing, and 145 miles east of Chicago. The City is the county seat of Kalamazoo County and is easily accessible from both I-94 and U.S. 131.

Population

Kalamazoo's population is approximately 76 thousand residents, which is an increase of 3.1% since 2010. Over 90% of Kalamazoo residents have a high school diploma and 34.2% have a bachelor's degree or higher.

Income

The City of Kalamazoo had an estimated median household income in of \$37,438 in 2017 with 31% of the population living below the poverty line. Efforts to share prosperity more broadly and alleviate poverty are goals that were established by the community through the Imagine Kalamazoo 2025 planning process. These goals are also supported by the Foundation for Excellence, which was established in 2017.

Housing

Kalamazoo's owner-occupied housing unit rate is 44.8%, with a median home value of \$99,300. Median gross rent is \$743 vs. median monthly owners' costs of \$1,051 for homeowners with a mortgage. Increasing housing stock in the city is a priority of the City Commission and the Foundation for Excellence, which is investing heavily in affordable housing.

Employment

Industries in Kalamazoo include pharmaceuticals, healthcare, education, banking, brewing, and insurance. Among the area's largest employers are Bronson Methodist Hospital, Borgess Medical Center, Western Michigan University, Stryker, and Pfizer. The unemployment rate for the City of Kalamazoo was 3.4% as of September 2019 (BLS).

Education

The Kalamazoo Public School System offers classes at 26 facilities with a total enrollment of approximately 13,000 students. In 2005, the introduction of the Kalamazoo Promise scholarship brought state and national recognition to the Kalamazoo Public School System. The program covers up to 100 percent of tuition and mandatory fees for up to 130 credits at Michigan's public, private and community colleges.

There are several colleges, universities, and trade schools within the City limits including Western Michigan University, Kalamazoo College, and Kalamazoo Valley Community College. During the school year the City's population includes between 20,000 and 30,000 college students.

Healthcare

Residents of Kalamazoo are served by Bronson Methodist Hospital and Borgess Medical Center. Bronson Hospital has been a Level I Trauma Center since 1989 and was the first accredited Chest Pain Emergency Center in Southwest Michigan. The hospital was awarded the Magnet Recognition for Nursing excellence considered the gold standard in nursing care, a distinction held by only 7% of the nation's hospitals. The community is also served by the Family Health Center, which provides care to historically underserved patients in Kalamazoo County. The Family Health Center open in 1971 and celebrated the opening of an additional location in 2017.

Public Safety

The City of Kalamazoo provides police, fire and emergency medical services (EMS) through the Kalamazoo Department of Public Safety (KDPS). KDPS is the largest fully integrated police, fire and EMS department in the United States. KDPS provides a range of services to ensure that the residents and visitors of Kalamazoo can maintain a high quality of life.

KDPS emphasizes community service and relationship building. Public Safety Officers are expected to conduct foot patrols in the zones they patrol and make a concerted effort to build relationships, attempting to contact every resident in their patrol area.

Transportation

Metro buses and Metro Connect service operates seven days a week throughout the Kalamazoo urbanized area. There are currently 43 buses that provide service fixed route service for Metro with 11 of them being hybrid electric. The Metro Connect program operates with 48 paratransit vehicles. Metro provides more than 2.8 million rides to the entirety of Kalamazoo County annually.

The Kalamazoo/Battle Creek International Airport located within the City limits is a non-hub, commercial services airport that serves area. A major east-west Amtrak rail line also passes through the City providing daily rail passenger service.

Public Services

The City of Kalamazoo provides a wide variety of services including water, wastewater, street and sidewalk maintenance, traffic operations, and snow removal. The department also administers environmental protection programs, maintains two cemeteries, and offers bulk trash, brush, leaf, and recycling collection throughout the year.

The City of Kalamazoo Public Water Supply System is the second largest groundwater-based drinking water system in Michigan and is ranked one of the lowest for water rates out of the twelve largest systems within the state. Kalamazoo has also been designated a Groundwater Guardian Community by the Groundwater Foundation every year since 1998. Kalamazoo's water system provides 20 million gallons of water on an average day to 123,000 customers within 10 jurisdictions. The system includes approximately 823 miles of watermain and 5,970 hydrants.

Water

- 823 miles of water main
- 20 million gallons per day average demand
- Approximately 5,970 hydrants
- 10 storage facilities
- 16 water supply stations
- 17 wellfields
- 25 booster/bleeder stations
- 98 wells
- franchise agreements with 10 municipalities

CITY OF KALAMAZOO
2020 BUDGET
COMMUNITY PROFILE

Wastewater

- 53.5 million gal/day treatment plant capacity
- average flow of 27 million gallons/day
- 300 miles of sanitary sewer
- More than 800 miles in service area
- 62 lift stations (city and townships)
- Franchise agreements with 20 municipalities

The City of Kalamazoo Water Reclamation Plant (KWRP) provides treatment services to more than 150,000 residents in 18 Kalamazoo-area municipal jurisdictions. The KWRP uses an innovative treatment system to treat a variety of pollutants in concentrations that most other plants cannot. The plant incorporates powdered activated carbon treatment into its secondary process, which enables treatment of wastewater from a variety of industries without the need for pretreatment.

Manufacturers that produce pharmaceuticals, organic chemicals, spices and food additives all benefit from this process. By providing these businesses with state-of-the-art, unique wastewater treatment, the KWRP helps the community attract and retain employers who offer opportunities to residents. In 2010 the treatment plant added the Biological Nutrient Removal process, which uses Anaerobic Zones, Anoxic Zones, and Aerobic Zones to increase the removal of phosphorus and nitrogen by specialized bacteria.

The City of Kalamazoo operates and maintains approximately 97 miles of major streets and 166 miles of local streets. The City also operates and maintains 123 traffic signal devices in the city and another 88 for adjacent jurisdictions. Public Services staff perform roadway and traffic engineering, roadway paving & patching, tree trimming & removal, concrete repair, signal maintenance, right-of-way permitting and management, and snow removal.

Streets

- 97 miles of major streets
- 166 miles of local streets
- 15 miles of paved bike lanes
- 10 miles of bike routes
- 4.6 miles of multi-use trails

The City of Kalamazoo has a separate stormwater management system, which discharges its stormwater using thousands of catch basins and inlets, and more than 400 outfalls that primarily discharge into surface water features. Kalamazoo has had an active MDEQ National Pollutant Discharge Elimination System Stormwater Permit since 2003 and continues to be an active partner in watershed improvement projects for the Portage Creek and Arcadia Creek Watersheds (including Axtell Creek), and the Kalamazoo River Mainstem 3 Corridor (including Davis Creek).

Stormwater

- 228 miles of stormwater drain
- 470 total outfalls
- 11,616 catch basins/inlets
- 4,670 manholes

Parks & Recreation

Kzoo Parks maintains 33 parks for Kalamazoo residents and visitors to enjoy. In 2019, improvement projects were completed at Reed Street Park, Crane Park, and a structure will be installed at Rockwell Park to host the SuperRec program. These projects were planned based on community input and made possible in part due to the support of the Foundation for Excellence.

Kzoo Parks holds several events each year that are free and open to all community members, such as the annual Tree Lighting Ceremony in Bronson Park, the Egg and Candy Cane Hunts, the Movies in the Park series, Safe Halloween, and Lunchtime Live! Several youth development and recreation options are also offered including after school programs, summer camps, and athletics. Adult sports leagues are also available.

Economic Development

The City of Kalamazoo implemented new Economic Development programs aimed at bolstering entrepreneurs and neighborhood businesses. With support of the Foundation for Excellence, the Business Development Fund is now able to provide a variety of grants and loans to support new and growing businesses when traditional financing was not available.

Parks

- 667 acres of parkland
- 36 separate facilities
- 275 acres of lakes
- 3 municipal golf courses
- 1 swimming pool
- 2 public cemeteries
- 1 festival site

2019 also brought several high-profile developments in downtown Kalamazoo closer to completion. When finished, the Exchange Building, 400 Rose, and 180 Water Street will bring hundreds of new residential units downtown in addition to new commercial space and more parking.

The City of Kalamazoo's Economic Development staff and Brownfield Redevelopment Authority continue to work with development partners to bring realize high quality projects that are consistent with the City's values and the Imagine Kalamazoo 2025 Vision and Master Plan.

Imagine Kalamazoo 2025

With the Imagine Kalamazoo Master Plan completed, city staff continue to focus on the work outlined within it to achieve its vision. Of the 145 actions in the work plan, 75% are completed, in progress, or are ongoing.

CITY OF KALAMAZOO
2020 BUDGET
COMMUNITY PROFILE

Awards

- Michigan Green Communities Challenge, Bronze Award, 2018
- Daniel P Burnham Award for a Comprehensive Plan, 2018
- Bicycle Friendly Community, 2017
- MEDC Redevelopment Ready Award, 2017
- Tree City USA, 23 years
- GFOA Certificate of Achievement for Excellence in Financial Reporting, 23 years
- GFOA Certificate of Excellence in Budgeting, 22 years
- Groundwater Guardian Community, The Groundwater Foundation, 17 years
- MDEQ Wellhead Protection Program Grant Recipient, 15 years
- National Exemplary Source Water Protection Award (Large Groundwater Systems), American Water Works Association, 2014
- Daniel L Becker Award for Local Leadership in Preservation, National Alliance of Preservation Commissions, 2014
- Exemplary Wellhead Protection Program Award (Large Groundwater Systems), American Water Works Association (Michigan Section), 2013
- Citizen Award, Michigan Historic Preservation Network, 2011
- Silver, Gold, and Platinum Awards for the Wastewater Treatment Plant through the National Association of Clean Water Agencies (NACWA)
- MDEQ Brownfield Grant and Loan Recipient

CITY OF KALAMAZOO 2020 BUDGET BUDGET OVERVIEW

TOTAL BUDGET

The City of Kalamazoo 2020 Budget includes expenditures of \$203.1 million, representing an increase of 11.76% from the 2019 Adopted Budget total expenditures. The citywide budget is made up of various funding groups (See Chart 1). The highlights of the recommended spending plan are discussed below in greater detail. The increase in expenditures is primarily due to additional capital improvements in the City's various Capital Improvement Programs. See the Capital Improvement Program section of the budget for a listing of the City's 2020 planned projects.

2020 Budget Total Expenditures

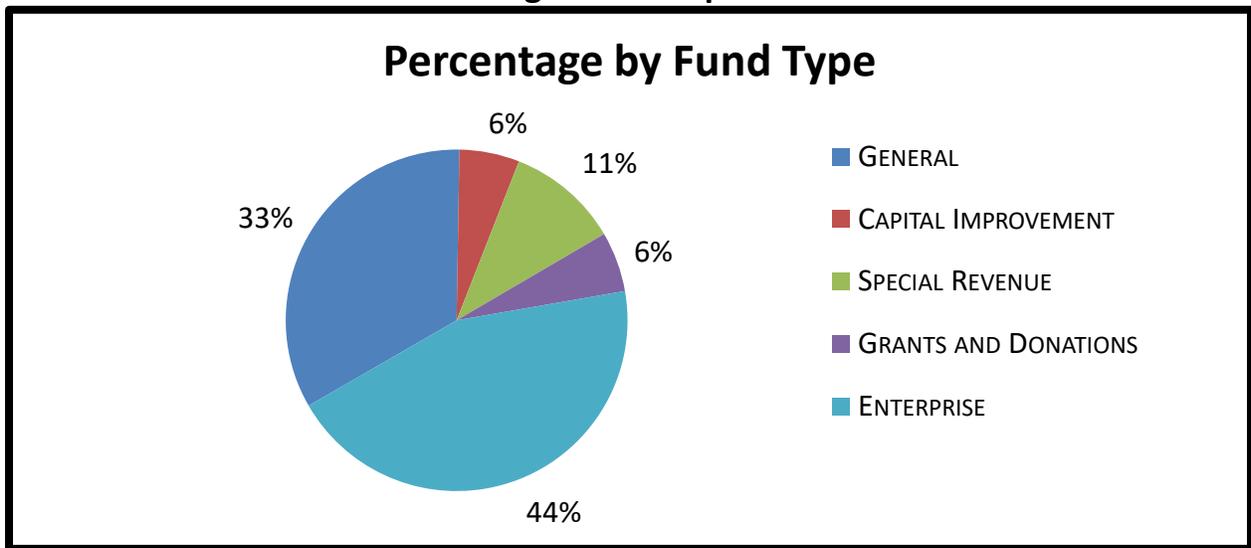


CHART 1

REVENUE

General Fund

General Fund revenue is estimated at \$67.6 million in the 2020 Budget, which represents an increase of 4.31% from the Adopted 2019 amount. The three largest revenue sources for the City come from Property taxes, Intergovernmental Contributions (primarily State revenues), and Foundation for Excellence funding. These three sources represent 77.10% of all estimated General Fund resources (See Chart 2).

**CITY OF KALAMAZOO
2020 BUDGET
BUDGET OVERVIEW**

2020 General Fund Revenue

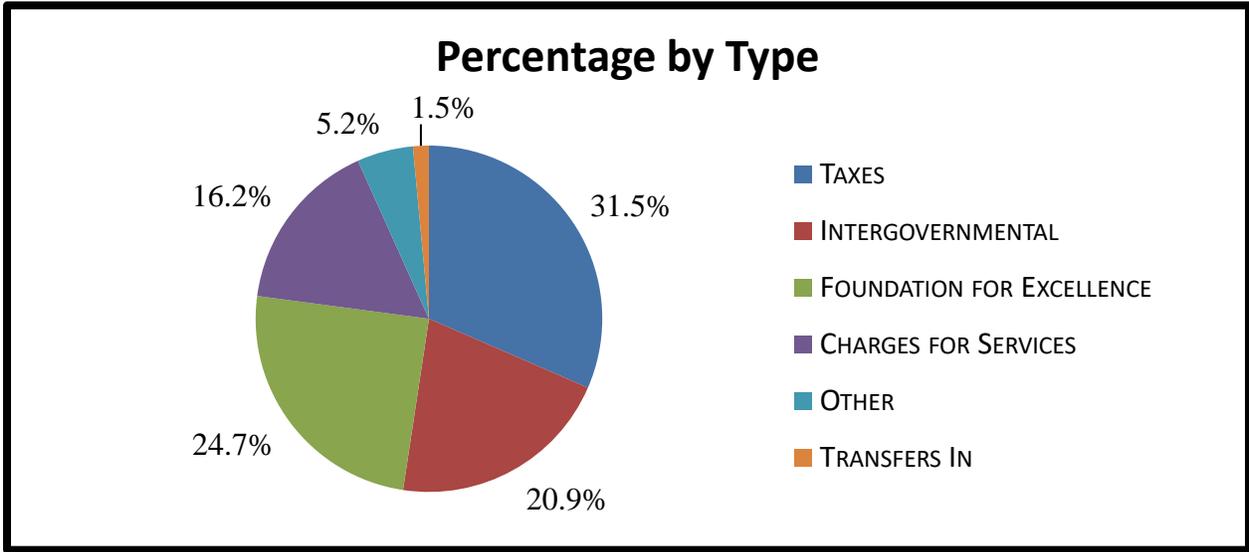


CHART 2

Property Taxes

Property Taxes are estimated to increase by 3.58% in 2020. Of this increase property tax values are anticipated to increase approximately 2.58% from 2019 estimated taxable values. The remaining tax increase is due primarily to the change of timing in the disbursements from the State of Michigan Public Act 86 of 2013 for the City's personal property taxes. The large decrease in 2018 was due to the Property Tax Rate cut from 19.2705 mills to 12.0000 (See Chart 3). This reduction was funded by the Foundation for Excellence, which is discussed further below.

General Operating Property Tax Revenue

Millions\$ (2011-2020), Includes Tax Capture

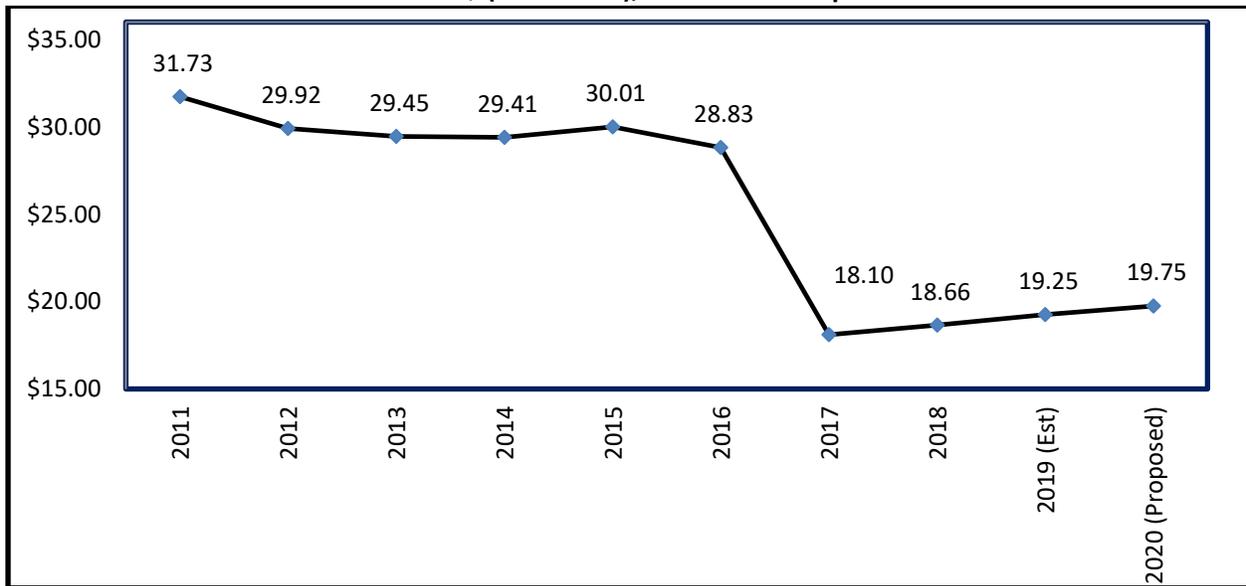


CHART 3

CITY OF KALAMAZOO 2020 BUDGET BUDGET OVERVIEW

Intergovernmental Revenues – State Revenue Sharing

The estimated Revenue Sharing payments of \$9.6 million in 2020 is an increase of 2.88% compared to 2019 projected receipts of \$9.4 million. (See Chart 4). Over the past few years Revenue Sharing has had incremental growth but remains significantly reduced from the 2001 level of \$12.5M.

State Revenue Sharing
Million \$s (2011-2020)

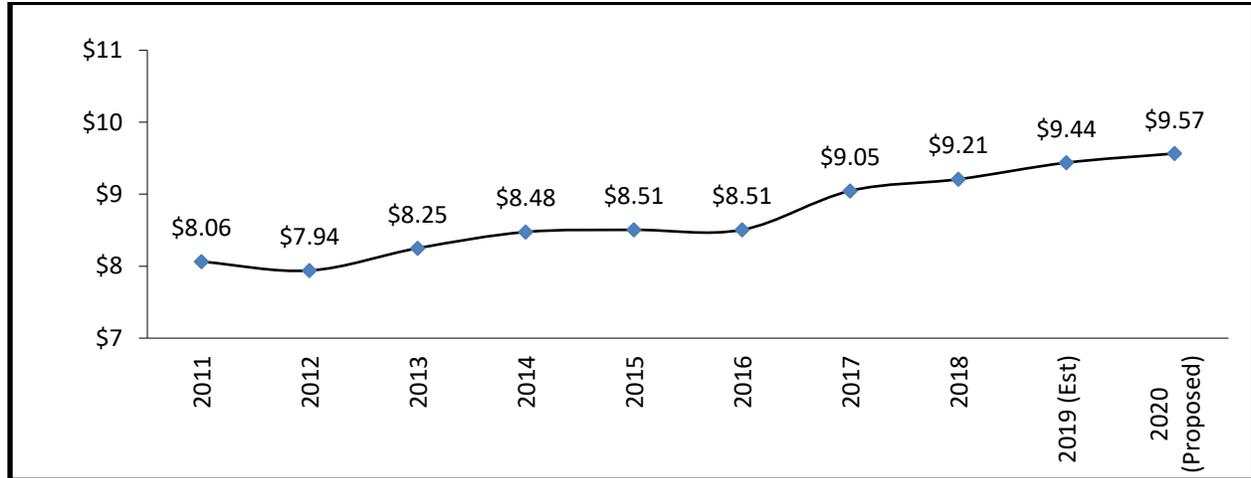


CHART 4

Foundation for Excellence

The 2020 Budget continues to include Foundation for Excellence (FFE) funding to support the property tax reduction first implemented in 2018 to reduce the City's property tax millage from 19.2705 mills to 12.0000. In 2020, FFE operational revenues also include \$4.1 million of budget stabilization revenues for a total of \$16.7 million to support General Fund operations.

Other Revenues

Charges for Services are 16.17% of General Fund Revenues. Revenues for Charges for Services are estimated to increase by 14.37% in the 2020 Budget. The increase is due primarily to continued centralization of departments, including Information Technology and 311 Customer Service. As services become centralized, the use fees charged to other departments are replaced by the direct cost of staff or operating expenses previously charged to those departments.

The remaining 6.72% of estimated revenues includes permits, licenses and fees, fines and forfeitures, other revenues, and transfers from other funds. Revenue for License, Permits and Fees are anticipated to increase by 12.66%. This is based on increased building permit and business license activity as compared to the amount in the Adopted 2019 Budget. Interest revenues are anticipated to increase 53.22% due to improved investment strategies.

CITY OF KALAMAZOO

2020 BUDGET

BUDGET OVERVIEW

Non-General Fund Revenue

Major & Local Streets

The Major & Local Streets operations are primarily funded by Statewide Gas & Weight Taxes, which are apportioned to the State and Local road and transportation systems through State of Michigan Public Act 51 formulas. Act 51 revenue (as it is known) is expected to see a 23.86% increase, primarily due to additional funds provided by the State and a Jurisdictional Transfer of former State of Michigan streets to the City of Kalamazoo. Major Street revenues are sufficient to fund operations. The Local Street Fund will require an operating subsidy of \$1.1 million from the Major Street Fund for 2020 and \$1.0 million for 2021.

Streets Capital projects in the amount of \$6.5 million are funded with Federal Aid Revenues and Capital Improvement Bonds in 2020.

Cemetery

Cemetery operational revenue is projected to remain steady in 2020. Operational revenues are not designed to cover operations and capital improvements, therefore a recurring subsidy of \$312 thousand from the Perpetual Care Fund supports the cemetery activity. In addition, the Perpetual Care Fund supports cemetery capital expenditures budgeted for \$200 thousand in 2020.

Solid Waste

Solid Waste operations are funded by a dedicated millage of 1.8 mills. Property Tax revenues of \$2.89 million are estimated in 2020. This represents an increase of 4.61% due to anticipated increases in tax values.

Wastewater Fund

The 2020 Budget anticipates an increase of approximately 10% in Wastewater revenues as compared to 2019 rates. Rates are dependent on final ratemaking calculations and will be presented in January 2020 for City Commission action.

Water Fund

The 2020 Budget anticipates an increase of approximately 10% in Water revenues as compared to 2019 rates. Rates are dependent on final ratemaking calculations and will be presented in January 2020 for City Commission action.

EXPENDITURES

General Fund

The 2020 Budgeted expenditures for the General Fund is \$67.6 million, representing an overall increase of 4.31% when compared to the Adopted 2019 Budget, and a 3.20% increase compared to the 2019 Projected Expenses.

The City's programs are divided into Governance Programs and Community Programs. Governance Programs are primarily served by the City Commission Appointees, including the City Manager, City Attorney, City Clerk and Internal Auditor. The City Manager oversees the Community Programs of the City and the remaining Governance Programs. The General Fund has four departments that facilitate the majority of community programs of the City: Public Safety, Public Services, Community Planning and

**CITY OF KALAMAZOO
2020 BUDGET
BUDGET OVERVIEW**

Economic Development, and Parks and Recreation. The remaining departments that primarily serve governance programs include: Management Services, Human Resources, Information Technology, and 311 Customer Service. Certain expenses included in the General Fund are general in nature and are therefore not assigned to a specific department or governance program. (See Chart 5).

**2020 General Fund Budget
By Department**

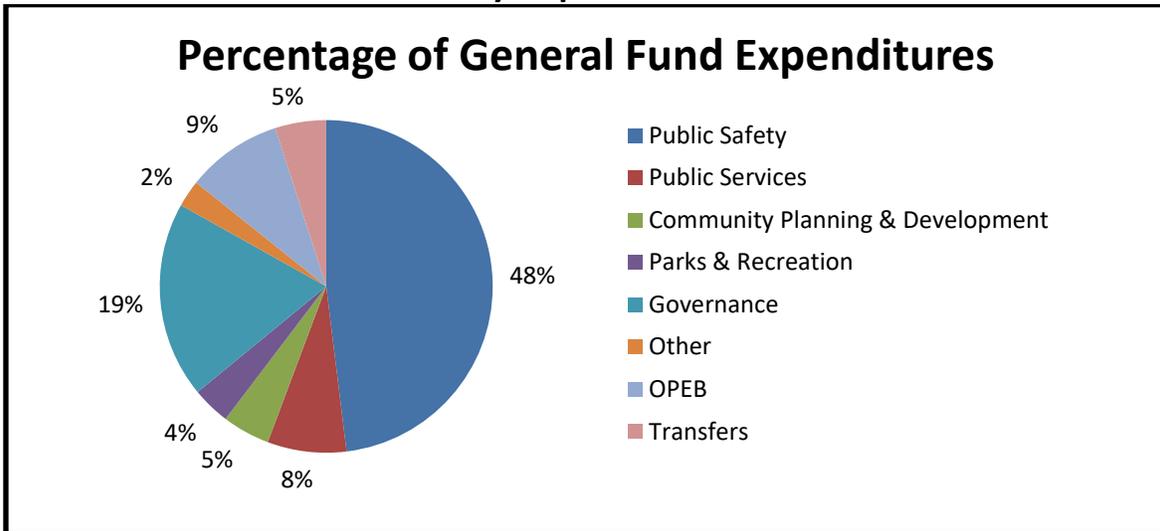


CHART 5

Below is a chart of the General Fund Expenditures by type (See Chart 6).

**2020 General Fund Budget
By Expenditure Type**

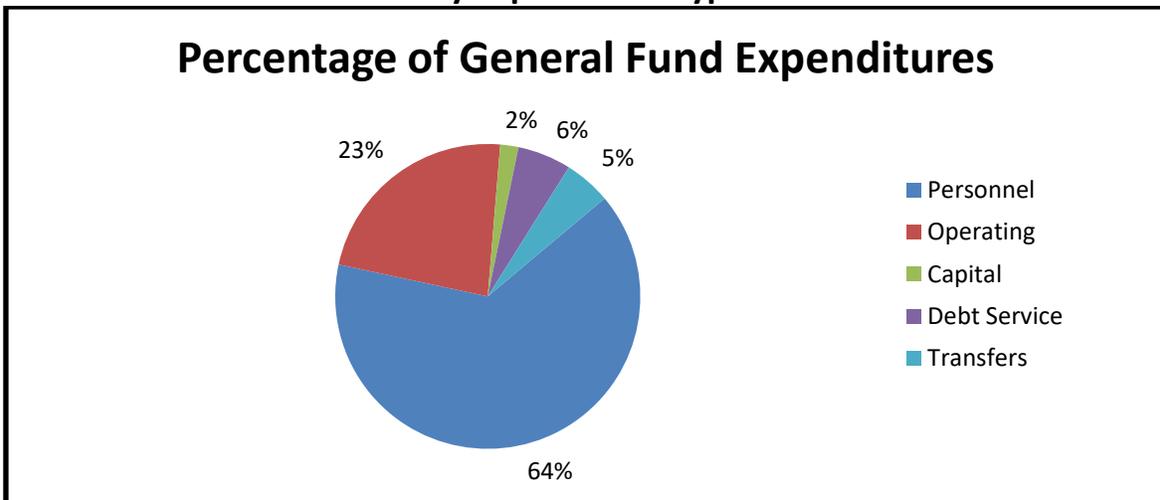


CHART 6

CITY OF KALAMAZOO 2020 BUDGET BUDGET OVERVIEW

Projected General Fund

Long term revenues and expenses in the General Fund are projected to exceed a target fund balance of 15% of operating revenues through 2025 (see Chart 7). Projected revenues continue to anticipate support from the Foundation for Excellence (FFE) based on funding levels outlined in the by-laws. FFE operating support includes a subsidy to reduce the City's property tax millage and \$4.1 million starting in 2020 for budget balancing. The budget balancing will be increased annually by the municipal cost index, approximately 3.0% projected for 2020. The City continues to implement new initiatives and City programs in order to implement the strategic goals outlined in Imagine Kalamazoo 2025 and initiatives to become a High-Performance Organization.

The City has entered into an agreement with the Kalamazoo County Consolidated Dispatch Authority (KCCDA) to transition City Public Safety dispatching as of August 2019. After the failure of the Consolidated Dispatch phone surcharge vote in May 2018, a new 5-year funding agreement was forged, whereby the contributions of participating units are based primarily on population. A new permanent funding model will be adopted after this agreement expires. The 5-year fiscal plan for the General Fund anticipates a funding solution in 2021.

2020 General Fund Budget Five Year Fiscal Plan

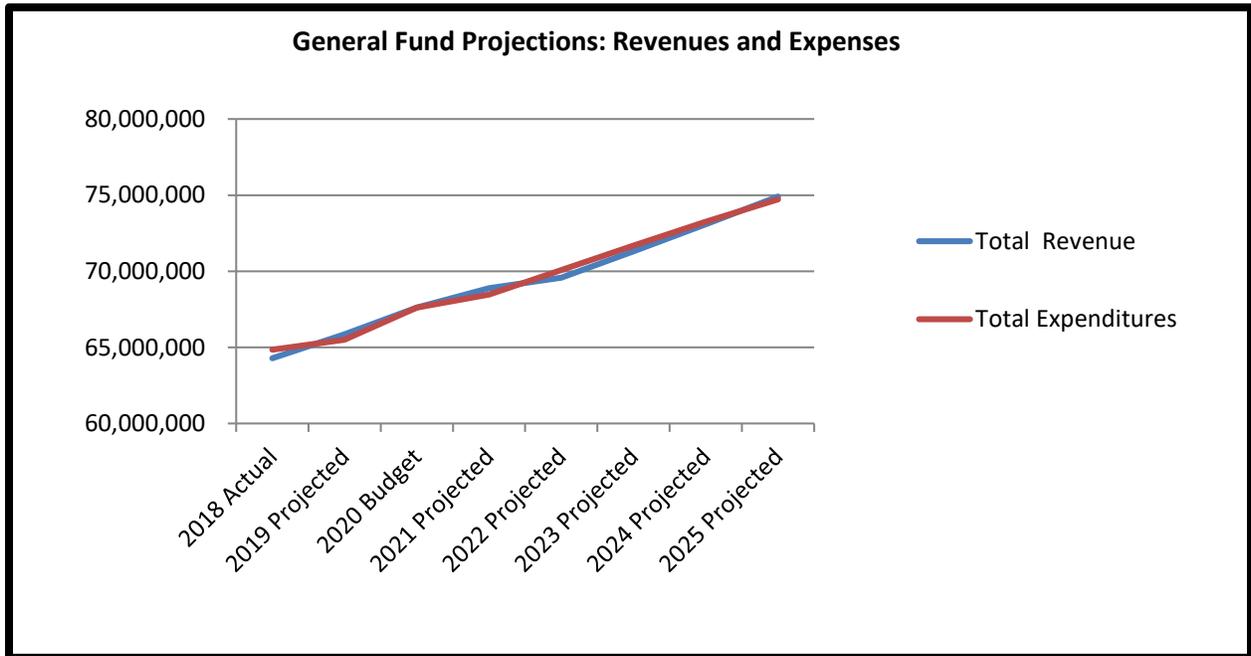


CHART 7

CITY OF KALAMAZOO 2020 BUDGET BUDGET OVERVIEW

Fund Balance

The General Fund targets to exceed a fund balance target of 15% of Operating Revenues. The fund balance projections through 2025 (See Chart 8).

2020 General Fund Budget Five Year Fiscal Plan

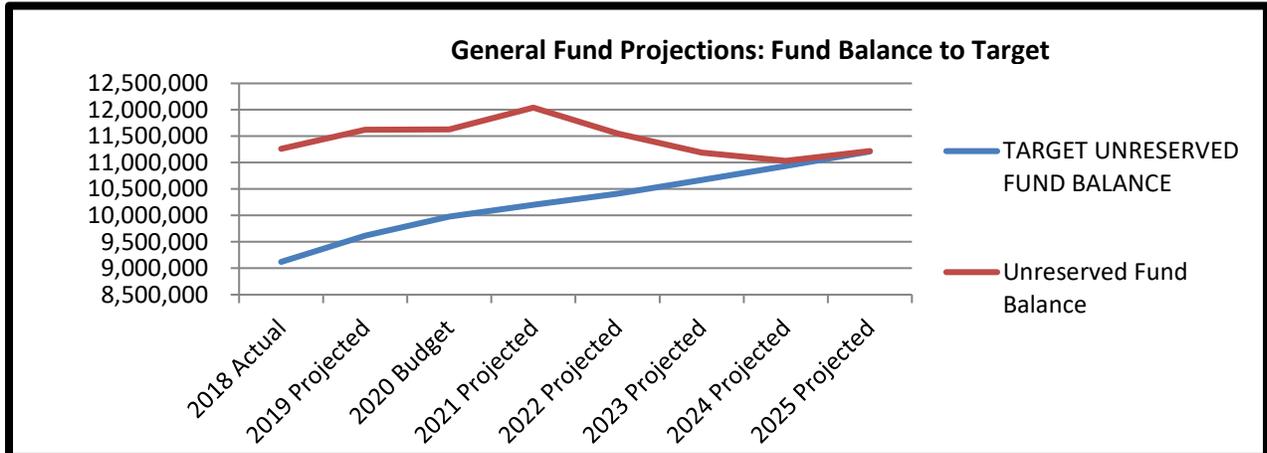


CHART 8

General Fund revenues are projected to exceed expenditures by \$357 thousand dollars in 2019. The projected fund balance in 2019 is \$11.6 million which is 18.1% of estimated operating revenues, exceeding the target of 15% of General Fund projected revenues in the Five-Year Fiscal Plan. The projected fund balance does not include the Contingency Reserves and Park Reserves, which have balances of \$559.9 thousand.

POSITION ALLOCATIONS

The 2020 Budget includes 646 full-time positions as compared to the 641 full time positions included in the Adopted 2019 Budget (See Chart 9). In addition, the City has 9 part time positions, for a total of 655 allocated positions. The city-wide increase in staffing is to better meet the needs of the community. The Position Comparison schedule included within this budget document provides further detail of the positions and changes by department.

2020 Positions Department Totals

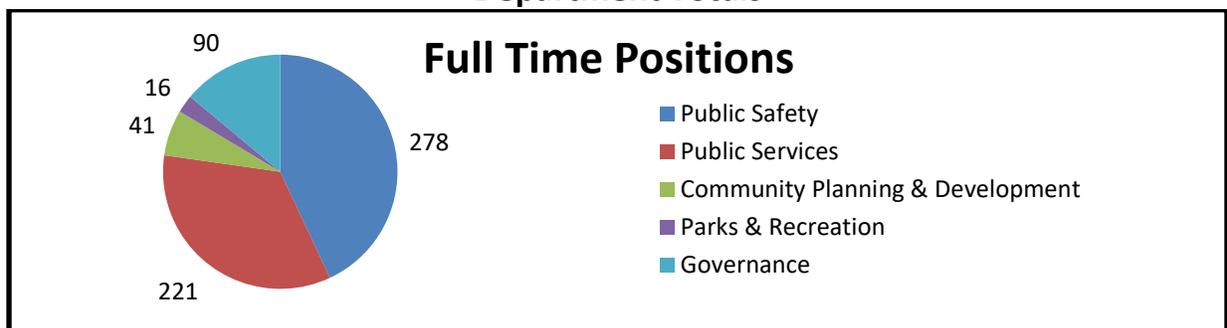


CHART 9

**CITY OF KALAMAZOO
2020 BUDGET
BUDGET OVERVIEW**

CAPITAL IMPROVEMENT

The detail of the City’s Five-Year Capital improvement plan for the General Capital Improvement Fund, Major Streets, Local Streets, Wastewater, and Water funds are included in the budget document under the section “Capital Improvement Program” (See Chart 10).

The City’s total capital improvement for 2020 is \$52.9 million (See Chart 10). The improvement plan anticipates \$42.9 million of bond proceeds, of which \$11.1 million is General Obligation to be funded by the General Fund, Major Streets, and Local Streets and \$31.7 million of Revenue bonds to be funded by Wastewater and Water (See Chart 11).

2020 Capital Improvement Program

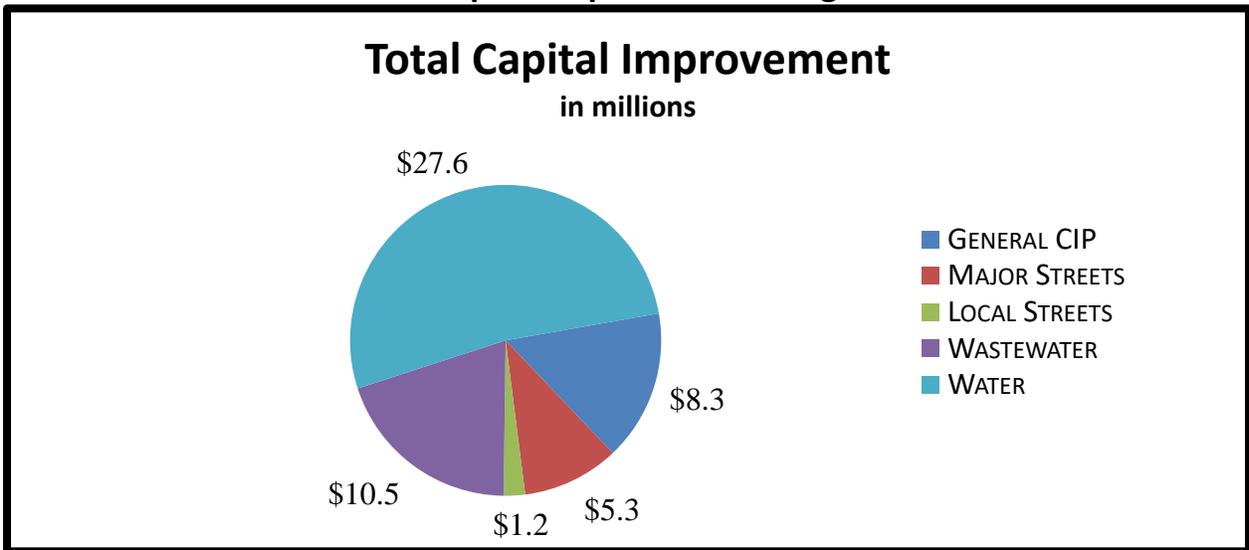


CHART 10

2020 Capital Financing by Source

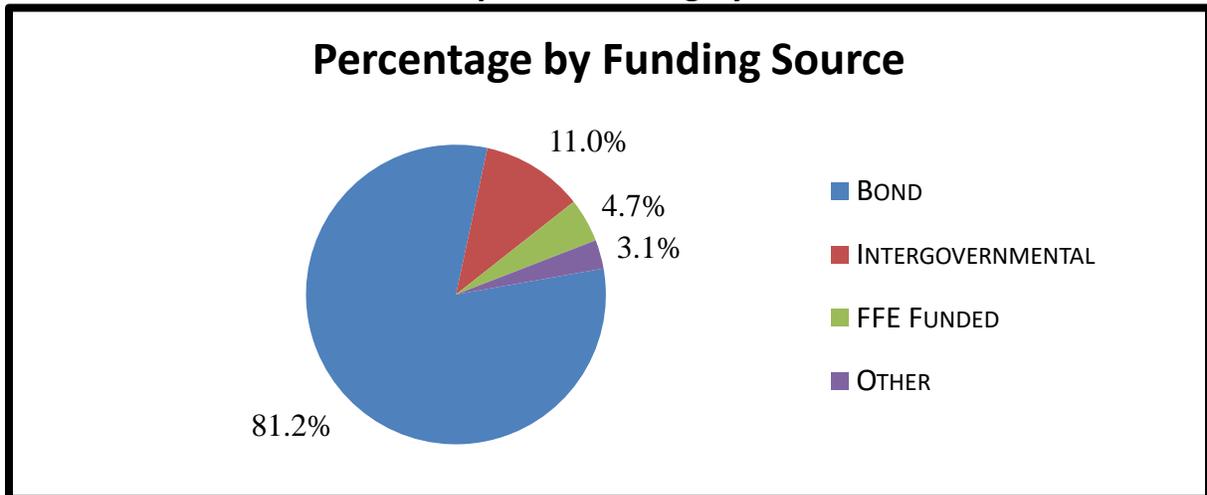


CHART 11

CITY OF KALAMAZOO

2020 BUDGET

BUDGET OVERVIEW

General Fund Capital

General capital projects, which are funded in the Capital Improvements Program (CIP) Fund, total \$8.3 million. Capital projects in the CIP Fund include \$0.9 million in heavy equipment, \$2.2 million for Public Safety facilities and equipment, \$.75 million in Public Services improvements, \$3.7 million in Park improvements, and \$0.8 million in other projects.

The General Fund transfers funds annually to cover the debt service payments required by the City's General Capital Improvement program that is not otherwise funded by other sources. In 2020, the total transfer is \$3.4 million as compared to \$3.1 million in 2019 adopted transfers.

The Five Year Fiscal Plan for the Capital Improvement Fund is included in the Budget Summary section of this budget document.

Non-General Fund Capital

Local Streets

Improvements to various local streets total \$1.2 million which is 100% bond funded in 2020.

Major Streets

Improvements to various major streets total \$5.33 million in 2020. The capital improvements are to be funded with \$.97 million in federal funds and \$4.36 million in new capital improvement bonds.

Water & Wastewater

Capital improvements of \$10.46 million and \$28.6 million are planned in the Wastewater and Water Funds, respectively. Capital investment in the Wastewater and Water systems is necessary to ensure the supply and quality of drinking water and the flow and treatment of sanitary sewer. This includes new & replacement mains, service connections, hydrants, meters, pumping station upgrades, capital maintenance, and improvement of existing infrastructure.

**CITY OF KALAMAZOO
2020 BUDGET
SUMMARY OF EXPENDITURES - ALL FUNDS**

	2018 Actual	2019 Adopted	2019 Amended	2019 Projected	2020 Budget	2020/2019 Variance	2021 Projected
GOVERNMENTAL							
GENERAL	64,847,941	64,812,068	64,923,954	65,505,958	67,603,465	4.31%	68,473,456
CAPITAL IMPROVEMENT	8,848,073	10,262,497	12,003,401	11,817,187	12,211,820	18.99%	13,727,528
SPECIAL REVENUE							
Major Streets	8,842,780	14,161,141	17,622,246	17,512,362	13,475,098	-4.84%	14,283,870
Local Streets	4,810,908	4,660,554	5,866,100	5,813,541	4,475,004	-3.98%	4,267,914
Cemeteries	420,776	569,391	676,683	849,939	616,587	8.29%	621,485
Solid Waste	2,434,584	3,081,984	3,081,984	2,924,104	2,766,372	-10.24%	2,800,822
Blight Abatement	18,631	-	406,000	406,000	-	0.00%	-
K-VET Drug Enforcement	93,219	275,349	275,349	279,625	-	-100.00%	-
Kalamazoo Municipal Golf Association	1,679,853	1,765,750	1,765,750	1,765,750	1,673,530	-5.22%	1,692,486
TOTAL SPECIAL REVENUE	18,300,751	24,514,169	29,694,111	29,551,321	23,006,592	-6.15%	23,666,577
GRANTS AND DONATIONS							
Foundation for Excellence	9,830,661	10,087,533	13,355,805	13,937,222	8,268,530	-18.03%	82,189
Light Grant	-	-	1,000,000	1,000,000	-	0.00%	-
Community Development Administration	672,609	762,197	762,197	767,672	757,640	-0.60%	780,113
Community Development Entitlement	1,210,363	1,019,855	2,087,590	3,012,909	-	-100.00%	-
Business Development	318,799	500,000	1,681,299	1,681,299	-	-100.00%	-
Miscellaneous Grants	2,320,397	2,322,851	2,869,435	4,649,499	2,012,699	-13.35%	-
Private Purpose Trust & Donations	567,952	96,450	352,770	317,979	575,767	496.96%	-
Discontinued Loan Programs	11,795	-	-	-	250,000	0.00%	-
TOTAL GRANTS AND DONATIONS	14,932,574	14,788,886	22,109,096	25,366,580	11,864,636	-19.77%	862,303
TOTAL GOVERNMENTAL	106,929,339	114,377,620	128,730,561	132,241,046	114,686,514	0.27%	106,729,864
ENTERPRISE							
Wastewater Division	25,682,632	33,546,733	40,284,887	39,990,394	37,970,149	13.19%	38,476,218
Water Division	25,514,763	33,832,362	47,402,469	41,399,587	50,481,668	49.21%	64,426,041
TOTAL ENTERPRISE	51,197,395	67,379,095	87,687,357	81,389,981	88,451,817	31.27%	102,902,259
GRAND TOTAL ALL FUNDS	158,126,734	181,756,715	216,417,918	213,631,027	203,138,331	11.76%	209,632,123
<i>Informational Purposes Only</i>							
PENSION SYSTEM	32,528,785	32,270,734	32,270,734	32,875,734	33,539,903	3.93%	33,874,552
OPEB SYSTEM	10,755,325	10,996,480	10,996,480	11,549,280	12,303,180	11.88%	12,425,842
INTERNAL SERVICE FUNDS (ISF)							
Insurance	14,920,795	17,447,460	17,897,460	15,704,079	16,354,122	-6.27%	17,020,229

CITY OF KALAMAZOO
2020 BUDGET
REVENUES AND EXPENDITURES BY CATEGORY
BY ALL FUND TYPES

2018 ACTUALS

	GENERAL FUND	CIP FUND	SPECIAL REVENUE FUND (1)	ENTERPRISE FUND	TOTAL ALL FUNDS
REVENUES					
Taxes	20,210,275	-	2,717,348	8,196	22,935,818
Other Taxes / PILOT Payment	-	-	-	-	-
Licenses, Permits & Fees	2,709,592	-	-	-	2,709,592
Intergovernmental Contributions	13,228,804	104,490	12,111,467	1,646,220	27,090,981
Foundation for Excellence	15,781,863	1,319,863	-	777,719	17,879,445
Charges for Services	8,956,826	-	1,424,611	38,298,443	48,679,880
Fines & Forfeitures	4,820	-	-	-	4,820
Other Revenue	2,229,479	604,702	978,226	3,348,755	7,161,163
Local Contributions	-	113,617	-	-	113,617
Bond Funding	-	5,101,269	3,032,000	15,225,000	23,358,269
Transfers In	1,163,034	2,450,004	1,733,235	420,000	5,766,273
Working Capital Contribution (to)/from	563,249	(845,873)	(3,696,135)	(8,526,939)	(12,505,698)
TOTAL REVENUES	64,847,941	8,848,073	18,300,751	51,197,395	143,194,160
EXPENDITURES					
Personnel	41,480,798	-	2,691,029	11,024,620	55,196,447
Operating	13,747,308	154,213	6,261,017	20,279,249	40,441,787
Capital	1,166,953	5,654,481	5,140,768	15,365,319	27,327,521
Debt Service	3,836,676	3,039,379	3,207,941	4,528,207	14,612,203
Transfers Out	4,616,206	-	999,996	-	5,616,202
TOTAL EXPENDITURES	64,847,941	8,848,073	18,300,751	51,197,395	143,194,160

2019 PROJECTED

	GENERAL FUND	CIP FUND	SPECIAL REVENUE FUND (1)	ENTERPRISE FUND	TOTAL ALL FUNDS
REVENUES					
Taxes	20,885,433	-	2,829,000	-	23,714,433
Other Taxes / PILOT Payment	-	-	-	-	-
Licenses, Permits & Fees	2,631,513	-	-	-	2,631,513
Intergovernmental Contributions	14,094,954	213,676	14,189,378	1,887,491	30,385,499
Foundation for Excellence	16,316,508	2,671,665	-	-	18,988,173
Charges for Services	9,342,857	-	1,417,990	40,986,667	51,747,514
Fines & Forfeitures	7,800	-	-	-	7,800
Other Revenue	884,142	1,465,827	900,370	4,220,689	7,471,028
Local Contributions	-	706,951	-	-	706,951
Bond Funding	-	4,167,000	7,394,982	19,870,000	31,431,982
Transfers In	1,700,000	3,330,300	1,612,292	653,000	7,295,592
Working Capital Contribution (to)/from	(357,249)	(833,638)	1,207,309	13,772,134	13,788,555
TOTAL REVENUES	65,505,958	11,721,781	29,551,321	81,389,981	188,169,040
EXPENDITURES					
Personnel	41,675,320	-	3,018,340	11,783,046	56,476,706
Operating	14,719,317	150,000	8,504,215	23,241,265	46,614,797
Capital	1,596,003	8,187,498	13,683,260	41,115,506	64,582,267
Debt Service	3,835,018	3,384,283	3,345,506	5,250,163	15,814,970
Transfers Out	3,680,300	-	1,000,000	-	4,680,300
TOTAL EXPENDITURES	65,505,958	11,721,781	29,551,321	81,389,981	188,169,040

(1) The Special Revenue Funds excludes the grants and donations funds

CITY OF KALAMAZOO
2020 BUDGET
REVENUES AND EXPENDITURES BY CATEGORY
BY ALL FUND TYPES

2020 BUDGET

	GENERAL FUND	CIP FUND	SPECIAL REVENUE FUND (1)	ENTERPRISE FUND	TOTAL ALL FUNDS
REVENUES					
Taxes	21,309,082	-	2,890,000	-	24,199,082
Licenses, Permits & Fees	2,694,380	-	-	-	2,694,380
Intergovernmental Contributions	14,109,666	348,000	11,250,891	4,500,000	30,208,557
Foundation for Excellence	16,711,300	2,000,000	-	500,000	19,211,300
Charges for Services	10,934,812	-	1,471,102	44,986,987	57,392,901
Fines & Forfeitures	8,000	-	-	-	8,000
Other Revenue	844,200	336,500	733,350	3,531,500	5,445,550
Local Contributions	-	300,000	-	-	300,000
Bond Funding	-	5,642,000	5,530,000	34,294,000	45,466,000
Transfers In	1,000,000	3,502,500	1,684,292	378,000	6,564,792
Working Capital Contribution (to)/from	(7,975)	82,820	(553,043)	261,330	(216,868)
TOTAL REVENUES	67,603,465	12,211,820	23,006,592	88,451,817	191,273,694
EXPENDITURES					
Personnel	43,363,650	-	3,346,762	12,681,070	59,391,482
Operating	15,752,465	150,000	8,083,906	25,469,896	49,456,267
Capital	1,300,000	8,290,000	6,750,000	43,686,800	60,026,800
Debt Service	3,834,850	3,771,820	3,725,924	6,614,051	17,946,645
Transfers Out	3,352,500	-	1,100,000	-	4,452,500
TOTAL EXPENDITURES	67,603,465	12,211,820	23,006,592	88,451,817	191,273,694

2021 PROJECTED

	GENERAL FUND	CIP FUND	SPECIAL REVENUE FUND (1)	ENTERPRISE FUND	TOTAL ALL FUNDS
REVENUES					
Taxes	21,841,809	-	2,962,250	-	24,804,059
Licenses, Permits & Fees	2,748,268	-	-	-	2,748,268
Intergovernmental Contributions	14,406,579	-	11,449,578	18,199,710	44,055,867
Charges for Services	11,298,362	-	1,471,102	49,242,869	62,012,333
Foundation for Excellence	17,100,453	-	-	500,000	17,600,453
Fines & Forfeitures	8,160	-	-	-	8,160
Other Revenue	784,856	336,500	695,100	3,984,736	5,801,192
Local Contributions	-	600,000	-	-	600,000
Bond Funding	-	8,682,500	6,068,975	30,916,600	45,668,075
Transfers In	700,000	4,024,700	1,544,292	162,000	6,430,992
Working Capital Contribution (to)/from	(415,031)	83,828	(524,719)	(103,657)	(959,579)
TOTAL REVENUES	68,473,456	13,727,528	23,666,577	102,902,259	208,769,820
EXPENDITURES					
Personnel	44,870,158	-	3,447,771	13,082,003	61,399,932
Operating	14,591,724	150,000	7,821,630	25,724,595	48,287,949
Capital	1,300,000	9,282,500	7,198,975	54,695,610	72,477,085
Debt Service	3,836,874	4,295,028	4,198,201	9,400,051	21,730,154
Transfers Out	3,874,700	-	1,000,000	-	4,874,700
TOTAL EXPENDITURES	68,473,456	13,727,528	23,666,577	102,902,259	208,769,820

(1) The Special Revenue Funds excludes the grants and donations funds

CITY OF KALAMAZOO
2020 BUDGET
2019 PROJECTED FUND BALANCE - ALL FUNDS

	January 1 Balance	Estimated Resources	Projected Expenditures & Transfers	Over/ (Under) Expenses & Transfers	Use of / (Contribution to) Designations	December 31 2019 Balance
GOVERNMENTAL						
GENERAL	11,264,013	65,863,207	65,505,958	357,249	(1,176)	11,620,086
CAPITAL IMPROVEMENT	2,608,145	10,655,419	11,817,187	(1,161,768)	(965,645)	480,731
SPECIAL REVENUE						
Major Streets	6,218,865	15,042,883	17,512,362	(2,469,479)	-	3,749,386
Local Streets	1,817,601	5,588,852	5,813,541	(224,689)	-	1,592,912
Cemeteries	232,108	634,094	849,939	(215,845)	-	16,263
Solid Waste	518,215	3,319,335	2,924,104	395,231	-	913,446
Blight Abatement	411,618	400	406,000	(405,600)	-	6,018
K-VET Drug Enforcement	289,469	143,364	279,625	(136,261)	-	153,208
Kalamazoo Municipal Golf Association	58,153	1,712,097	1,765,750	(53,653)	-	4,500
TOTAL SPECIAL REVENUE	9,546,028	26,441,025	29,551,321	(3,110,296)	-	6,435,732
GRANTS AND DONATIONS						
Foundation for Excellence	8,374,150	10,088,000	13,937,222	(3,849,222)	-	4,524,928
Light Grant	1,000,000	-	1,000,000	(1,000,000)	-	-
Community Development Administration	13	767,672	767,672	-	-	13
Community Development Entitlement	136,580	3,012,909	3,012,909	-	-	136,580
Business Development	82,135	1,683,799	1,681,299	2,500	23,098	107,733
Miscellaneous Grants	74	4,649,499	4,649,499	(0)	-	74
Private Purpose Trust & Donations	946,011	262,208	317,979	(55,771)	-	890,240
Discontinued Revolving Loans	751,111	30,000	-	30,000	67,995	849,106
TOTAL GRANTS AND DONATIONS	11,290,073	20,494,087	25,366,580	(4,872,493)	91,093	6,508,673
TOTAL GOVERNMENTAL	34,708,259	123,453,738	132,241,046	(8,787,308)	(875,728)	25,045,222
ENTERPRISE						
Wastewater Division	20,084,763	34,702,545	39,990,394	(5,287,849)	-	14,796,914
Water Division	17,277,838	32,915,302	41,399,587	(8,484,285)	-	8,793,553
TOTAL ENTERPRISE	37,362,601	67,617,847	81,389,981	(13,772,134)	-	23,590,467
TOTAL ALL FUNDS	72,070,860	191,071,585	213,631,027	(22,559,442)	(875,728)	48,635,690
<i>Informational Purposes Only</i>						
PENSION SYSTEM	594,371,412	53,897,100	32,875,734	21,021,366	-	615,392,778
OPEB SYSTEM	90,936,245	12,953,100	11,549,280	1,403,820	-	92,340,065
INTERNAL SERVICE						
Insurance	8,779,880	17,010,994	15,704,079	1,306,915	-	10,086,795

CITY OF KALAMAZOO
2020 BUDGET
2020 PROJECTED FUND BALANCE - ALL FUNDS

	January 1 Balance	Estimated Resources	Proposed Expenditures & Transfers	Over/ (Under) Expenses & Transfers	Use of / (Contribution to) Designations	December 31 2020 Balance
GOVERNMENTAL FUNDS						
GENERAL	11,620,086	67,611,440	67,603,465	7,975	(1,199)	11,626,862
CAPITAL IMPROVEMENT	480,731	12,129,000	12,211,820	(82,820)	82,820	480,731
SPECIAL REVENUE						
Major Streets	3,749,386	13,336,236	13,475,098	(138,862)	-	3,610,524
Local Streets	1,592,912	4,428,655	4,475,004	(46,349)	-	1,546,563
Cemeteries	16,263	659,394	616,587	42,807	-	59,069
Solid Waste	913,446	3,360,000	2,766,372	593,628	-	1,507,074
Blight Abatement	6,018	40,350	-	40,350	-	46,368
K-VET Drug Enforcement	153,208	-	-	-	-	153,208
Kalamazoo Municipal Golf Association	4,500	1,735,000	1,673,530	61,470	-	65,970
TOTAL SPECIAL REVENUE	6,435,732	23,559,635	23,006,592	553,043	-	6,988,775
GRANTS AND DONATIONS						
Foundation for Excellence	4,524,928	8,268,530	8,268,530	0	-	4,524,928
Light Grant	-	-	-	-	-	-
Community Development Administration	13	757,640	757,640	-	-	13
Community Development Entitlement	136,580	-	-	-	-	136,580
Business Development	107,733	5,000	-	5,000	5,000	117,733
Miscellaneous Grants	74	2,012,699	2,012,699	(0)	-	74
Private Purpose Trust & Donations	890,240	512,050	575,767	(63,717)	-	826,523
Discontinued Revolving Loans	849,106	30,000	250,000	(220,000)	52,234	681,340
TOTAL GRANTS AND DONATIONS	6,508,673	11,585,919	11,864,636	(278,717)	57,234	6,287,190
TOTAL GOVERNMENTAL	25,045,222	114,885,994	114,686,514	199,481	138,855	25,383,558
ENTERPRISE						
Wastewater Division	14,796,914	35,997,994	37,970,149	(1,972,155)	-	12,824,759
Water Division	8,793,553	52,192,493	50,481,668	1,710,825	-	10,504,378
TOTAL ENTERPRISE	23,590,467	88,190,487	88,451,817	(261,330)	-	23,329,137
TOTAL ALL FUNDS	48,635,690	203,076,481	203,138,331	(61,849)	138,855	48,712,696
<i>Informational Purposes Only</i>						
PENSION SYSTEM	615,392,778	54,406,000	33,539,903	20,866,097	-	636,258,875
OPEB SYSTEM	92,340,065	13,071,100	12,303,180	767,920	-	93,107,985
INTERNAL SERVICE						
Insurance	10,086,795	16,913,329	16,354,122	559,207	-	10,646,002

CITY OF KALAMAZOO
2020 BUDGET
2021 PROJECTED FUND BALANCE - ALL FUNDS

	January 1 Balance	Estimated Resources	Proposed Expenditures & Transfers	Over/ (Under) Expenses & Transfers	Use of / (Contribution to) Designations	December 31 2021 Balance
GOVERNMENTAL FUNDS						
GENERAL	11,626,862	68,888,487	68,473,456	415,031	(1,223)	12,040,670
CAPITAL IMPROVEMENT	480,731	13,643,700	13,727,528	(83,828)	83,828	480,731
SPECIAL REVENUE						
Major Streets	3,610,524	14,175,008	14,283,870	(108,862)	-	3,501,662
Local Streets	1,546,563	4,214,545	4,267,914	(53,369)	-	1,493,193
Cemeteries	59,069	659,394	621,485	37,909	-	96,978
Solid Waste	1,507,074	3,407,350	2,800,822	606,528	-	2,113,602
Blight Abatement	46,368	-	-	-	-	46,368
K-VET Drug Enforcement	153,208	-	-	-	-	153,208
Kalamazoo Municipal Golf Association	65,970	1,735,000	1,692,486	42,514	-	108,484
TOTAL SPECIAL REVENUE	6,988,775	24,191,297	23,666,577	524,719	-	7,513,495
GRANTS AND DONATIONS						
Foundation for Excellence	4,524,928	-	82,189	(82,189)	-	4,442,739
Light Grant	-	-	-	-	-	-
Community Development Administration	13	780,113	780,113	-	-	13
Community Development Entitlement	136,580	-	-	-	-	136,580
Business Development	117,733	5,000	-	5,000	-	122,733
Miscellaneous Grants	74	-	-	-	-	74
Private Purpose Trust & Donations	826,523	-	-	-	-	826,523
Discontinued Revolving Loan	681,340	-	-	-	53,824	735,164
TOTAL GRANTS AND DONATIONS	6,287,190	785,113	862,303	(77,189)	53,824	6,263,825
TOTAL GOVERNMENTAL	25,383,558	107,508,597	106,729,864	778,733	136,429	26,298,720
ENTERPRISE						
Wastewater Division	12,824,759	38,059,760	38,476,218	(416,458)	-	12,408,301
Water Division	10,504,378	64,946,155	64,426,041	520,115	-	11,024,493
TOTAL ENTERPRISE	23,329,137	103,005,915	102,902,259	103,657	-	23,432,794
TOTAL ALL FUNDS	48,712,696	210,514,512	209,632,123	882,390	136,429	49,731,514
<i>Informational Purposes Only</i>						
PENSION SYSTEM	636,258,875	54,950,060	33,874,552	21,075,508	-	657,334,383
OPEB SYSTEM	93,107,985	13,166,810	12,425,842	740,968	-	93,848,953
INTERNAL SERVICE						
Insurance	10,646,002	17,693,467	17,020,229	673,238	-	11,319,240

CITY OF KALAMAZOO

2020 BUDGET

POSITION COMPARISON

Amended Budget 2018	Adopted Budget 2019	Amended Budget 2019	Proposed Changes	Budget 2020
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PERMANENT FULL TIME AUTHORIZED POSITIONS

<u>DEPARTMENT</u>					
CITY ADMINISTRATION					
CITY MANAGER	1.0	1.0	1.0	-	1.0
DEPUTY CITY MANAGER/STRATEGIC	1.0	1.0	1.0	-	1.0
DEPUTY CITY MANAGER/OPERATIONS	1.0	1.0	1.0	-	1.0
DCM/FOUNDATION FOR EXCELLENCE	1.0	1.0	1.0	-	1.0
ACM/ECONOMIC DEV DIRECTOR	1.0	1.0	1.0	(1.0)	-
ADMINISTRATIVE SUPPORT COORDINATOR	1.0	1.0	1.0	-	1.0
EXECUTIVE ASSISTANT TO CITY MANGER	1.0	1.0	1.0	-	1.0
EXECUTIVE ASSISTANT TO THE CMO	1.0	1.0	1.0	-	1.0
COMMUNICATIONS COORDINATOR	1.0	1.0	1.0	-	1.0
MARKETING & COMMUNICATION SPEC	1.0	1.0	1.0	-	1.0
FFE COORDINATOR/RESOURCE SPECIALIST	1.0	1.0	1.0	-	1.0
SECURITY ASSOCIATE	2.0	2.0	2.0	-	2.0
GRANTS SPECIALIST	-	-	-	1.0	1.0
DIVERSITY EQUITY AND INCLUSION OFFICER	-	-	-	1.0	1.0
TOTAL CITY ADMINISTRATION	13.0	13.0	13.0	1.0	14.0
CITY ATTORNEY					
CITY ATTORNEY	1.0	1.0	1.0	-	1.0
LEGAL SECRETARY	1.0	1.0	1.0	-	1.0
LEGAL SECRETARY	1.0	1.0	1.0	-	1.0
DEPUTY CITY ATTORNEY	-	-	1.0	-	1.0
ASSISTANT ATTORNEY III	3.0	3.0	2.0	-	2.0
ASSISTANT ATTORNEY II	1.0	1.0	1.0	-	1.0
TOTAL CITY ATTORNEY	7.0	7.0	7.0	-	7.0
CITY CLERK					
CITY CLERK	1.0	1.0	1.0	-	1.0
DEPUTY CITY CLERK/OFFICE MGR	1.0	1.0	1.0	-	1.0
ELECTIONS SPECIALIST	1.0	1.0	1.0	-	1.0
ELECTIONS/POSTAL CLERK	1.0	-	1.0	-	1.0
CITY RECORDS COORDINATOR	1.0	1.0	1.0	-	1.0
RECORDS MANAGER	1.0	1.0	1.0	-	1.0
TOTAL CITY CLERK	6.0	5.0	6.0	-	6.0
311 CUSTOMER SERVICE					
311 CALL CENTER MANAGER	1.0	1.0	1.0	-	1.0
311 CUSTOMER SERV SUPERVISOR	1.0	1.0	1.0	-	1.0
EXPERIENCE AMBASSADOR	7.0	7.0	7.0	-	7.0
TOTAL 311 CUSTOMER SERVICE	9.0	9.0	9.0	-	9.0
INTERNAL AUDITOR	1.0	1.0	1.0	-	1.0

CITY OF KALAMAZOO

2020 BUDGET

POSITION COMPARISON

	Amended Budget 2018	Adopted Budget 2019	Amended Budget 2019	Proposed Changes	Budget 2020
HUMAN RESOURCES DEPARTMENT					
HUMAN RESOURCES LR DIRECTOR	1.0	1.0	1.0	-	1.0
DEPUTY DIRECTOR HUMAN RESOURCES	-	1.0	1.0	(1.0)	-
HUMAN RESOURCES ASSISTANT	1.0	1.0	1.0	-	1.0
HR BENEFITS SPECIALIST	1.0	1.0	1.0	-	1.0
HUMAN RESOURCES BUSINESS PARTNER	2.0	1.0	1.0	-	1.0
TALENT ACQUISITION SPECIALIST	1.0	1.0	1.0	-	1.0
EMPLOYEE HEALTH SERVICES SPECIALIST	1.0	-	1.0	-	1.0
HUMAN RESOURCES SECRETARY	-	1.0	-	-	-
LABOR RELATIONS SPECIALIST	1.0	1.0	-	-	-
TOTAL HUMAN RESOURCES	8.0	8.0	7.0	(1.0)	6.0
INFORMATION TECHNOLOGY					
CHIEF INFORMATION OFFICER	1.0	1.0	1.0	-	1.0
DEPUTY CHIEF INFORMATION OFFICER	1.0	1.0	1.0	-	1.0
SR SYS ANALYST - PRG MANAGER	1.0	1.0	1.0	-	1.0
SENIOR SYSTEMS ANALYST LVL 2	3.0	3.0	3.0	-	3.0
SENIOR SYSTEMS ANALYST	3.0	3.0	2.0	-	2.0
NETWORK ANALYST	1.0	1.0	1.0	-	1.0
PUBLIC SAFETY TECH MANAGER	1.0	1.0	1.0	-	1.0
SENIOR TECHNICAL ANALYST	1.0	-	-	-	-
SENIOR TECHNICAL ANALYST LVL 2	-	1.0	1.0	-	1.0
IT STORAGE SECURITY OFFICER	1.0	-	-	-	-
DATA MANAGER	-	1.0	1.0	-	1.0
BUSINESS INTELLIGENCE DEVELOPER/REPORT ANALYST	-	-	1.0	-	1.0
IT SECURITY ENGINEER	-	-	1.0	-	1.0
HELPDESK ANALYST	2.0	2.0	1.0	-	1.0
TOTAL INFORMATION TECHNOLOGY	15.0	15.0	15.0	-	15.0
MANAGEMENT SERVICES					
<u>ADMINISTRATION</u>					
MANAGEMENT SERVICES DIRECTOR/CFO	1.0	1.0	1.0	-	1.0
DEPUTY DIRECTOR MGMT SERV/PURCHASING AGENT	1.0	1.0	1.0	-	1.0
MANAGEMENT SERVICES COORDINATOR	1.0	1.0	1.0	-	1.0
CHIEF DATA OFFICER	1.0	-	-	-	-
FINANCIAL ANALYST/ASST TO CFO	-	1.0	-	-	-
	4.0	4.0	3.0	-	3.0
<u>BUDGET & ACCOUNTING</u>					
ACCOUNTING & BUDGET DIVISION MANAGER	1.0	1.0	1.0	-	1.0
ACCOUNTING SPECIALIST	1.0	1.0	1.0	-	1.0
BUDGET DIVISION MANAGER	1.0	-	-	-	-
BUDGET & ACCOUNTING SPECIALIST	-	1.0	1.0	-	1.0
SENIOR ACCOUNTANT	3.0	3.0	3.0	-	3.0
	6.0	6.0	6.0	-	6.0

CITY OF KALAMAZOO

2020 BUDGET

POSITION COMPARISON

	Amended Budget 2018	Adopted Budget 2019	Amended Budget 2019	Proposed Changes	Budget 2020
<u>FINANCIAL SERVICES</u>					
ACCOUNTS PAYABLE/PAYROLL SUPER	1.0	1.0	1.0	-	1.0
FINANCIAL SPECIALIST	1.0	1.0	1.0	-	1.0
RETIREMENT SERVICES MANAGER	-	-	1.0	-	1.0
ACCOUNTS COORDINATOR	4.0	4.0	4.0	-	4.0
	6.0	6.0	7.0	-	7.0
<u>TREASURY</u>					
CITY TREASURER	1.0	1.0	1.0	-	1.0
ASST CITY ASSESSOR/TREASURER	1.0	1.0	1.0	-	1.0
TREASURY SERVICES SUPERVISOR	1.0	1.0	1.0	-	1.0
CLERK CASHIER I	1.0	-	-	-	-
TREASURY SERVICES ASSOCIATE II	5.0	4.0	4.0	(1.0)	3.0
TREASURY SERVICES ASSOCIATE III	-	1.0	1.0	-	1.0
TREASURY RECEIVABLES SPECIALIST	1.0	1.0	1.0	-	1.0
UTILITY SERVICES COORDINATOR	3.0	3.0	3.0	-	3.0
TREASURY TAX COLL SPECIALIST	1.0	1.0	1.0	-	1.0
	14.0	13.0	13.0	(1.0)	12.0
<u>PURCHASING</u>					
PURCHASING DIVISION MANAGER	1.0	1.0	1.0	-	1.0
SENIOR BUYER	1.0	-	-	-	-
PURCHASING CLERK	1.0	-	-	-	-
BUYER	1.0	3.0	3.0	-	3.0
	4.0	4.0	4.0	-	4.0
TOTAL MANAGEMENT SERVICES	34.0	33.0	33.0	(1.0)	32.0
<u>KALAMAZOO PUBLIC SAFETY</u>					
<u>PUBLIC SAFETY - ADMINISTRATION</u>					
PUBLIC SAFETY CHIEF	1.0	1.0	1.0	-	1.0
PUBLIC SAFETY ASSISTANT CHIEF	2.0	2.0	2.0	-	2.0
PUBLIC SAFETY DEPUTY CHIEF	1.0	-	-	-	-
PUBLIC SAFETY ASSISTANT CHIEF INVESTIGATIONS	-	1.0	1.0	-	1.0
PUBLIC SAFETY ASSISTANT CHIEF STRATEGIC PLAN	-	1.0	1.0	-	1.0
PUBLIC SAFETY CAPTAIN 42 HR	1.0	-	-	-	-
PUBLIC SAFETY SERGEANT 42 HR	1.0	-	-	-	-
PUBLIC SAFETY LIEUTENANT 42 HR	-	1.0	2.0	-	2.0
ADMINISTRATIVE SUPPORT COORDINATOR	2.0	2.0	1.0	-	1.0
PUBLIC INFORMATION OFFICER	1.0	-	-	1.0	1.0
STRATEGIC OPER & INTELLIG MGR	-	1.0	-	-	-
	9.0	9.0	8.0	1.0	9.0
<u>COPS</u>					
KVET OPERATIONS COORDINATOR	1.0	1.0	1.0	-	1.0
EXECUTIVE LIEUTENANT KDPS	-	-	1.0	-	1.0
PUBLIC SAFETY OFFICER II 42 HR	20.0	20.0	18.0	-	18.0
PUBLIC SAFETY SERGEANT 42 HR	4.0	4.0	4.0	-	4.0
PUBLIC SAFETY CAPTAIN 42 HR	-	-	-	-	-
	25.0	25.0	24.0	-	24.0

**CITY OF KALAMAZOO
2020 BUDGET
POSITION COMPARISON**

	Amended Budget 2018	Adopted Budget 2019	Amended Budget 2019	Proposed Changes	Budget 2020
<u>OPERATIONS</u>					
OPERATIONS DIVISION SECRETARY	1.0	1.0	1.0	-	1.0
FIRE MARSHAL	2.0	2.0	2.0	-	2.0
FIRE LIEUTENANT 56 HR	3.0	3.0	3.0	-	3.0
PUBLIC SAFETY CAPTAIN 42 HR	1.0	1.0	1.0	-	1.0
PUBLIC SAFETY LIEUTENANT 42 HR	6.0	6.0	6.0	-	6.0
EXECUTIVE LIEUTENANT KDPS	3.0	3.0	2.0	-	2.0
SR PUBLIC SAFETY LIEUTENANT 42	2.0	2.0	2.0	-	2.0
PUBLIC SAFETY SERGEANT 42 HOUR	-	-	2.0	-	2.0
PUBLIC SAFETY SERGEANT 42 HR	24.0	24.0	25.0	-	25.0
PUBLIC SAFETY OFFICER II 42 HR	96.0	108.0	108.0	-	108.0
PUBLIC SAFETY OFFICER II 56 HR	39.0	39.0	39.0	-	39.0
	177.0	189.0	191.0	-	191.0
<u>CRIMINAL INVESTIGATION</u>					
PUBLIC SAFETY CAPTAIN 42 HOUR	1.0	1.0	1.0	-	1.0
CID DIVISION SECRETARY	2.0	2.0	2.0	-	2.0
EXECUTIVE LIEUTENANT KDPS	1.0	1.0	1.0	-	1.0
PUBLIC SAFETY SERGEANT 42 HR	1.0	1.0	1.0	-	1.0
POLYGRAPH EXAMINER	1.0	1.0	1.0	-	1.0
CRIME LAB SPECIALIST II	2.0	2.0	2.0	-	2.0
LAB TECHNICIAN I	3.0	3.0	3.0	-	3.0
DETECTIVE	16.0	16.0	16.0	-	16.0
CSO INVESTIGATIVE AIDE	1.0	1.0	1.0	-	1.0
	28.0	28.0	28.0	-	28.0
<u>SUPPORT SERVICES</u>					
PUBLIC SAFETY CAPTAIN 42 HR	1.0	1.0	1.0	-	1.0
EXECUTIVE LIEUTENANT KDPS	2.0	2.0	2.0	-	2.0
PUBLIC SAFETY SERGEANT 42 HR	2.0	2.0	1.0	-	1.0
PUBLIC SAFETY OFFICER II 42 HR	5.0	5.0	4.0	-	4.0
STRATEGIC OPER & INTELLIG ANALYST	-	-	3.0	-	3.0
BUSINESS SPECIALIST	1.0	1.0	1.0	-	1.0
ACCOUNTS COORDINATOR/SECRETARY	2.0	2.0	2.0	-	2.0
PUBLIC SAFETY RCDS COORDINATOR	4.0	4.0	4.0	-	4.0
PUBLIC SAFETY RECORDS CLERK DATA ENTRY	2.0	2.0	2.0	-	2.0
CSO INVESTIGATIVE AIDE	1.0	1.0	2.0	-	2.0
CSO SERVICE	1.0	1.0	1.0	-	1.0
CSO GENERAL SERVICE	-	1.0	-	-	-
CSO EVIDENCE CUSTOD/QRTRMASTER	3.0	3.0	3.0	-	3.0
	24.0	25.0	26.0	-	26.0
TOTAL PUBLIC SAFETY	263.0	276.0	277.0	1.0	278.0

**CITY OF KALAMAZOO
2020 BUDGET
POSITION COMPARISON**

	Amended Budget 2018	Adopted Budget 2019	Amended Budget 2019	Proposed Changes	Budget 2020
PUBLIC SERVICES					
<u>CITY-WIDE MAINTENANCE</u>					
CITY BUILDING MAINTENANCE MANAGER	1.0	1.0	1.0	-	1.0
BUILDINGS TECHNICIAN	1.0	1.0	1.0	-	1.0
LEAD MAINTENANCE MECHANIC	3.0	3.0	3.0	-	3.0
CUSTODIAN II	1.0	1.0	1.0	-	1.0
	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>	-	<u>6.0</u>
<u>FLEET</u>					
FLEET MANAGER	1.0	1.0	1.0	-	1.0
FLEET SUPERVISOR	1.0	1.0	1.0	-	1.0
LEAD MASTER MECHANIC	2.0	2.0	2.0	-	2.0
VEHICLE MECHANIC I	4.0	4.0	4.0	-	4.0
VEHICLE MECHANIC III	1.0	1.0	1.0	-	1.0
MASTER MECHANIC	1.0	1.0	1.0	-	1.0
	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	-	<u>10.0</u>
<u>PUBLIC WORKS</u>					
PUBLIC WORKS DIVISION MANAGER	2.0	2.0	1.0	-	1.0
FORESTRY SUPERVISOR	1.0	1.0	1.0	-	1.0
PUBLIC SERVICES SUPERVISOR	2.0	2.0	2.0	-	2.0
ASSISTANT CITY ENGINEER-PUBLIC WORKS	-	-	1.0	-	1.0
TRAFFIC ENGINEER	1.0	1.0	1.0	-	1.0
SENIOR CIVIL ENGINEER	2.0	2.0	2.0	-	2.0
RIGHT-OF-WAY COORDINATOR	1.0	1.0	1.0	-	1.0
UTILITY MAPPING ANALYST	1.0	1.0	1.0	-	1.0
TRAFFIC SIGNAL TECHNICIAN	2.0	2.0	2.0	-	2.0
TRAFFIC/ENGINEERING TECHNICIAN	1.0	1.0	1.0	-	1.0
PUBLIC WORKS DIVISION SECRETARY	1.0	1.0	1.0	-	1.0
CEMETERY AND PUBLIC SERVICES COORDINATOR	1.0	1.0	1.0	-	1.0
LEAD MAINTENANCE MECHANIC	1.0	1.0	1.0	-	1.0
MUNICIPAL WORKER (APPR, I, II, III)	30.0	30.0	30.0	-	30.0
	<u>46.0</u>	<u>46.0</u>	<u>46.0</u>	-	<u>46.0</u>

**CITY OF KALAMAZOO
2020 BUDGET
POSITION COMPARISON**

	Amended Budget 2018	Adopted Budget 2019	Amended Budget 2019	Proposed Changes	Budget 2020
<u>WASTEWATER</u>					
WASTEWATER SUPERINTENDENT	1.0	1.0	1.0	-	1.0
WASTEWATER DIVISION MANAGER	1.0	1.0	1.0	-	1.0
COLLECTIONS & PLANT MAINT MGR	1.0	1.0	1.0	-	1.0
WASTEWATER SENIOR SUPERVISOR	2.0	2.0	2.0	-	2.0
TREATMENT CONTROL SUPERVISOR	1.0	1.0	1.0	-	1.0
TREATMENT OPS SUPERVISOR	9.0	9.0	9.0	-	9.0
PUBLIC SERVICES SUPERVISOR	4.0	4.0	4.0	-	4.0
PUBLIC SERVICES DISPATCH COORD	1.0	1.0	1.0	-	1.0
ENVIROMENTAL PROGRAMS MANAGER	2.0	2.0	2.0	-	2.0
LABORATORY SUPERVISOR	1.0	1.0	1.0	-	1.0
ENVIRONMENTAL COMPLIANCE SUPERVISOR	1.0	1.0	1.0	-	1.0
FACILITIES ENGINEER	1.0	1.0	1.0	-	1.0
ASSISTANT CITY ENGINEER - WASTEWATER	1.0	1.0	1.0	-	1.0
PROCESS CNTRL ENGINEERNG SPVSR	1.0	1.0	1.0	-	1.0
SENIOR CIVIL ENGINEER	1.0	1.0	1.0	-	1.0
ENVIRON SERV TECH II	4.0	6.0	6.0	-	6.0
ENVIRON SERV TECH I	1.0	1.0	1.0	-	1.0
ENVIRON SERV TECH III	3.0	3.0	3.0	-	3.0
MASTER UTILITY ELECTRICIAN	1.0	1.0	1.0	-	1.0
UTILITY ELECTRICIAN	2.0	2.0	2.0	-	2.0
ELECTRONICS TECHNICIAN	1.0	1.0	1.0	-	1.0
INSTRUMENTATION RECORDS SPLST	1.0	1.0	1.0	-	1.0
INSTRUMENT TECHNICIAN	4.0	4.0	4.0	-	4.0
STORES/PROCUREMENT CLERK	1.0	1.0	1.0	-	1.0
PUBLIC SERVICES RECORDS SECRETARY	1.0	1.0	1.0	-	1.0
LABORER II	1.0	1.0	1.0	-	1.0
WW O/M I - OPS (APPR, MAINT, I, II)	17.0	17.0	18.0	-	18.0
WW O/M I - OPS (APPR, MAINT, I, II)	6.0	6.0	6.0	-	6.0
LEAD MAINTENANCE MECHANIC	2.0	2.0	1.0	-	1.0
MUNICIPAL WORKER (APPR, I, II, III, IV)	13.0	13.0	16.0	-	16.0
	86.0	88.0	91.0	-	91.0

**CITY OF KALAMAZOO
2020 BUDGET
POSITION COMPARISON**

	Amended Budget 2018	Adopted Budget 2019	Amended Budget 2019	Proposed Changes	Budget 2020
<u>WATER</u>					
PUBLIC SERVICES DIRECTOR	1.0	1.0	1.0	-	1.0
DEPUTY DIRECTOR PUBLIC SRVCS	1.0	1.0	1.0	-	1.0
WATER SUPERINTENDENT	1.0	1.0	1.0	-	1.0
PUBLIC SERVICES FIELD MANAGER	1.0	1.0	1.0	-	1.0
WATER RESOURCES DIV MANAGER	1.0	1.0	1.0	-	1.0
WATER PROGRAMS MANAGER	1.0	1.0	1.0	-	1.0
SUPPORT SERVICES DIV. MANAGER	1.0	1.0	1.0	-	1.0
ADMINISTRATIVE SUPPORT MANAGER	1.0	1.0	1.0	-	1.0
PUBLIC SERVICES SUPERVISOR	4.0	4.0	4.0	-	4.0
PUB SERV RECORDS SUPERVISOR	1.0	1.0	1.0	-	1.0
WATER OPS/MAINT SUPERVISOR	1.0	1.0	1.0	-	1.0
ASSISTANT CITY ENGINEER-WATER	1.0	1.0	1.0	-	1.0
SENIOR CIVIL ENGINEER - WATER	1.0	1.0	2.0	-	2.0
ADMINISTRATIVE ANALYST	2.0	2.0	2.0	-	2.0
SUPPORT SERVICES COORDINATOR	1.0	1.0	1.0	-	1.0
ADMIN SUPPORT COORDINATOR-WATER	1.0	1.0	1.0	-	1.0
ASSET MANAGEMENT COORDINATOR	1.0	1.0	1.0	-	1.0
SAFETY COORDINATOR	1.0	1.0	1.0	-	1.0
TRAINING COORDINATOR	1.0	1.0	1.0	-	1.0
LEAD DRAFTER	1.0	1.0	1.0	-	1.0
ENGINEERING TECH I -- UTILITY	4.0	4.0	4.0	-	4.0
STORES PROCUREMENT COORDINATOR	1.0	1.0	1.0	-	1.0
ACCOUNTS COORDINATOR	1.0	1.0	1.0	-	1.0
PUBLIC SERVICES RECORDS CLERK	1.0	1.0	1.0	-	1.0
WATER OPERATOR/MAINTAINER (APPR, I, II, III)	9.0	9.0	9.0	-	9.0
WATER WELL DRILLER II	1.0	1.0	1.0	-	1.0
WELL DRILLER I	1.0	1.0	-	-	-
WELL MAINTENANCE TECHNICIAN	-	-	1.0	-	1.0
LEAD MAINTENANCE MECHANIC	1.0	1.0	1.0	-	1.0
MUNICIPAL WORKER (APPR, I, II, III, IV)	20.0	27.0	24.0	-	24.0
	63.0	70.0	68.0	-	68.0
TOTAL PUBLIC SERVICES	211.0	220.0	221.0	-	221.0
COMMUNITY PLANNING AND ECONOMIC DEVELOPMENT					
<u>PLANNING</u>					
CITY PLANNER	1.0	1.0	1.0	-	1.0
ASSISTANT CITY PLANNER	-	-	1.0	-	1.0
SENIOR DEVELOPMENT PLANNER	1.0	1.0	-	-	-
PLANNER I	1.0	1.0	1.0	-	1.0
TRANSPORTATION PLANNER	1.0	1.0	-	1.0	1.0
NEIGHBORHOOD ACTIVATOR	1.0	1.0	1.0	-	1.0
	5.0	5.0	4.0	1.0	5.0

CITY OF KALAMAZOO

2020 BUDGET

POSITION COMPARISON

	Amended Budget 2018	Adopted Budget 2019	Amended Budget 2019	Proposed Changes	Budget 2020
<u>CODE ENFORCEMENT</u>					
HOUSING INSPECTIONS SUPERVISOR	1.0	1.0	-	-	-
BUILDING DEPARTMENT & DEVELOPMENT MANAGER	1.0	1.0	1.0	-	1.0
BUILDING OFFICIAL	-	-	1.0	-	1.0
ZONING ADMINISTRATOR	1.0	1.0	-	-	-
ZONING INSPECTOR	1.0	1.0	1.0	-	1.0
CODE ENFORCEMENT & HOUSING SUP	-	-	1.0	-	1.0
CODE COMPLIANCE INSPECTOR I	-	-	1.0	-	1.0
CODE COMPLIANCE INSPECTOR II	4.0	4.0	3.0	-	3.0
BLDG INSPCT/PLN RVW REHAB TECH	1.0	1.0	2.0	-	2.0
BUILDING INSP FIRE SUPPRESS/PLAN REVIEW	1.0	1.0	1.0	-	1.0
HOUSING INSPECTOR II	5.0	5.0	5.0	-	5.0
CODE PERMIT TECHNICIAN	1.0	1.0	1.0	-	1.0
MECHANICAL INSPECTOR/PLAN REV	1.0	1.0	1.0	-	1.0
MECHANICAL/PLUMBING INSPECTOR	-	-	1.0	-	1.0
ELECTRICAL INSPECTOR/PLAN REV	1.0	1.0	2.0	-	2.0
RENTAL REGISTRATION/CERT COORD	1.0	1.0	1.0	-	1.0
CODE ADMIN RECORDS CLK/CASHIER	2.0	2.0	2.0	-	2.0
LEAD BUILDING INSPECTOR	1.0	1.0	-	-	-
	22.0	22.0	24.0	-	24.0
<u>COMMUNITY DEVELOPMENT</u>					
COMMUNITY PLANNING & ECONOMIC DEVELOPMENT	1.0	1.0	1.0	-	1.0
COMMUNITY INVESTMENT MANAGER	1.0	1.0	1.0	-	1.0
PROGRAM FINANCE SUPV	1.0	1.0	1.0	-	1.0
PROGRAM ASSISTANT	-	-	1.0	-	1.0
HISTORIC PRESERVATION COORD	1.0	1.0	1.0	-	1.0
COMMUNITY DEVELOPMENT COORDINATOR	-	1.0	1.0	-	1.0
COMPLIANCE SPECIALIST I	1.0	-	1.0	-	1.0
COMMUNITY INVESTMENT SECRETARY	1.0	1.0	1.0	-	1.0
SENIOR PROGRAMS SPECIALIST	1.0	1.0	-	-	-
SHARED PROSPERITY COORDINATOR	1.0	1.0	1.0	-	1.0
	8.0	8.0	9.0	-	9.0
<u>ECONOMIC DEVELOPMENT</u>					
REDEVELOPMENT PROJECT MANAGER	-	-	1.0	-	1.0
DEVELOPMENT COORDINATOR	1.0	1.0	1.0	-	1.0
DEVELOPMENT MANAGER	1.0	1.0	-	-	-
NEIGHBORHOOD BUS & SPECIAL PROJECTS COORD.	1.0	1.0	1.0	-	1.0
ADMIN SUPPORT COORDINATOR	1.0	1.0	-	-	-
	4.0	4.0	3.0	-	3.0
TOTAL COMMUNITY PLANNING AND ECONOMIC DEVELOPMENT	39.0	39.0	40.0	1.0	41.0

**CITY OF KALAMAZOO
2020 BUDGET
POSITION COMPARISON**

	Amended Budget 2018	Adopted Budget 2019	Amended Budget 2019	Proposed Changes	Budget 2020
PARKS AND RECREATION					
<u>PARKS</u>					
PARKS SUPERVISOR	1.0	1.0	1.0	-	1.0
P&R BLDG AND GROUNDS TECH	1.0	1.0	1.0	-	1.0
LANDSCAPE COORDINATOR	-	-	-	1.0	1.0
PARKS COORDINATOR-SPECIAL PROJECTS	-	-	1.0	-	1.0
PARKS COORDINATOR	4.0	5.0	4.0	-	4.0
	6.0	7.0	7.0	1.0	8.0
<u>RECREATION</u>					
PARKS & RECREATION DIRECTOR	1.0	1.0	1.0	-	1.0
DEPUTY DIRECTOR PARKS & RECREATION	1.0	1.0	1.0	-	1.0
RECREATION MANAGER	1.0	1.0	1.0	-	1.0
SPECIAL EVENTS COORDINATOR	1.0	1.0	1.0	-	1.0
BUSINESS SPECIALIST	1.0	1.0	1.0	-	1.0
LEAD FIELD & PARKS MAINT OPRTR	1.0	1.0	1.0	-	1.0
PROGRAM COORDINATOR II	1.0	1.0	1.0	-	1.0
YOUTH DEVELOPMENT COORDINATOR	1.0	1.0	1.0	-	1.0
	8.0	8.0	8.0	-	8.0
TOTAL PARKS & RECREATION	14.0	15.0	15.0	1.0	16.0
TOTAL FULL TIME POSITIONS	620.0	641.0	644.0	2.0	646.0
<u>PERMANENT PART TIME AUTHORIZED POSITIONS</u>					
311 CUSTOMER SERVICE					
EXPERIENCE AMBASSADOR - PART-TIME	-	-	-	2.0	2.0
CITY CLERK					
ELECTIONS/POSTAL CLERK	-	1.0	-	-	-
INFORMATION COORDINATOR	-	1.0	1.0	-	1.0
TOTAL CITY CLERK PART TIME	-	2.0	1.0	-	1.0
COMMUNITY PLANNING & DEVELOPMENT - CODE ENFORCEMENT					
PLUMBING INSPECTOR	1.0	1.0	-	-	-
KALAMAZOO PUBLIC SAFETY					
PARKING ENFORCEMENT ATTENDANT	6.0	6.0	6.0	-	6.0
PARKS AND RECREATION					
LANDSCAPE COORDINATOR-8MOS	1.0	1.0	1.0	(1.0)	-
TOTAL PART TIME POSITIONS	8.0	10.0	8.0	1.0	9.0
TOTAL CITY ALLOCATED POSITIONS	628.0	651.0	652.0	3.0	655.0

CITY OF KALAMAZOO
2020 BUDGET
TAXABLE VALUE AND TAX LEVY PROJECTIONS

	2019 Adopted Budget	2019 Roll Confirmation	2019 Projected Ending	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Effective Taxable Value (a)	1,575,762,738	1,605,216,160	1,604,336,181	1,645,699,163	1,695,070,138	1,745,922,242	1,798,299,909	1,852,248,907
TAX REVENUES:								
Operating Revenues	18,909,153	19,262,594	19,252,034	19,748,390	20,340,842	20,951,067	21,579,599	22,226,987
Less Brownfield Capture	(381,640)	(331,075)	(339,445)	(391,181)	(402,916)	(415,004)	(427,454)	(440,278)
Less LDFA Capture	(32,964)	(23,523)	(23,523)	(33,788)	(34,802)	(35,846)	(36,921)	(38,029)
Less TIF Capture	-	-	-	(5,133)	(5,287)	(5,446)	(5,609)	(5,777)
Less: Total Captured TIF (b)	(414,604)	(354,598)	(362,968)	(430,102)	(443,005)	(456,295)	(469,984)	(484,084)
Net Operating Revenue	18,494,549	18,907,996	18,889,066	19,318,288	19,897,836	20,494,772	21,109,615	21,742,903
Solid Waste Revenues	2,836,373	2,889,389	2,887,805	2,962,258	3,051,126	3,142,660	3,236,940	3,334,048
Less Brownfield Capture	(57,246)	(49,661)	(50,917)	(58,677)	(60,437)	(62,251)	(64,118)	(66,042)
Less DEGA Capture	(4,945)	(3,526)	(3,526)	(5,069)	(5,221)	(5,377)	(5,539)	(5,705)
Less NCBD Capture	-	-	-	(770)	(793)	(817)	(841)	(867)
Less: Total Captured TIF (b)	(62,191)	(53,187)	(54,443)	(64,516)	(66,451)	(68,445)	(70,498)	(72,613)
Net Operating Revenue	2,774,182	2,836,202	2,833,362	2,897,743	2,984,675	3,074,215	3,166,442	3,261,435
Total Tax Revenues less capture	21,268,731	21,744,198	21,722,428	22,216,031	22,882,511	23,568,987	24,276,056	25,004,338
Estimated reimbursement of Personal Property exemptions under Public Act 86 of 2013.	1,448,202	1,448,202	1,448,202	1,484,407	1,528,939	1,574,807	1,622,052	1,670,713
TOTAL	22,716,933	23,192,400	23,170,630	23,700,438	24,411,451	25,143,794	25,898,108	26,675,051

(a) Taxable Values are reduced for approved Renaissance Zone properties, and includes reimbursements of Personal Property exemptions under Public Act 86 of 2013.

(b) Represents property tax revenue captured for Brownfield Redevelopment and the Downtown Development Authorities Tax Increment Financing (TIF) plans.

(c) Reduction of General Operating Millage from 19.2705 to 12.0000 in FY 2017 based on Foundation for Excellence MOU (approved by City Commission on 10.26.16).

**CITY OF KALAMAZOO
2020 BUDGET
DEBT SERVICE SCHEDULE**

As of: January 1, 2020

City Debt Issues		Remaining Debt				2020			2021			
		Original Issue Amount	Gross Principal Outstanding	Self-Supporting	Net	Principal	Interest	Total	Principal	Interest	Total	
Building Authority Bonds:												
Dated: 8/4/15	2015B Building Authority Refunding	\$ 8,620,000	\$ 6,865,000	\$ 6,865,000	\$ -	\$ 535,000	\$ 247,505	\$ 782,505	\$ 540,000	\$ 235,789	\$ 775,789	
Dated: 8/14/15	2015A Building Authority Refunding	\$ 7,465,000	\$ 5,860,000	\$ -	\$ 5,860,000	\$ 266,250	\$ 640,000	\$ 906,250	\$ 240,650	\$ 650,000	\$ 890,650	
Dated: 3/1/11	2011 Building Authority Refunding	\$ 4,105,000	\$ 1,600,000	\$ -	\$ 1,600,000	\$ 170,000	\$ 70,213	\$ 240,213	\$ 180,000	\$ 63,413	\$ 243,413	
Subtotal		\$ 20,190,000	\$ 14,325,000	\$ 6,865,000	\$ 7,460,000	\$ 971,250	\$ 957,718	\$ 1,928,968	\$ 960,650	\$ 949,201	\$ 1,909,851	
Michigan Transportation Fund Bonds:												
Dated: 7/14/16	2016 Michigan Transportation Fund Refunding	\$ 1,645,000	\$ 1,295,000	\$ 1,295,000	\$ -	\$ 320,000	\$ 16,231	\$ 336,231	\$ 320,000	\$ 11,655	\$ 331,655	
Subtotal		\$ 1,645,000	\$ 1,295,000	\$ 1,295,000	\$ -	\$ 320,000	\$ 16,231	\$ 336,231	\$ 320,000	\$ 11,655	\$ 331,655	
Wastewater Bonds:												
Dated: 5/23/18	2018 Wastewater Supply System	\$ 5,830,000	\$ 5,830,000	\$ 5,830,000	\$ -	\$ 135,000	\$ 222,929	\$ 357,929	\$ 216,179	\$ 140,000	\$ 356,179	
Dated: 5/1/13	2014 Wastewater Supply Systems Refunding	\$ 2,285,000	\$ 1,920,000	\$ 1,920,000	\$ -	\$ 90,000	\$ 66,240	\$ 156,240	\$ 95,000	\$ 63,135	\$ 158,135	
Dated: 3/29/12	2012 Wastewater Supply Systems	\$ 6,100,000	\$ 4,610,000	\$ 4,610,000	\$ -	\$ 275,000	\$ 162,108	\$ 437,108	\$ 280,000	\$ 155,508	\$ 435,508	
Dated: 7/26/11	2011 Wastewater Supply Systems Refunding	\$ 2,815,000	\$ 710,000	\$ 710,000	\$ -	\$ 350,000	\$ 22,200	\$ 372,200	\$ 360,000	\$ 11,700	\$ 371,700	
Subtotal		\$ 17,030,000	\$ 13,070,000	\$ 13,070,000	\$ -	\$ 850,000	\$ 473,476	\$ 1,323,476	\$ 951,179	\$ 370,343	\$ 1,321,521	
Water Bonds:												
Dated: 5/23/18	2018 Water Supply System Revenue	\$ 9,395,000	\$ 9,395,000	\$ 9,395,000	\$ -	\$ 235,000	\$ 337,000	\$ 572,000	\$ 240,000	\$ 327,600	\$ 567,600	
Dated: 5/2/17	2017 Water Supply Systems Revenue	\$ 7,860,000	\$ 7,265,000	\$ 7,265,000	\$ -	\$ 335,000	\$ 263,369	\$ 598,369	\$ 345,000	\$ 253,319	\$ 598,319	
Dated: 12/10/15	2015 Water Supply Systems Revenue	\$ 3,035,000	\$ 2,745,000	\$ 2,745,000	\$ -	\$ 90,000	\$ 83,575	\$ 173,575	\$ 90,000	\$ 81,775	\$ 171,775	
Dated: 5/1/14	2014 Water Supply Systems Refunding	\$ 11,170,000	\$ 10,015,000	\$ 10,015,000	\$ -	\$ 310,000	\$ 395,593	\$ 705,593	\$ 430,000	\$ 383,348	\$ 813,348	
Dated: 6/5/12	2012 Water Supply Systems Refunding	\$ 5,370,000	\$ 555,000	\$ 555,000	\$ -	\$ 555,000	\$ 8,325	\$ 563,325	\$ -	\$ -	\$ -	
Subtotal		\$ 36,830,000	\$ 29,975,000	\$ 29,975,000	\$ -	\$ 1,525,000	\$ 1,087,861	\$ 2,612,861	\$ 1,105,000	\$ 1,046,041	\$ 2,151,041	
Other Post Employment Benefit Bonds:												
Dated: 1/22/15	2015 Limited Tax GO - OPEB Bonds	\$ 90,955,000	\$ 83,255,000	\$ 83,255,000	\$ -	\$ 1,950,000	\$ 3,526,743	\$ 5,476,743	\$ 1,995,000	\$ 3,481,503	\$ 5,476,503	
Subtotal		\$ 90,955,000	\$ 83,255,000	\$ 83,255,000	\$ -	\$ 1,950,000	\$ 3,526,743	\$ 5,476,743	\$ 1,995,000	\$ 3,481,503	\$ 5,476,503	
Capital Improvement Bonds:												
Date: 5/23/18	2018 Capital Improvement	\$ 7,750,000	\$ 7,750,000	\$ -	\$ 7,750,000	\$ 385,000	\$ 283,550	\$ 668,550	\$ 400,000	\$ 269,925	\$ 669,925	
Dated: 8/29/17	2017 Capital Improvement	\$ 3,780,000	\$ 3,730,000	\$ -	\$ 3,730,000	\$ 360,000	\$ 70,497	\$ 430,497	\$ 710,000	\$ 63,693	\$ 773,693	
Dated: 5/2/17	2017 Capital Improvement	\$ 7,985,000	\$ 7,240,000	\$ -	\$ 7,240,000	\$ 420,000	\$ 304,450	\$ 724,450	\$ 440,000	\$ 283,450	\$ 723,450	
Dated: 7/19/16	2016 Capital Improvement	\$ 5,580,000	\$ 5,020,000	\$ -	\$ 5,020,000	\$ 320,000	\$ 194,400	\$ 514,400	\$ 330,000	\$ 181,400	\$ 511,400	
Dated: 6/2/15	2015 Capital Improvement	\$ 5,150,000	\$ 4,250,000	\$ -	\$ 4,250,000	\$ 310,000	\$ 121,138	\$ 431,138	\$ 320,000	\$ 114,838	\$ 434,838	
Dated: 5/1/14	2014 Capital Improvement	\$ 5,660,000	\$ 3,700,000	\$ -	\$ 3,700,000	\$ 525,000	\$ 99,000	\$ 624,000	\$ 290,000	\$ 87,264	\$ 377,264	
Dated: 4/11/13	2013 Capital Improvement	\$ 4,200,000	\$ 2,900,000	\$ -	\$ 2,900,000	\$ 270,000	\$ 62,650	\$ 332,650	\$ 270,000	\$ 57,250	\$ 327,250	
Dated: 3/29/12	2012 Capital Improvement	\$ 4,400,000	\$ 2,815,000	\$ -	\$ 2,815,000	\$ 285,000	\$ 88,673	\$ 373,673	\$ 290,000	\$ 81,833	\$ 371,833	
Dated: 7/14/11	2011 Capital Improvement	\$ 4,685,000	\$ 2,810,000	\$ -	\$ 2,810,000	\$ 305,000	\$ 109,213	\$ 414,213	\$ 315,000	\$ 99,300	\$ 414,300	
Dated: 7/8/10	2010 Capital Improvement	\$ 2,855,000	\$ 1,515,000	\$ -	\$ 1,515,000	\$ 190,000	\$ 60,600	\$ 250,600	\$ 200,000	\$ 53,000	\$ 253,000	
Dated: 6/24/09	2009 Capital Improvement	\$ 4,585,000	\$ 325,000	\$ -	\$ 325,000	\$ 325,000	\$ 13,000	\$ 338,000	\$ -	\$ -	\$ -	
Subtotal		\$ 56,630,000	\$ 42,055,000	\$ -	\$ 42,055,000	\$ 3,695,000	\$ 1,407,170	\$ 5,102,170	\$ 3,565,000	\$ 1,291,952	\$ 4,856,952	
Grand Total:		\$ 223,280,000	\$ 183,975,000	\$ 134,460,000	\$ 49,515,000	\$ 9,311,250	\$ 7,469,198	\$ 16,780,448	\$ 8,896,829	\$ 7,150,694	\$ 16,047,523	

CITY OF KALAMAZOO 2020 BUDGET

GENERAL FUND OPERATING BUDGET SUMMARY AND FIVE YEAR FISCAL PLAN

	2018 Actual	2019 Adopted	2019 Amended	2019 Projected	2020 Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
REVENUE										
Operational Revenues										
Taxes	20,210,275	20,573,205	20,573,205	20,885,433	21,309,082	21,841,809	22,139,245	22,794,422	23,469,254	24,164,332
Licenses, Permits & Fees	2,709,592	2,391,659	2,391,659	2,631,513	2,694,380	2,748,268	2,803,233	2,859,298	2,916,484	2,974,813
State Shared Revenue	9,208,199	9,297,918	9,297,918	9,437,873	9,565,666	9,756,979	9,952,119	10,151,161	10,354,185	10,561,268
State Fire Reimbursement Revenue	2,562,110	1,600,000	1,600,000	3,057,000	2,957,000	3,016,140	3,076,463	3,137,992	3,200,752	3,264,767
Other Intergovernmental Revenues	1,458,495	1,563,202	1,563,202	1,600,081	1,587,000	1,633,460	1,779,761	1,877,442	1,976,546	2,077,115
Foundation for Excellence Operational	15,084,225	16,250,149	16,250,149	16,316,508	16,711,300	17,100,453	17,499,173	17,907,712	18,326,328	18,753,331
Charges for Services	8,956,826	9,561,308	9,561,308	9,342,857	10,934,812	11,298,362	11,528,816	11,774,006	12,018,093	12,267,061
Interest & Rents	281,093	187,800	187,800	477,750	287,750	293,505	299,375	305,363	311,470	317,699
Fines & Forfeitures	4,820	8,050	8,050	7,800	8,000	8,160	8,323	8,490	8,659	8,833
Other Revenue	329,657	299,050	299,050	346,392	476,450	321,351	327,778	334,334	341,020	347,841
	60,805,291	61,732,341	61,732,341	64,103,207	66,531,440	68,018,487	69,414,286	71,150,219	72,922,791	74,737,061
Other										
Foundation for Excellence Aspirational	697,638	430,698	-	-	-	-	-	-	-	-
Sale of Fixed Assets	1,618,729	160,000	160,000	60,000	80,000	170,000	170,000	170,000	170,000	170,000
Transfer from Other Funds	1,163,034	1,700,000	1,700,000	1,700,000	1,000,000	700,000	-	-	-	-
Total Revenue	64,284,692	64,023,039	63,592,341	65,863,207	67,611,440	68,888,487	69,584,286	71,320,219	73,092,791	74,907,061
EXPENDITURES										
City Commission	76,266	84,892	84,892	86,513	189,157	192,370	195,658	199,023	202,466	205,990
City Administration	1,850,188	1,786,336	1,564,046	1,587,410	1,761,713	1,802,454	1,843,568	1,885,826	1,929,263	1,973,914
City Attorney	699,237	838,197	854,482	747,803	758,325	778,068	797,623	817,746	838,456	859,770
City Clerk	776,729	817,871	825,999	724,106	991,775	869,343	986,499	904,122	1,062,225	940,823
Internal Auditor	93,293	93,834	96,574	96,084	95,217	97,992	100,724	103,539	106,440	109,429
311 Customer Service	281,947	602,248	607,788	609,801	676,985	691,367	709,662	728,499	747,895	767,868
Human Resources	912,804	953,341	967,916	860,070	728,421	746,944	765,234	784,049	803,406	823,320
Information Technology	2,329,803	2,795,154	2,825,104	3,320,497	3,911,498	3,983,720	4,023,558	4,089,909	4,157,814	4,227,318
Management Services	3,580,609	3,820,251	3,845,443	3,703,670	3,778,657	3,865,573	3,950,795	4,038,345	4,128,295	4,220,718
Public Safety	32,453,279	31,200,971	31,301,647	31,993,462	32,481,624	32,819,802	33,291,489	34,063,412	34,855,553	35,668,488
Public Services	4,961,515	5,149,076	5,332,830	5,127,680	5,185,514	5,260,322	5,338,597	5,418,521	5,500,138	5,583,495
Community Planning & Economic Development	2,596,758	2,993,575	2,831,440	2,947,767	3,122,985	3,094,219	3,166,417	3,240,643	3,316,961	3,174,431
Parks & Recreation	2,364,744	2,495,284	2,479,628	2,483,125	2,508,905	2,568,101	2,627,059	2,687,684	2,750,026	2,814,138
Other	1,296,865	1,706,789	1,591,915	1,606,851	1,767,339	1,533,606	1,549,804	1,566,182	1,582,742	1,599,488
OPEB Expense	6,327,976	6,280,818	6,280,818	6,280,818	6,292,850	6,294,874	6,295,086	6,291,934	6,292,220	6,292,082
Total Operating Expenditure	60,602,015	61,618,637	61,490,523	62,175,658	64,250,965	64,598,756	65,641,771	66,819,432	68,273,899	69,261,273
Transfer to CIP Fund	2,450,004	3,193,431	3,433,431	3,330,300	3,352,500	3,874,700	4,430,800	4,861,000	4,973,500	5,461,700
Transfer to/from Other Funds	1,795,922	-	-	-	-	-	-	-	-	-
Total Transfers	4,245,926	3,193,431	3,433,431	3,330,300	3,352,500	3,874,700	4,430,800	4,861,000	4,973,500	5,461,700
Total Expenditures	64,847,941	64,812,068	64,923,954	65,505,958	67,603,465	68,473,456	70,072,571	71,680,432	73,247,399	74,722,973
BEGINNING FUND BALANCE										
Surplus / (Deficit)	(563,249)	(789,029)	(1,331,613)	357,249	7,975	415,031	(488,286)	(360,212)	(154,608)	184,087
Transfer (to) from Reserves	(151,434)	-	(1,176)	(1,176)	(1,199)	(1,223)	(1,247)	(1,272)	(1,298)	(1,324)
ENDING FUND BALANCE	11,264,013	10,474,984	9,931,224	11,620,086	11,626,862	12,040,670	11,551,137	11,189,652	11,033,746	11,216,510
TARGET UNRESERVED FUND BALANCE										
Amount Over (Under) Target	2,143,219	1,215,133	671,373	2,004,605	1,647,146	1,837,897	1,138,994	517,119	95,327	5,951
Actual Percentage of Operating Revenues	18.5%	17.0%	16.1%	18.1%	17.5%	17.7%	16.6%	15.7%	15.1%	15.0%
Target Percentage of Operating Revenues	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
Ending Contingency Reserve	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Ending Parks Land Reserve	58,776	58,776	59,952	59,952	61,151	62,374	63,622	64,894	66,192	67,516
Total Fund Balance	11,822,789	11,033,760	10,491,176	12,180,038	12,188,013	12,603,044	12,114,758	11,754,546	11,599,938	11,784,026

**CITY OF KALAMAZOO
2020 BUDGET**

MAJOR STREETS BUDGET SUMMARY AND FIVE YEAR FISCAL PLAN

	2018 Actual	2019 Adopted	2019 Amended	2019 Projected	2020 Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenue										
Gas and Weight Tax	6,091,576	6,050,000	6,050,000	6,800,000	7,493,236	7,718,033	7,949,574	8,188,061	8,433,703	8,686,714
Highway Maintenance	167,104	250,000	250,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Other State Revenue	1,830,182	1,175,000	1,175,000	267,995	275,000	275,000	275,000	275,000	275,000	275,000
Charges for Services	143,351	5,000	5,000	123,697	125,000	125,000	125,000	125,000	125,000	125,000
Interest	45,711	6,000	6,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Other	47,517	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Transfer from Insurance Fund	20,004	31,000	31,000	31,000	18,000	13,000	-	-	-	-
Transfer from Other Funds	238	-	-	-	-	-	-	-	-	-
Total Revenue	8,345,683	7,522,000	7,522,000	7,317,692	8,006,236	8,226,033	8,444,574	8,683,061	8,928,703	9,181,714
Expenditures										
Personnel	1,353,020	1,725,196	1,725,196	1,513,802	1,686,701	1,738,610	1,789,611	1,842,160	1,893,672	1,946,750
Operating	1,857,764	2,471,892	2,495,892	2,574,829	2,696,512	2,532,557	2,557,883	2,583,462	2,609,296	2,635,389
Capital Outlay	13,378	-	-	-	-	-	-	-	-	-
Debt Service for Capital Bonds	1,962,098	2,059,265	2,059,265	2,057,839	2,521,500	2,923,300	3,372,701	3,553,600	3,855,500	3,994,300
Debt Service for OPEB Bonds	73,425	73,388	73,388	73,388	73,385	73,428	73,427	73,368	73,373	73,370
Contribution OPEB Trust	43,400	41,900	41,900	41,900	67,000	67,000	67,000	67,000	67,000	67,000
Transfer to Local Streets	999,996	1,000,000	1,000,000	1,000,000	1,100,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Expenditure & Transfers	6,303,081	7,371,641	7,395,641	7,261,758	8,145,098	8,334,895	8,860,622	9,119,589	9,498,841	9,716,809
Available for Construction	2,042,603	150,359	126,359	55,934	(138,862)	(108,862)	(416,048)	(436,528)	(570,138)	(535,095)
Other Resources for Capital										
Federal Aid	-	1,916,000	1,916,000	1,916,000	970,000	720,000	4,300,000	2,060,000	-	-
Other State Revenue	-	850,000	850,000	850,000	-	-	-	-	-	-
Local and Other Contributions	778,654	-	935,691	935,691	-	160,000	700,000	340,000	-	-
Bond Funding	2,057,000	4,023,500	4,023,500	4,023,500	4,360,000	5,068,975	5,971,775	5,559,500	3,500,000	3,500,000
Total Capital Resources	2,835,654	6,789,500	7,725,191	7,725,191	5,330,000	5,948,975	10,971,775	7,959,500	3,500,000	3,500,000
Capital Construction	2,539,700	6,789,500	10,226,604	10,250,604	5,330,000	5,948,975	10,971,775	7,959,500	3,500,000	3,500,000
Net Construction	295,954	-	(2,501,413)	(2,525,413)	-	-	-	-	-	-
Total Resources	11,181,337	14,311,500	15,247,191	15,042,883	13,336,236	14,175,008	19,416,349	16,642,561	12,428,703	12,681,714
Total Expenditures	8,842,780	14,161,141	17,622,246	17,512,362	13,475,098	14,283,870	19,832,397	17,079,089	12,998,841	13,216,809
Surplus / (Deficit)	2,338,557	150,359	(2,375,055)	(2,469,479)	(138,862)	(108,862)	(416,048)	(436,528)	(570,138)	(535,095)
Beginning Fund Balance	3,880,308	6,218,865	6,218,865	6,218,865	3,749,386	3,610,524	3,501,662	3,085,614	2,649,087	2,078,949
Ending Fund Balance	6,218,865	6,369,223	3,843,810	3,749,386	3,610,524	3,501,662	3,085,614	2,649,087	2,078,949	1,543,854

CITY OF KALAMAZOO
2020 BUDGET
LOCAL STREETS BUDGET SUMMARY AND FIVE YEAR FISCAL PLAN

	2018 Actual	2019 Adopted	2019 Amended	2019 Projected	2020 Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenue & Other Resources										
Operating Revenues										
Gas and Weight Tax	1,720,581	1,709,000	1,709,000	1,900,000	2,129,655	2,193,545	2,259,351	2,327,132	2,396,945	2,468,854
Other State Revenue	-	312,500	312,500	-	-	-	-	-	-	-
Interest	18,175	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Other	6,700	500	500	35,000	-	-	-	-	-	-
Transfer from Major Streets	999,996	1,000,000	1,000,000	1,000,000	1,100,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Transfer from Insurance Fund	30,000	47,000	47,000	47,000	27,000	19,000	-	-	-	-
Total Revenue and Other Sources	2,775,452	3,071,000	3,071,000	2,984,000	3,258,655	3,214,545	3,261,351	3,329,132	3,398,945	3,470,854
Expenditures										
Personnel	769,791	1,153,591	1,153,591	1,003,063	1,102,034	1,137,880	1,172,637	1,208,480	1,243,101	1,278,807
Operating	667,188	1,056,882	1,056,882	1,157,810	1,225,361	1,090,990	1,101,900	1,112,919	1,124,048	1,135,288
Debt Service for Capital Bonds	773,430	874,874	874,874	874,300	865,000	926,400	990,200	1,047,300	1,069,400	1,079,300
Debt Service for OPEB Bonds	67,945	67,912	67,912	67,912	67,909	67,944	67,948	67,892	67,897	67,895
Contribution OPEB Trust	40,250	38,800	38,800	38,800	44,700	44,700	44,700	44,700	44,700	44,700
Total Expenditure & Transfers	2,318,604	3,192,059	3,192,059	3,141,885	3,305,004	3,267,914	3,377,385	3,481,290	3,549,146	3,605,990
Available for Construction	456,848	(121,059)	(121,059)	(157,885)	(46,349)	(53,369)	(116,034)	(152,159)	(150,200)	(135,136)
Other Resources for Capital										
Other State Revenue	50,707	-	590,357	590,357	-	-	-	-	-	-
Local and Other Contributions	1,362,876	-	546,000	546,000	-	-	-	-	-	-
Bond Funding	975,000	1,468,495	1,468,495	1,468,495	1,170,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Capital Resources	2,388,583	1,468,495	2,604,853	2,604,852	1,170,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Capital Expenditures	2,492,304	1,468,495	2,674,041	2,671,656	1,170,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Net Construction	(103,721)	-	(69,188)	(66,804)	-	-	-	-	-	-
Total Resources	5,164,035	4,539,495	5,675,853	5,588,852	4,428,655	4,214,545	4,261,351	4,329,132	4,398,945	4,470,854
Total Expenditures	4,810,908	4,660,554	5,866,100	5,813,541	4,475,004	4,267,914	4,377,385	4,481,290	4,549,146	4,605,990
Surplus / (Deficit)	353,127	(121,059)	(190,247)	(224,689)	(46,349)	(53,369)	(116,034)	(152,159)	(150,200)	(135,136)
Beginning Fund Balance	1,464,474	1,817,601	1,696,542	1,506,296	1,281,606	1,235,257	1,181,888	1,065,854	913,695	763,495
Ending Fund Balance	1,817,601	1,696,542	1,506,296	1,281,606	1,235,257	1,181,888	1,065,854	913,695	763,495	628,359

**CITY OF KALAMAZOO
2020 BUDGET
CAPITAL IMPROVEMENT PROGRAM AND FIVE YEAR PLAN**

	2018 Actual	2019 Adopted	2019 Amended	2019 Projected	2020 Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
RESOURCES										
General Funding										
Transfer From General Fund	2,450,004	3,151,514	3,516,514	3,330,300	3,352,500	3,874,700	4,430,800	4,861,000	4,973,500	5,461,700
Bond Funding	-	-	-	-	150,000	150,000	150,000	150,000	150,000	150,000
Interest	43,742	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
County - Crosstown Facility Rental	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	-
Special Assessment	-	-	-	-	-	-	-	-	-	-
Reimbursements	208,970	312,483	312,483	230,000	230,000	230,000	230,000	230,000	230,000	30,000
User Fees - KDPS Dispatch	239,077	-	-	-	-	-	-	-	-	-
KCCDA - Bond Payment	12,914	-	-	1,048,128	-	-	-	-	-	-
Capital Projects Funding										
Federal Grants	40,600	-	-	-	-	-	-	-	-	-
State Grants	63,891	-	313,676	213,676	348,000	-	-	-	300,000	-
Foundation for Excellence	1,319,863	2,525,000	771,665	771,665	2,000,000	-	-	-	-	-
Bond Funding	5,101,269	4,167,000	4,167,000	4,167,000	5,642,000	8,682,500	6,193,500	2,940,000	4,685,000	4,500,000
Reimbursements	-	-	81,199	81,199	-	-	-	-	-	-
Private / Local Contributions	113,617	-	1,106,951	706,951	300,000	600,000	-	50,000	500,000	-
TOTAL RESOURCES	9,693,946	10,262,497	10,375,988	10,655,419	12,129,000	13,643,700	11,110,800	8,337,500	10,945,000	10,148,200
EXPENDITURES										
Total Bond Issuance and Other										
	154,213	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Debt Service										
	3,039,379	3,570,497	3,570,497	3,384,283	3,771,820	4,295,028	4,850,312	5,280,839	5,393,515	5,580,758
TOTAL FINANCING EXPENDITURES	3,193,592	3,720,497	3,720,497	3,534,283	3,921,820	4,445,028	5,000,312	5,430,839	5,543,515	5,730,758
Capital Improvement Projects										
Park Improvements	2,198,830	987,000	2,866,958	2,866,958	3,673,000	2,400,000	2,716,000	675,000	2,410,000	1,000,000
Public Safety Facilities & Equipment	1,031,426	1,900,000	2,400,021	2,400,021	2,150,000	5,300,000	450,000	-	450,000	500,000
Public Service Facilities & Equipment	120,858	2,205,000	279,947	279,947	750,000	250,000	500,000	750,000	1,400,000	500,000
Governmental Facilities & Equipment	625,960	-	275,397	275,397	-	-	-	-	-	1,000,000
Parking Upgrades	361,669	-	678,217	678,217	-	-	-	-	-	-
Information Technology Upgrades	817,260	800,000	800,000	800,000	807,000	712,500	757,500	125,000	125,000	-
Contingency	-	-	95,407	95,407	-	-	-	-	-	-
Total Capital Projects	5,156,003	5,892,000	7,395,946	7,395,946	7,380,000	8,662,500	4,423,500	1,550,000	4,385,000	3,000,000
Heavy Equipment										
Public Services Heavy Equipment	489,848	650,000	886,958	886,958	910,000	620,000	470,000	890,000	550,000	650,000
Public Safety Fire Apparatus	8,630	-	-	-	-	-	1,300,000	550,000	550,000	850,000
Total Heavy Equipment	498,478	650,000	886,958	886,958	910,000	620,000	1,770,000	1,440,000	1,100,000	1,500,000
Total Capital	5,654,481	6,542,000	8,282,904	8,282,904	8,290,000	9,282,500	6,193,500	2,990,000	5,485,000	4,500,000
TOTAL CAPITAL IMPROVEMENT	8,848,073	10,262,497	12,003,401	11,817,187	12,211,820	13,727,528	11,193,812	8,420,839	11,028,515	10,230,758
(Use of) Addition to Working Capital	845,873	-	(1,627,414)	(1,161,768)	(82,820)	(83,828)	(83,012)	(83,339)	(83,515)	(82,558)
BEGINNING FUND BALANCE	1,762,272	2,608,145	2,608,145	2,608,145	480,731	480,731	480,731	480,730	480,730	480,730
From (To) KCCDA Reserves			(965,645)	(965,645)	82,820	83,828	83,012	83,339	83,515	82,558
ENDING FUND BALANCE	2,608,145	2,608,145	980,731	480,731	480,731	480,731	480,730	480,730	480,730	480,731
Restricted for KCCDA 2018 GO Bond	5,654,481			965,645	882,825	798,998	715,986	632,647	549,132	466,574

**CITY OF KALAMAZOO
2020 BUDGET
GENERAL FUND**

	2018 Actual	2019 Adopted	2019 Amended	2019 Projected	2020 Budget	2020/2019 Variance	2021 Projected
REVENUES:							
OPERATING REVENUES							
Taxes	20,210,275	20,573,205	20,573,205	20,885,433	21,309,082	3.58%	21,841,809
Licenses, Permits & Fees	2,709,592	2,391,659	2,391,659	2,631,513	2,694,380	12.66%	2,748,268
State Shared Revenue	9,208,199	9,297,918	9,297,918	9,437,873	9,565,666	2.88%	9,756,979
State Fire Reimbursement Revenue	2,562,110	1,600,000	1,600,000	3,057,000	2,957,000	84.81%	3,016,140
Other Intergovernmental Revenues	1,458,495	1,563,202	1,563,202	1,600,081	1,587,000	1.52%	1,633,460
Foundation for Excellence Operational	15,084,225	16,250,149	16,250,149	16,316,508	16,711,300	2.84%	17,100,453
Charges for Services	8,956,826	9,561,308	9,561,308	9,342,857	10,934,812	14.37%	11,298,362
Interest & Rents	281,093	187,800	187,800	477,750	287,750	53.22%	293,505
Fines & Forfeitures	4,820	8,050	8,050	7,800	8,000	-0.62%	8,160
Other Revenue	329,657	299,050	299,050	346,392	476,450	59.32%	321,351
TOTAL OPERATING REVENUE	60,805,291	61,732,341	61,732,341	64,103,207	66,531,440	7.77%	68,018,487
OTHER							
Foundation for Excellence Aspirational	697,638	430,698	-	-	-	-100.00%	-
Sale of Fixed Assets	1,618,729	160,000	160,000	60,000	80,000	-50.00%	170,000
Transfer from Other Funds	1,163,034	1,700,000	1,700,000	1,700,000	1,000,000	-41.18%	700,000
TOTAL OTHER	3,479,401	2,290,698	1,860,000	1,760,000	1,080,000	-52.85%	870,000
TOTAL REVENUE	64,284,692	64,023,039	63,592,341	65,863,207	67,611,440	5.60%	68,888,487
EXPENDITURES:							
CITY COMMISSION							
Personnel	61,157	61,158	61,158	59,424	61,157	0.00%	63,090
Operating	15,109	23,734	23,734	27,089	128,000	439.31%	129,280
Capital	-	-	-	-	-	-	-
TOTAL CITY COMMISSION	76,266	84,892	84,892	86,513	189,157	122.82%	192,370
CITY ADMINISTRATION							
Personnel	1,084,791	1,095,661	1,019,405	1,134,239	1,205,738	10.05%	1,241,474
Operating	759,403	687,675	541,641	450,171	550,475	-19.95%	555,980
Capital	5,994	3,000	3,000	3,000	5,500	83.33%	5,000
TOTAL CITY ADMINISTRATION	1,850,188	1,786,336	1,564,046	1,587,410	1,761,713	-1.38%	1,802,454
CITY ATTORNEY							
Personnel	613,283	706,091	722,376	626,247	625,375	-11.43%	643,809
Operating	85,037	131,106	131,106	121,306	130,950	-0.12%	132,260
Capital	917	1,000	1,000	250	2,000	100.00%	2,000
TOTAL CITY ATTORNEY	699,237	838,197	854,482	747,803	758,325	-9.53%	778,068
CITY CLERK:							
ADMINISTRATION							
Personnel	150,274	239,720	244,053	166,237	229,354	-4.32%	235,984
Operating	59,961	78,138	78,138	91,141	56,198	-28.08%	56,760
Capital	-	30,000	30,000	12,364	2,500	-91.67%	10,000
TOTAL ADMINISTRATION	210,234	347,858	352,191	269,742	288,052	-17.19%	302,744
ELECTIONS							
Personnel	243,983	185,848	187,355	182,138	348,244	87.38%	212,114
Operating	56,636	42,239	42,239	39,999	108,589	157.08%	109,675
Capital	170	-	-	-	7,500	-	-
TOTAL ELECTIONS	300,789	228,087	229,594	222,137	464,333	103.58%	321,789
RECORDS MANAGEMENT							
Personnel	180,960	157,853	160,141	163,009	161,131	2.08%	165,769
Operating	77,578	84,074	84,074	69,218	78,259	-6.92%	79,042
Capital	7,168	-	-	-	-	-	-
TOTAL RECORDS MANAGEMENT	265,706	241,927	244,215	232,227	239,390	-1.05%	244,810
TOTAL CITY CLERK	776,729	817,871	825,999	724,106	991,775	21.26%	869,343

**CITY OF KALAMAZOO
2020 BUDGET
GENERAL FUND**

	2018 Actual	2019 Adopted	2019 Amended	2019 Projected	2020 Budget	2020/2019 Variance	2021 Projected
INTERNAL AUDITOR							
Personnel	91,778	91,871	94,611	94,121	93,254	1.50%	96,009
Operating	1,514	1,963	1,963	1,963	1,963	0.00%	1,983
TOTAL INTERNAL AUDITOR	93,293	93,834	96,574	96,084	95,217	1.47%	97,992
311 CUSTOMER SERVICE							
Personnel	251,079	569,648	575,188	579,252	650,885	14.26%	669,561
Operating	29,324	32,600	32,600	30,549	20,600	-36.81%	20,806
Capital	1,543	-	-	-	5,500	-	1,000
TOTAL 311 CUSTOMER SERVICE	281,947	602,248	607,788	609,801	676,985	12.41%	691,367
HUMAN RESOURCES							
Personnel	717,909	823,513	836,870	772,642	585,713	-28.88%	602,829
Operating	185,462	127,828	129,046	85,428	140,708	10.08%	142,115
Capital	9,433	2,000	2,000	2,000	2,000	0.00%	2,000
TOTAL HUMAN RESOURCES	912,804	953,341	967,916	860,070	728,421	-23.59%	746,944
INFORMATION TECHNOLOGY							
Personnel	1,172,405	1,429,680	1,459,630	1,306,420	1,456,796	1.90%	1,499,651
Operating	988,649	1,065,474	1,065,474	1,414,077	2,236,702	109.93%	2,259,069
Capital	168,749	300,000	300,000	600,000	218,000	-27.33%	225,000
TOTAL INFORMATION TECHNOLOGY	2,329,803	2,795,154	2,825,104	3,320,497	3,911,498	39.94%	3,983,720
MANAGEMENT SERVICES							
ADMINISTRATION							
Personnel	210,605	308,174	309,352	244,082	201,522	-34.61%	207,383
Operating	115,808	68,070	68,070	67,095	72,570	6.61%	73,296
Capital	-	5,000	5,000	5,000	5,000	0.00%	5,000
TOTAL ADMINISTRATION	326,414	381,244	382,422	316,177	279,092	-26.79%	285,678
BUDGET AND ACCOUNTING							
Personnel	483,063	525,308	531,458	515,994	543,469	3.46%	559,440
Operating	100,485	127,600	127,600	112,660	124,250	-2.63%	125,493
Capital	-	-	-	-	-	0.00%	-
TOTAL BUDGET AND ACCOUNTING	583,549	652,908	659,058	628,654	667,719	2.27%	684,932
FINANCIAL SERVICES							
Personnel	492,601	495,379	501,246	534,854	600,010	21.12%	617,521
Operating	5,728	16,695	16,695	16,255	17,500	4.82%	17,675
Capital	-	-	-	-	-	-	-
TOTAL FINANCIAL SERVICES	498,329	512,074	517,941	551,109	617,510	20.59%	635,196
ASSESSOR							
Personnel	47,491	46,838	47,880	48,138	47,219	0.81%	48,615
Operating	395,582	438,839	438,839	433,368	452,385	3.09%	456,909
Capital	-	-	-	-	-	-	-
TOTAL ASSESSOR	443,073	485,677	486,719	481,506	499,604	2.87%	505,524
TREASURY							
Personnel	841,971	912,650	919,550	804,885	797,800	-12.58%	820,753
Operating	510,438	479,422	479,422	498,763	502,115	4.73%	507,136
Capital	-	-	-	4,428	-	-	-
TOTAL TREASURER	1,352,410	1,392,072	1,398,972	1,308,076	1,299,915	-6.62%	1,327,889
PURCHASING							
Personnel	362,836	375,167	379,222	383,211	383,378	2.19%	394,601
Operating	13,999	21,110	21,110	34,937	31,439	48.93%	31,753
Capital	-	-	-	-	-	-	-
TOTAL PURCHASING	376,835	396,277	400,332	418,148	414,817	4.68%	426,354
TOTAL MANAGEMENT SERVICES	3,580,609	3,820,251	3,845,443	3,703,670	3,778,657	-1.09%	3,865,573

**CITY OF KALAMAZOO
2020 BUDGET
GENERAL FUND**

	2018 Actual	2019 Adopted	2019 Amended	2019 Projected	2020 Budget	2020/2019 Variance	2021 Projected
PUBLIC SAFETY							
ADMINISTRATION							
Personnel	1,088,694	1,099,590	1,127,348	1,042,847	1,283,163	16.69%	1,321,404
Operating	167,251	299,000	299,000	242,700	249,740	-16.47%	252,237
Grant Match Transfers	9,325	-	-	-	-	-	-
TOTAL ADMINISTRATION	1,265,270	1,398,590	1,426,348	1,285,547	1,532,903	9.60%	1,573,641
COPS - FORMERLY KVET							
Personnel	2,073,642	2,448,893	2,451,731	2,319,443	2,404,108	-1.83%	2,475,321
Operating	-	-	-	-	-	-	-
TOTAL COPS	2,073,642	2,448,893	2,451,731	2,319,443	2,404,108	-1.83%	2,475,321
OPERATIONS DIVISION							
Personnel	16,468,456	16,835,794	16,835,794	17,029,002	17,612,025	4.61%	18,843,000
Operating	77,588	61,300	61,300	70,300	74,000	20.72%	74,740
Grant Match Transfers	351,877	-	-	350,000	-	-	-
TOTAL OPERATIONS	16,897,921	16,897,094	16,897,094	17,449,302	17,686,025	4.67%	18,917,740
CRIMINAL INVESTIGATIONS							
Personnel	3,101,805	3,052,061	3,052,061	3,138,488	2,975,452	-2.51%	3,064,312
Operating	46,990	104,609	104,609	109,935	108,200	3.43%	109,282
TOTAL CRIMINAL INVESTIGATIONS	3,148,795	3,156,670	3,156,670	3,248,423	3,083,652	-2.31%	3,173,594
SERVICE DIVISION							
Personnel	3,637,725	2,130,298	2,195,298	2,223,225	2,394,522	12.40%	2,463,616
Operating	3,889,044	4,127,544	4,058,344	4,241,015	4,278,936	3.67%	3,104,889
Grant Match Transfers	9,077	-	-	-	-	-	-
Capital	785,523	300,000	374,280	374,280	800,000	166.67%	800,000
TOTAL SERVICE	8,321,370	6,557,842	6,627,922	6,838,520	7,473,458	13.96%	6,368,505
PUBLIC SAFETY CONTRACTS							
Personnel	746,281	741,881	741,881	852,227	301,478	-59.36%	311,000
Operating	-	-	-	-	-	-	-
TOTAL PUBLIC SAFETY CONTRACTS	746,281	741,881	741,881	852,227	301,478	-59.36%	311,000
TOTAL PUBLIC SAFETY	32,453,279	31,200,971	31,301,647	31,993,462	32,481,624	4.10%	32,819,802
PUBLIC SERVICES							
CITY MAINTENANCE							
Personnel	453,936	481,744	485,569	433,146	411,490	-14.58%	422,423
Operating	749,464	765,690	765,690	630,401	782,683	2.22%	790,509
Capital	11,074	150,000	194,816	196,716	124,478	-17.01%	70,000
TOTAL CITY WIDE MAINTENANCE	1,214,474	1,397,434	1,446,075	1,260,263	1,318,651	-5.64%	1,282,932
FLEET SERVICES							
Personnel	487,876	728,505	732,218	602,295	726,666	-0.25%	745,752
Operating	1,877,489	1,917,741	1,917,741	2,034,462	1,936,281	0.97%	1,955,644
Capital	104,983	225,000	225,000	225,000	65,522	-70.88%	120,000
TOTAL CITY EQUIPMENT	2,470,348	2,871,246	2,874,959	2,861,757	2,728,469	-4.97%	2,821,395
PUBLIC WORKS							
Personnel	481,588	358,750	358,750	358,458	427,912	19.28%	438,407
Operating	795,105	521,646	653,046	647,202	710,483	36.20%	717,588
Capital	-	-	-	-	-	-	-
TOTAL PUBLIC WORKS	1,276,693	880,396	1,011,796	1,005,660	1,138,395	29.30%	1,155,995
TOTAL PUBLIC SERVICES	4,961,515	5,149,076	5,332,830	5,127,680	5,185,514	0.71%	5,260,322

**CITY OF KALAMAZOO
2020 BUDGET
GENERAL FUND**

	2018 Actual	2019 Adopted	2019 Amended	2019 Projected	2020 Budget	2020/2019 Variance	2021 Projected
COMMUNITY PLANNING AND ECONOMIC DEVELOPMENT							
CODE ADMINISTRATION							
HOUSING							
Personnel	696,104	707,041	713,440	664,140	664,268	-6.05%	683,416
Operating	156,364	266,842	236,842	260,027	167,768	-37.13%	169,446
Capital	135	8,000	8,000	8,000	2,000	-75.00%	-
TOTAL HOUSING	852,602	981,883	958,282	932,167	834,036	-15.06%	852,862
TRADES							
Personnel	564,858	666,951	671,649	561,638	905,136	35.71%	931,410
Operating	168,028	56,922	56,922	318,403	169,711	198.15%	69,978
Capital	1,655	-	-	2,297	2,000	-	-
TOTAL TRADES	734,541	723,873	728,571	882,338	1,076,847	48.76%	1,001,388
TOTAL CODE ADMINISTRATION	1,587,143	1,705,756	1,686,853	1,814,505	1,910,883	12.03%	1,854,250
PLANNING							
Personnel	488,026	546,152	399,093	433,480	513,473	-5.98%	528,509
Operating	316,365	425,927	425,927	350,430	424,026	-0.45%	428,266
Capital	774	-	-	-	8,000	-	10,000
TOTAL PLANNING	805,165	972,079	825,020	783,910	945,499	-2.73%	966,776
SHARED PROSPERITY							
Personnel	-	-	-	-	-	-	-
Operating	2,494	-	-	3,000	3,000	-	3,030
Capital	-	-	-	-	-	-	-
TOTAL SHARED PROSPERITY	2,494	-	-	3,000	3,000	-	3,030
ECONOMIC DEVELOPMENT							
Personnel	153,136	226,820	214,348	257,268	207,029	-8.73%	213,023
Operating	48,821	88,919	105,219	89,084	56,574	-36.38%	57,140
Capital	-	-	-	-	-	-	-
TOTAL ECONOMIC DEVELOPMENT	201,957	315,739	319,567	346,352	263,603	-16.51%	270,163
TOTAL COMMUNITY PLANNING AND ECONOMIC DEVELOPMENT	2,596,758	2,993,575	2,831,440	2,947,767	3,122,985	4.32%	3,094,219
PARKS AND RECREATION							
PARKS							
GENERAL PARKS							
Personnel	675,242	912,121	918,250	845,652	867,208	-4.92%	892,655
Operating	321,424	277,492	275,321	273,431	270,232	-2.62%	272,934
Capital	38,181	131,455	131,455	135,477	31,500	-76.04%	-
TOTAL GENERAL PARKS	1,034,848	1,321,067	1,325,026	1,254,560	1,168,940	-11.52%	1,165,589
BRONSON PARK MAINTENANCE							
Personnel	37,002	9,384	9,651	21,357	25,341	170.05%	26,067
Operating	24,335	27,958	27,958	26,988	31,038	11.02%	31,348
Capital	-	-	-	-	-	-	-
TOTAL BRONSON PARK	61,337	37,342	37,609	48,345	56,379	50.98%	57,415
TOTAL PARKS	1,096,185	1,358,409	1,362,635	1,302,905	1,225,319	-9.80%	1,223,004
RECREATION							
GENERAL RECREATION							
Personnel	695,815	626,732	600,236	633,089	713,682	13.87%	735,670
Operating	322,198	308,763	308,763	313,660	321,824	4.23%	325,042
Grant Match Transfers	-	-	-	-	-	-	-
Capital	2,178	-	-	10,500	18,500	-	-
TOTAL GENERAL RECREATION	1,020,192	935,495	908,999	957,249	1,054,006	12.67%	1,060,712
RECREATION ADULT SPORTS							
Personnel	23,032	23,950	24,072	29,955	54,789	128.77%	56,458
Operating	28,909	32,401	32,401	32,126	32,601	0.62%	32,927
Capital	-	-	-	-	-	-	-
TOTAL ADULT SPORTS	51,941	56,351	56,473	62,081	87,390	55.08%	89,385
INCLUSIVE SERVICE							
Personnel	4,570	4,063	4,185	-	-	-100.00%	-
Operating	95	100	100	-	100	0.00%	101
Capital	-	-	-	-	-	-	-
TOTAL INTERGENERATIONAL AND INCLUSIVE SERVICE	4,665	4,163	4,285	-	100	-97.60%	101

**CITY OF KALAMAZOO
2020 BUDGET
GENERAL FUND**

	2018 Actual	2019 Adopted	2019 Amended	2019 Projected	2020 Budget	2020/2019 Variance	2021 Projected
RECREATION / SPORTS COMPLEX							
Personnel	77,078	71,125	71,125	73,588	72,525	1.97%	74,637
Operating	86,209	69,741	76,112	70,611	69,566	-0.25%	70,262
Capital	28,475	-	-	16,691	-	-	50,000
TOTAL SPORTS COMPLEX	191,762	140,866	147,237	160,890	142,091	0.87%	194,899
TOTAL RECREATION	1,268,560	1,136,875	1,116,993	1,180,220	1,283,587	12.90%	1,345,097
TOTAL PARKS & RECREATION	2,364,744	2,495,284	2,479,628	2,483,125	2,508,905	0.55%	2,568,101
OTHER :							
STREETLIGHTING							
Operating	1,201,129	1,359,600	1,359,600	1,300,000	1,313,000	-3.43%	1,326,130
TOTAL STREETLIGHTING	1,201,129	1,359,600	1,359,600	1,300,000	1,313,000	-3.43%	1,326,130
NON-DEPARTMENTAL EXPENDITURES							
Personnel	28,443	297,189	98,315	95,329	354,339	19.23%	106,476
Operating	67,293	50,000	134,000	211,522	100,000	100.00%	101,000
Capital	-	-	-	-	-	-	-
TOTAL NON-DEPARTMENTAL	95,736	347,189	232,315	306,851	454,339	30.86%	207,476
TOTAL OTHER	1,296,865	1,706,789	1,591,915	1,606,851	1,767,339	3.55%	1,533,606
TOTAL OPERATING BUDGET	54,274,039	55,337,819	55,209,705	55,894,840	57,958,115	4.74%	58,303,882
TRANSFERS OUT							
Contribution to CIP Fund	2,450,004	3,193,431	3,433,431	3,330,300	3,352,500	4.98%	3,874,700
Transfer to Other Funds	1,795,922	-	-	-	-	-	-
TOTAL OPERATING TRANSFERS OUT	4,245,926	3,193,431	3,433,431	3,330,300	3,352,500	4.98%	3,874,700
OPEB EXPENSE							
Contributions to OPEB Trust	2,491,300	2,445,800	2,445,800	2,445,800	2,458,000	0.50%	2,458,000
Debt Service OPEB Bonding	3,836,676	3,835,018	3,835,018	3,835,018	3,834,850	0.00%	3,836,874
TOTAL OPEB EXPENSE	6,327,976	6,280,818	6,280,818	6,280,818	6,292,850	0.19%	6,294,874
TOTAL GENERAL FUND EXPENDITURES	64,847,941	64,812,068	64,923,954	65,505,958	67,603,465	4.31%	68,473,456
NET REVENUES - EXPENDITURES	(563,249)	(789,029)	(1,331,613)	357,249	7,975	-101.01%	415,031
BEGINNING UNRESERVED FUND BALANCE	11,978,696	11,264,013	11,264,013	11,264,013	11,620,086	3.16%	11,626,862
Use of (Contribution to) Contingency Reserve	(150,000)	-	-	-	-	-	-
Use of (Contribution to) Park Reserve	(1,434)	-	(1,176)	(1,176)	(1,199)	-	(1,223)
Total Contribution from/(to) Reserves	(151,434)	-	(1,176)	(1,176)	(1,199)	-	(1,223)
CHANGE IN UNRESERVED FUND BALANCE	(714,683)	(789,029)	(1,332,789)	356,073	6,776	-100.86%	413,808
ENDING UNRESERVED FUND BALANCE	11,264,013	10,474,984	9,931,224	11,620,086	11,626,862	11.00%	12,040,670
Target Fund Balance	9,120,794	9,259,851	9,259,851	9,615,481	9,979,716	7.77%	10,202,773
Over / (Under) Target Fund Balance	2,143,219	1,215,133	671,373	2,004,605	1,647,146		1,837,897
Fund Balance Percentage of Revenue	18.5%	17.0%	16.1%	18.1%	17.5%		17.7%
Ending Budget Contingency Reserves	500,000	500,000	500,000	500,000	500,000		500,000
Ending Parks Land Reserve	58,776	58,776	59,952	59,952	61,151		62,374

**CITY OF KALAMAZOO
2020 BUDGET
SPECIAL REVENUE FUNDS**

	2018 Actual	2019 Adopted	2019 Amended	2019 Projected	2020 Budget	2020/2019 Variance	2021 Projected
MAJOR STREETS							
OPERATING							
RESOURCES							
Gas and Weight Tax	6,091,576	6,050,000	6,050,000	6,800,000	7,493,236	23.86%	7,718,033
Highway Maintenance	167,104	250,000	250,000	45,000	45,000	-82.00%	45,000
Other State Revenue	1,830,182	1,175,000	1,175,000	267,995	275,000	-76.60%	275,000
Charges for Services	143,351	5,000	5,000	123,697	125,000	2400.00%	125,000
Interest	45,711	6,000	6,000	45,000	45,000	650.00%	45,000
Other	47,517	5,000	5,000	5,000	5,000	0.00%	5,000
Transfer from Insurance Fund	20,004	31,000	31,000	31,000	18,000	-41.94%	13,000
Transfer from Other Funds	238	-	-	-	-	-	-
TOTAL OPERATING RESOURCES	8,345,683	7,522,000	7,522,000	7,317,692	8,006,236	6.44%	8,226,033
EXPENDITURES							
Personnel	1,353,020	1,725,196	1,725,196	1,513,802	1,686,701	-2.23%	1,738,610
Operating	1,857,764	2,471,892	2,495,892	2,574,829	2,696,512	9.09%	2,532,557
Capital Outlay	13,378	-	-	-	-	-	-
Debt Service for Capital Bonds	1,962,098	2,059,265	2,059,265	2,057,839	2,521,500	22.45%	2,923,300
Debt Service for OPEB Bonds	73,425	73,388	73,388	73,388	73,385	0.00%	73,428
Contribution OPEB Trust	43,400	41,900	41,900	41,900	67,000	59.90%	67,000
Transfer to Local Streets	999,996	1,000,000	1,000,000	1,000,000	1,100,000	10.00%	1,000,000
TOTAL OPERATING EXPENDITURES	6,303,081	7,371,641	7,395,641	7,261,758	8,145,098	10.49%	8,334,895
NET OPERATING	2,042,603	150,359	126,359	55,934	(138,862)		(108,862)
CAPITAL IMPROVEMENT PROGRAM							
Federal Aid	-	1,916,000	1,916,000	1,916,000	970,000	-49.37%	720,000
Other State Revenue	-	850,000	850,000	850,000	-	-100.00%	-
Local and Other Contributions	778,654	-	935,691	935,691	-	-	160,000
Bond Funding	2,057,000	4,023,500	4,023,500	4,023,500	4,360,000	8.36%	5,068,975
TOTAL RESOURCES	2,835,654	6,789,500	7,725,191	7,725,191	5,330,000	-21.50%	5,948,975
Major Streets Capital Improvements	2,539,700	6,789,500	10,226,604	10,250,604	5,330,000	-21.50%	5,948,975
CAPITAL CHANGE IN RESERVES	295,954	-	(2,501,413)	(2,525,413)	-		-
TOTAL MAJOR STREETS	8,842,780	14,161,141	17,622,246	17,512,362	13,475,098	-4.84%	14,283,870
CONTRIBUTION TO (USE OF) FUND BALANCE	2,338,557	150,359	(2,375,055)	(2,469,479)	(138,862)		(108,862)
BEGINNING FUND BALANCE	3,880,308	6,218,865	6,218,865	6,218,865	3,749,386		3,610,524
ENDING FUND BALANCE	6,218,865	6,369,223	3,843,810	3,749,386	3,610,524		3,501,662
LOCAL STREETS							
OPERATING							
RESOURCES							
Gas and Weight Tax	1,720,581	1,709,000	1,709,000	1,900,000	2,129,655	24.61%	2,193,545
Other State Revenue	-	312,500	312,500	-	-	-100.00%	-
Interest	18,175	2,000	2,000	2,000	2,000	0.00%	2,000
Other	6,700	500	500	35,000	-	-100.00%	-
Transfer from Major Streets	999,996	1,000,000	1,000,000	1,000,000	1,100,000	10.00%	1,000,000
Transfer from General Fund	-	-	-	-	-	-	-
Transfer from Insurance Fund	30,000	47,000	47,000	47,000	27,000	-42.55%	19,000
TOTAL OPERATING RESOURCES	2,775,452	3,071,000	3,071,000	2,984,000	3,258,655	6.11%	3,214,545
EXPENDITURES							
Personnel	769,791	1,153,591	1,153,591	1,003,063	1,102,034	-4.47%	1,137,880
Operating	667,188	1,056,882	1,056,882	1,157,810	1,225,361	15.94%	1,090,990
Debt Service for Capital Bonds	773,430	874,874	874,874	874,300	865,000	-1.13%	926,400
Debt Service for OPEB Bonds	67,945	67,912	67,912	67,912	67,909	0.00%	67,944
Contribution OPEB Trust	40,250	38,800	38,800	38,800	44,700	15.21%	44,700
TOTAL OPERATING EXPENDITURES	2,318,604	3,192,059	3,192,059	3,141,885	3,305,004	3.54%	3,267,914
NET OPERATING	456,848	(121,059)	(121,059)	(157,885)	(46,349)		(53,369)

**CITY OF KALAMAZOO
2020 BUDGET
SPECIAL REVENUE FUNDS**

	2018 Actual	2019 Adopted	2019 Amended	2019 Projected	2020 Budget	2020/2019 Variance	2021 Projected
LOCAL STREETS CONT.							
CAPITAL IMPROVEMENT PROGRAM							
Other State Revenue	50,707	-	590,357	590,357	-	-	-
Local and Other Contributions	1,362,876	-	546,000	546,000	-	-	-
Bond Funding	975,000	1,468,495	1,468,495	1,468,495	1,170,000	-20.33%	1,000,000
TOTAL RESOURCES	2,388,583	1,468,495	2,604,853	2,604,852	1,170,000	-20.33%	1,000,000
Local Streets Capital Improvements	2,492,304	1,468,495	2,674,041	2,671,656	1,170,000	-20.33%	1,000,000
CAPITAL CHANGE IN RESERVES	(103,721)	-	(69,188)	(66,804)	-	-	-
TOTAL LOCAL STREETS	4,810,908	4,660,554	5,866,100	5,813,541	4,475,004	-3.98%	4,267,914
<i>CONTRIBUTION TO (USE OF) FUND BALANCE</i>	353,127	(121,059)	(190,247)	(224,689)	(46,349)		(53,369)
<i>BEGINNING FUND BALANCE</i>	1,464,474	1,817,601	1,817,601	1,817,601	1,592,912		1,546,563
<i>ENDING FUND BALANCE</i>	1,817,601	1,696,542	1,627,354	1,592,912	1,546,563		1,493,193
CEMETERIES							
RESOURCES							
Lot and Burial Sales	122,275	116,102	116,102	116,102	116,102	0.00%	116,102
Foundations	30,200	30,000	30,000	30,000	30,000	0.00%	30,000
Interest	2,582	700	700	700	1,000	42.86%	1,000
Transfer from Cemetery Trust / Capital	252,997	380,000	487,292	487,292	512,292	34.81%	512,292
TOTAL RESOURCES	408,053	526,802	634,094	634,094	659,394	25.17%	659,394
EXPENDITURES							
Personnel	35,391	31,689	31,689	42,831	32,551	2.72%	33,609
Operating	371,738	337,702	444,994	607,108	384,036	13.72%	387,876
Capital	13,647	200,000	200,000	200,000	200,000	0.00%	200,000
TOTAL CEMETERIES	420,776	569,391	676,683	849,939	616,587	8.29%	621,485
<i>CONTRIBUTION TO (USE OF) FUND BALANCE</i>	(12,722)	(42,589)	(42,589)	(215,845)	42,807		37,909
<i>BEGINNING FUND BALANCE</i>	244,830	232,108	232,108	232,108	16,263		59,069
<i>ENDING FUND BALANCE</i>	232,108	189,519	189,519	16,263	59,069		96,978
SOLID WASTE							
RESOURCES							
Taxes	2,717,348	2,762,702	2,762,702	2,829,000	2,890,000	4.61%	2,962,250
Intergovernmental Revenues	1,150	-	-	338,335	338,000	-	338,000
Charges for Services	88,387	103,000	103,000	100,000	100,000	-2.91%	102,000
Interest	3,546	5,000	5,000	5,000	5,000	0.00%	5,100
Other	-	-	-	-	-	-	-
Transfer Insurance Fund	30,000	47,000	47,000	47,000	27,000	-42.55%	-
TOTAL RESOURCES	2,840,431	2,917,702	2,917,702	3,319,335	3,360,000	15.16%	3,407,350
EXPENDITURES							
Personnel	379,259	438,824	438,824	311,538	398,875	-9.10%	411,072
Operating	1,915,243	2,190,057	2,190,057	2,159,463	2,220,997	1.41%	2,243,207
Capital	10,139	325,000	325,000	325,000	50,000	-84.62%	50,000
Debt Service for OPEB Bonds	81,644	81,603	81,603	81,603	81,600	0.00%	81,643
Debt Service for Capital Bonds	-	-	-	-	-	-	-
Contribution OPEB Trust	48,300	46,500	46,500	46,500	14,900	-67.96%	14,900
TOTAL SOLID WASTE	2,434,584	3,081,984	3,081,984	2,924,104	2,766,372	-10.24%	2,800,822
<i>CONTRIBUTION TO (USE OF) FUND BALANCE</i>	405,846	(164,282)	(164,282)	395,231	593,628		606,528
<i>BEGINNING FUND BALANCE</i>	112,369	518,215	518,215	518,215	913,446		1,507,074
<i>ENDING FUND BALANCE</i>	518,215	353,933	353,933	913,446	1,507,074		2,113,602

**CITY OF KALAMAZOO
2020 BUDGET
SPECIAL REVENUE FUNDS**

	2018 Actual	2019 Adopted	2019 Amended	2019 Projected	2020 Budget	2020/2019 Variance	2021 Projected
BLIGHT ABATEMENT							
RESOURCES							
Charges for Services	-	-	-	-	-	-	-
Other	3,877	400	400	400	40,350	9987.50%	-
Transfer from General Fund	400,000	-	-	-	-	-	-
TOTAL RESOURCES	403,877	400	400	400	40,350	9987.50%	-
EXPENDITURES							
Operating	18,631	-	406,000	406,000	-	-	-
Capital	-	-	-	-	-	-	-
TOTAL BLIGHT ABATEMENT	18,631	-	406,000	406,000	-	-	-
<i>CONTRIBUTION TO (USE OF) FUND BALANCE</i>	385,246	400	(405,600)	(405,600)	40,350		-
<i>BEGINNING FUND BALANCE</i>	26,372	411,618	411,618	411,618	6,018		46,368
<i>ENDING FUND BALANCE</i>	411,618	412,018	6,018	6,018	46,368		46,368
KVET DRUG ENFORCEMENT FORFEITURE							
RESOURCES							
KVET-Federal Forfeiture Justice Fund	108,637	20,000	20,000	-	-	-100.00%	-
Drug Forfeiture Revenue	102,130	130,000	130,000	86,702	-	-100.00%	-
Drug Enforcement Task Force	24,451	20,000	20,000	24,011	-	-100.00%	-
Clandestine Lab Program	4,054	5,000	5,000	2,651	-	-100.00%	-
Interest on Investments	1,253	-	-	-	-	-	-
Auction Sale and Sale of Assets	20,623	30,000	30,000	30,000	-	-100.00%	-
TOTAL RESOURCES	261,148	205,000	205,000	143,364	-	-100.00%	-
EXPENDITURES							
Personnel	21,619	15,629	15,629	19,905	-	-100.00%	-
Operating	-	23,720	23,720	23,720	-	-100.00%	-
Capital	71,600	236,000	236,000	236,000	-	-100.00%	-
TOTAL KVET DRUG ENFORCEMENT	93,219	275,349	275,349	279,625	-	-100.00%	-
<i>CONTRIBUTION TO (USE OF) FUND BALANCE</i>	167,929	(70,349)	(70,349)	(136,261)	-		-
<i>BEGINNING FUND BALANCE</i>	121,540	289,469	289,469	289,469	153,208		153,208
<i>ENDING FUND BALANCE</i>	289,469	219,120	219,120	153,208	153,208		153,208
KALAMAZOO MUNICIPAL GOLF ASSOCIATION							
RESOURCES							
Operational	1,128,785	1,148,191	1,148,191	1,148,191	1,200,000	4.51%	1,200,000
Other	609,221	563,906	563,906	563,906	535,000	-5.13%	535,000
TOTAL RESOURCES	1,738,006	1,712,097	1,712,097	1,712,097	1,735,000	1.34%	1,735,000
EXPENDITURES							
Personnel	-	-	-	-	-	-	-
Operating	1,430,454	1,575,286	1,575,286	1,575,286	1,557,000	-1.16%	1,567,000
Debt Service	249,399	190,464	190,464	190,464	116,530	-38.82%	125,486
TOTAL GOLF ASSOCIATION	1,679,853	1,765,750	1,765,750	1,765,750	1,673,530	-5.22%	1,692,486
<i>CONTRIBUTION TO (USE OF) FUND BALANCE</i>	58,153	(53,653)	(53,653)	(53,653)	61,470		42,514
<i>BEGINNING FUND BALANCE</i>	-	58,153	58,153	58,153	4,500		65,970
<i>ENDING FUND BALANCE</i>	58,153	4,500	4,500	4,500	65,970		108,484
TOTAL SPECIAL REVENUES	18,300,751	24,514,169	29,694,111	29,551,321	23,006,592	-6.15%	23,666,577

**CITY OF KALAMAZOO
2020 BUDGET
SPECIAL REVENUE GRANTS & DONATIONS FUNDS**

	2018 Actual	2019 Adopted	2019 Amended	2019 Projected	2020 Budget	2020/2019 Variance	2021 Projected
FOUNDATION FOR EXCELLENCE							
RESOURCES							
Foundation for Excellence Aspirational	12,584,050	10,078,442	10,088,000	10,088,000	8,268,530	-17.96%	-
Community Donations	1,350	-	-	-	-	-	-
Interest	22,468	-	-	-	-	-	-
TOTAL RESOURCES	12,607,868	10,078,442	10,088,000	10,088,000	8,268,530	-17.96%	-
EXPENDITURES							
Aspirational Projects Transfers							
Foundation for Excellence Operations	157,038	202,912	546,590	545,407	459,654	126.53%	-
Youth Development & Employment	1,067,872	1,298,297	1,127,985	1,158,500	1,177,863	-9.28%	-
Shared Prosperity Kalamazoo	86,154	2,080,662	2,080,662	2,079,642	82,189	-96.05%	82,189
Complete Neighborhoods	3,789,898	2,755,662	4,052,546	4,605,652	3,207,824	16.41%	-
Inviting Public Spaces	133,278	-	366,722	366,722	-	-	-
Connected City	-	-	250,000	250,000	500,000	-	-
Economic Vitality	3,818,702	3,250,000	4,431,299	4,431,299	2,275,000	-30.00%	-
Environmental Responsibility	-	-	-	-	66,000	-	-
Capital Improvements (Lead Services)	777,719	500,000	500,000	500,000	500,000	0.00%	-
TOTAL FOUNDATION FOR EXCELLENCE	9,830,661	10,087,533	13,355,805	13,937,222	8,268,530	-18.03%	82,189
<i>CONTRIBUTION TO (USE OF) FUND BALANCE</i>	<i>2,777,207</i>	<i>(9,091)</i>	<i>(3,267,805)</i>	<i>(3,849,222)</i>	<i>0</i>		<i>(82,189)</i>
<i>BEGINNING FUND BALANCE</i>	<i>5,596,943</i>	<i>8,374,150</i>	<i>8,374,150</i>	<i>8,374,150</i>	<i>4,524,928</i>		<i>4,524,928</i>
<i>ENDING FUND BALANCE</i>	<i>8,374,150</i>	<i>8,365,059</i>	<i>5,106,345</i>	<i>4,524,928</i>	<i>4,524,928</i>		<i>4,442,739</i>
LIGHT GRANT							
RESOURCES							
Private Donations and Contributions	1,000,000	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL RESOURCES	1,000,000	-	-	-	-	-	-
EXPENDITURES							
Operating	-	-	1,000,000	1,000,000	-	-	-
TOTAL LIGHT GRANT	-	-	1,000,000	1,000,000	-	-	-
<i>CONTRIBUTION TO (USE OF) FUND BALANCE</i>	<i>1,000,000</i>	<i>-</i>	<i>(1,000,000)</i>	<i>(1,000,000)</i>	<i>-</i>		<i>-</i>
<i>BEGINNING FUND BALANCE</i>	<i>-</i>	<i>1,000,000</i>	<i>1,000,000</i>	<i>1,000,000</i>	<i>-</i>		<i>-</i>
<i>ENDING FUND BALANCE</i>	<i>1,000,000</i>	<i>1,000,000</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>
COMMUNITY DEVELOPMENT GRANT ADMINISTRATION							
RESOURCES							
Federal Revenues	640,413	743,197	743,197	748,672	738,640	-0.61%	761,113
Community Grants and Contributions	-	-	-	-	-	-	-
Other	20,401	19,000	19,000	19,000	19,000	0.00%	19,000
Transfer from Other Funds	11,795	-	-	-	-	-	-
TOTAL RESOURCES	672,609	762,197	762,197	767,672	757,640	-0.60%	780,113
EXPENDITURES							
Personnel	593,765	676,775	676,775	684,725	662,696	-2.08%	684,234
Operating	78,843	85,422	85,422	82,947	93,544	9.51%	94,479
Capital	-	-	-	-	1,400	-	1,400
TOTAL COMMUNITY DEVELOPMENT GRANT ADMINISTRATION	672,609	762,197	762,197	767,672	757,640	-0.60%	780,113
<i>CONTRIBUTION TO (USE OF) FUND BALANCE</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>
<i>BEGINNING FUND BALANCE</i>	<i>13</i>	<i>13</i>	<i>13</i>	<i>13</i>	<i>13</i>		<i>13</i>
<i>ENDING FUND BALANCE</i>	<i>13</i>	<i>13</i>	<i>13</i>	<i>13</i>	<i>13</i>		<i>13</i>

**CITY OF KALAMAZOO
2020 BUDGET
SPECIAL REVENUE GRANTS & DONATIONS FUNDS**

	2018 Actual	2019 Adopted	2019 Amended	2019 Projected	2020 Budget	2020/2019 Variance	2021 Projected
COMMUNITY DEVELOPMENT ENTITELMENT GRANTS							
RESOURCES							
Federal Revenues	1,210,363	1,019,855	2,087,590	3,012,909	-	-100.00%	-
Other	401	-	-	-	-	-	-
Transfer from Other Funds	-	-	-	-	-	-	-
TOTAL RESOURCES	1,210,764	1,019,855	2,087,590	3,012,909	-	-100.00%	-
EXPENDITURES							
Personnel	131,639	150,000	300,000	430,696	-	-100.00%	-
Operating	1,078,724	869,855	1,787,590	2,582,213	-	-100.00%	-
Transfer to Other Funds	-	-	-	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT ENTITLEMENT GRANTS	1,210,363	1,019,855	2,087,590	3,012,909	-	-100.00%	-
<i>CONTRIBUTION TO (USE OF) FUND BALANCE</i>	401	-	-	-	-		-
<i>CHANGE IN NONSPENDABLE</i>							
<i>BEGINNING SPENDABLE FUND BALANCE</i>	136,179	136,580	136,580	136,580	136,580		136,580
<i>ENDING SPENDABLE FUND BALANCE</i>	136,580	136,580	136,580	136,580	136,580		136,580
BUSINESS DEVELOPMENT							
RESOURCES							
Foundation for Excellence Aspirational	318,702	500,000	1,681,299	1,681,299	-	-100.00%	-
Interest on Investments	945	150	150	-	-	-100.00%	-
Other	600	-	-	2,500	5,000	-	5,000
TOTAL RESOURCES	320,247	500,150	1,681,449	1,683,799	5,000	-99.00%	5,000
EXPENDITURES							
Operating	318,799	500,000	1,681,299	1,681,299	-	-100.00%	-
TOTAL ECONOMIC OPPORTUNITY	318,799	500,000	1,681,299	1,681,299	-	-100.00%	-
<i>CONTRIBUTION TO (USE OF) FUND BALANCE</i>	1,449	150	150	2,500	5,000		5,000
<i>LOAN PRINCIPAL PAYMENTS</i>	34,495	20,605	20,605	23,098	5,000		5,000
<i>BEGINNING SPENDABLE FUND BALANCE</i>	46,191	82,135	82,135	82,135	107,733		117,733
<i>ENDING SPENDABLE FUND BALANCE</i>	82,135	102,890	102,890	107,733	117,733		127,733
MISCELLANEOUS GRANTS							
RESOURCES							
Intergovernmental	920,697	1,224,597	1,628,098	3,483,162	902,499	-26.30%	-
Foundation for Excellence Aspirational	1,002,829	958,379	1,095,337	1,095,337	1,110,200	15.84%	-
Donations and Contributions	26,591	139,875	146,000	71,000	-	-100.00%	-
Grant Match Transfers In	370,280	-	-	-	-	-	-
TOTAL RESOURCES	2,320,397	2,322,851	2,869,435	4,649,499	2,012,699	-13.35%	-
EXPENDITURES							
General Government	-	-	10,000	10,000	-	0.00%	-
Public Safety	1,260,253	1,119,333	1,359,620	1,327,073	884,097	-21.02%	-
Parks and Recreation	1,060,144	1,203,518	1,272,665	1,272,856	1,111,900	-7.61%	-
Community Planning & Development	-	-	227,150	2,039,570	16,702	-	-
TOTAL MISCELLANEOUS GRANTS	2,320,397	2,322,851	2,869,435	4,649,499	2,012,699	-13.35%	-
<i>CONTRIBUTION TO (USE OF) FUND BALANCE</i>	-	-	-	(0)	(0)		-
<i>BEGINNING FUND BALANCE</i>	74	74	74	74	74		74
<i>ENDING FUND BALANCE</i>	74	74	74	74	74		74

**CITY OF KALAMAZOO
2020 BUDGET
SPECIAL REVENUE GRANTS & DONATIONS FUNDS**

	2018 Actual	2019 Adopted	2019 Amended	2019 Projected	2020 Budget	2020/2019 Variance	2021 Projected
PRIVATE PURPOSE TRUST AND DONATIONS							
RESOURCES							
Donations & Contributions	216,786	14,630	20,950	10,000	10,000	-31.65%	-
Foundation for Excellence Aspirational	-	-	250,000	250,000	500,000	-	-
Charges for Services	9,786	750	750	2,158	2,000	166.67%	-
Interest on Investments	3,268	1,788	1,788	50	50	-97.20%	-
Grant Match Transfers In	75	-	-	-	-	-	-
TOTAL RESOURCES	229,915	17,168	273,488	262,208	512,050	2882.58%	-
EXPENDITURES							
General Government	6,277	-	250,000	250,000	500,000	-	-
Public Safety	46,420	52,582	52,582	46,000	50,000	-4.91%	-
Parks and Recreation	31,367	11,000	17,320	12,292	-	-100.00%	-
Community Planning & Development	483,888	32,868	32,868	9,687	25,767	-21.60%	-
TOTAL TRUST & DONATIONS	567,952	96,450	352,770	317,979	575,767	496.96%	-
<i>CONTRIBUTION TO (USE OF) FUND BALANCE</i>	<i>(338,036)</i>	<i>(79,282)</i>	<i>(79,282)</i>	<i>(55,771)</i>	<i>(63,717)</i>		<i>-</i>
<i>BEGINNING FUND BALANCE</i>	<i>1,284,047</i>	<i>946,011</i>	<i>946,011</i>	<i>946,011</i>	<i>890,240</i>		<i>826,523</i>
<i>ENDING FUND BALANCE</i>	<i>946,011</i>	<i>866,729</i>	<i>866,729</i>	<i>890,240</i>	<i>826,523</i>		<i>826,523</i>
DISCONTINUED REVOLVING LOAN PROGRAMS							
RESOURCES							
Interest on Loans							
Economic Initiative	26,184	30,000	30,000	30,000	30,000	0.00%	-
Small Business	776	900	900	-	-	-100.00%	-
Façade Improvement	658	7,570	7,570	-	-	-100.00%	-
Interest on Investments	7,083	1,508	1,508	-	-	-100.00%	-
TOTAL RESOURCES	34,701	39,978	39,978	30,000	30,000	-24.96%	-
EXPENDITURES							
Economic Initiative	-	-	-	-	250,000	-	-
Transfers to Other Funds	11,795	-	-	-	-	-	-
TOTAL REVOLVING LOANS	11,795	-	-	-	250,000	-	-
<i>CONTRIBUTION TO (USE OF) FUND BALANCE</i>	<i>22,907</i>	<i>39,978</i>	<i>39,978</i>	<i>30,000</i>	<i>(220,000)</i>		<i>-</i>
<i>LOAN PRINCIPAL PAYMENTS</i>	<i>58,169</i>	<i>55,000</i>	<i>55,000</i>	<i>67,995</i>	<i>52,234</i>		<i>53,824</i>
<i>BEGINNING SPENDABLE FUND BALANCE</i>	<i>670,035</i>	<i>751,111</i>	<i>751,111</i>	<i>751,111</i>	<i>849,106</i>		<i>681,340</i>
<i>ENDING SPENDABLE FUND BALANCE</i>	<i>751,111</i>	<i>846,089</i>	<i>846,089</i>	<i>849,106</i>	<i>681,340</i>		<i>735,164</i>
TOTAL GRANTS AND DONATIONS	14,932,574	14,788,886	22,109,096	25,366,580	11,864,636	-19.77%	862,303

**CITY OF KALAMAZOO
2020 BUDGET
ENTERPRISE FUNDS**

	2018 Actual	2019 Adopted	2019 Amended	2019 Projected	2020 Budget	2020/2019 Variance	2021 Projected
WASTEWATER							
RESOURCES							
Charges for Services	20,836,379	20,616,400	20,616,400	22,965,454	25,100,204	21.75%	27,493,734
Interest	213,890	180,500	180,500	296,100	211,790	17.34%	216,026
Intergovernmental Grants and Contributions	327,025	-	1,067,491	1,067,491	-	-	-
Other	7,532	56,200	56,200	40,500	40,000	-28.83%	40,000
Contributed Capital	31,574	30,000	360,000	360,000	-	-100.00%	430,000
Property Tax Liens	3,429	-	-	-	-	-	-
Bond Funding	5,830,000	8,760,000	9,600,000	9,600,000	10,430,000	19.06%	9,880,000
Transfer from Insurance Fund	240,000	373,000	373,000	373,000	216,000	-42.09%	-
TOTAL RESOURCES	27,489,829	30,016,100	32,253,591	34,702,545	35,997,994	19.93%	38,059,760
EXPENDITURES							
Personnel	5,664,727	6,554,889	6,554,889	6,436,093	6,731,150	2.69%	6,937,861
Operating	12,480,027	14,424,773	14,952,737	14,686,966	15,845,732	9.85%	16,004,189
Capital Outlay	150,542	1,615,000	1,040,875	1,540,875	1,880,000	16.41%	1,880,000
Capital Improvement Projects	5,345,626	8,650,000	15,434,315	14,931,616	10,460,000	20.92%	10,330,000
Debt Service for Capital Bonds	1,098,214	1,323,477	1,323,477	1,416,250	2,074,000	56.71%	2,344,900
Debt Service for OPEB Bonds	585,797	601,894	601,894	601,894	601,868	0.00%	601,868
Contribution OPEB Trust	357,700	376,700	376,700	376,700	377,400	0.19%	377,400
TOTAL WASTEWATER	25,682,632	33,546,733	40,284,887	39,990,394	37,970,149	13.19%	38,476,218
CHANGE IN BUDGETARY NET POSITION	1,807,197	(3,530,633)	(8,031,296)	(5,287,849)	(1,972,155)		(416,458)
BEGINNING WORKING CAPITAL	18,277,566	20,084,763	20,084,763	20,084,763	14,796,914		12,824,759
ENDING WORKING CAPITAL	20,084,763	16,554,130	12,053,467	14,796,914	12,824,759		12,408,301
WATER							
RESOURCES							
Charges for Services	17,462,064	16,823,871	16,823,871	18,021,213	19,886,783	18.21%	21,749,135
Interest & Rents	228,157	64,400	64,400	218,250	210,010	226.10%	214,010
Intergovernmental Grants and Contributions	1,319,195	-	1,600,000	820,000	4,500,000	-	18,199,710
Other	164,431	54,700	54,700	70,000	54,700	0.00%	54,700
Contributed Capital	2,703,171	500,000	796,969	3,235,839	3,015,000	503.00%	3,030,000
Property Tax Liens	4,768	-	-	-	-	-	-
Bond Funding	9,395,000	13,053,000	10,270,000	10,270,000	23,864,000	82.82%	21,036,600
Transfer from Insurance Fund	180,000	280,000	280,000	280,000	162,000	-42.14%	162,000
Foundation for Excellence Aspirational	777,719	500,000	-	-	500,000	0.00%	500,000
TOTAL RESOURCES	32,234,505	31,275,971	29,889,940	32,915,302	52,192,493	66.88%	64,946,155
EXPENDITURES							
Personnel	4,703,993	5,329,035	5,329,035	4,675,753	5,288,920	-0.75%	5,477,470
Operating	7,799,221	7,593,158	7,593,158	8,554,300	9,624,164	26.75%	9,720,406
Capital	175,446	2,081,300	2,031,300	2,346,853	2,737,300	31.52%	2,737,300
Capital Improvement Projects	9,693,706	15,370,000	28,990,107	22,296,162	28,609,500	86.14%	39,748,310
Debt Service for Capital Bonds	2,276,017	2,612,862	2,612,862	2,680,511	3,386,700	29.62%	5,901,800
Debt Service for OPEB Bonds	568,179	551,508	551,508	551,508	551,483	0.00%	551,483
Contribution OPEB Trust	298,200	294,500	294,500	294,500	283,600	-3.70%	289,272
TOTAL WATER	25,514,763	33,832,362	47,402,469	41,399,587	50,481,668	49.21%	64,426,041
CHANGE IN BUDGETARY NET POSITION	6,719,742	(2,556,391)	(17,512,529)	(8,484,285)	1,710,825		520,115
BEGINNING WORKING CAPITAL	10,558,096	17,277,838	17,277,838	17,277,838	8,793,553		10,504,378
ENDING WORKING CAPITAL	17,277,838	14,721,447	(234,691)	8,793,553	10,504,378		11,024,493
TOTAL ENTERPRISE FUNDS	51,197,395	67,379,095	87,687,357	81,389,981	88,451,817	57%	102,902,259

**CITY OF KALAMAZOO
2020 BUDGET
PENSION SYSTEM**

	2018 Actual	2019 Adopted	2019 Amended	2019 Projected	2020 Budget	2020/2019 Variance	2021 Projected
PENSION SYSTEM							
RESOURCES							
Investment Income	(45,237,660)	52,125,500	52,125,500	52,706,500	53,205,500	2.07%	53,737,555
Employer & Employee Contributions	1,209,623	1,115,000	1,115,000	1,190,000	1,200,000	7.62%	1,212,000
Miscellaneous Income	276	500	500	600	500	0.00%	505
TOTAL RESOURCES	(44,027,762)	53,241,000	53,241,000	53,897,100	54,406,000	2.19%	54,950,060
OPERATIONS							
Benefit Payments	29,858,901	29,500,000	29,500,000	30,000,000	30,600,000	3.73%	30,906,000
Participant Withdrawals	72,516	65,000	65,000	125,000	75,000	15.38%	75,000
Custodial & Actuarial Fees	436,995	465,000	465,000	480,000	475,000	2.15%	479,750
Pension Management Fees	2,003,554	2,000,000	2,000,000	2,030,000	2,100,000	5.00%	2,121,000
City Administrative Fees	147,100	220,934	220,934	220,934	224,903	1.80%	227,152
Due Diligence/Conferences	4,510	10,000	10,000	10,000	10,000	0.00%	10,100
Investment Advisory Fees	110	3,500	3,500	3,500	3,500	0.00%	3,535
Audit Fees	5,100	5,300	5,300	5,300	5,500	3.77%	5,555
Other Expenses	-	1,000	1,000	1,000	46,000	4500.00%	46,460
TOTAL RETIREMENT OPERATIONS	32,528,785	32,270,734	32,270,734	32,875,734	33,539,903	3.93%	33,874,552
CHANGE IN PLAN POSITION	(76,556,547)	20,970,266	20,970,266	21,021,366	20,866,097		21,075,508
BEGINNING PLAN POSITION	670,927,959	594,371,412	594,371,412	594,371,412	615,392,778		636,258,875
ENDING PLAN POSITION	594,371,412	615,341,678	615,341,678	615,392,778	636,258,875		657,334,383

**CITY OF KALAMAZOO
2020 BUDGET
OTHER POST EMPLOYMENT BENEFITS**

	2018 Actual	2019 Adopted	2019 Amended	2019 Projected	2020 Budget	2020/2019 Variance	2021 Projected
OPEB SYSTEM							
RESOURCES							
Investment Income	(7,010,160)	8,440,000	8,440,000	8,481,000	8,596,000	1.85%	8,681,960
Employer Contributions	3,500,035	3,500,000	3,500,000	3,500,100	3,500,100	0.00%	3,500,100
Employee Contributions	970,429	970,000	970,000	972,000	975,000	0.52%	984,750
TOTAL RESOURCES	(2,539,696)	12,910,000	12,910,000	12,953,100	13,071,100	1.25%	13,166,810
OPERATIONS							
Retiree Healthcare	10,304,964	10,526,000	10,526,000	11,050,000	11,800,000	12.10%	11,918,000
Outside Contractual	32,033	37,000	37,000	37,000	37,000	0.00%	37,000
Audit & Service Fees	418,328	433,480	433,480	462,280	466,180	7.54%	470,842
TOTAL OPEB OPERATIONS	10,755,325	10,996,480	10,996,480	11,549,280	12,303,180	11.88%	12,425,842
CHANGE IN PLAN POSITION	(13,295,021)	1,913,520	1,913,520	1,403,820	767,920		740,968
BEGINNING PLAN POSITION	104,231,266	90,936,245	90,936,245	90,936,245	92,340,065		93,107,985
ENDING PLAN POSITION	90,936,245	92,849,765	92,849,765	92,340,065	93,107,985		93,848,953

**CITY OF KALAMAZOO
2020 BUDGET
INTERNAL SERVICE FUNDS**

	2018 Actual	2019 Adopted	2019 Amended	2019 Projected	2020 Budget	2020/2019 Variance	2021 Projected
INSURANCE							
RESOURCES							
General Insurance Revenue	1,727,270	1,337,917	1,337,917	1,568,397	1,386,465	3.63%	1,406,894
Workers Comp. Revenue	2,530,095	2,610,529	2,610,529	2,717,252	2,771,597	6.17%	2,827,029
Life/Disability Ins Revenue	508,104	510,000	510,000	356,728	363,863	-28.65%	371,140
Health Insurance Revenue	11,754,439	11,657,608	11,657,608	11,229,277	11,229,277	-3.67%	11,903,034
Dental Insurance Revenue	785,242	795,600	795,600	506,940	517,079	-35.01%	527,421
Other Fringe Benefit Revenue	642,382	632,400	632,400	632,400	645,048	2.00%	657,949
Other	-	-	-	-	-	-	-
TOTAL RESOURCES	17,947,532	17,544,054	17,544,054	17,010,994	16,913,329	-3.60%	17,693,467
OPERATIONS							
Administration	89,040	113,771	113,771	111,990	92,641	-18.57%	94,494
General Insurance	848,075	1,337,130	1,337,130	1,367,887	1,448,726	8.35%	1,535,459
Workers Compensation	1,691,098	2,370,378	2,370,378	1,426,031	2,417,785	2.00%	2,466,141
Life/Disability Insurance	557,905	562,124	562,124	370,757	371,852	-33.85%	379,289
Health Insurance	9,269,390	9,643,832	10,093,832	8,994,832	9,610,043	-0.35%	10,112,910
Dental Insurance	495,612	506,940	506,940	506,940	517,079	2.00%	527,421
Other Fringe Benefit	359,670	435,285	435,285	447,642	445,996	2.46%	454,516
Transfer to Other funds (Rebate of Excess)	1,610,004	2,478,000	2,478,000	2,478,000	1,450,000	-41.49%	1,450,000
TOTAL INSURANCE	14,920,795	17,447,460	17,897,460	15,704,079	16,354,122	-6.27%	17,020,229
CHANGE IN NET POSITION	3,026,737	96,594	(353,406)	1,306,915	559,207		673,238
BEGINNING NET POSITION	5,753,143	8,779,880	8,779,880	8,779,880	10,086,795		10,646,002
ENDING NET POSITION	8,779,880	8,876,474	8,426,474	10,086,795	10,646,002		11,319,240

THE CITY OF



Kalamazoo

**CITY OF KALAMAZOO
2020 BUDGET
CITY ADMINISTRATION**

General Fund

BUDGET OVERVIEW

REVENUE

The revenue source for the City Administration is the General Fund.

DEPARTMENT DESCRIPTION

In Kalamazoo's commission-manager form of government, a City Manager is appointed by the City Commission to serve as the chief administrative officer of the city. The City Manager's Office coordinates the delivery of city services within the guidelines established by the City Commission and works with all departments to enhance service effectiveness and responsiveness. The City Manager's Office also ensures organizational responsiveness to the priorities established by the City Commission through the Imagine Kalamazoo 2025 Strategic Vision.

EXPENDITURES

GENERAL FUND	2018	2019	2019	2019	2020	2020/2019	2021
	Actual	Adopted	Amended	Projected	Budget	Adopted Variance	Projected
Personnel	1,084,791	1,095,661	1,019,405	1,134,239	1,205,738	10.05%	1,241,474
Operating	759,403	687,675	541,641	450,171	550,475	-19.95%	555,980
Capital	5,994	3,000	3,000	3,000	5,500	83.33%	5,000
TOTAL	1,850,188	1,786,336	1,564,046	1,587,410	1,761,713	-1.38%	1,802,454

POSITIONS

POSITION ALLOCATIONS	Budget 2018	Budget 2019	Budget 2020
Number of Permanent Full Time Positions	13.0	13.0	14.0

**CITY OF KALAMAZOO
2020 BUDGET
CITY ATTORNEY**

General Fund

BUDGET OVERVIEW

REVENUE

The revenue source for the City Attorney is the General Fund.

DEPARTMENT DESCRIPTION

The mission of the City Attorney’s Office is to support the City Commission’s goals and objectives by providing quality legal counsel and representation. As mandated by the City Charter, services are provided to the City Commission, to the City Manager and City Administration staff, to other City Commission appointees, and to other city boards and bodies.

The City Attorney’s Office prosecutes ordinance violations, including those that impact the quality of life in our neighborhoods; reviews and prepares contracts and agreements, including those related to economic development and re-use of brownfields; drafts ordinances and resolutions; represents the City in both state and federal courts and in administrative tribunals; and gives legal opinions and counsel on a wide variety of issues.

The City Attorney’s office has established six distinct service areas encompassing the services it provides:

- General Counsel- *provide legal advice to City Commission & City Administration; contract drafting/review*
- Claims Management- *settlement/denial of personal injury and property damage claims up to \$25,000*
- Ordinance Prosecution- *district court pre-trials & trials; ordinance review & drafting*
- Civil Litigation- *represent City, its officers, officials and employees in both Michigan and Federal trial and appellate courts*
- Administrative Advocacy- *represent City in tax appeals, civil rights complaints, unemployment claims, etc.*
- Freedom of Information Act Requests- *designated by City Commission as FOIA Coordinator*

EXPENDITURES

GENERAL FUND	2018	2019	2019	2019	2020	2020/2019	2021
	Actual	Adopted	Amended	Projected	Budget	Adopted Variance	Projected
Personnel	613,283	706,091	722,376	626,247	625,375	-11.43%	643,809
Operating	85,037	131,106	131,106	121,306	130,950	-0.12%	132,260
Capital	917	1,000	1,000	250	2,000	100.00%	2,000
TOTAL	699,237	838,197	854,482	747,803	758,325	-9.53%	778,068

POSITIONS

POSITION ALLOCATIONS	Budget 2018	Budget 2019	Budget 2020
Number of Permanent Full Time Positions	7.0	7.0	7.0

**CITY OF KALAMAZOO
2020 BUDGET
CITY CLERK**

General Fund

BUDGET OVERVIEW

REVENUE

The revenue source for the City Clerk's Office is the General Fund.

DEPARTMENT DESCRIPTION

The City Clerk's Office is composed of three budgetary and functional divisions: the Administration Division; the Elections Division, and the Division of Records Management, Research, and Archives.

The Administration Division accomplishes the mission of the City Clerk's Office by: documenting the activities of the City Commission, preserving the record of those activities for future generations, and making those records available for the public to enable informed citizen engagement; facilitating the appointment of citizens to various boards, commissions, and committees and maintaining the meeting minutes from these groups for preservation and public access; issuing licenses and permits as required by statute and ordinance; and connecting people with the services and information they need.

The Elections Division accomplishes the mission of the City Clerk's Office through: the maintenance of accurate voter registration records; and the efficient administration of federal, state, and local elections in accordance with applicable laws and regulations.

The Division of Records Management, Research, and Archives accomplishes the mission of the City Clerk's Office by: providing cost-effective storage and disposition of the City's inactive records; promoting the development and implementation of sound information governance policies and procedures; preserving the City's historical records; and providing research services to City staff and the general public.

EXPENDITURES

GENERAL FUND	2018	2019	2019	2019	2020	2020/2019	2021
	Actual	Adopted	Amended	Projected	Budget	Adopted Variance	Projected
Personnel	575,216	583,421	591,549	511,384	738,729	26.62%	576,710
Operating	194,175	204,451	204,451	200,358	243,046	18.88%	204,451
Capital	7,338	30,000	30,000	12,364	10,000	-66.67%	3,000
TOTAL	776,729	817,871	825,999	724,106	991,775	21.26%	784,161

POSITIONS

POSITION ALLOCATIONS	Budget 2018	Budget 2019	Budget 2020
Number of Permanent Full Time Positions	6.0	6.0	6.0
Number of Permanent Part Time Positions	0.0	1.0	1.0

**CITY OF KALAMAZOO
2020 BUDGET
INTERNAL AUDITOR**

General Fund

BUDGET OVERVIEW

REVENUE

The revenue source for the Internal Auditor's Department is the General Fund.

DEPARTMENT DESCRIPTION

The mission of the Internal Auditor is to provide independent audit oversight, promote accountability, and improve the efficiency and effectiveness of City of Kalamazoo Government.

The ongoing functions of the Internal Auditor are to:

- Perform comprehensive audits with recommendations to enable management to run more productive and efficient operations, which include internal controls.
- Ensure the reliability and integrity of financial and operating information and the means used to identify measure, classify, and report such information.
- Ensure the adequacy, effectiveness, and efficiency of the City's systems of control and the quality of its ongoing operations.
- Provide quality control, accountability, and aim to deter and prevent fraud and abuse.

The Internal Auditor performs audits and reviews as directed by the City Commission, or as discussed with the Internal Audit Committee, a sub committee of the City Commission.

EXPENDITURES

GENERAL FUND	2018	2019	2019	2019	2020	2020/2019	2021
	Actual	Adopted	Amended	Projected	Budget	Adopted Variance	Projected
Personnel	91,778	91,871	94,611	94,121	93,254	1.50%	96,009
Operating	1,514	1,963	1,963	1,963	1,963	0.00%	1,983
TOTAL	93,293	93,834	96,574	96,084	95,217	1.47%	97,992

POSITIONS

POSITION ALLOCATIONS	Budget 2018	Budget 2019	Budget 2020
Number of Permanent Full Time Positions	1.0	1.0	1.0

**CITY OF KALAMAZOO
2020 BUDGET
311 CUSTOMER SERVICE**

General Fund

BUDGET OVERVIEW

REVENUE

The revenue source for 311 Customer Service is the General Fund.

DEPARTMENT DESCRIPTION

The 311 Customer Service Division of the City Manager’s Office has dual purposes. It will provide exceptional customer service to anyone who contacts the City of Kalamazoo through the “One Call to City Hall” model of answering inquiries for partner departments. The contact center will continue to evolve to meet customers at their place of need: through the website, telephone, text, social media, and new technologies. This function will also allow the organization to focus more on producing high-quality core services. The division will also become a data collection center for the organization as it works to become high performing. Many metrics and KPI’s being developed will be able to be measured through data from the contact center, which will allow for efficiencies and higher impact programs to be developed.

EXPENDITURES

GENERAL FUND	2018	2019	2019	2019	2020	2020/2019	2021
	Actual	Adopted	Amended	Projected	Budget	Adopted Variance	Projected
Personnel	251,079	569,648	575,188	579,252	650,885	14.26%	669,561
Operating	29,324	32,600	32,600	30,549	20,600	-36.81%	20,806
Capital	1,543	-	-	-	5,500	-	1,000
TOTAL	281,947	602,248	607,788	609,801	676,985	12.41%	691,367

POSITIONS

POSITION ALLOCATIONS	Budget 2018	Budget 2019	Budget 2020
Number of Permanent Full Time Positions	9.0	9.0	9.0
Number of Permanent Part Time Positions	0.0	0.0	2.0

**CITY OF KALAMAZOO
2020 BUDGET
HUMAN RESOURCES**

General Fund

BUDGET OVERVIEW

REVENUE

The revenue source for the Human Resources Department is the General Fund.

DEPARTMENT DESCRIPTION

The Human Resources Department provides comprehensive employee and labor relations services to all City of Kalamazoo employees. Human Resources (HR) believes all employees should be treated with dignity and respect, regardless of position or personal status. HR strives to ensure that daily services and programs meet the needs of our diverse work force. Programs administered by the HR include hiring and recruiting, compensation and benefits administration, training and career development, labor contract administration, policy development, and workers' compensation administration. We are dedicated to continually developing and retaining the City's diverse work force.

EXPENDITURES

GENERAL FUND	2018	2019	2019	2019	2020	2020/2019	2021
	Actual	Adopted	Amended	Projected	Budget	Adopted Variance	Projected
Personnel	717,909	823,513	836,870	772,642	585,713	-28.88%	602,829
Operating	185,462	127,828	129,046	85,428	140,708	10.08%	142,115
TOTAL	912,804	953,341	967,916	860,070	728,421	-23.59%	746,944

POSITIONS

POSITION ALLOCATIONS	Budget 2018	Budget 2019	Budget 2020
Number of Permanent Full Time Positions	8.0	7.0	6.0

**CITY OF KALAMAZOO
2020 BUDGET
INFORMATION TECHNOLOGY**

General Fund

BUDGET OVERVIEW

REVENUE

The revenue source for Information Technology fund is the General Fund.

DEPARTMENT DESCRIPTION

It is the department's mission to provide information technologies that enable the employees of the City of Kalamazoo to deliver efficient, effective, and accessible services to the citizens of Kalamazoo by providing superior internal customer service in:

- Support and maintenance of existing information technology systems;
- Security of data and technology infrastructure;
- Understanding business and operational needs and translating these needs into improved use of existing systems or implementation of advanced information technologies.

Information Technology (IT) supports this mission by collaborating with our internal customers to identify, implement, and maintain information technologies, which improve staff and management knowledge, decision-making, and service delivery.

The IT department is responsible for the City's computer infrastructure including hardware and software, voice communications, GIS, City websites, helpdesk, and central services such as email, analog devices, and the INET fiber rings throughout the City of Kalamazoo.

EXPENDITURES

GENERAL FUND	2018	2019	2019	2019	2020	2020/2019	2021
	Actual	Adopted	Amended	Projected	Budget	Adopted Variance	Projected
Personnel	1,172,405	1,429,680	1,459,630	1,306,420	1,456,796	1.90%	1,499,651
Operating	988,649	1,065,474	1,065,474	1,414,077	2,236,702	109.93%	2,259,069
Capital	168,749	300,000	300,000	600,000	218,000	-27.33%	225,000
TOTAL	2,329,803	2,795,154	2,825,104	3,320,497	3,911,498	39.94%	3,983,720

POSITIONS

POSITION ALLOCATIONS	Budget 2018	Budget 2019	Budget 2020
Number of Permanent Full Time Positions	15.0	15.0	15.0

**CITY OF KALAMAZOO
2020 BUDGET
MANAGEMENT SERVICES**

General Fund

BUDGET OVERVIEW

REVENUE

The revenue source for the Management Services Department is the General Fund.

DEPARTMENT DESCRIPTION

The Management Services Department is made up of several divisions including Administration (which includes the Chief Financial Officer as Director of the Department), Financial Services (which provides payroll, accounts payable and retirement services), Purchasing, Budgeting, Accounting, Assessing and Treasury. The department provides many direct services to internal City departments and supports many programs that benefit the organization as a whole.

The Budget and Accounting Division is responsible for the maintenance and reporting of the City's General Ledger, the coordination and preparation of the annual audit and Comprehensive Annual Financial Report, cost allocation plan, and City budget. In addition, the department prepares internal financial reporting, monitors budget to actual results, prepares monthly and other adjusting journal entries, and coordinates the financial reporting of the City's Employee Retirement System and Other Post Employment Benefits trusts.

The Treasury Division is responsible for the billing and collection of real and personal property taxes, special assessments, City utility bills (water & sewer), and miscellaneous accounts receivables. The division is also responsible for the City's operating investment portfolio. The objectives of the Treasury Division are as follows: Provide accurate and readily accessible tax, special assessment, utility billing and miscellaneous invoicing information for all properties within the City of Kalamazoo; Provide prompt, accurate and friendly customer service; Promptly collect, record and disburse all property taxes; Monitor, disburse and report tax dollars captured by state approved tax increment financing plans for the encouragement of economic development; Achieve a competitive rate of return of the City's investment portfolio.

The Assessing Division provides an equitable distribution of the property tax burden under current law; compiles special assessment rolls; administers the Board of Review; and maintains ownership records for the City of Kalamazoo for both real and personal property. The Assessing Division provides the City Treasurer with taxable values on all properties in the City of Kalamazoo, which are used to produce annual tax bills. Some of our main objectives are: establish assessed values that are fair and equitable; maintain an average assessment level of 50% of true cash value for all classes of property; inform, educate and respond to citizens' requests and complaints; administer assessment appeals (Board of Review and Michigan Tax Tribunal).

The Financial Services Division is responsible for the administration and control of accounts payable, payroll, and pension to ensure the proper disbursement of funds in accordance with budgetary requirements and IRS regulations.

The Purchasing Division provides assistance to City departments for the cost effective and efficient procurement of goods and services as well as the disposition of surplus property. This division is responsible for the coordination of special programs such as outreach to minority and women business enterprises, prevailing wage compliance, vendor relations, auctions of surplus property, and state cooperative purchasing.

The Retirement Services Division provides a single point of contact for City of Kalamazoo employees who have retired or are transitioning into retirement. This division assists with the management of retiree benefits including pension, deferred compensation, and healthcare.

EXPENDITURES

	2018	2019	2019	2019	2020	2020/2019	2021
	Actual	Adopted	Amended	Projected	Budget	Adopted Variance	Projected
Personnel	2,438,568	2,663,515	2,688,707	2,531,164	2,573,398	3.46%	2,624,889
Operating	1,142,041	1,151,736	1,151,736	1,163,078	1,200,259	-2.63%	1,151,736
Capital	-	5,000	5,000	9,428	5,000	0.00%	5,000
TOTAL	3,580,609	3,820,251	3,845,443	3,703,670	3,778,657	-1.09%	3,781,625

POSITIONS

POSITION ALLOCATIONS	Budget 2018	Budget 2019	Budget 2020
Number of Permanent Full Time Positions	34.0	33.0	32.0

**CITY OF KALAMAZOO
2020 BUDGET
KALAMAZOO PUBLIC SAFETY**

General Fund, Special Revenue

BUDGET OVERVIEW

REVENUE

The revenue sources for Kalamazoo Public Safety Department are the General Fund, Federal and State Grants, and Local Unit Contracts.

DEPARTMENT DESCRIPTION

The mission of the Kalamazoo Department of Public Safety (KDPS) is to provide comprehensive, all-hazards public safety services. KDPS strives to build and maintain meaningful relationships with the community to better serve the residents and visitors of Kalamazoo through transparency, trust and community engagement.

KDPS deploys resources from seven (7) facilities and is comprised of 6 Divisions: Administration, Community Oriented Problem Solving (COPS), Operations, Criminal Investigations, Service and Training. KDPS continues to promote crime and fire prevention programs, the investigations of crimes leading to the apprehension of perpetrators, the recovery of property and providing emergency medical services.

Public Safety will continue to explore ideas and concepts leading to improved service to our community. The promotion of goodwill, community respect and confidence in Public Safety will continue to be of the highest priority for all employees. KDPS will also strive to recruit and retain a diverse and local workforce.

EXPENDITURES

TOTAL BUDGET	2018	2019	2019	2019	2020	2020/2019	2021
	Actual	Adopted	Amended	Projected	Budget	Adopted Variance	Projected
Personnel	27,138,223	26,324,147	26,419,743	26,625,137	26,970,748	2.46%	26,652,046
Operating	4,180,873	4,616,173	4,546,973	4,687,670	4,710,876	2.05%	4,592,453
Capital	857,123	536,000	610,280	610,280	800,000	49.25%	250,000
Grant Match Transfers	370,280	-	-	350,000	-	-	-
Total Grants	1,306,672	1,171,915	1,412,202	1,373,073	934,097	-20.29%	-
TOTAL	33,853,171	32,648,235	32,989,198	33,646,160	33,415,721	2.35%	31,494,499
GENERAL FUND							
Personnel	27,116,604	26,308,518	26,404,114	26,605,232	26,970,748	2.52%	26,652,046
Operating	4,180,873	4,592,453	4,523,253	4,663,950	4,710,876	2.58%	4,592,453
Grant Match Transfers	370,280	-	-	350,000	-	-	-
Capital	785,523	300,000	374,280	374,280	800,000	166.67%	250,000
TOTAL	32,453,279	31,200,971	31,301,647	31,993,462	32,481,624	4.10%	31,494,499
SPECIAL REVENUE							
Personnel	21,619	15,629	15,629	19,905	-	-100.00%	-
Operating	-	23,720	23,720	23,720	-	-100.00%	-
Capital	71,600	236,000	236,000	236,000	-	-100.00%	-
TOTAL	93,219	275,349	275,349	279,625	-	-100.00%	-

POSITION ALLOCATIONS	Budget 2018	Budget 2019	Budget 2020
Number of Permanent Full Time Positions	263.0	277.0	278.0
Number of Permanent Part Time Positions	6.0	6.0	6.0

**CITY OF KALAMAZOO
2020 BUDGET
PUBLIC SERVICES**

**CITY-WIDE MAINTENANCE
*General Fund***

BUDGET OVERVIEW

REVENUE

The revenue to fund the City-Wide Maintenance budget is the General Fund.

DEPARTMENT DESCRIPTION

The mission of the City-Wide Maintenance Division is to provide custodial and mechanical maintenance services for all City facilities. Those services are provided through a combination of City staff and a variety of contractual services. The goal is to ensure that all such services (cleaning, general upkeep, heating & cooling needs, other repairs) are provided in an efficient and effective manner.

The facilities maintained are:

Harrison Facility, Stockbridge Facility, Water Department Buildings' HVAC, Public Safety Facilities (including six outlying fire stations and the Pistol Range), City Hall, and to a limited extent; Mayors' Riverfront Park Team Facility, Parks Administration Building, and Mt. Home & Riverside Cemetery Buildings.

EXPENDITURES

GENERAL FUND	2018	2019	2019	2019	2020	2020/2019	2021
	Actual	Adopted	Amended	Projected	Budget	Adopted Variance	Projected
Personnel	453,936	481,744	485,569	433,146	411,490	-14.58%	422,423
Operating	749,464	765,690	765,690	630,401	782,683	2.22%	790,509
Capital	11,074	150,000	194,816	196,716	124,478	-17.01%	70,000
TOTAL	1,214,474	1,397,434	1,446,075	1,260,263	1,318,651	-5.64%	1,282,932

POSITIONS

POSITION ALLOCATIONS	Budget 2018	Budget 2019	Budget 2020
Number of Permanent Full Time Positions	6.0	6.0	6.0

**CITY OF KALAMAZOO
2020 BUDGET
PUBLIC SERVICES**

**FLEET SERVICES
General Fund**

BUDGET OVERVIEW

REVENUE

The revenue to fund the Fleet Services budget is derived from use charges.

DEPARTMENT DESCRIPTION

The department is responsible for repair and maintenance of City vehicles and heavy equipment for the Public Services Department, as well as, a portion of Parks and Recreation, Public Safety and City Hall.

EXPENDITURES

GENERAL FUND	2018	2019	2019	2019	2020	2020/2019	2021
	Actual	Adopted	Amended	Projected	Budget	Adopted Variance	Projected
Personnel	487,876	728,505	732,218	602,295	726,666	-0.25%	745,752
Operating	1,877,489	1,917,741	1,917,741	2,034,462	1,936,281	0.97%	1,955,644
Capital	104,983	225,000	225,000	225,000	65,522	-70.88%	120,000
TOTAL	2,470,348	2,871,246	2,874,959	2,861,757	2,728,469	19.28%	2,821,395

POSITIONS

POSITION ALLOCATIONS	Budget 2018	Budget 2019	Budget 2020
Number of Permanent Full Time Positions	10.0	10.0	10.0

**CITY OF KALAMAZOO
2020 BUDGET
PUBLIC SERVICES**

**PUBLIC WORKS
*General Fund***

BUDGET OVERVIEW

REVENUE

The revenue source for the Public Works Division, including Sidewalk, Forestry, and Downtown Maintenance activities is the General Fund.

DEPARTMENT DESCRIPTION

The Field Services Division provides a variety of General Fund services, which include sidewalk replacement, maintenance of the City's urban forest, and maintenance of the City's Central Business District.

EXPENDITURES

GENERAL FUND	2018	2019	2019	2019	2020	2020/2019	
	Actual	Adopted	Amended	Projected	Budget	Adopted Variance	2021 Projected
Personnel	481,588	358,750	358,750	358,458	427,912	19.28%	438,407
Operating	795,105	521,646	653,046	647,202	710,483	36.20%	717,588
TOTAL	1,276,693	880,396	1,011,796	1,005,660	1,138,395	29.30%	1,155,995

POSITIONS

POSITION ALLOCATIONS	Budget 2018	Budget 2019	Budget 2020
Number of Permanent Full Time Positions	46.0	46.0	46.0

Position allocations shown above represent shared Public Works positions supporting the General Fund Public Works, Major Streets, Local Streets, Cemeteries, Solid Waste and Public Works Billable divisions.

**CITY OF KALAMAZOO
2020 BUDGET
PUBLIC SERVICES**

**STREETS
Special Revenue Fund**

BUDGET OVERVIEW

REVENUE

The revenue to fund the Major Street and Local Street operating budget primarily comes from Act 51 Gas and Weight tax. The Major Street capital program is funded by Michigan Transportation Fund (MTF) and general obligation bonds.

DEPARTMENT DESCRIPTION

Provide a variety of street repair and maintenance activities including: pothole patching, street resurfacing and construction, repair of hazardous or deteriorated drainage structures, shoulder grading, replacement of curb and gutter, storm sewer repair and maintenance, pavement painting and marking, replacement of street signs, and maintenance of traffic signals. Maintain streets during snow and ice season events with 24 hour Major Street, and 48 hour Local Street bare pavement response.

EXPENDITURES

TOTAL BUDGET	2018	2019	2019	2019	2020	2020/2019	2021
	Actual	Adopted	Amended	Projected	Budget	Adopted Variance	Projected
Personnel	2,122,810	2,878,787	2,878,787	2,516,866	2,788,735	-3.13%	2,876,490
Operating	2,524,952	3,528,774	3,552,774	3,732,639	3,921,873	11.14%	3,623,547
Debt Service	2,876,898	3,075,439	3,075,439	3,073,439	3,527,794	14.71%	3,991,072
Transfers	43,400	1,000,000	1,000,000	1,000,000	1,100,000	10.00%	1,000,000
Contribution to OPEB Trust	40,250	38,800	38,800	38,800	44,700	15.21%	44,700
Capital	5,045,382	8,257,995	12,900,645	12,922,260	6,500,000	-21.29%	6,948,975
TOTAL	12,653,692	18,779,795	23,446,445	23,284,003	17,883,102	-4.77%	18,484,784
MAJOR STREETS SPECIAL REVENUE							
Personnel	1,353,020	1,725,196	1,725,196	1,513,802	1,686,701	-2.23%	1,738,610
Operating	1,857,764	2,471,892	2,495,892	2,574,829	2,696,512	9.09%	2,532,557
Debt Service	2,035,523	2,132,653	2,132,653	2,131,227	2,594,885	21.67%	2,996,728
Transfers	43,400	1,000,000	1,000,000	1,000,000	1,100,000	10.00%	1,000,000
Contribution to OPEB Trust	999,996	41,900	41,900	41,900	67,000	59.90%	67,000
Capital	2,553,078	6,789,500	10,226,604	10,250,604	5,330,000	-21.50%	5,948,975
TOTAL	8,842,780	14,161,141	17,622,246	17,512,362	13,475,098	-4.84%	14,283,870
LOCAL STREETS SPECIAL REVENUE							
Personnel	769,791	1,153,591	1,153,591	1,003,063	1,102,034	-4.47%	1,137,880
Operating	667,188	1,056,882	1,056,882	1,157,810	1,225,361	15.94%	1,090,990
Debt Service	841,375	942,786	942,786	942,212	932,909	-1.05%	994,344
Contribution to OPEB Trust	40,250	38,800	38,800	38,800	44,700	15.21%	44,700
Capital	2,492,304	1,468,495	2,674,041	2,671,656	1,170,000	-20.33%	1,000,000
TOTAL	4,810,908	4,660,554	5,866,100	5,813,541	4,475,004	-3.98%	4,267,914

POSITIONS

POSITION ALLOCATIONS	Budget 2018	Budget 2019	Budget 2020
Number of Permanent Full Time Positions	46.0	46.0	46.0

Position allocations shown above represent shared Public Works positions supporting the General Fund Public Works, Major Streets, Local Streets, Cemeteries, Solid Waste and Public Works Billable divisions.

**CITY OF KALAMAZOO
2020 BUDGET
PUBLIC SERVICES**

**CEMETERIES
*Special Revenue Fund***

BUDGET OVERVIEW

REVENUE

The revenue to fund the Cemetery operation is generated from user fees and an annual contribution from the Perpetual Care fund. The Perpetual Care fund continues to fund the Cemetery capital improvements.

DEPARTMENT DESCRIPTION

Provide a variety of cemetery services including burials, grave maintenance and restorations, and landscape maintenance within Riverside and Mountain Home Cemetery.

EXPENDITURES

SPECIAL REVENUE	2018	2019	2019	2019	2020	2020/2019	2021
	Actual	Adopted	Amended	Projected	Budget	Adopted Variance	Projected
Personnel	35,391	31,689	31,689	42,831	32,551	2.72%	33,609
Operating	371,738	337,702	444,994	607,108	384,036	13.72%	387,876
Capital	13,647	200,000	200,000	200,000	200,000	0.00%	200,000
TOTAL	420,776	569,391	676,683	849,939	616,587	8.29%	621,485

POSITIONS

POSITION ALLOCATIONS	Budget 2018	Budget 2019	Budget 2020
Number of Permanent Full Time Positions	46.0	46.0	46.0

Position allocations shown above represent shared Public Works positions supporting the General Fund Public Works, Major Streets, Local Streets, Cemeteries, Solid Waste and Public Works Billable divisions.

**CITY OF KALAMAZOO
2020 BUDGET
PUBLIC SERVICES**

**SOLID WASTE
*Special Revenue Fund***

BUDGET OVERVIEW

REVENUE

The primary revenue source for the Solid Waste Division is generated from property tax collections on the solid waste millage.

DEPARTMENT DESCRIPTION

This unit provides a variety of solid waste collections including leaf removal, brush, bulk trash collection, hazardous tree removal, code compliance and recycling collection. Also provided is the opportunity for residents to dispose of hazardous waste materials. Activities performed improve the appearance and cleanliness of City streets through collaborative cleaning efforts with Building Blocks, street sweeping and clean-up of scattered illegal dumpsites.

EXPENDITURES

SPECIAL REVENUE	2018	2019	2019	2019	2020	2020/2019	2021
	Actual	Adopted	Amended	Projected	Budget	Adopted Variance	Projected
Personnel	379,259	438,824	438,824	311,538	398,875	-9.10%	411,072
Operating	1,915,243	2,190,057	2,190,057	2,159,463	2,220,997	1.41%	2,243,207
Debt Service	81,644	81,603	81,603	81,603	81,600	0.00%	81,643
Capital	10,139	325,000	325,000	325,000	50,000	-84.62%	50,000
Contribution to OPEB Trust	48,300	46,500	46,500	46,500	14,900	-67.96%	14,900
TOTAL	2,434,584	3,081,984	3,081,984	2,924,104	2,766,372	-10.24%	2,800,822

POSITIONS

POSITION ALLOCATIONS	Budget 2018	Budget 2019	Budget 2020
Number of Permanent Full Time Positions	46.0	46.0	46.0

Position allocations shown above represent shared Public Works positions supporting the General Fund Public Works, Major Streets, Local Streets, Cemeteries, Solid Waste and Public Works Billable divisions.

**CITY OF KALAMAZOO
2020 BUDGET
PUBLIC SERVICES**

**WASTEWATER DIVISION
*Enterprise Fund***

BUDGET OVERVIEW

REVENUE

The revenue to fund the Wastewater Division is generated by customer utility rates.

DEPARTMENT DESCRIPTION

Provide an environmentally sound, convenient and continuous wastewater disposal service to the public by adequately transporting and treating the wastewater generated in seventeen municipalities throughout the Kalamazoo area. Service shall be at a reasonable cost, consistent with allowing a sufficient cost coverage, making certain that the customers receive sound value and highly responsive service within established ordinances, service agreements and regulations.

EXPENDITURES

ENTERPRISE FUND	2018	2019	2019	2019	2020	2020/2019	2021
	Actual	Adopted	Amended	Projected	Budget	Adopted Variance	Projected
Personnel	5,664,727	6,554,889	6,554,889	6,436,093	6,731,150	2.69%	6,937,861
Operating	12,480,027	14,424,773	14,952,737	14,686,966	15,845,732	9.85%	16,004,189
Capital	150,542	1,615,000	1,040,875	1,540,875	1,880,000	16.41%	1,880,000
Debt Service	1,684,011	1,925,371	1,925,371	2,018,144	2,675,868	38.98%	2,946,768
Transfers	357,700	376,700	376,700	376,700	377,400	0.19%	377,400
TOTAL	20,337,007	24,896,733	24,850,572	25,058,778	27,510,149	10.50%	28,146,218

POSITIONS

POSITION ALLOCATIONS	Budget 2018	Budget 2019	Budget 2020
Number of Permanent Full Time Positions	86.0	91.0	91.0

**CITY OF KALAMAZOO
2020 BUDGET
PUBLIC SERVICES**

**WATER DIVISION
*Enterprise Fund***

BUDGET OVERVIEW

REVENUE

The revenue to fund the Water Division is generated by customer utility rates.

DEPARTMENT DESCRIPTION

Provide a safe and continuous water supply service to the public within the Kalamazoo metropolitan service area. Service shall be at a reasonable cost, consistent with allowing for a fair return, making certain that the customers receive sound value and highly responsive service within established ordinances, contracts and regulations. Service efforts focus on uninterrupted, high-quality water being supplied throughout a service area that covers ten separate municipalities.

EXPENDITURES

ENTERPRISE FUND	2018	2019	2019	2019	2020	2020/2019	2021
	Actual	Adopted	Amended	Projected	Budget	Adopted Variance	Projected
Personnel	4,703,993	5,329,035	5,329,035	4,675,753	5,288,920	-0.75%	5,477,470
Operating	7,799,221	7,593,158	7,593,158	8,554,300	9,624,164	26.75%	9,720,406
Capital	175,446	2,081,300	2,031,300	2,346,853	2,737,300	31.52%	2,737,300
Debt Service	2,844,196	3,164,370	3,164,370	3,232,019	3,938,183	24.45%	6,453,283
Transfers	298,200	294,500	294,500	294,500	283,600	-3.70%	289,272
TOTAL	15,821,056	18,462,362	18,412,362	19,103,425	21,872,168	18.47%	24,677,731

POSITIONS

POSITION ALLOCATIONS	Budget 2018	Budget 2019	Budget 2020
Number of Permanent Full Time Positions	63.0	68.0	68.0

**CITY OF KALAMAZOO
2020 BUDGET
COMMUNITY PLANNING & ECONOMIC DEVELOPMENT**

General Fund, Special Revenue

BUDGET OVERVIEW

REVENUE

The revenue source for the department is primarily funded through the General Fund, supplemented by cost recovery fees, property inspection fees and permit fees charged for new construction. The Community Development Division's budget includes grant funding from the U.S. Department of Housing and Urban Development.

DEPARTMENT DESCRIPTION

The department is comprised of Code Administration, Planning, and Community Planning & Economic Development Divisions. Code Administration coordinates multi-departmental plan review, inspection and enforcement services while protecting the health, safety and general welfare of the community. Code Administration is responsible for ensuring compliance with applicable building codes and regulations, addresses the negative effects of blighted and abandoned properties, and administers code compliance on approximately 16,000 rental units in the city. Planning is responsible for short/long term land use planning and the implementation and enforcement of the city's zoning ordinance. Community Planning & Economic Development (CPED) includes the effective management of federal, state, and local funds in support of programs that address Kalamazoo's housing, neighborhood and community development needs. CPED also implements programs and provides services integral to achieving the goals of the community's economic development plan. Staff assists in the retention, growth and attraction of business and industry by building relationships with employers, and by anticipating/responding to their needs. Staff expertise in the use of incentives such as gap financing, land assembly and linkages to workforce development resources is utilized to preserve/enhance tax base and create jobs in the city. The Department works with federal, state and local development organizations/agencies to address community reinvestment, job creation, entrepreneurship, job retention, brownfield redevelopment and riverfront redevelopment. The division provides staffing support to the Brownfield Redevelopment Authority and the Economic Development Corporation, which are component units of the city.

EXPENDITURES

	2018	2019	2019	2019	2020	2020/2019	2021
	Actual	Adopted	Amended	Projected	Budget	Adopted Variance	Projected
TOTAL BUDGET							
Personnel	2,055,260	2,373,785	2,212,878	2,173,794	2,496,935	5.19%	2,109,607
Operating	759,523	927,529	1,336,129	1,516,028	877,653	-5.38%	806,831
Capital	2,563	8,000	8,000	10,297	12,000	50.00%	5,000
Total Grants	2,697,453	2,314,920	4,791,104	7,511,137	1,050,110	-54.64%	780,113
TOTAL	5,514,799	5,624,233	8,348,111	11,211,256	4,436,698	-21.11%	3,701,552
GENERAL FUND							
Personnel	2,055,260	2,373,785	2,212,878	2,173,794	2,496,935	5.19%	2,109,607
Operating	740,892	927,529	930,129	1,110,028	877,653	-5.38%	806,831
Capital	2,563	8,000	8,000	10,297	12,000	50.00%	5,000
TOTAL	2,798,715	3,309,314	3,151,007	3,294,119	3,386,588	2.34%	2,921,438
SPECIAL REVENUE FUNDS							
Operating	18,631	-	406,000	406,000	-	-	-
TOTAL	18,631	-	406,000	406,000	-	-	-

POSITIONS

POSITION ALLOCATIONS	Budget 2018	Budget 2019	Budget 2020
Number of Permanent Full Time Positions	39.0	40.0	41.0
Number of Permanent Part Time Positions	1.0	0.0	0.0

**CITY OF KALAMAZOO
2020 BUDGET
PARKS AND RECREATION
General Fund, Special Revenue**

BUDGET OVERVIEW

REVENUE

The revenue to Parks and Recreation comes from the General Fund which includes park and recreation user fees, special revenue grants for programs and contract fees for the Farmer's Market.

DEPARTMENT DESCRIPTION

Park and Facility Services staff provides expertise for the care, maintenance, and safety of the department's parks and facilities. The division also oversees the care and maintenance of the system's fleet and equipment. Additional areas of responsibility include contract management, park improvement project management, special event logistical support, and park security.

Recreation Services provide expertise to create, develop and administer affordable recreational, cultural, educational, and leisure opportunities to benefit and enhance the lives of City residents. The division oversees recreation operations, including the youth development center, aquatic facilities, recreation programs, educational, and interpretive programming; use and event permitting.

Youth development is a priority for the Recreation division, with staff focused on providing opportunities for youth to enhance their interests, skills and abilities through after school programs, summer camp, and programs like All Things Possible and Summer Youth Employment.

The Farmers' Market is also part of the Recreation division's responsibility. The market is operated by the People's Food Co-op currently and operates from May through late November. The market attracts thousands of people weekly and hosts over 100 vendors each Saturday. There is no budget for The Farmer's Market as all operations are covered by the People's Food Co-op Agreement

EXPENDITURES

TOTAL BUDGET	2018	2019	2019	2019	2020	2020/2019	2021
	Actual	Adopted	Amended	Projected	Budget	Adopted Variance	Projected
Personnel	2,604,251	2,861,893	2,917,503	2,888,789	2,845,445	-0.57%	1,640,675
Operating	783,170	716,455	720,655	716,816	725,361	1.24%	806,455
Capital	68,835	131,455	131,455	162,668	50,000	-61.96%	-
Total Grants	1,091,511	1,214,518	1,289,985	1,285,148	1,111,900	-8.45%	-
Grant Transfers	-	-	-	-	-	-	-
TOTAL	4,547,767	4,924,320	5,059,597	5,053,421	4,732,705	-3.89%	2,447,130
GENERAL FUND							
Personnel	1,512,739	1,647,375	1,627,518	1,603,641	1,733,545	5.23%	1,640,675
Operating	783,170	716,455	720,655	716,816	725,361	1.24%	806,455
Grant Transfers	-	-	-	-	-	-	-
Capital	68,835	131,455	131,455	162,668	50,000	-61.96%	50,000
TOTAL	2,364,744	2,495,284	2,479,628	2,483,125	2,508,905	0.55%	2,497,130

POSITION ALLOCATIONS	Budget 2018	Budget 2019	Budget 2020
Number of Permanent Full Time Positions	14.0	15.0	16.0
Number of Permanent Part Time Positions	1.0	1.0	0.0

THE CITY OF



Kalamazoo

City of Kalamazoo, Michigan

Capital Improvement Plan

2020 thru 2024

**PROJECTS & FUNDING SOURCES BY DEPARTMENT
GENERAL CAPITAL IMPROVEMENT FUND**

Department	Project #	2020	2021	2022	2023	2024	Total
Information Technology (CIP)							
City Fiber Redesign	cip0500063	50,000	125,000	125,000	125,000	125,000	550,000
<i>Bond</i>		<i>50,000</i>	<i>125,000</i>	<i>125,000</i>	<i>125,000</i>	<i>125,000</i>	<i>550,000</i>
City Wide Security Camera Project	cip0500064	150,000	400,000	450,000			1,000,000
<i>Bond</i>		<i>150,000</i>	<i>400,000</i>	<i>450,000</i>			<i>1,000,000</i>
Watchguard Server Expansion	cip0500066	250,000	187,500	182,500			620,000
<i>Bond</i>		<i>250,000</i>	<i>187,500</i>	<i>182,500</i>			<i>620,000</i>
Data Center Backup Hardware	cip0500067	75,000					75,000
<i>Bond</i>		<i>75,000</i>					<i>75,000</i>
Cisco Core Switch (KDPS)	cip0500068	82,000					82,000
<i>Bond</i>		<i>82,000</i>					<i>82,000</i>
Cisco Firewall Hardware	cip0500069	200,000					200,000
<i>Bond</i>		<i>200,000</i>					<i>200,000</i>
Information Technology (CIP) Total		807,000	712,500	757,500	125,000	125,000	2,527,000
Parks & Recreation (CIP)							
Farmers Market Redevelopment	cip0300057	0	2,400,000	2,700,000			5,100,000
<i>Bond</i>			<i>1,800,000</i>	<i>2,700,000</i>			<i>4,500,000</i>
<i>Foundation for Excellence</i>		<i>0</i>					<i>0</i>
<i>Private</i>			<i>600,000</i>				<i>600,000</i>
Northside Splash Pad	cip0300062	585,000					585,000
<i>Bond</i>		<i>585,000</i>					<i>585,000</i>
Verburg Park Improvements	cip0300067	488,000					488,000
<i>Bond</i>		<i>488,000</i>					<i>488,000</i>
Milham Park Improvements	cip0300068				200,000	1,800,000	2,000,000
<i>Bond</i>					<i>200,000</i>	<i>1,000,000</i>	<i>1,200,000</i>
<i>Local</i>						<i>500,000</i>	<i>500,000</i>
<i>State</i>						<i>300,000</i>	<i>300,000</i>
Milham Park Dam Removal	cip0300069	450,000					450,000
<i>Bond</i>		<i>102,000</i>					<i>102,000</i>
<i>State</i>		<i>348,000</i>					<i>348,000</i>
Emerald Park Improvements	cip0300073			8,000	250,000		258,000
<i>Bond</i>				<i>8,000</i>	<i>200,000</i>		<i>208,000</i>
<i>Private</i>					<i>50,000</i>		<i>50,000</i>
Sherwood Park Improvements	cip0300074			8,000	225,000		233,000
<i>Bond</i>				<i>8,000</i>	<i>225,000</i>		<i>233,000</i>
KIK Pool; Pool Repair & Bldg Improvement	cip0300075	150,000					150,000
<i>Bond</i>		<i>150,000</i>					<i>150,000</i>
Youth Development Center	cip03-24-01					100,000	100,000
<i>Bond</i>						<i>100,000</i>	<i>100,000</i>
Upjohn Park Redevelopment	cip03-24-02					500,000	500,000
<i>Bond</i>						<i>500,000</i>	<i>500,000</i>
MRP Office Expansion	cip03-24-03					10,000	10,000
<i>Bond</i>						<i>10,000</i>	<i>10,000</i>

Department	Project #	2020	2021	2022	2023	2024	Total
Farmer's Market Redevelopment (FFE) <i>Foundation for Excellence</i>	ffe0320001	2,000,000 <i>2,000,000</i>					2,000,000 <i>2,000,000</i>
Parks & Recreation (CIP) Total		3,673,000	2,400,000	2,716,000	675,000	2,410,000	11,874,000
Public Safety (CIP)							
New Station #2 (Bryant) <i>Bond</i>	cip0200032	1,100,000 <i>1,100,000</i>	2,700,000 <i>2,700,000</i>				3,800,000 <i>3,800,000</i>
KDPS Radio Replacement <i>Bond</i>	cip0200045	800,000 <i>800,000</i>	800,000 <i>800,000</i>				1,600,000 <i>1,600,000</i>
New Station #1 <i>Bond</i>	cip0200047	250,000 <i>250,000</i>	1,800,000 <i>1,800,000</i>	450,000 <i>450,000</i>			2,500,000 <i>2,500,000</i>
Replace Fire Apparatus - Truck 6 <i>Bond</i>	cip02-22-01			1,300,000 <i>1,300,000</i>			1,300,000 <i>1,300,000</i>
Replace Engine #3 <i>Bond</i>	cip02-23-01				550,000 <i>550,000</i>		550,000 <i>550,000</i>
Nazareth Shooting Range & Classrooms <i>Bond</i>	cip02-24-01					300,000 <i>300,000</i>	300,000 <i>300,000</i>
New Station #5 / #8 <i>Bond</i>	cip02-24-02					150,000 <i>150,000</i>	150,000 <i>150,000</i>
Replace Engine #6 <i>Bond</i>	cip02-24-03					550,000 <i>550,000</i>	550,000 <i>550,000</i>
Public Safety (CIP) Total		2,150,000	5,300,000	1,750,000	550,000	1,000,000	10,750,000
Public Svcs:General (CIP)							
City Wide Facility Improvements <i>Bond</i>	cip05-21-01		250,000 <i>250,000</i>	500,000 <i>500,000</i>	750,000 <i>750,000</i>	1,000,000 <i>1,000,000</i>	2,500,000 <i>2,500,000</i>
Crosstown Facility Repurposing <i>Bond</i>	cip05-24-01					400,000 <i>400,000</i>	400,000 <i>400,000</i>
KRVT - Portage Creek Trail Ph (3) <i>Bond</i> <i>Private</i>	cip0600036	750,000 <i>450,000</i> <i>300,000</i>					750,000 <i>450,000</i> <i>300,000</i>
Fleet Heavy Equipment <i>Bond</i>	cip0600039	910,000 <i>910,000</i>	620,000 <i>620,000</i>	470,000 <i>470,000</i>	890,000 <i>890,000</i>	550,000 <i>550,000</i>	3,440,000 <i>3,440,000</i>
Public Svcs:General (CIP) Total		1,660,000	870,000	970,000	1,640,000	1,950,000	7,090,000
GRAND TOTAL		8,290,000	9,282,500	6,193,500	2,990,000	5,485,000	32,241,000

City of Kalamazoo, Michigan

Capital Improvement Plan

2020 thru 2024

**FUNDING SOURCE SUMMARY
GENERAL CAPITAL IMPROVEMENT FUND**

Source	2020	2021	2022	2023	2024	Total
Bond	5,642,000	8,682,500	6,193,500	2,940,000	4,685,000	28,143,000
Foundation for Excellence	2,000,000					2,000,000
Local					500,000	500,000
Private	300,000	600,000		50,000		950,000
State	348,000				300,000	648,000
GRAND TOTAL	8,290,000	9,282,500	6,193,500	2,990,000	5,485,000	32,241,000

City of Kalamazoo, Michigan

Capital Improvement Plan

2020 thru 2024

**PROJECTS & FUNDING SOURCES BY DEPARTMENT
MAJOR STREETS**

Department	Project #	2020	2021	2022	2023	2024	Total
Public Svcs:Major Street (MST)							
Major Streets Contingency	mst0100000	250,000	250,000	250,000	250,000	250,000	1,250,000
<i>Bond</i>		250,000	250,000	250,000	250,000	250,000	1,250,000
Scattered Sites	mst0100002	150,000	150,000	150,000	150,000	150,000	750,000
<i>Bond</i>		150,000	150,000	150,000	150,000	150,000	750,000
Cork (Portage to Sprinkle)	mst0100186	1,400,000					1,400,000
<i>Bond</i>		1,400,000					1,400,000
Angling Road Culvert	mst0100200			850,000			850,000
<i>Bond</i>				850,000			850,000
Harrison Extension	mst0100209			1,600,000	1,600,000		3,200,000
<i>Bond</i>				1,600,000	1,600,000		3,200,000
Oakland Dr (Parkview - Howard)	mst0100210	1,610,000					1,610,000
<i>Bond</i>		750,000					750,000
<i>Federal</i>		860,000					860,000
Parkview Ave (Oakland - Greenleaf)	mst0100212	30,000	400,000				430,000
<i>Bond</i>		30,000	400,000				430,000
Burdick & North (Traffic Signal Upgrade)	mst0100214			300,000			300,000
<i>Bond</i>				300,000			300,000
Bank St Re-alignment	mst0100218	500,000					500,000
<i>Bond</i>		500,000					500,000
Portage Rd Corridor (4 - 3 Lane Conversion)	mst0100220		250,000				250,000
<i>Bond</i>			250,000				250,000
Emerald Street (Cork - Miller)	mst0100221	250,000					250,000
<i>Bond</i>		250,000					250,000
Miller Rd (Emerald - Sprinkle)	mst0100222	500,000					500,000
<i>Bond</i>		500,000					500,000
Ransom St (Walbridge - Burdick)	mst0100223		175,000	624,000	430,000		1,229,000
<i>Bond</i>			175,000	624,000	430,000		1,229,000
Miller Rd (Portage - Emerald)	mst0100225		400,000				400,000
<i>Bond</i>			400,000				400,000
Douglas & North (Traffic Signal Upgrade)	mst0100226			22,500	300,000		322,500
<i>Bond</i>				22,500	300,000		322,500
Crosstown Bridge	mst0100228			127,500	1,700,000		1,827,500
<i>Bond</i>				127,500	1,700,000		1,827,500
Paterson Bridge	mst0100229		258,975	3,453,000			3,711,975
<i>Bond</i>			258,975	753,000			1,011,975
<i>Federal</i>				2,700,000			2,700,000
Inkster Bridge	mst0100230			89,775	1,197,000		1,286,775
<i>Bond</i>				89,775	57,000		146,775
<i>Federal</i>					1,140,000		1,140,000
Whites & Bronson (Traffic Signal Upgrade)	mst0100231				22,500	300,000	322,500
<i>Bond</i>					22,500	300,000	322,500
Oakland Dr (Kilgore - Parkview)	mst0100234		500,000				500,000
<i>Bond</i>			500,000				500,000

Department	Project #	2020	2021	2022	2023	2024	Total
Drake Rd CMAQ Traffic Signal Project <i>Federal</i>	mst0100236	110,000 <i>110,000</i>					110,000 <i>110,000</i>
Drake Rd (Parkview - Stadium) <i>Bond</i>	mst0100238	500,000 <i>500,000</i>					500,000 <i>500,000</i>
Porter Street (Frank - Paterson) <i>Bond</i>	mst0100241			125,000 <i>125,000</i>			125,000 <i>125,000</i>
Stockbridge Ave (Crosstown - Burdick) <i>Bond</i>	mst0100243			90,000 <i>90,000</i>			90,000 <i>90,000</i>
Portage (Cork - Stockbridge/resurface) <i>Bond</i>	mst0100247		95,000 <i>95,000</i>				95,000 <i>95,000</i>
Portage (Cork - Stockbridge/Signal) <i>Bond</i>	mst0100248		90,000 <i>90,000</i>				90,000 <i>90,000</i>
Portage Rd (Stockbridge - Michigan) <i>Bond</i> <i>Federal</i>	mst0100249		2,720,000 <i>2,000,000</i> <i>720,000</i>				2,720,000 <i>2,000,000</i> <i>720,000</i>
Stadium Dr (Howard - Lovell) <i>Federal</i> <i>Other Financing</i>	mst0100251		160,000 <i>160,000</i>	2,160,000 <i>1,600,000</i> <i>560,000</i>			2,320,000 <i>1,600,000</i> <i>720,000</i>
W Michigan Ave (Howard - Drake) <i>Bond</i>	mst0100252		350,000 <i>350,000</i>				350,000 <i>350,000</i>
Water St (Westnedge - Rose) <i>Bond</i>	mst0100253		150,000 <i>150,000</i>				150,000 <i>150,000</i>
North St Railroad Crossing <i>Bond</i>	mst0100254	30,000 <i>30,000</i>					30,000 <i>30,000</i>
S Westnedge Ave (Howard - Lovell) <i>Other Financing</i>	mst01-22-01			140,000 <i>140,000</i>	340,000 <i>340,000</i>		480,000 <i>480,000</i>
Kilgore Rd (Oakland - Duke) <i>Bond</i>	mst01-22-02			600,000 <i>600,000</i>			600,000 <i>600,000</i>
VanRick (Sprinkle - Covington) <i>Bond</i>	mst01-22-03			100,000 <i>100,000</i>			100,000 <i>100,000</i>
Whites Rd (Parkview - Westnedge) <i>Bond</i> <i>Federal</i>	mst01-22-04			90,000 <i>90,000</i>	1,270,000 <i>350,000</i> <i>920,000</i>		1,360,000 <i>440,000</i> <i>920,000</i>
Covington (VanRick - Manchester) <i>Bond</i>	mst01-22-05			200,000 <i>200,000</i>			200,000 <i>200,000</i>
Cork St (Westnedge - Burdick) <i>Bond</i>	mst01-23-02				300,000 <i>300,000</i>		300,000 <i>300,000</i>
Walbridge St (Kalamazoo - Paterson) <i>Bond</i>	mst01-23-03				250,000 <i>250,000</i>		250,000 <i>250,000</i>
Maple St (Park - Burdick) <i>Bond</i>	mst01-23-04				150,000 <i>150,000</i>		150,000 <i>150,000</i>
Major Street Program <i>Bond</i>	mst01-24-01					2,800,000 <i>2,800,000</i>	2,800,000 <i>2,800,000</i>
Public Svcs:Major Street (MST) Total		5,330,000	5,948,975	10,971,775	7,959,500	3,500,000	33,710,250
GRAND TOTAL		5,330,000	5,948,975	10,971,775	7,959,500	3,500,000	33,710,250

City of Kalamazoo, Michigan
Capital Improvement Plan
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FUNDING SOURCE SUMMARY
MAJOR STREETS

Source	2020	2021	2022	2023	2024	Total
Bond	4,360,000	5,068,975	5,971,775	5,559,500	3,500,000	24,460,250
Federal	970,000	720,000	4,300,000	2,060,000		8,050,000
Other Financing		160,000	700,000	340,000		1,200,000
GRAND TOTAL	5,330,000	5,948,975	10,971,775	7,959,500	3,500,000	33,710,250

City of Kalamazoo, Michigan

Capital Improvement Plan

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**PROJECTS & FUNDING SOURCES BY DEPARTMENT
LOCAL STREETS**

Department	Project #	2020	2021	2022	2023	2024	Total
Public Svcs:Local Street (LST)							
Frank St Railroad Crossing	Ist0100217	30,000					30,000
<i>Bond</i>		<i>30,000</i>					<i>30,000</i>
Grand Ave (West Main - Monroe)	Ist0100257	30,000					30,000
<i>Bond</i>		<i>30,000</i>					<i>30,000</i>
Maple St (Stearns - Crosstown)	Ist0100258	55,000					55,000
<i>Bond</i>		<i>55,000</i>					<i>55,000</i>
Oak St (Pioneer - Wheaton)	Ist0100259	48,000					48,000
<i>Bond</i>		<i>48,000</i>					<i>48,000</i>
Weaver Ave (W Michigan - Kendall)	Ist0100260	75,000					75,000
<i>Bond</i>		<i>75,000</i>					<i>75,000</i>
Broadway Ave (Winchell - Aberdeen)	Ist0100261	55,000					55,000
<i>Bond</i>		<i>55,000</i>					<i>55,000</i>
Montrose Ave (Westnedge - S Rose)	Ist0100262	42,000					42,000
<i>Bond</i>		<i>42,000</i>					<i>42,000</i>
W Belmont St (S Burdick - Dead End?)	Ist0100263	20,000					20,000
<i>Bond</i>		<i>20,000</i>					<i>20,000</i>
Cameron St (Miller - Cork)	Ist0100264	70,000					70,000
<i>Bond</i>		<i>70,000</i>					<i>70,000</i>
James St (Stockbridge - Miller)	Ist0100265	165,000					165,000
<i>Bond</i>		<i>165,000</i>					<i>165,000</i>
4th St (King Highway east)	Ist0100266	25,000					25,000
<i>Bond</i>		<i>25,000</i>					<i>25,000</i>
Center St (Charlotte - Wallace)	Ist0100267	65,000					65,000
<i>Bond</i>		<i>65,000</i>					<i>65,000</i>
Woodward Ave (North - Kalamazoo)	Ist0100268	38,000					38,000
<i>Bond</i>		<i>38,000</i>					<i>38,000</i>
Elizabeth St (Westnedge - Woodward)	Ist0100269	50,000					50,000
<i>Bond</i>		<i>50,000</i>					<i>50,000</i>
Hillcrest Ave (Oakland - Indiana)	Ist0100270	38,000					38,000
<i>Bond</i>		<i>38,000</i>					<i>38,000</i>
Londonderry Ave (Northampton - Newgate)	Ist0100271	10,000					10,000
<i>Bond</i>		<i>10,000</i>					<i>10,000</i>
Newgate Rd (Londonderry - Canterbury)	Ist0100272	14,000					14,000
<i>Bond</i>		<i>14,000</i>					<i>14,000</i>
Old Orchard Pl (Allen - Dead End)	Ist0100273	8,000					8,000
<i>Bond</i>		<i>8,000</i>					<i>8,000</i>
Bronson Circle (Bronson - Bronson)	Ist0100274	32,000					32,000
<i>Bond</i>		<i>32,000</i>					<i>32,000</i>
Wells Pl (March - James)	Ist0100275	20,000					20,000
<i>Bond</i>		<i>20,000</i>					<i>20,000</i>
Corlot St (Clarnin - Mt Oliver)	Ist0100276	32,000					32,000
<i>Bond</i>		<i>32,000</i>					<i>32,000</i>
Fulford St (Lake - Dead End)	Ist0100277	40,000					40,000

Department	Project #	2020	2021	2022	2023	2024	Total
<i>Bond</i>		<i>40,000</i>					<i>40,000</i>
Ferdon Rd (Kensington - Dead End)	Ist0100278	68,000					68,000
<i>Bond</i>		<i>68,000</i>					<i>68,000</i>
Portage St (raised sidewalks)	Ist01-20-01	75,000					75,000
<i>Bond</i>		<i>75,000</i>					<i>75,000</i>
South & Westnedge improvement	Ist01-20-02	65,000					65,000
<i>Bond</i>		<i>65,000</i>					<i>65,000</i>
Local Street Program	Ist01-21-00		1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
<i>Bond</i>			<i>1,000,000</i>	<i>1,000,000</i>	<i>1,000,000</i>	<i>1,000,000</i>	<i>4,000,000</i>
Public Svcs:Local Street (LST) Total		1,170,000	1,000,000	1,000,000	1,000,000	1,000,000	5,170,000
GRAND TOTAL		1,170,000	1,000,000	1,000,000	1,000,000	1,000,000	5,170,000

City of Kalamazoo, Michigan
Capital Improvement Plan
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FUNDING SOURCE SUMMARY
LOCAL STREETS

Source	2020	2021	2022	2023	2024	Total
Bond	1,170,000	1,000,000	1,000,000	1,000,000	1,000,000	5,170,000
GRAND TOTAL	1,170,000	1,000,000	1,000,000	1,000,000	1,000,000	5,170,000

City of Kalamazoo, Michigan

Capital Improvement Plan

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**PROJECTS & FUNDING SOURCES BY DEPARTMENT
WASTEWATER**

Department	Project #	2020	2021	2022	2023	2024	Total
Public Svcs: Wastewater (WWR)							
Solids Handling Process Upgrade	wwr0100179	4,500,000	1,500,000				6,000,000
<i>Bond</i>		4,500,000	1,500,000				6,000,000
Fine Screens Process Upgrade	wwr0100180	1,000,000					1,000,000
<i>Bond</i>		1,000,000					1,000,000
Tertiary Process Upgrade	wwr0100196	1,600,000	6,250,000	6,500,000			14,350,000
<i>Bond</i>		1,600,000	6,250,000	6,500,000			14,350,000
Bar Screen 1	wwr0100200	500,000					500,000
<i>Bond</i>		500,000					500,000
Clarifier Drives & Sweeps 5-8	wwr0100212				5,250,000	5,250,000	10,500,000
<i>Bond</i>					5,250,000	5,250,000	10,500,000
Motor Control Center (MCC) Upgrades	wwr0100216			150,000	150,000	200,000	500,000
<i>Working Capital</i>				150,000	150,000	200,000	500,000
Real Time Decision Support System (RT-DSS)	wwr0100228	900,000	500,000	250,000	250,000		1,900,000
<i>Bond</i>		900,000	500,000	250,000	250,000		1,900,000
Bar Screen 4	wwr0100230					75,000	75,000
<i>Bond</i>						75,000	75,000
Sludge Cake Storage Silos	wwr0100235					400,000	400,000
<i>Working Capital</i>						400,000	400,000
Sludge Storage & Thickening	wwr0100236					400,000	400,000
<i>Working Capital</i>						400,000	400,000
WW SCADA System Upgrade (2021-2024)	wwr0100237				200,000	500,000	700,000
<i>Bond</i>					200,000	500,000	700,000
Scum Handling	wwr01-24-01					100,000	100,000
<i>Working Capital</i>						100,000	100,000
Vactor/Hauled Waste Receiving Facility & Treatm	wwr01-24-02					400,000	400,000
<i>Working Capital</i>						400,000	400,000
KWRP Staff Locker Room&PC/IT/Elec Bldg	wwr01-24-03					500,000	500,000
<i>Bond</i>						500,000	500,000
Sewer Main Program	wwr0200002	500,000	500,000	500,000	500,000	500,000	2,500,000
<i>Bond</i>		500,000	500,000	500,000	500,000	500,000	2,500,000
Sewer Trenchless Rehab Program	wwr0200061	1,000,000	250,000	1,000,000	1,000,000	1,000,000	4,250,000
<i>Bond</i>		1,000,000	250,000	1,000,000	1,000,000	1,000,000	4,250,000
Cork St Sanitary	wwr0200062		400,000				400,000
<i>Bond</i>			400,000				400,000
Parkview Ave Sanitary Rehab	wwr0200064		350,000				350,000
<i>Bond</i>			350,000				350,000
Ransom St. Inceptor Upgrade	wwr0200065		150,000	1,750,000	2,000,000		3,900,000
<i>Bond</i>			150,000	1,750,000	2,000,000		3,900,000
Newton Ct Sanitary Sewer Replacement	wwr0200066	15,000	150,000				165,000
<i>Bond</i>		15,000	150,000				165,000
Fellows Ct Sanitary Sewer Replacement	wwr0200067	15,000	250,000				265,000
<i>Bond</i>		15,000	250,000				265,000
Bank Street Realignment	wwr0200068	400,000					400,000

Department	Project #	2020	2021	2022	2023	2024	Total
<i>Bond</i>		<i>400,000</i>					<i>400,000</i>
Michigan Ave Sanitary Sewer	wwr02-22-01			50,000	500,000	500,000	1,050,000
<i>Bond</i>				<i>50,000</i>	<i>500,000</i>	<i>500,000</i>	<i>1,050,000</i>
Westnedge (Pioneer - Crosstown) Sewer	wwr02-22-02			25,000	250,000		275,000
<i>Bond</i>				<i>25,000</i>	<i>250,000</i>		<i>275,000</i>
6" Sewer Upgrade	wwr02-24-01					300,000	300,000
<i>Bond</i>						<i>300,000</i>	<i>300,000</i>
Sewer Connections	wwr0400001	30,000	30,000	30,000	30,000	30,000	150,000
<i>Contrib In Aid</i>		<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>150,000</i>
Public Svcs:Wastewater (WWR) Total		10,460,000	10,330,000	10,255,000	10,130,000	10,155,000	51,330,000
GRAND TOTAL		10,460,000	10,330,000	10,255,000	10,130,000	10,155,000	51,330,000

City of Kalamazoo, Michigan
Capital Improvement Plan
 2020 thru 2024

FUNDING SOURCE SUMMARY
WASTEWATER

Source	2020	2021	2022	2023	2024	Total
Bond	10,430,000	10,300,000	10,075,000	9,950,000	8,625,000	49,380,000
Contrib In Aid	30,000	30,000	30,000	30,000	30,000	150,000
Working Capital			150,000	150,000	1,500,000	1,800,000
GRAND TOTAL	10,460,000	10,330,000	10,255,000	10,130,000	10,155,000	51,330,000

City of Kalamazoo, Michigan

Capital Improvement Plan

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**PROJECTS & FUNDING SOURCES BY DEPARTMENT
WATER**

Department	Project #	2020	2021	2022	2023	2024	Total
Public Svcs: Water (WAT)							
Lead Service Removal/Replacement	ffe5010001	500,000	500,000	500,000	500,000	500,000	2,500,000
<i>Foundation for Excellence</i>		<i>500,000</i>	<i>500,000</i>	<i>500,000</i>	<i>500,000</i>	<i>500,000</i>	<i>2,500,000</i>
Well Replacement Program	wat0100012	200,000	300,000	300,000	300,000	300,000	1,400,000
<i>Bond</i>		<i>200,000</i>	<i>300,000</i>	<i>300,000</i>	<i>300,000</i>	<i>300,000</i>	<i>1,400,000</i>
Station #8 Booster Pump Replacement	wat0200074		100,000	1,000,000			1,100,000
<i>Bond</i>			<i>100,000</i>	<i>1,000,000</i>			<i>1,100,000</i>
Phosphate Upgrade	wat0200077	6,000,000	1,500,000				7,500,000
<i>Bond</i>		<i>6,000,000</i>	<i>15,000,000</i>				<i>21,000,000</i>
Station Roadway Improvements	wat0200078	70,000	70,000	70,000	70,000	70,000	350,000
<i>Bond</i>		<i>70,000</i>	<i>70,000</i>	<i>70,000</i>	<i>70,000</i>	<i>70,000</i>	<i>350,000</i>
Super High Pressure District Tank	wat0200080	3,500,000	2,500,000				6,000,000
<i>Bond</i>		<i>3,500,000</i>	<i>2,500,000</i>				<i>6,000,000</i>
Station #39 Generator	wat0200081				600,000		600,000
<i>Bond</i>					<i>600,000</i>		<i>600,000</i>
Station #5 Booster Pump House Replacement	wat0200083	3,000,000	4,000,000	2,500,000			9,500,000
<i>Bond</i>		<i>3,000,000</i>	<i>4,000,000</i>	<i>2,500,000</i>			<i>9,500,000</i>
Central Station Pumping Upgrades	wat0200084	75,000	200,000				275,000
<i>Bond</i>		<i>75,000</i>	<i>200,000</i>				<i>275,000</i>
Blakeslee Tank Large Valve Replacement	wat0200093			50,000	200,000		250,000
<i>Bond</i>				<i>50,000</i>	<i>200,000</i>		<i>250,000</i>
Central PS Sand Filter Valve Replacement	wat0200094	25,000	25,000	25,000	25,000	25,000	125,000
<i>Bond</i>		<i>25,000</i>	<i>25,000</i>	<i>25,000</i>	<i>25,000</i>	<i>25,000</i>	<i>125,000</i>
Station #10 Upgrades	wat0200096	180,000					180,000
<i>Bond</i>		<i>180,000</i>					<i>180,000</i>
Central Pump Sta Air Stripper Media Rpl	wat0200097	500,000					500,000
<i>Bond</i>		<i>500,000</i>					<i>500,000</i>
Central Pump Sta Generators	wat0200098		150,000	2,000,000			2,150,000
<i>Bond</i>			<i>150,000</i>	<i>2,000,000</i>			<i>2,150,000</i>
Central Pump Sta Well Field Valve Rpl	wat0200099	50,000					50,000
<i>Bond</i>		<i>50,000</i>					<i>50,000</i>
Sta #25 Generator	wat0200100		100,000	600,000			700,000
<i>Bond</i>			<i>100,000</i>	<i>600,000</i>			<i>700,000</i>
Sta #4 Upgrades	wat0200101		200,000	200,000	200,000	200,000	800,000
<i>Bond</i>			<i>200,000</i>	<i>200,000</i>	<i>200,000</i>	<i>200,000</i>	<i>800,000</i>
Station #12 Upgrades	wat0200102		150,000				150,000
<i>Bond</i>			<i>150,000</i>				<i>150,000</i>
Station Facility Upgrades	wat0200103	50,000	50,000	50,000	50,000	50,000	250,000
<i>Bond</i>		<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>250,000</i>
Station #26 Replacement	wat0200104				80,000	1,000,000	1,080,000
<i>Bond</i>					<i>80,000</i>	<i>1,000,000</i>	<i>1,080,000</i>
STA#9 Flow Control Upgrade	wat0200105			100,000	100,000		200,000
<i>Bond</i>				<i>100,000</i>	<i>100,000</i>		<i>200,000</i>
Station PLC Replacement	wat0200106	80,000	20,000				100,000

Department	Project #	2020	2021	2022	2023	2024	Total
<i>Bond</i>		80,000	20,000				100,000
Central Pump Station Filtration Expansion	wat02-22-01			200,000	2,000,000		2,200,000
<i>Bond</i>				200,000	2,000,000		2,200,000
Sta #11 Generator	wat02-22-02			600,000			600,000
<i>Bond</i>				600,000			600,000
STA#6 Upgrades	wat02-24-01					80,000	80,000
<i>Bond</i>						80,000	80,000
Central Pump Station Roof Replacement	wat02-24-02					100,000	100,000
<i>Bond</i>						100,000	100,000
Sta #17 & #18 Reconstruction	wat02-24-03					500,000	500,000
<i>Bond</i>						500,000	500,000
Hydrant Replacement Program	wat0400224	150,000	150,000	150,000	150,000	150,000	750,000
<i>Working Capital</i>		150,000	150,000	150,000	150,000	150,000	750,000
Water Main Program	wat0500000			1,200,000	1,500,000	4,000,000	6,700,000
<i>Bond</i>				1,200,000	1,500,000	4,000,000	6,700,000
Valve Replacement Program	wat0500002	125,000	125,000	125,000	125,000	125,000	625,000
<i>Working Capital</i>		125,000	125,000	125,000	125,000	125,000	625,000
Cork Street - Portage to Sprinkle	wat0500300	1,500,000					1,500,000
<i>Bond</i>		1,500,000					1,500,000
Blakeslee Water Main Replacement	wat0500302	55,000					55,000
<i>Bond</i>		55,000					55,000
Portage Road - Stocbridge to Walnut	wat0500308		2,500,000				2,500,000
<i>Bond</i>			2,500,000				2,500,000
Oakland - Howard to Parkview	wat0500319	2,200,000					2,200,000
<i>Bond</i>		2,200,000					2,200,000
Bank Street Re-Alignment	wat0500321	100,000					100,000
<i>Bond</i>		100,000					100,000
Glendale Blvd Water Main Rpl	wat0500343		838,200				838,200
<i>DWRF</i>			838,200				838,200
33rd ST Water Main	wat0500351	339,500	4,243,600				4,583,100
<i>Bond</i>		339,500	4,243,600				4,583,100
Fellows Court Water Main Replacement	wat0500352	20,000	150,000				170,000
<i>Bond</i>		20,000	150,000				170,000
Newton Court Water Main Replacement	wat0500354	20,000	150,000				170,000
<i>Bond</i>		20,000	150,000				170,000
Parkview (Oakland - Greenleaf)	wat0500355	230,000	920,000				1,150,000
<i>Bond</i>		230,000	920,000				1,150,000
Stockbridge Bridge Water Main Rpl	wat0500356	500,000					500,000
<i>Bond</i>		500,000					500,000
SunValley (Angling Rd - North Cul-De-Sac)	wat0500357	350,000					350,000
<i>Bond</i>		350,000					350,000
Cooper Twp Water Main (DWRF)	wat0500359	2,000,000	8,448,625				10,448,625
<i>DWRF</i>		2,000,000	8,448,625				10,448,625
Angling Rd (Culvert Replacement)	wat0500362		40,000	300,000			340,000
<i>Bond</i>			40,000	300,000			340,000
Prairie - Blakeslee to Alamo	wat0500363		30,000	300,000			330,000
<i>Bond</i>			30,000	300,000			330,000
Ransom Street Reconstruction	wat0500364		150,000	500,000	500,000		1,150,000
<i>Working Capital</i>			150,000	500,000	500,000		1,150,000
Stadium (Rambling - Downtown)	wat0500365		170,000	680,000			850,000
<i>Bond</i>			170,000	680,000			850,000
Richland Water Main Loops (DWRF)	wat0500379	500,000	1,384,300				1,884,300
<i>DWRF</i>		500,000	1,384,300				1,884,300
Westnedge (Cork - Howard)	wat05-22-01			260,000	1,040,000		1,300,000

Department	Project #	2020	2021	2022	2023	2024	Total
<i>Bond</i>				260,000	1,040,000		1,300,000
Whites (Oakland - Westnedge)	wat05-22-02			335,000	1,340,000		1,675,000
<i>Bond</i>				335,000	1,340,000		1,675,000
Michigan Ave (Douglas - Harrison/Kalamazoo)	wat05-23-01				500,000	2,000,000	2,500,000
<i>Bond</i>					500,000	2,000,000	2,500,000
Academy Street Culvert Main	wat05-24-01					103,000	103,000
<i>Bond</i>						103,000	103,000
Lead Service Replacement - EPA Regulation	wat0600029			1,500,000	1,500,000	1,500,000	4,500,000
<i>Bond</i>				1,500,000	1,500,000	1,500,000	4,500,000
New Service Connection Program	wat0600459	515,000	530,000	546,000	562,000	579,000	2,732,000
<i>Contrib In Aid</i>		515,000	530,000	546,000	562,000	579,000	2,732,000
Lead Services (City of Kalamazoo) (DWRf)	wat0600469	2,000,000	7,528,585				9,528,585
<i>DWRf</i>		2,000,000	7,528,585				9,528,585
Meter Improvement Program	wat0700008	2,250,000	2,000,000	6,000,000	6,000,000	6,000,000	22,250,000
<i>Bond</i>		2,250,000	2,000,000	6,000,000	6,000,000	6,000,000	22,250,000
Water Project Contingency	wat0800000	500,000	500,000	500,000	500,000	500,000	2,500,000
<i>Working Capital</i>		500,000	500,000	500,000	500,000	500,000	2,500,000
Stockbridge Facility Upgrades	wat0800047	1,000,000	1,000,000				2,000,000
<i>Bond</i>		1,000,000	1,000,000				2,000,000
Roof Replacement Program	wat0800048	25,000	25,000	25,000	25,000	25,000	125,000
<i>Working Capital</i>		25,000	25,000	25,000	25,000	25,000	125,000
Public Svcs:Water (WAT) Total		28,609,500	40,748,310	20,616,000	17,867,000	17,807,000	125,647,810
GRAND TOTAL		28,609,500	40,748,310	20,616,000	17,867,000	17,807,000	125,647,810

City of Kalamazoo, Michigan
Capital Improvement Plan
 2020 thru 2024

FUNDING SOURCE SUMMARY
WATER

Source	2020	2021	2022	2023	2024	Total
Bond	22,294,500	20,568,600	18,270,000	15,505,000	15,928,000	92,566,100
Contrib In Aid	515,000	530,000	546,000	562,000	579,000	2,732,000
DWRF	4,500,000	18,199,710				22,699,710
Foundation for Excellence	500,000	500,000	500,000	500,000	500,000	2,500,000
Working Capital	800,000	950,000	1,300,000	1,300,000	800,000	5,150,000
GRAND TOTAL	28,609,500	40,748,310	20,616,000	17,867,000	17,807,000	125,647,810

ACRONYMS

ADA	Americans with Disabilities Act
AFSCME	American Federation of State County & Municipal Employees
ATU	American Transit Union
ARRA	American Reinvestment and Recovery Act
BRA	Brownfield Redevelopment Authority
BRI	Brownfield Redevelopment Initiative
BTR	Business Technology and Research Park
C-PSRAB	Citizen-Public Safety Review and Advisory Board
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CC	City Commission
CCR	Consumers Confidence Report
CDAAC	Community Development Advisory Act Committee
CDBG	Community Development Block Grant
CDBG-R	Community Development Block Grant-Recovery
CHAS	Comprehensive Housing Affordability Strategy
CID	Criminal Investigations Division
CIP	Capital Improvement Program
CIS	Communities In School
CMAQ	Congestion Mitigation Air Quality
CMI	Clean Michigan Initiative
COA	Comprehensive Operational Analysis
CPSU	Community Public Safety Unit
CRB	Community Relations Board
DCBP	Davis Creek Business Park
DDA	Downtown Development Authority
DKI	Downtown Kalamazoo Incorporated
DTI	Downtown Tomorrow, Incorporated
EDA	Economic Development Authority
EDC	Economic Development Corporation
EIF	Economic Initiatives Fund
EPA	Environmental Protection Agency
ERI	Early Retirement Incentive
ERP	Enterprise Resource Planning
ESG	Emergency Shelter Grant
FOIA	Freedom of Information Act
FFE	Foundation for Excellence
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board

ACRONYMS

GIS	Geographic Information System
HOME	Home Investment Partnerships Grant
HOPE	Home Ownership for Public Employees
HR/LR	Human Resources / Labor Relations
HUD	Housing and Urban Development
IK2025	Imagine Kalamazoo 2025
INET	Institutional Network
ISF	Internal Service Fund
IT	Information Technology
KDPS	Kalamazoo Department of Public Safety
KMEA	Kalamazoo Municipal Employees Association
KMGA	Kalamazoo Municipal Golf Association
KPI	Key Performance Indicator
KPSOA	Kalamazoo Public Safety Officers Association
KPS	Kalamazoo Public Schools
KPSA	Kalamazoo Police Supervisors Association
KTC	Kalamazoo Transportation Center
KRESA	Kalamazoo Regional Educational Service Agency
KVCC	Kalamazoo Valley Community College
KVET	Kalamazoo Valley Enforcement Team
KWRP	Kalamazoo Water Reclamation Plant
LDFA	Local Development Financing Authority
LSRRF	Local Site Remediation Revolving Fund
MEDC	Michigan Economic Development Corporation
MGD	Million Gallons per Day
MRP	Mayor's Riverfront Park
MTF	Michigan Transportation Fund
NSP	Neighborhood Stabilization Program
OPA	Office of Prosecuting Attorney
OPEB	Other Post Employment Benefit
PBB	Priority Based Budgeting
PBC	Partners Building Community
PILOT	Payment In-Lieu of Taxes
PMN	Public Media Network
PSO	Public Safety Officer
SAP	Strategic Alignment Plan
SEV	State Equalized Value
SMIC	Southwest Michigan Innovation Center
TANs	Tax Anticipation Notes
TIF	Tax Increment Financing
TRU	Tactical Response Unit
WMU	Western Michigan University

GLOSSARY

ACCRUAL BASIS of ACCOUNTING – Method of accounting that recognizes the financial effect of transactions, events and inter-fund activities when they occur, regardless of the timing of the related cash flows.

APPROPRIATION - An authorization made by the City Commission that permits the City to incur obligations and to make expenditures for specific purposes.

ASSESSED VALUATION - The total value of real estate and personal property as determined by the Assessor that is the basis used for levying taxes. (S.E.V. = State Equalized Value)

BALANCED BUDGET – A spending plan where revenues and/or other financing sources match expenditures.

BOND - A written promise to pay a specific sum of money plus interest at a specified rate within a specific period of time, primarily to finance street construction, facility improvements, or public safety equipment.

BUDGET - A financial plan for a specified fiscal year that contains estimated expenditures and revenues.

- a) Operating Budget - the portion of the budget that relates to daily operations that provide governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies and services.
- b) Capital Improvements Program Budget - a Capital Improvements Program (CIP) Budget includes projects which are usually construction or renovation projects designed to improve the value of the government assets. Examples are street construction, water and sewer facilities, recreational projects, park improvements and building renovations.
- c) Budget Amendment - A procedure to revise a budget appropriation either by City Commission approval or by City Manger authorization to adjust appropriations.

CAPITAL IMPROVEMENT PROGRAM (CIP) - A long range plan which outlines proposed capital improvement projects and estimates the costs and funding sources associated with those projects. A ten-year plan is submitted for City Commission, but the first year of this plan is the adopted Capital Improvements Program Budget.

CAPITAL OUTLAY - Expenditures budgeted to acquire or add to fixed assets costing \$500 or more and with an expected useful life of a least one year.

CIP FUNDED – Projects supported by resources in the Capital Improvement Program (CIP).

DEBT SERVICE - The amount of interest and principal that the City must pay each year on net direct long-term debt plus the interest it must pay on direct short-term debt.

DEPARTMENT - A major administrative section of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area.

GLOSSARY

DIVISION - A group of costs centers within a service group, i.e., the Water Division is a cost center within the Public Service Group (which is considered a department).

ENCUMBRANCE - A legal financial commitment of appropriated funds to purchase an item or service. To encumber funds, means to set aside or commit funds for a future expenditure.

EXPENDITURE/EXPENSE - Cost of goods and services obtained, including debt service and capital outlay.

FEDERAL - Refers to the United States of America national government entity

FISCAL YEAR – The twelve month time period designated by the City that signifies the beginning and ending periods for recording financial transactions. The City of Kalamazoo fiscal year is January 1 to December 31.

FIXED ASSETS - Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FULL-TIME EQUIVALENT (FTE) - Combines all full time and part time personnel into a standard equivalent for time management.

FUND - A set of accounts to record revenues and expenditures associated with a specific purpose.

FUND TYPES:

Governmental Funds: Funds generally used to account for tax supported activities. There are five different types of governmental funds: general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

General Fund: The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes.

Debt Service Funds: Governmental fund type used to account for the accumulation of resources for, and the payment of, general long term debt principal and interest.

Capital Improvement Project Funds: Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Permanent Funds: Government fund type used to report resources that are leagally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (i.e. for the benefit of the government or its citizenry).

GLOSSARY

Proprietary Funds: Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Enterprise Fund: Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Internal Service Funds: Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Fiduciary Funds: Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and agency funds.

Pension (and Other Employee Benefit) trust funds: Fiduciary fund type used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, or the postemployment benefit plans, or other employee benefit plans.

Investment trust funds: Fiduciary Fund type used to report governmental external investment pools in separately issued reports and the external portion of these same pools when reported by the sponsoring government.

Private-purpose trust funds: Fiduciary Fund type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments.

Agency funds: Fiduciary fund type used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, remittance of fiduciary resources to individuals, private organizations or other governments.

FUND BALANCE - Fund Balance is the difference between assets and liabilities in a governmental fund.

GENERAL OBLIGATION BONDS - A municipal bond backed by the credit and "taxing power" of the issuing jurisdiction rather than the revenue from a given project.

GENERAL APPROPRIATION RESOLUTION - The budget as adopted by the City Commission.

GOALS - A statement of broad direction, purpose or intent based on the needs of the community; a goal is general, timeless, and is not concerned with a specific accomplishment, but with the nature of desired effects of activities and operations.

GRANT - A contribution by the state or federal government or other organization to support a specific function. Grants may be classified as either categorical or block.

GLOSSARY

IN-LIEU PROPERTY TAXES - An amount charged enterprise operations equivalent to the City property taxes that would be due on plant and equipment if the enterprise operations were for-profit companies.

INTERFUND TRANSFERS - The exchange of resources between funds that are not recorded as revenues to the fund receiving or expenditures to the fund providing.

LONG TERM DEBT – Borrowings with a maturity of more than one year after issuance date.

MODIFIED ACCRUAL BASIS – An accounting method that recognizes revenues when they are both “measurable and “available,” to finance expenditures of the current period. Expenditures are recognized when the related liability is incurred.

OBJECTIVES - Are time-related, goal directed, quantified statements of results expected within the fiscal year. They are measurable, realistic and obtainable, and are consistent with overall department and City goals.

PERFORMANCE MEASURERS - Specific quantitative and qualitative indicators of work performed as an objective of a service group/division. Indicators in some instances may not have measurable results, nor be measured on a recurring basis, but success may be measured by the accomplishment of the goal and objective.

RESERVE - An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is, therefore, not available for general appropriation.

REVENUE or RESOURCES - Funds received as income, including taxes, charges and fees for specific services, subsidies from other governments, fines, forfeitures, grants, shared revenues and interest income.

REVENUE BOND: A municipal bond supported by the revenue from a specific project or operation, such as a toll bridge, highway, utility or local stadium.

RISK MANAGEMENT - An effort organized to protect assets against loss most economically.

STATE – Refers to the State of Michigan

STATE EQUALIZED VALUE (SEV) - The final assessed value after equalized by the State Tax Commission. If the County board of commissioners considers the assessments to be relatively unequal, they will equalize the assessments by adding to or deducting from the valuation of the taxable property, resulting in final SEV.

TAX LEVY - Taxes imposed for the support of governmental activities.

TRANSFERS - Transfers are the authorized exchanges of cash or other resources between funds.

WORKING CAPITAL – Funds used from or contributed to unreserved and undesignated balances.