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BOARD OF TRUSTEES SPECIAL WORK GROUP MEETING JULY 27, 2020

The Board of Trustees of the *Charter Township of Kalamazoo* will meet in a “Work Group Meeting” to be held at 5:30 p.m., on Monday, July 27, 2020, via Zoom conferencing for the purpose of discussing the below listed items and any other business that may legally come before the Board of Trustees of the *Charter Township of Kalamazoo*.

Join Zoom Meeting <https://us02web.zoom.us/j/86715710957?pwd=SzgxcFdtanJ5bXMwWGZwOFB3dlhyZz09>

Meeting ID: **867 1571 0957** Passcode: **131985**

One tap mobile +**13126266799** (Chicago) Dial by your location +1 312 626 6799 US (Chicago)

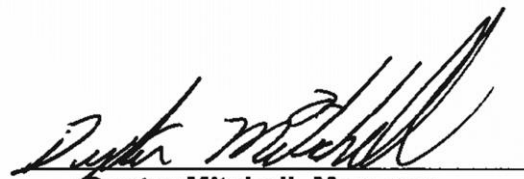
Meeting ID: **867 1571 0957** Passcode: **131985**

Find your local number: <https://us02web.zoom.us/j/kexVCoCEx7>

Discussion of process for the board to provide feedback to the manager and to identify manager's goals

- A. Audit Presentation by Yeo & Yeo, P.C.
- B. Police Department Report for 2019
- C. Manager's Update
- D. Public comment

Posted July 23, 2020



Dexter Mitchell, Manager
Charter Township of Kalamazoo



800.968.0010 | yeoandyeo.com

June 22, 2020

Management and the Board of Trustees
Charter Township of Kalamazoo
1720 Riverview Drive
Kalamazoo, MI 49004

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter Township of Kalamazoo (the Township) as of and for the year ended December 31, 2019, and have issued our report dated June 22, 2020. We are required to communicate certain matters to you in accordance with auditing standards generally accepted in the United States of America that are related to internal control and the audit.

Our communication includes the following:

- I. Auditors' Communication of Significant Matters with Those Charged with Governance
- II. Matters for Management's Consideration

Matters for management's consideration are not required to be communicated but we believe are valuable for management.

We discussed these matters with various personnel in the Township during the audit and with management. We would also be pleased to meet with you to discuss these matters at your convenience.

This information is intended solely for the information and use of the Township Board of Trustees and management of the Township and is not intended to be, and should not be, used by anyone other than these specified parties.

Yeo & Yeo, P.C.

Portage, Michigan

Appendix I

Auditors' Communication of Significant Matters with Those Charged with Governance

Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated January 23, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Township are described in the footnotes of the financial statements. The Township has adopted the following Governmental Accounting Standards Board Statements effective January 1, 2019:

- No. 83, *Certain Asset Retirement Obligations*. The Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset.
- Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* improves the information that is disclosed in notes to the financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities should be included when disclosing information related to debt. It requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. It will also require that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.
- Statement No. 90, *Majority Equity Interests* improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improves the relevance of financial statement information for certain components.
- Statement No. 92, *Omnibus 2020* enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and Includes specific provisions about the following: (1) The effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reports (2) Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan. (3) The applicability of Statements No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68, as amended, and No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended, to reporting assets accumulated for postemployment benefits. (4) The applicability of certain requirements of Statement No.84, Fiduciary Activities, to postemployment benefit arrangements. (5) Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition. (6) Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers. (7) Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature. (8) Terminology used to refer to derivative instruments.

- Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic and provides postponement of effective dates for certain GASB Statements. This statement was effective upon issuance in May of 2020.

We noted no transactions entered into by the Township during the year for which there is lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Township's financial statements were:

- The useful lives of its capital assets. Useful lives are estimated based on the expected length of time during which the asset is able to deliver a given level of service.
- Net pension liability, and related deferred outflows of resources and deferred inflows of resources. The estimate is based on an actuarial report.
- Total OPEB liability, and related deferred outflows of resources and deferred inflows of resources. The estimate is based on an actuarial report.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole and free from bias.

The financial statement disclosures are neutral, consistent and clear.

Accounting Standards

The Governmental Accounting Standards Board has released additional Statements. Details regarding these Statements are described in Note 1 of the financial statements.

Regulatory Update

Pension and OPEB Reporting – Form 5572

Public Act 202 of 2017 required governments to prepare additional reporting for pension and OPEB plans using Form 5572 (due 6 months after the end of your fiscal year). A memo was issued October 21, 2019 by Treasury regarding the application of uniform assumptions. For the purpose of reporting Form 5572, Treasury requires uniform assumptions to be included on Form 5572 for fiscal years ending 2019, if the audited financial statements were based on an actuarial valuation issued after December 31, 2018. Reporting of pension and OPEB liabilities under the uniform assumptions is required no later than fiscal years ending 2020 in all other cases. The full memo can be found at the following address:

https://www.michigan.gov/documents/treasury/FY_2020_Uniform_Assumptions-Treasurer_Approved_669313_7.pdf

Uniform assumptions will be used by Treasury to increase comparability of pension and OPEB plans from one municipality to the next. Treasury recommends all actuarial valuations issued after December 31, 2018 include the provisions of the uniform assumptions. It is important to consider whether using the uniform assumptions for the measurement of your municipality's pension or OPEB liabilities are appropriate under GAAP, or whether the

liabilities should be calculated using two sets of assumptions. If using two sets of assumptions is appropriate, both amounts will be reported to Treasury.

Treasury has issued the following as the uniform assumptions for 2020:

Fiscal Year 2020 Assumptions

Assumption	Uniform Assumption	Change from Fiscal Year 2019
Investment Rate of Return	Maximum of 7.00%	None
Discount Rate	Blended discount rate calculated using GASB Statements No. 68 and 75 methodology For periods in which projected plan assets are Sufficient to make Projected Benefit Payments: <u>Maximum of 7.00%</u> For periods in which projected plan assets are Not Sufficient to make Projected Benefit Payments: <u>3.50%</u>	Increased the blended rate from 3% to 3.50% for periods in which plan assets are <u>not</u> sufficient to make projected benefit payments
Salary Increase	A minimum of 3.50% or based on an actuarial experience study conducted within the last five years	None
Mortality Table	A version of the Pub-2010 mortality tables with future mortality improvement projected generationally using Scale MP-2018 or based on an actuarial experience study conducted within the last five years	Changed from RP-2014 to Pub-2010 tables; Generational mortality improvement using Scale MP-2018
Health care Inflation (for Medical and Drug) ¹	Non-Medicare: Initial rate of 8.25% decreasing .25% per year to a 4.50% long-term rate Medicare: Initial rate of 6.50% decreasing .25% per year to a 4.50% long-term rate	Non-Medicare: Initial rate reduced from 8.50% to 8.25% Medicare: Initial rate reduced from 7.00% to 6.50%
Amortization of the Unfunded Actuarial Accrued liability	Local governments must amortize the unfunded actuarial accrued liability (UAAL) over a maximum closed period of: <ul style="list-style-type: none"> • Pension Systems: 19 Years • Retiree Health Care Systems: 29 Years Closed plans must use a level-dollar amortization method Open plans may use a level-dollar or percent of pay amortization method	Pension: Closed period reduced from 20 years to 19 years Health Care: Closed period reduced from 30 years to 29 years

¹ Separate trend scales used to value other ancillary benefits can continue to be used as is.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial. Management has corrected all such misstatements.

The following material misstatements were detected as a result of our audit procedures and corrected by management:

The Township restated the General Fund's beginning fund balance by \$49,071, from \$4,228,506 to \$4,277,577, to remove previously expensed compensated absences and to incorporate the Golf Course Fund into the General Fund. The governmental activities were restated by \$328,966, from \$14,280,982 to \$14,609,948, in relation to the above-mentioned items. As a result, proprietary fund and business-type activities were restated to \$0 and are not displayed.

There were no uncorrected misstatements that were more than trivial.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated as of the date of the audit report.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Township's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Township's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Emphasis of Matters in Independent Auditors' Report

Our report will include the following emphasis of matter paragraph:

Prior Period Adjustments

As described in Note 13 to the financial statements, the Township restated the General Fund's beginning fund balance to remove previously expensed compensated absences and to incorporate the Golf Course Fund into the General Fund. The governmental activities were also restated in relation to the above-

mentioned items. As a result, proprietary fund and business-type activities were restated to \$0 and are not displayed. Our opinions are not modified with respect to that matter.

Other Reports

Other information that is required to be reported to you is included in the: Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and the Schedule of Findings and Responses. Please read all information included in those reports to ensure you are aware of relevant information.

Report on Required Supplementary Information

We applied certain limited procedures to the management's discussion and analysis, municipal employees retirement system schedules, other postemployment benefit schedules, and budgetary comparison information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Report on Other Supplementary Information

We were engaged to report on other supplementary information as described in the table of contents of the financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the list of Elected and Appointed Officials, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Appendix II Matters for Management's Consideration

In planning and performing our audit of the financial statements of the Charter Township of Kalamazoo as of and for the year ended December 31, 2019, we considered the Charter Township of Kalamazoo's internal control over financial reporting (internal control) as a basis for designing audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

However, during our audit we became aware of the following matters for management's consideration that are opportunities for strengthening internal controls, improving operating efficiency and improving compliance with laws or regulations. This letter does not affect our report dated June 22, 2020, on the financial statements of the Charter Township of Kalamazoo. Our comments and recommendations regarding those matters are:

Long Outstanding Checks

As a part of our review of bank reconciliations, we identified various outstanding checks that have been carried in the reconciliation for greater than a year. The State of Michigan has specific rules about what to do with old outstanding checks. Depending on the nature of the check, varying time frames are established as to when the Township must turn the funds over to the State of Michigan as unclaimed property.

We recommend the Township review the Michigan escheat laws and develop a policy and procedure to ensure those laws are followed. For your reference, the following link contains all pertinent information: <https://unclaimedproperty.michigan.gov/>.

Review of Journal Entries

Currently there is no process for the review of manual journal entries that are calculated and processed by the Director of Finance. It is an internal control best practice to have another individual review manual journal entries. We recommend a listing and supporting detail for journal entries be provided to the Township Manager on a monthly basis for his review.

Policies and Procedures

The Township has a working capital asset and a working fund balance policy, as described in Note 1 to the financial statements; however, there is no written policy or procedure. Written accounting policies and procedures are important for the efficient operation of finance personnel and can be very important in the case of employee turnover.

We have provided the Director of Finance with several examples of capital asset and fund balance policies and procedures, along with various other common accounting policies and procedures. We recommend these examples be reviewed and carefully considered and modified to align with goals of the Township. Once the policies and procedures are tailored to the specific needs of the Township, they should be fully implemented into daily use.

Incomplete Timesheets

During our testing of payroll transactions, we identified that certain timesheets did not contain the daily hourly logs. These timesheets were approved by the appropriate, supervisor, but only in total. As an example, the approved timesheet would simply state one number for the entire week. We suggest the employees track time daily and sign off on the timesheet after the timesheet is complete. Once the employee has attested to time worked, the supervisor should review to ensure it coincides with scheduled hours.

Compliance with Public Act 202 of 2017

Public Act 202 of 2017 established requirements that OPEB plans must at least fund the normal cost of plan members hired after June 30, 2018. The amount of the normal cost that was calculated and should have been funded during 2019 for these employees was \$8,218. This amount is in addition to insurance premiums paid on behalf of retirees. The actuarially determined contribution for 2019 was \$403,436.

We recommend the Township establish an OPEB Trust and fund the actuarially determined contribution. At a minimum, the Township should fund the retiree insurance premiums and the normal cost of members hired after June 30, 2018.

Charter Township of Kalamazoo

Financial Statements

December 31, 2019



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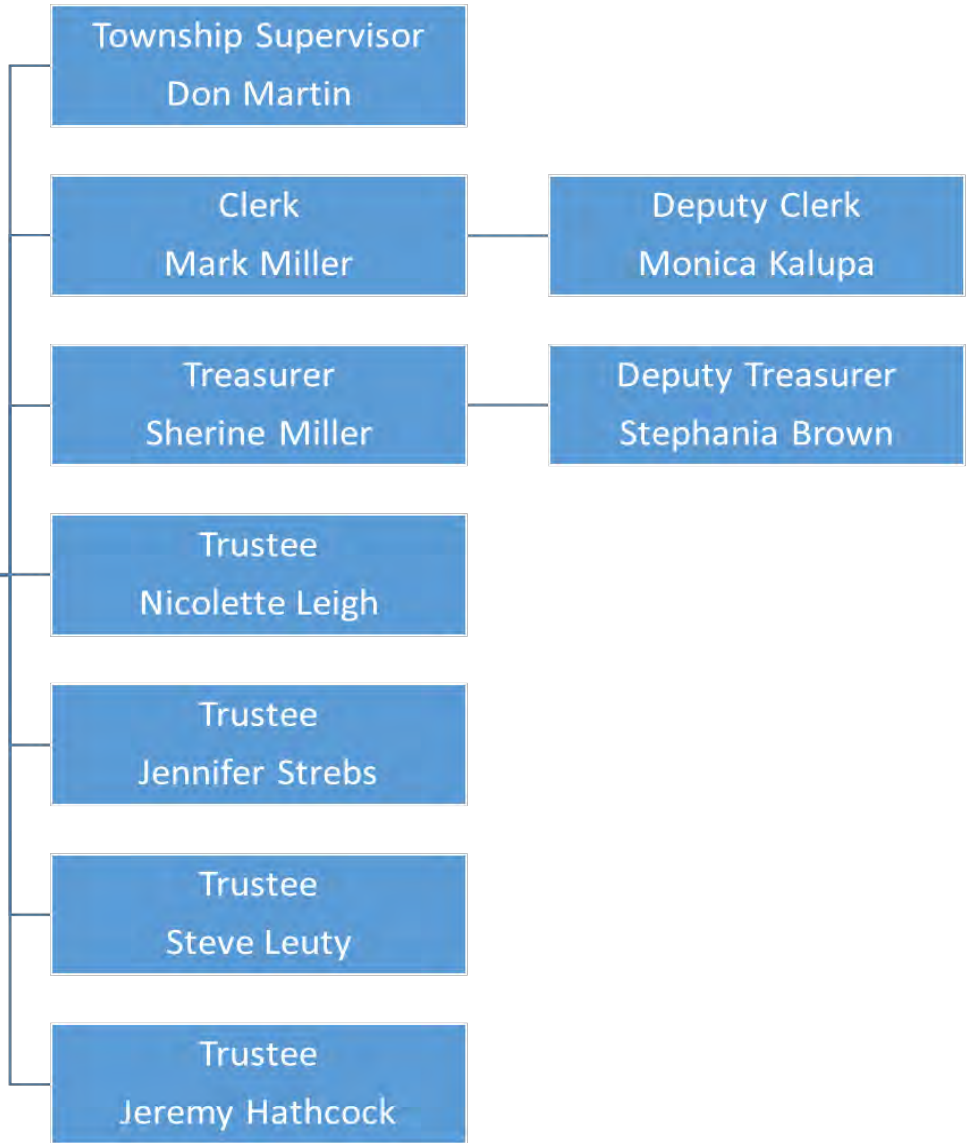
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Charter Township of Kalamazoo
List of Elected and Appointed Officials
December 31, 2019



Residents of the Charter
Township of Kalamazoo





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Independent Auditors' Report

To the Board of Trustees
Charter Township of Kalamazoo
Kalamazoo, Michigan

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter Township of Kalamazoo, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter Township of Kalamazoo, as of December 31, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Prior Period Adjustments

As described in Note 13 to the financial statements, the Township restated the General Fund's beginning fund balance to remove previously expensed compensated absences and to incorporate the Golf Course Fund into the General Fund. The governmental activities were also restated in relation to the above-mentioned items. As a result, proprietary fund and business-type activities were restated to \$0 and are not displayed. Our opinions are not modified with respect to that matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, municipal employees' retirement system schedules and other post-employment benefit schedules, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Charter Township of Kalamazoo's basic financial statements. The other supplementary information, as identified in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The other supplementary information, as identified in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The other supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the other supplementary information, as identified in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2020 on our consideration of the Charter Township of Kalamazoo's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter Township of Kalamazoo's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter Township of Kalamazoo's internal control over financial reporting and compliance.

Yeo & Yeo, P.C.

Portage, MI
June 22, 2020

Charter Township of Kalamazoo

Management's Discussion & Analysis

December 31, 2019

As management of the Charter Township of Kalamazoo (Township), we offer readers of the Township's financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended December 31, 2019. The financial statements are prepared in conformity with Generally Accepted Accounting Principles ("GAAP"). We encourage readers to evaluate the information presented here in conjunction with the accompanying Notes to the Financial Statements. The Notes to the Financial Statements are an integral part of the financial statements and provide useful explanations and detailed information on the financial statements.

Financial Highlights

- The assets of the Township exceeded its liabilities at year end by \$15,549,012 (net position). Unrestricted net position has a deficit balance (\$5,230,682) due to the road bond debt, which is unrelated to capital or restricted assets.
- The Township's total net position at December 31, 2019 increased by \$966,740 from December 31, 2018.
- As of the close of the current fiscal year, The Township's governmental funds reported combined ending fund balances of \$11,857,246, an increase of \$762,676 in comparison with the prior year. Less than half of this total amount, \$5,036,938 is unrestricted, undesignated fund balance and will be used to finance the Township's operations in 2020.

- At the end of the current fiscal year, unreserved, undesignated fund balance for the general fund was \$5,036,938 or 62% of total general fund expenditures.
- The Township's total debt decreased by \$864,807 during the fiscal year. The net decrease in debt is attributable to the payment of principal on the road bonds and the addition of a capital lease agreement for the leasing two Xerox copiers. It is a sixty-month agreement with a monthly lease payment of \$297 consisting of a principal and interest portion.
- During the year, the criteria to determine the treatment of the Golf Course fund was analyzed. An enterprise fund is used to report any activity for which a fee is charged to external users for goods or services. Based on the Township's agreement with the management company of the golf course, this fund does not meet the criteria of an enterprise fund and therefore will be combined with the general fund for financial statement purposes.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Township's basic financial statements. The Township's basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Charter Township of Kalamazoo

Management's Discussion & Analysis

December 31, 2019

Government-Wide Financial Statements are designed to provide readers with a broad overview of the Township's finances, in a manner similar to a private -sector business.

The Statement of Net Position presents information on all of the Township's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Township is improving or deteriorating.

The Statement of Activities presents information showing how the Township's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes). Both of the government-wide financial statements distinguish functions of the Township that are principally supported by taxes and intergovernmental revenues from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the Township include general government, public safety, public works, community and economic development, and recreation and culture. The government-wide financial statements can be found in section 4 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The

Township's funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Township's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Township's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Township maintains 17 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and some capital projects funds which are considered to be major funds. Data from the other non-major funds is combined into a single aggregated presentation. Funds that are not enabled by legislation or legal requirements are combined with the general fund. Individual data

**Charter Township of Kalamazoo
Management's Discussion & Analysis
December 31, 2019**

for the non-major funds is provided in the *other supplementary information* section of this report (6-1). The basic governmental fund financial statements can be found in section 4-4 of this report.

Fiduciary Funds are used to account for resources *held* for the benefit of parties outside the Township. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Township's activities. The basic fiduciary fund financial statements can be found in section 4-10 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in section 4-11 of this report.

Other information. This report also presents certain *required supplementary information* concerning the Township's progress in funding its obligation to provide pension benefits to its employees (5-4).

A budget comparison schedule is provided for the General fund to review the actual versus budgeted revenues and expenditures for the Township (5-1).

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on pensions (6-1)

Government-wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. The Township's assets exceeded its liabilities by \$15,549,012 at year end.

The largest portion of the Township's net position is its investments in capital assets. The Township uses these capital assets to provide services to citizens. Although the Township's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position represents 17% of total net position. Restricted net position represents resources that are subject to external restrictions on how they may be used.

Charter Township of Kalamazoo
Management's Discussion & Analysis
December 31, 2019

Condensed Statement of Net Position

	<u>2019</u>	<u>2018</u>
Current and other assets	\$ 19,839,337	\$ 19,022,127
Capital assets	<u>18,103,409</u>	<u>18,246,939</u>
Total assets	<u>37,942,746</u>	<u>37,269,066</u>
Deferred outflows of resources	<u>1,453,904</u>	<u>813,042</u>
Current and other liabilities	8,927,866	7,280,460
Long-term debt	<u>7,085,628</u>	<u>8,942,638</u>
Total liabilities	<u>16,013,494</u>	<u>16,223,098</u>
Deferred inflows of resources	7,834,144	7,276,738
Net position		
Net investment in capital assets	18,089,841	18,182,677
Restricted	2,689,853	2,483,507
Unrestricted	<u>(5,230,682)</u>	<u>(6,083,912)</u>
Total net position	<u>\$ 15,549,012</u>	<u>\$ 14,582,272</u>

Condensed Statement of Activities

	<u>2019</u>	<u>2018</u>
Net position, beginning of year	\$ 14,280,982	\$ 13,736,488
Prior period adjustment	<u>328,966</u>	<u>459,886</u>
Net position, beginning of year as restated	<u>14,609,948</u>	<u>14,196,374</u>
Program revenues		
Charges for services	3,323,679	3,250,024
Operating grants	934,272	405,895
Capital grants	-	4,999
General revenues		
Property taxes	5,343,350	4,876,585
State shared	2,356,372	2,274,915
Miscellaneous	78,164	-
Investment income	<u>323,622</u>	<u>117,016</u>
Total revenues	<u>12,359,459</u>	<u>10,929,434</u>
Expenses		
General government	1,729,981	1,535,531
Public safety	7,150,789	6,953,752
Public works	2,219,353	1,746,160
Community and economic development	99,801	81,643
Recreation and culture	34,721	26,855
Interest	<u>185,750</u>	<u>199,595</u>
Total expenses	<u>11,420,395</u>	<u>10,543,536</u>
Changes in net position	<u>939,064</u>	<u>385,898</u>
Net position, end of year	<u>\$ 15,549,012</u>	<u>\$ 14,582,272</u>

**Charter Township of Kalamazoo
Management's Discussion & Analysis
December 31, 2019**

Governmental Activities. Key changes in net position are as follows:

- Operating grants increased by \$528,377 from the prior fiscal year. The majority of the increase is attributable to the SAW grant from the State to conduct water and sewer infrastructure mapping.
- Property tax revenue increased \$466,765 with \$255,253 increase due to the re-grouping of tax admin fees and tax collection fees. These fees were grouped into a different category in the prior year. Overall, property tax revenue increased by \$211,512.
- Investment income increased by \$206,606.
- General government expenditures increased by \$194,450. Of the increase, \$74,480 was related to an increase in depreciation expense from the prior year due to the acquisition of new assets.
- Expenses related to public safety increased \$197,037 from the previous year due to the acquisition of assets during the fiscal year.
- Public Works increased \$473,193 primarily related to the expenses for engineering costs to conduct water and sewer infrastructure mapping as a condition of the SAW grant.

Condensed Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund

	<u>2019</u>	<u>2018</u>	<u>Difference</u>
Revenues			
Taxes	\$ 4,826,665	\$ 4,019,102	\$ 807,563
Licenses and permits	327,187	308,143	19,044
Federal grants	1,487	334	1,153
State-shared revenue	2,356,372	2,421,967	(65,595)
Other state grants	57,201	-	57,201
Local contributions	54,097	-	54,097
Charges for services	769,362	475,851	293,511
Fines and forfeitures	5,092	26,728	(21,636)
Interest and rentals	126,543	98,766	27,777
Other revenue	<u>85,690</u>	<u>682,877</u>	<u>(597,187)</u>
Total revenues	<u>8,609,696</u>	<u>8,033,768</u>	<u>575,928</u>
Expenditures			
General government	1,482,382	1,481,774	608
Public safety	6,284,775	5,890,647	394,128
Public works	147,581	17,502	130,079
Community and economic development	89,898	81,643	8,255
Recreation and culture	34,615	5,928	28,687
Capital outlay	21,151	47,157	(26,006)
Debt service	<u>2,369</u>	<u>-</u>	<u>2,369</u>
Total expenditures	<u>8,062,771</u>	<u>7,524,651</u>	<u>538,120</u>
Excess revenues over expenditures	546,925	509,117	37,808
Other financing sources (uses)	<u>276,302</u>	<u>(671,350)</u>	<u>947,652</u>
Net change in fund balance	823,227	(162,233)	985,460
Fund balance, beginning of year, restated	<u>4,277,577</u>	<u>4,390,739</u>	<u>(113,162)</u>
Fund balance, end of year	<u>\$ 5,100,804</u>	<u>\$ 4,228,506</u>	<u>\$ 872,298</u>

Charter Township of Kalamazoo
Management's Discussion & Analysis
December 31, 2019

Financial Analysis of the Township's Funds

The Township uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Townships governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Township's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Total net position at the end of the fiscal year was \$15,549,012. \$2,689,853 is restricted for public works, capital outlay, and debt service. Unrestricted net position has a deficit balance of (\$5,230,682). The Township's primary liability consists of its road bond debt (\$8 million), net pension liability (\$3.9 million) and other post-employment benefits (OPEB) liability (\$3.1 million).

The general fund is the operating fund of the Township. In addition to general operating expenses, the general fund includes all costs related to police and fire. Revenue increased by \$575,000 primarily from property tax revenue. General fund expenditures increased \$538,000 from the prior year mostly in the areas of public safety and public works.

General Fund Budgetary Highlights

The Township adopts an annual appropriated budget for its general fund and its special revenue funds. Actual expenditures were less than budgeted amounts by \$1,033,094. Primarily in the areas of public safety and public works. A budgetary comparison statement has been provided for the General fund in section 5-1 of this report.

Capital Asset & Debt Administration

Capital Assets. The Township's investment in capital assets for its governmental activities as of December 31, 2019, decreased slightly by \$143,000. The Township purchased fixed asset software to maintain its assets. The Township purchased new assets totaling \$873,372. Additional information on capital assets can be found in Note 5 in the Notes to the Financial Statements section of this document. Major asset purchases include:

- New HVAC system at Township Hall - \$435,067
- Equipment and Improvements for Fire - public safety - \$174,540
- Vehicles and equipment for Police – public safety - \$ 244,224

Long-term Debt. The Township entered into a capital lease agreement with Xerox copiers for the lease of two copiers in the administration and police departments. The total cost of the lease payments over five years is \$17,771.

In 2015, the Township issued bonds to finance the rehabilitation of Township roads in poor condition. The total amount of the issuance was \$9,750,000. As of yearend, the outstanding principal on the debt

**Charter Township of Kalamazoo
Management's Discussion & Analysis
December 31, 2019**

is \$8,000,000. Additional information on long term debt can be found in Note 8 in the Notes to the Financial Statements section of this document.

Economic Factors and Next Year's Budget and Rates

The Township plans to use fund balance and revenues to finance Township operations in 2020. Property tax revenues are expected to increase slightly in 2020. The Township is in negotiations with the police union to enter into a new police agreement. A contingency account has been set up to provide for funds, if necessary, to the police budget as a result of the settlement of the police agreement.

Contacting the Township's Financial Management

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

Nancy Desai, Director of Finance
nbdesai@ktwp.org or (269) 381-8080

Charter Township of Kalamazoo
Statement of Net Position
December 31, 2019

	<u>Governmental Activities</u>
Assets	
Pooled cash and investments	\$ 15,291,466
Receivables	
Taxes and assessments	3,764,213
Customers	758,392
Due from other units of government	20,546
Prepaid items	4,720
Capital assets not being depreciated	655,686
Capital assets, net of accumulated depreciation	<u>17,447,723</u>
Total assets	<u>37,942,746</u>
 Deferred Outflows of Resources	
Deferred amount relating to net pension liability	<u>1,453,904</u>

Charter Township of Kalamazoo
Statement of Net Position
December 31, 2019

	Governmental Activities
Liabilities	
Accounts payable	\$ 222,937
Accrued and other liabilities	211,006
Noncurrent liabilities	
Debt due within one year	1,408,970
Debt due in more than one year	7,085,628
Net pension liability	3,920,325
Total OPEB liability	3,164,628
Total liabilities	16,013,494
Deferred Inflows of Resources	
Taxes and assessments	7,461,203
Deferred amount relating to net pension liability	281,923
Deferred amount relating to total OPEB liability	91,018
Total deferred inflows of resources	7,834,144
Net Position	
Net investment in capital assets	18,089,841
Restricted for	
Public works	196,587
Capital projects	2,343,681
Debt service	149,585
Unrestricted	(5,230,682)
Total net position	\$ 15,549,012

See Accompanying Notes to the Financial Statements

Charter Township of Kalamazoo
Statement of Activities
For the Year Ended December 31, 2019

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
Primary government				
Governmental activities				
General government	\$ 1,729,981	\$ 439,302	\$ 89,371	\$ -
Public safety	7,150,789	1,951,213	193,152	-
Public works	2,219,353	933,063	651,749	-
Community and economic development	99,801	-	-	-
Recreation and culture	34,721	101	-	-
Interest and fiscal charges on long-term debt	185,750	-	-	-
Total governmental activities	<u>\$ 11,420,395</u>	<u>\$ 3,323,679</u>	<u>\$ 934,272</u>	<u>\$ -</u>
General revenues				
Property taxes				5,343,350
State-shared revenue				2,356,372
Unrestricted investment earnings				323,622
Miscellaneous				78,164
Total general revenues				<u>8,101,508</u>
Change in net position				<u>939,064</u>
Net position - beginning of year				14,280,982
Prior period adjustment				328,966
Net position - beginning of year, as restated				<u>14,609,948</u>
Net position - end of year				<u>\$ 15,549,012</u>

See Accompanying Notes to the Financial Statements

Charter Township of Kalamazoo
Governmental Funds
Balance Sheet
December 31, 2019

	General	Capital Projects Funds		Debt	Nonmajor Governmental Funds	Total Governmental Funds
		Sewer Improvement	Fire Capital	Service Fund Road Bond		
Assets						
Pooled cash and investments	\$ 7,085,011	\$ 3,565,241	\$ 1,956,815	\$ 756,016	\$ 1,948,929	\$ 15,312,012
Receivables						
Taxes and assessments	2,382,958	35,759	246,559	602,434	496,503	3,764,213
Customers	669,329	58,317	-	30,746	-	758,392
Due from other units of government	-	-	-	-	20,546	20,546
Prepaid items	4,720	-	-	-	-	4,720
Total assets	\$ 10,142,018	\$ 3,659,317	\$ 2,203,374	\$ 1,389,196	\$ 2,465,978	\$ 19,859,883

Charter Township of Kalamazoo
Governmental Funds
Balance Sheet
December 31, 2019

	General	Capital Projects Funds		Debt	Nonmajor Governmental Funds	Total Governmental Funds
		Sewer Improvement	Fire Capital	Service Fund Road Bond		
Liabilities						
Accounts payable	\$ 83,922	\$ 75,845	\$ -	\$ -	\$ 63,170	\$ 222,937
Checks written against future deposits	-	-	-	-	20,546	20,546
Accrued and other liabilities	163,238	-	-	-	-	163,238
Total liabilities	247,160	75,845	-	-	83,716	406,721
Deferred Inflows of Resources						
Taxes and assessments	4,690,087	49,090	473,984	1,191,843	1,056,199	7,461,203
Grants	103,967	-	-	30,746	-	134,713
Total deferred inflows of resources	4,794,054	49,090	473,984	1,222,589	1,056,199	7,595,916
Fund Balances						
Non-spendable						
Prepaid items	4,720	-	-	-	-	4,720
Restricted for						
Public safety	-	-	-	-	108,213	108,213
Public works	-	-	-	-	196,587	196,587
Capital projects	-	-	1,729,390	-	614,291	2,343,681
Debt service	-	-	-	166,607	-	166,607
Assigned for						
Public works	-	3,534,382	-	-	299,233	3,833,615
Capital projects	-	-	-	-	166,885	166,885
Unassigned (deficit)	5,096,084	-	-	-	(59,146)	5,036,938
Total fund balances	5,100,804	3,534,382	1,729,390	166,607	1,326,063	11,857,246
Total liabilities, deferred inflows of resources, and fund balances	\$ 10,142,018	\$ 3,659,317	\$ 2,203,374	\$ 1,389,196	\$ 2,465,978	\$ 19,859,883

See Accompanying Notes to the Financial Statements

Charter Township of Kalamazoo
Governmental Funds
Reconciliation of Fund Balances of Governmental Funds
to Net Position of Governmental Activities
December 31, 2019

Total fund balances for governmental funds	\$ 11,857,246
Total net position for governmental activities in the statement of net position is different because:	
Capital assets net of accumulated depreciation used in governmental activities are not financial resources and therefore are not reported in the funds.	17,447,723
Capital assets not being depreciated used in governmental activities are not financial resources and therefore are not reported in the funds.	655,686
Certain receivables are not available to pay for current period expenditures and, therefore are deferred in the funds.	134,713
Certain liabilities are not due and payable in the current period and are not reported in the funds.	
Accrued interest	(47,768)
Compensated absences	(447,787)
Deferred outflows (inflows) of resources.	
Deferred inflows of resources resulting from net pension liability	(281,923)
Deferred inflows of resources resulting from total OPEB liability	(91,018)
Deferred outflows of resources resulting from net pension liability	1,453,904
Long-term liabilities applicable to governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities.	
Net pension liability	(8,046,811)
Total OPEB liability	(3,920,325)
	(3,164,628)
Net position of governmental activities	\$ <u>15,549,012</u>

Charter Township of Kalamazoo
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2019

	General	Capital Projects Funds		Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
		Sewer Improvement	Fire Capital	Road Bond		
Revenues						
Taxes	\$ 4,826,665	\$ 7,038	\$ 456,791	\$ 1,155,186	\$ 996,527	\$ 7,442,207
Licenses and permits	327,187	-	-	-	-	327,187
Federal grants	1,487	-	-	-	80,683	82,170
State-shared revenue	2,356,372	-	-	-	-	2,356,372
Other state grants	57,201	600,672	73,637	37,977	2,454	771,941
Local contributions	54,097	-	-	-	5,482	59,579
Charges for services	769,362	7,500	-	-	-	776,862
Fines and forfeitures	5,092	-	-	-	4,239	9,331
Interest income	83,029	114,319	55,053	2,890	68,331	323,622
Rental income	43,514	-	17,372	-	-	60,886
Other revenue	85,690	-	-	-	13,100	98,790
Total revenues	8,609,696	729,529	602,853	1,196,053	1,170,816	12,308,947

See Accompanying Notes to the Financial Statements

Charter Township of Kalamazoo
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2019

	General	Capital Projects Funds		Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
		Sewer Improvement	Fire Capital	Road Bond		
Expenditures						
Current						
General government	\$ 1,482,382	\$ -	\$ -	\$ -	\$ -	\$ 1,482,382
Public safety	6,284,775	-	-	-	108,502	6,393,277
Public works	147,581	628,582	-	-	1,326,781	2,102,944
Community and economic development	89,898	-	-	-	-	89,898
Recreation and culture	34,615	-	-	-	-	34,615
Capital outlay	21,151	-	193,119	-	252,414	466,684
Debt service						
Principal retirement	1,828	-	-	900,000	-	901,828
Interest and fiscal charges	541	-	-	198,211	-	198,752
Total expenditures	<u>8,062,771</u>	<u>628,582</u>	<u>193,119</u>	<u>1,098,211</u>	<u>1,687,697</u>	<u>11,670,380</u>
Excess (deficiency) of revenues over expenditures	<u>546,925</u>	<u>100,947</u>	<u>409,734</u>	<u>97,842</u>	<u>(516,881)</u>	<u>638,567</u>
Other Financing Sources (Uses)						
Transfers in	306,237	-	-	10	48,000	354,247
Transfers out	(48,000)	(5,000)	-	-	(301,247)	(354,247)
Bond/note/capital lease proceeds	15,396	-	-	-	-	15,396
Sale of capital assets	2,669	-	17,878	-	39,095	59,642
Total other financing sources and uses	<u>276,302</u>	<u>(5,000)</u>	<u>17,878</u>	<u>10</u>	<u>(214,152)</u>	<u>75,038</u>
Net change in fund balance	<u>823,227</u>	<u>95,947</u>	<u>427,612</u>	<u>97,852</u>	<u>(731,033)</u>	<u>713,605</u>
Fund balance - beginning of year	4,228,506	3,438,435	1,301,778	68,755	2,057,096	11,094,570
Prior period adjustment	49,071	-	-	-	-	49,071
Fund balance - beginning of year (restated)	<u>4,277,577</u>	<u>3,438,435</u>	<u>1,301,778</u>	<u>68,755</u>	<u>2,057,096</u>	<u>11,143,641</u>
Fund balance - end of year	<u>\$ 5,100,804</u>	<u>\$ 3,534,382</u>	<u>\$ 1,729,390</u>	<u>\$ 166,607</u>	<u>\$ 1,326,063</u>	<u>\$ 11,857,246</u>

See Accompanying Notes to the Financial Statements

Charter Township of Kalamazoo
Governmental Funds
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2019

Net change in fund balances - total governmental funds	\$ 713,605
Total change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report inventory purchases and prepaid items as expenditures. However in the statement of activities purchases are recognized as inventory and expensed when consumed.	(30,605)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Depreciation expense	(962,693)
Capital outlay	1,025,582
Sale of capital assets (net book value)	(206,419)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
Grants	134,713
Other revenue	(84,201)
Expenses are recorded when incurred in the statement of activities.	
Accrued interest	3,607
Compensated absences	(31,020)
The statement of net position reports the net pension liability and deferred outflows of resources and deferred inflows related to the net pension liability and pension expense. However, the amount recorded on the governmental funds equals actual pension contributions.	
Net change in net pension liability	(1,146,452)
Net change in the deferred inflow of resources related to the net pension liability	124,965
Net change in the deferred outflow of resources related to the net pension liability	683,300
The statement of net position reports the total OPEB liability and deferred outflows of resources and deferred inflows related to the total OPEB liability and pension expense. However, the amount recorded on the governmental funds equals actual OPEB contributions.	
Net change in total OPEB liability	(47,689)
Net change in the deferred inflow of resources related to the total OPEB liability	(91,018)
Net change in the deferred outflow of resources related to the total OPEB liability	(42,438)
Bond proceeds are reported as financing sources in the governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.	
Debt issued	(15,396)
Repayments of long-term debt	901,828
Amortization of premiums, discounts and similar items	9,395
Change in net position of governmental activities	\$ 939,064

See Accompanying Notes to the Financial Statements

Charter Township of Kalamazoo
Fiduciary Funds
Statement of Assets and Liabilities
December 31, 2019

	<u>Agency Funds</u>
Assets	
Pooled cash and investments	\$ 4,818,902
Receivables	
Accounts	<u>765</u>
Total assets	<u>\$ 4,819,667</u>
Liabilities	
Accounts payable	\$ 19,216
Accrued and other liabilities	69,460
Due to other units of government	<u>4,730,991</u>
Total liabilities	<u>\$ 4,819,667</u>

See Accompanying Notes to the Financial Statements

Charter Township of Kalamazoo
Notes to the Financial Statements
December 31, 2019

Note 1 - Summary of Significant Accounting Policies

Reporting entity

The Charter Township of Kalamazoo is governed by an elected seven-member Board. The accompanying financial statements present only the Township. Management has determined there are no other entities for which the Township is financially accountable.

Joint venture – The Township is a member of the Kalamazoo Area Building Authority (the Authority), which is a joint venture of the Charter Townships of Comstock and Kalamazoo. The administrative board of the Authority consists of members appointed by each participating unit and a member at-large. The Authority was established to administer and enforce the Michigan State Construction Code within its constituent municipalities. Complete audited financial statements for the Authority can be obtained by contacting the Authority at 2322 Nazareth Road, Kalamazoo, MI 49048.

The Township does not expect to receive residual equity from the joint venture. The Township is unaware of any indication that the joint venture is accumulating significant financial resources or is experiencing fiscal stress that may cause an additional financial benefit or burden on the Township in the near future.

Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. *Government activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable. Currently, the Township does not report any business-type activities or component units.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they

Charter Township of Kalamazoo
Notes to the Financial Statements
December 31, 2019

are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Township reports the following major governmental funds:

The General Fund is the Township's primary operating fund. It accounts for all financial resources of the Township, except those required to be accounted for in another fund.

The Sewer Improvement Fund, a capital projects fund, accounts for the construction or purchase of major sewer improvements. Revenues are primarily derived from special assessments.

The Fire Capital Fund, a capital projects fund, accounts for the construction or purchase of major fire improvements. Revenues are primarily derived from special assessments.

The Road Bond Fund, a debt service fund, accounts for the debt service payments related to bonds issued to improve the Township's roads. Revenues are primarily derived from property taxes.

Additionally, the Township reports the following:

The Nonmajor Special Revenue Funds account for the proceeds of specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative requirements.

The Nonmajor Capital Projects Funds account for the outlays related to restricted or assigned fund balance for specific capital outlays.

The Fiduciary Funds are comprised of a Trust and Agency Fund, Current Tax Collection Fund, and the Southwest Enforcement Team, which accounts for property tax and other deposits collected on behalf of other units and individuals.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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

Assets, liabilities, and net position or equity

Pooled cash and investments – Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired.

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Investments are stated at fair value based on quoted market price or net asset value. Certificate of deposits are stated at cost which approximates fair value. Pooled investment income is proportionately allocated to all funds.

Receivables and payables – In general, outstanding balances between funds are reported as “due to/from other funds.” Activity between funds that is representative of a lending/borrowing arrangement outstanding at the end of the fiscal year is referred to as “advances to/from other funds.” Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances.”

All trade and property tax receivables are shown as net of allowance for uncollectible amounts. The Township considers all accounts receivable to be fully collectible; accordingly, no allowance for uncollectible amounts is recorded. Property taxes are levied on each December 1st on the taxable valuation of property as of the preceding December 31st. Taxes are considered delinquent on March 1st of the following year, at which time penalties and interest are assessed.

The 2018 taxable valuation of the government totaled \$433,655,353, on which ad valorem taxes consisted of 8.9412 mills for operating purposes and 2.6500 mills for roads. This resulted in \$3,859,543 for operating expenses and \$1,147,499 for roads, exclusive of any Michigan Tax Tribunal or Board of Review adjustments.

Inventories and prepaid items – Inventories are valued at cost, on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when purchased rather than when consumed, although significant amounts of inventory are capitalized at year end.

Certain payments to vendors reflect costs applicable to future fiscal years. For such payments in governmental funds the Township

follows the consumption method, and they therefore are capitalized as prepaid items in both government-wide and fund financial statements.

Capital assets – Capital assets, which include property, plant and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Township as assets with an initial individual cost of more than \$2,000 (\$10,000 for infrastructure assets) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost, if purchased or constructed.

The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the Township values these capital assets at the estimated acquisition value of the item at the date of its donation.

Property, plant and equipment are depreciated using the straight-line method over the following useful lives:

Buildings	40 to 60 years
Improvements	15 to 30 years
Vehicles	5 to 10 years
Equipment	3 to 15 years
Sewer infrastructure	50 to 75 years

Deferred outflows of resources – A deferred outflow of resources is a consumption of net position by the government that is applicable to a future reporting period. The Township reports deferred outflows of resources as a result of pension earnings. This amount is the result of a difference between what the plan expected to earn from plan investments and what is actually earned. This amount will be amortized over the next four years and included in pension expense. Changes in assumptions and experience differences relating to the net pension liability are deferred and amortized over the expected

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remaining services lives of the employees and retirees in the plan. The Township also reported deferred outflows of resources for pension contributions made after the measurement date. This amount will reduce net pension liability in the following year.

Compensated absences – It is the Township’s policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-term obligations – In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position the Municipal Employees Retirement System (MERS) of Michigan and additions to/deductions from MERS’ fiduciary net position have been determined on the same basis as they are reported to MERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and

payable in accordance with the benefit terms. Investments are reported at fair value.

Other postemployment benefits (OPEB) – For purposes of measuring the net OPEB liability and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Charter Township of Kalamazoo Retiree Health Care Plan (RHCP) and additions to/deductions from RHCP’s fiduciary net position have been determined on the same basis as they are reported by RHCP. For this purpose, RHCP recognizes benefit payments when due and payable in accordance with the benefit terms. The plan is not prefunded and contributes on the pay-as-you-go basis.

Deferred inflows of resources – A deferred inflow of resources is an acquisition of net position by the government that is applicable to a future reporting period. For governmental funds this includes unavailable revenue in connection with receivables for revenues that are not considered available to liquidate liabilities of the current period. The Township reports deferred inflows of resources as a result of pension earnings. This amount is the result of a difference between what the plan expected to earn from the plan investments and what the plan actually earned. This amount will be amortized over the next four years and included in pension expense. Changes in assumptions and experience differences relating to the net pension liability and net OPEB liability are deferred and amortized over the expected remaining services lives of the employees and retirees in the plan.

Fund Equity – In the fund financial statements, governmental funds may report fund balance in the following categories:

Non-spendable – assets that are not available in a spendable form.

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Restricted – amounts that are legally imposed or otherwise required by external parties to be used for a specific purpose.

Committed – amounts constrained on use imposed by the government's highest level of decision-making, its Board of Trustees. A fund balance commitment may be established, modified, or rescinded by a resolution of the Board of Trustees.

Assigned – amounts intended to be used for specific purposes, as determined by the Board of Trustees. Residual amounts in governmental funds other than the General Fund are automatically assigned by their nature.

Unassigned – all other resources; the remaining fund balances after non-spendable, restrictions, commitments and assignments.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the government's policy is to consider restricted funds spent first.

When an expenditure is incurred for purposes for which committed, assigned, or unassigned amounts could be used, the government's policy is to consider the funds to be spent in the following order: (1) committed, (2) assigned, (3) unassigned.

Use of Estimates

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

Adoption of New Accounting Standards

Statement No. 83, *Certain Asset Retirement Obligations* establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset.

Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* improves the information that is disclosed in notes to the financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities should be included when disclosing information related to debt. It requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. It will also require that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.

Statement No. 90, *Majority Equity Interests* improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improves the relevance of financial statement information for certain components.

Statement No. 92, *Omnibus 2020* enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and Includes specific provisions about the following: (1) The effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reports (2) Reporting of intra-entity transfers of assets between a primary government employer and a

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component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan. (3) The applicability of Statements No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68, as amended, and No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended, to reporting assets accumulated for postemployment benefits. (4) The applicability of certain requirements of Statement No. 84, Fiduciary Activities, to postemployment benefit arrangements. (5) Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition. (6) Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers. (7) Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature. (8) Terminology used to refer to derivative instruments.

Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic and provides postponement of effective dates for certain GASB Statements. This statement was effective upon issuance in May of 2020.

Upcoming Accounting and Reporting Changes

Statement No. 84, *Fiduciary Activities* improves the guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The criteria generally is on (1) is the government controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. The four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally will report fiduciary activities that are not held in a trust or similar arrangement that meets specific criteria. The requirements of this Statement are effective for the fiscal year ending December 31, 2020.

Statement No. 87, *Leases* increases the usefulness of the financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee will be required to recognize a lease liability and an intangible right-to-use a lease asset, and a lessor will be required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about leasing activities. The requirements of this Statement are effective for the fiscal year ending December 31, 2022.

Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. It requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reporting in a business-type activity or enterprise fund. Interest cost incurred before the end of a construction period should be recognized as an expenditure for financial statements prepared using the current financial resources measurement. The requirements of this Statement are effective for the fiscal year ending December 31, 2021.

Statement No. 91, *Conduit Debt Obligations* provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by

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clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. This statement is effective for the year ending December 31, 2022.

Statement No. 93, *Replacement of Interbank Offered Rates* establishes accounting and financial reporting requirements related to the replacement of IBORs in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The requirements of this Statement apply to the financial statements of all state and local governments. This statement is effective for the year ending December 31, 2022.

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs).

As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. This statement is effective for the year ending December 31, 2023.

The Township is evaluating the impact that the above GASB Statements will have on its financial reporting.

Note 2 - Stewardship, Compliance, and Accountability

Budgetary information

The government is subject to the budgetary control requirements of the Uniform Budgeting Act (P.A. 621 of 1978, as amended). Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General Fund and all Special Revenue Funds. All annual appropriations lapse at fiscal year end.

The budget document presents information by fund, activity, department, and line items. The legal level of budgetary control adopted by the governing body is the function level. The Director of Finance is authorized to transfer budgeted amounts between line items within an activity; however, any revisions that alter the total expenditures of an activity must be approved by the Board of Trustees.

Amounts encumbered for purchase orders, contracts, etc. are not tracked during the year. Budget appropriations are considered to be spent when goods are received, or services rendered.

Charter Township of Kalamazoo
Notes to the Financial Statements
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Excess of expenditures over appropriations

	<u>Appropriations</u>	<u>Actual</u>	<u>Budget Variance</u>
General Fund			
Community and economic development	\$ 83,785	\$ 89,898	\$ 6,113
Debt service	-	2,369	2,369

Note 3 - Deposits and Investments

At year end the government's deposits and investments were reported in the financial statements in the following categories:

	<u>Pooled Cash and Investments</u>
Governmental activities	\$15,291,466
Fiduciary funds	<u>4,818,902</u>
Total	<u>\$20,110,368</u>

The breakdown between deposits and investments is as follows:

	<u>Primary Government</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Bank deposits (checking and savings accounts, money markets and certificates of deposit)	\$ 10,727,704	\$ 4,818,902	\$ 15,546,606
Investments in securities, mutual funds and similar vehicles	4,563,562	-	4,563,562
Petty cash and cash on hand	<u>200</u>	<u>-</u>	<u>200</u>
	<u>\$ 15,291,466</u>	<u>\$ 4,818,902</u>	<u>\$ 20,110,368</u>

As of year end, the government had the following investments:

<u>Investment</u>	<u>Fair Value</u>	<u>Maturities</u>	<u>Rating</u>	<u>Organization</u>
Federal National Mortgage Association				
Remic Trust Bonds	\$ 232,036	2042	Aaa	Moody's
CLASS - Michigan Investment Pool	<u>4,331,526</u>	N/A	AAAm	S&P
	<u>\$ 4,563,562</u>			

Interest rate risk – The government does not have a formal investment policy to manage its exposure to fair value losses from changes in interest rates

Credit risk – State statutes and the Township's investment policy authorize the government to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations which have an office in Michigan. The local unit is allowed to invest in bonds, securities and other obligations of the United States, or any agency or instrumentality of the United States. United States government or federal agency obligations; repurchase agreements; bankers acceptance of United States Banks; commercial

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paper rated within the two highest classifications which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or any of its political subdivisions, which are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

Concentration of credit risk – The Township has no policy that would limit the amount that may be issued in any one issuer.

Custodial credit risk - deposits – In the case of deposits, this is the risk that in the event of bank failure, the Township’s deposits may not be returned to it. The Township does not have a policy for custodial credit risk. As of year end, \$8,440,232 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial credit risk – investments – For an investment, this is the risk that, in the event of the failure of the counterparty, the Township will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The following investment securities were uninsured and unregistered and held in the following manner:

Investment Type	Carrying Value	How Held
Federal National Mortgage Association Remic Trust Bonds	\$ <u>232,036</u>	By counterparty in the Township's name

Note 4 - Fair Value Measurements

The Township categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant

other observable inputs; and Level 3 inputs are significant unobservable inputs.

The Township has the following recurring fair value measurements as of December 31, 2019:

- U.S. agency securities of \$232,036 are valued using observable fair values of similar assets (Level 2 inputs).

The Township’s investments include holdings in the Cooperative Liquid Assets Securities System – Michigan (CLASS), which is a local government investment pool established under Michigan state statues for participating Michigan municipalities. This pool, which is a nonrisk categorized qualifying investment, is carried at net asset value. There is no redemption period and no unfunded commitments. A separately issued financial statement is available at 15309 Meadowwood Drive, Grand Haven, Michigan 49417.

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Note 5 - Capital Assets

Capital assets activity of the primary government for the current year is as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities					
Capital assets not being depreciated					
Land	\$ 675,748	\$ 23,640	\$ 55,559	\$ 6,102	\$ 649,931
Construction-in-progress	-	5,755	-	-	5,755
Total capital assets not being depreciated	675,748	29,395	55,559	6,102	655,686
Capital assets being depreciated					
Buildings and improvements	3,108,213	550,397	154,008	134,414	3,639,016
Equipment	4,489,459	331,434	1,301,119	(135,471)	3,384,303
Vehicles	4,045,304	114,356	253,095	-	3,906,565
Land improvements	241,045	-	940	(5,045)	235,060
Infrastructure	22,497,614	-	-	-	22,497,614
Total capital assets being depreciated	34,381,635	996,187	1,709,162	(6,102)	33,662,558
Less accumulated depreciation for					
Buildings and improvements	1,983,373	103,598	87,536	98,948	2,098,383
Equipment	2,859,767	272,764	1,216,731	(115,422)	1,800,378
Vehicles	3,120,056	318,086	253,095	-	3,185,047
Land improvements	154,160	-	940	16,474	169,694
Infrastructure	8,693,088	268,501	-	-	8,961,589
Total accumulated depreciation	16,810,444	962,949	1,558,302	-	16,245,091
Net capital assets being depreciated	17,571,191	33,238	150,860	(6,102)	17,447,467
Governmental activities capital assets, net	\$ 18,246,939	\$ 62,633	\$ 206,419	\$ -	\$ 18,103,153

Depreciation expense was charged to programs of the primary government as follows:

Governmental activities	
General government	\$ 144,443
Public safety	606,658
Public works	202,219
Community and economic development	9,629
Total governmental activities	\$ 962,949

Note 6 - Interfund Receivables, Payables, and Transfers

The details for interfund transfers are as follows:

Funds Transferred From	Funds Transferred To	Amount
General Fund	Nonmajor funds	\$ 48,000
Sewer Improvement Fund	General Fund	5,000
Nonmajor funds	General Fund	301,237
Nonmajor funds	Road Bond Fund	10
		\$ 354,247

Transfers are used to move unrestricted general fund revenues to finance various programs that the Township must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs. Transfers into the General Fund are to close other funds or make reimbursements for amounts paid through the General Fund.

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Notes to the Financial Statements
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Note 7 - Leases

Capital leases

The Township has a capital lease for copiers. The future minimum lease payments are as follows:

<u>Year ending December 31,</u>	
2020	\$ 3,554
2021	3,554
2022	3,554
2023	3,554
2024	<u>1,232</u>
Total minimum lease payments	15,448
Less amount representing interest	<u>1,880</u>
Present value of minimum lease payments	<u>\$ 13,568</u>
Asset	
Equipment	\$ 15,396
Less accumulated depreciation	<u>2,053</u>
Total	<u>\$ 13,343</u>

Charter Township of Kalamazoo
Notes to the Financial Statements
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Note 8 - Long-Term Debt

The government issues bonds to provide for the acquisition and construction of major capital projects. General obligation bonds are direct obligations and pledge the full faith and credit of the government. long-term obligations include compensated absences. Compensated absences are typically liquidated with funds from the General Fund.

Long-term obligation activity is summarized as follows:

	Amount of Issue	Maturity Date	Interest Rate Ranges	Principal Maturity Ranges	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities									
Bonds									
General obligation bonds									
2015 Unlimited Tax Road Bonds	\$ 9,750,000	2026	2.0% - 3.0%	\$950,000 - \$1,350,000	\$ 8,900,000	\$ -	\$ 900,000	\$ 8,000,000	\$ 950,000
Less deferred amounts for issuance premiums					42,638	-	9,395	33,243	8,366
Total					8,942,638	-	909,395	8,033,243	958,366
Capital leases									
Xerox copiers					-	15,396	1,828	13,568	2,817
Compensated absences					416,767	519,499	488,479	447,787	447,787
Total governmental activities					<u>\$ 9,359,405</u>	<u>\$ 534,895</u>	<u>\$ 1,399,702</u>	<u>\$ 8,494,598</u>	<u>\$ 1,408,970</u>

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Annual debt service requirements to maturity for the above obligations are as follows:

Year Ending December 31,	Governmental Activities	
	Bonds	
	Principal	Interest
2020	\$ 950,000	\$ 182,500
2021	1,000,000	163,000
2022	1,100,000	142,000
2023	1,100,000	118,625
2024	1,200,000	91,250
2025-2026	2,650,000	78,625
	\$ 8,000,000	\$ 776,000

Note 9 - Risk Management

The government is exposed to various risks of loss related to property loss, torts, errors and omissions and employee injuries (workers' compensation), as well as medical benefits provided to employees. The government has purchased commercial insurance for all claims. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

Note 10 - Employee Retirement and Benefit Systems

Defined contribution pension plan

The Township and its employees contribute to the Kalamazoo Township Pension Plan, a defined contribution pension, individual account plan, which is administered by a third-party administrator. The plan covers four classes of employees, as allowed under Internal Revenue Code Section 401(a). The first class of employees includes all elected officials. The second class of employees includes paid on-call firefighters. The third class includes all full-time employees, except elected officials and police hired after January 1, 2013. The

fourth class includes all full-time employees, except elected officials and police hired before January 1, 2013.

Benefit terms, including contribution requirements, for the Plan are established, and may be amended, by the Township Board. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. Employees are eligible to participate as described above. The Township contributes 10% of compensation to the first class of qualifying employees. The Township contributes 6.20% of compensation to the second class of qualifying employees, with an equal percentage contributed by all covered employees in the second class. The Township contributes 10% of compensation to the third class. The Township contributes 12% of compensation to the fourth class. Employees are permitted to make contributions to the Plan, up to applicable Internal Revenue Code limits. For the year ended December 31, 2019, the Township and eligible employees made contributions of \$181,442 and \$27,701, respectively. At December 31, 2019, the Township reported no accrued liability as part of the contributions to the plan.

The Township's contributions for each employee (and investment earnings allocated to the employee's account) are fully vested on the day the employee is eligible to participate in the plan, which occurs after 48 months of service.

The Township is not a trustee of the defined contribution pension plan, nor is the Township responsible for investment management of the pension plan assets. Accordingly, plan assets, and changes therein, are not reported in these financial statements.

Defined benefit pension plan

Plan description – The government participates in the Michigan Municipal Employees' Retirement System (MERS), an agent multiple-employer, statewide public employee defined benefit pension plan that covers all employees of the government. The plan was

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established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. The system provides retirement, disability and death benefits to plan members and their beneficiaries. MERS issues a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to MERS at 1134 Municipal Way, Lansing, Michigan 48917 or on the web at <http://www.mersofmich.com>.

Benefits provided – Benefits provided includes a plan with a multiplier of 2.50%. The vesting period is 10 years. Normal retirement age is 60 with early retirement at 53 with 25 years of service (unreduced), 50 with 25 years of service (reduced) and 55 with 15 years of service (reduced). Final average compensation is calculated based on 3 years. Member contributions are 3.48%.

Employees covered by benefit terms – At the December 31, 2018 valuation date, the following employees were covered by benefit terms:

Inactive employees or beneficiaries currently receiving benefits	15
Inactive employees entitled to, but not yet receiving benefits	2
Active employees	<u>31</u>
	<u>48</u>

Contributions – The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees. Employer contributions are 17.5% based on annual payroll for open divisions.

Net pension liability – The employer’s net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of that date.

Actuarial assumptions – The total pension liability in the December 31, 2018 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement include: 1) Inflation 2.5%; 2) Salary increases 3.75% in the long-term; 3) Investment rate of return of 7.75%, net of investment expense, including inflation.

Although no specific price inflation assumptions are needed for the valuation, the 3.75% long-term wage inflation assumption would be consistent with a price inflation of 2.5%.

Mortality rates used were based on the 2014 Group Annuity Mortality Table of a 50% male and 50% female blend. For disabled retirees, the regular mortality table is used with a 10-year set forward in ages to reflect the higher expected mortality rates of disabled members.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study.

Charter Township of Kalamazoo
Notes to the Financial Statements
December 31, 2019

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates or arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global equity	55.5%	3.41%
Global fixed income	18.5%	0.23%
Real assets	13.5%	0.97%
Diversifying strategies	12.5%	0.63%

Discount rate – The discount rate used to measure the total pension liability is 8.0%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plans fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

Total Pension Liability

Service cost	\$ 243,525
Interest on the total pension liability	1,101,472
Experience differences	(166,007)
Benefit changes	(35,847)
Benefit payments and refunds	<u>(624,611)</u>

Net change in total pension liability	518,532
Total pension liability - beginning	<u>13,958,940</u>

Total pension liability - ending (a)	<u>\$ 14,477,472</u>
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Plan Fiduciary Net Position

Employer contributions	\$ 389,278
Employee contributions	68,011
Pension plan net investment income (loss)	(438,876)
Benefit payments and refunds	(624,611)
Pension plan administrative expense	<u>(21,722)</u>

Net change in plan fiduciary net position	(627,920)
Plan fiduciary net position - beginning	<u>11,185,067</u>

Plan fiduciary net position - ending (b)	<u>\$ 10,557,147</u>
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Net pension liability (a-b)	<u>\$ 3,920,325</u>
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Plan fiduciary net position as a percentage of total pension liability	72.92%
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Covered payroll	\$ 2,012,606
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Net pension liability as a percentage of covered payroll	194.79%
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Charter Township of Kalamazoo
Notes to the Financial Statements
December 31, 2019

Sensitivity of the net pension liability to changes in the discount rate – The following presents the net pension liability of the employer, calculated using the discount rate of 8.0%, as well as what the employer’s net pension liability would be using a discount rate that is 1% point lower (7%) or 1% higher (9%) than the current rate.

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net pension liability	<u>\$ 5,756,303</u>	<u>\$ 3,920,325</u>	<u>\$ 2,384,276</u>

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions – For the year ended December 31, 2019, the employer recognized pension expense of \$695,172. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total to Amortize</u>
Differences in experience	\$ 39,593	\$ (281,923)	\$ (242,330)
Differences in assumptions	265,467	-	265,467
Net difference between projected and actual earning on plan investments	791,858	-	791,858
Contributions subsequent to the measurement date*	<u>356,986</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,453,904</u>	<u>\$ (281,923)</u>	<u>\$ 814,995</u>

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending 2020.

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

<u>Year ended December 31,</u>	
2020	\$ 291,104
2021	116,683
2022	179,522
2023	285,449
2024	(56,036)
2025	<u>(1,727)</u>
	<u>\$ 814,995</u>

Note 11 - Other Postemployment Benefits

Plan description – The Township administers the Charter Township of Kalamazoo Retiree Health Care Plan – a single employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for all eligible retirees and their spouses.

Benefits provided – The Plan provides medical, dental and prescription coverage. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the plan. The Township Board of Trustees has the authority to make amendments to the plan.

Township officers and employees:

Retiree – Three months of health insurance coverage for each complete year of full-time Township service (either as an employee or elected official) up to a maximum of sixty months of coverage.

Dependent – Three months of health insurance coverage for each complete year of full-time Township service (completed

Charter Township of Kalamazoo
Notes to the Financial Statements
December 31, 2019

by either an employee or elected official) up to a maximum of sixty months of coverage.

Police officers:

Retiree – Four and one-quarter months for each complete year of continuous Township service.

Dependent – Three months for each complete year of continuous Township service.

Employees covered by benefit terms – At December 31, 2019, the plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	14
Active employees	<u>48</u>
	<u><u>62</u></u>

Contributions – The Plan was established and is being funded under the authority of the Township’s governing body and under agreements with the unions representing various classes of employees. The Plan’s funding policy is to pay expected plan benefits from general operating funds – pay-as-you-go. Active participants do not make contributions to pre-fund the Plan.

Actuarial assumptions – The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	Implicit in expected payroll increases	1.0% (for purpose of allocating liability)
Salary increases		N/A; this plan is not pre-funded
Investment rate of return		3.26% (S&P Municipal Bond 20-Year High Grade Rate Index)
20-year Aa Municipal bond rate		Pre-65 - 8.5% in 2019 graded down .25% per year to 4.5%
		Medicare eligible - 7.0% in 2019 graded down .25% per year to 4.5%
		Dental - 3.0%
Healthcare cost trend rates		2010 Public General Employees and Healthy Retirees, Headcount weighted - MP-2019
Mortality		

Discount rate – The discount rate used to measure the total OPEB liability was 3.26%. Because the Plan does not have a dedicated OPEB trust, there are not assets projected to be sufficient to make projected future benefit payments of current plan members. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits. From the year that benefit payments were not projected to be covered by the projected assets (the “depletion date”), projected benefits were discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield. A single equivalent discount rate that yields the same present value of benefits is calculated. This discount rate is used to determine the total OPEB liability. As of December 31, 2018, the discount rate used to value OPEB liabilities was 3.0%.

Charter Township of Kalamazoo
Notes to the Financial Statements
December 31, 2019

Changes in Total OPEB Liability

Total OPEB Liability

Service cost	\$ 139,571
Interest	95,769
Differences between expected and actual experience	(35,658)
Changes in assumptions	(23,598)
Benefit payments	<u>(128,395)</u>
 Net change in total OPEB liability	 47,689
 Total OPEB liability - beginning	 <u>3,116,939</u>
 Total OPEB liability - ending	 <u>\$ 3,164,628</u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Township, as well as what the Township’s total OPEB liability would be if it were calculated using a discount rate that is 1% lower (2.26%) or 1% higher (4.26%) than the current discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB liability	<u>\$ 3,516,736</u>	<u>\$ 3,164,628</u>	<u>\$ 2,853,060</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Township, as well as what the Township’s total OPEB liability would be if were calculated using healthcare cost trend rates that are 1% lower (7.5%) or 1% higher (9.5%) than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB liability	<u>\$ 2,750,699</u>	<u>\$ 3,164,628</u>	<u>\$ 3,665,442</u>

OPEB expense and deferred inflows of resources related to OPEB – For the year ended December 31, 2019 the employer recognized OPEB expense of \$224,664. The employer reported deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Inflows of Resources</u>
Differences in experience	\$ (69,868)
Differences in assumptions	<u>(21,150)</u>
Total	<u>\$ (91,018)</u>

Charter Township of Kalamazoo
Notes to the Financial Statements
December 31, 2019

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

<u>Year ended December 31,</u>		
2020	\$	(10,676)
2021		(10,676)
2022		(10,676)
2023		(10,676)
2024		(10,676)
Thereafter		<u>(37,638)</u>
	\$	<u>(91,018)</u>

Note 12 - Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

Note 13 - Prior Period Adjustments

The Township restated the General Fund's beginning fund balance by \$49,071, from \$4,228,506 to \$4,277,577, to remove previously expensed compensated absences and to incorporate the Golf Course Fund into the General Fund. The governmental activities were restated by \$328,966, from \$14,280,982 to \$14,609,948, in relation to the above-mentioned items. As a result, proprietary fund and business-type activities were restated to \$0 and are not displayed.

Note 14 - Subsequent Events

As result of the global coronavirus pandemic of 2020, many organizations' financial picture has seen an unanticipated change.

The duration and full effects of the outbreak are currently unknown, as the global picture continues to change daily. While management is hopeful that the impact is temporary in nature, a description of known and anticipated circumstances expected to have a significant impact on the Township as of the date of management's review is as follows:

Investments – The stock market has experienced significant, double digit percentage declines and extreme volatility over the past several weeks leading up to the report date. The Township's investment performance is expected to experience similar volatility over the same period. The Township currently has no immediate plans to liquidate investments and remains focused on long term appreciation.

Revenues and Liquidity – The Township does not foresee significant liquidity issues at this time, however, the effect the pandemic may have on revenues is unknown. It is uncertain if taxable values will be impacted. In addition, future state shared revenues are expected to be lower as a result of fewer sales tax collections.

Accounts Receivable – The Township is prepared to see future delays in collection of accounts receivable; however, the extent of any future delays in payment remains uncertain. As of the date of the report, the Township has not experienced significant issues.

Charter Township of Kalamazoo
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Actual Over (Under)
	Original	Final		Final Budget
Revenues				
Taxes				
Property taxes	\$ 3,868,823	\$ 3,868,823	\$ 3,865,407	\$ (3,416)
Other taxes	674,990	686,690	686,688	(2)
Penalties and interest	3,500	3,500	6,708	3,208
Administration fee	256,190	256,190	267,862	11,672
Licenses and permits	254,100	254,100	327,187	73,087
Federal grants	14,000	14,000	1,487	(12,513)
State-shared revenue	2,272,580	2,272,580	2,356,372	83,792
State grants	166,900	166,900	57,201	(109,699)
Local contributions	31,000	31,000	54,097	23,097
Charges for services	710,385	710,385	769,362	58,977
Fines and forfeitures	3,000	3,000	5,092	2,092
Interest income	46,600	46,600	83,029	36,429
Rental income	49,100	49,100	43,514	(5,586)
Other revenue	138,100	138,100	85,690	(52,410)
Sale of capital assets	1,500	1,500	2,669	1,169
Bond/note/capital lease proceeds	-	-	15,396	15,396
Transfers in	121,937	121,937	306,237	184,300
Total revenues	<u>8,612,705</u>	<u>8,624,405</u>	<u>8,933,998</u>	<u>309,593</u>

Charter Township of Kalamazoo
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Actual Over (Under)
	Original	Final		Final Budget
Expenditures				
General government				
Legislative	\$ 61,300	\$ 61,300	\$ 42,059	\$ (19,241)
Supervisor	238,625	240,725	235,335	(5,390)
Finance director	234,200	232,200	218,317	(13,883)
Clerk	91,150	93,950	93,395	(555)
Treasurer	35,375	37,375	36,298	(1,077)
Assessor	194,900	194,900	195,633	733
Elections	33,450	33,450	34,394	944
Buildings and grounds	269,540	274,340	265,841	(8,499)
General services administration	369,065	357,865	327,820	(30,045)
Cemetery	31,575	31,575	33,290	1,715
Total general government	<u>1,559,180</u>	<u>1,557,680</u>	<u>1,482,382</u>	<u>(75,298)</u>
Public safety				
Police protection	4,973,350	4,973,350	4,557,295	(416,055)
Fire protection	1,721,050	1,721,050	1,727,480	6,430
Emergency preparedness	10,000	10,000	-	(10,000)
Total public safety	<u>6,704,400</u>	<u>6,704,400</u>	<u>6,284,775</u>	<u>(419,625)</u>
Public works				
Sidewalks	50,000	50,000	1,705	(48,295)
Streets	250,000	250,000	145,876	(104,124)
Total public works	<u>300,000</u>	<u>300,000</u>	<u>147,581</u>	<u>(152,419)</u>

Charter Township of Kalamazoo
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Actual Over (Under) Final Budget
	Original	Final		
Community and economic development				
Planning and zoning	\$ 82,285	\$ 83,785	\$ 89,898	\$ 6,113
Recreation and culture				
Parks and golf course	40,000	60,000	34,615	(25,385)
Capital outlay	10,000	25,000	21,151	(3,849)
Debt service				
Principal retirement	-	-	1,828	1,828
Interest and fiscal charges	-	-	541	541
Total debt service	-	-	2,369	2,369
Transfers out	463,000	413,000	48,000	(365,000)
Total expenditures	9,158,865	9,143,865	8,110,771	(1,033,094)
Excess (deficiency) of revenues over expenditures	(546,160)	(519,460)	823,227	1,342,687
Fund balance - beginning of year	4,228,506	4,228,506	4,228,506	-
Prior period adjustment	49,071	49,071	49,071	-
Fund balance - beginning of year (restated)	4,277,577	4,277,577	4,277,577	-
Fund balance - end of year	<u>\$ 3,731,417</u>	<u>\$ 3,758,117</u>	<u>\$ 5,100,804</u>	<u>\$ 1,342,687</u>

Charter Township of Kalamazoo
Required Supplementary Information
Municipal Employees Retirement System of Michigan
Schedule of Changes in Net Pension Liability and Related Ratios
December 31, 2019

	2019	2018	2017	2016	2015
Total Pension Liability					
Service cost	243,525	270,325	258,547	249,075	246,772
Interest on the total pension liability	1,101,472	1,044,156	998,036	916,469	855,303
Benefit change	(35,847)	(14,947)	(17,082)	(9,555)	-
Difference between expected and actual experience	(166,007)	(13,823)	(213,149)	79,189	-
Changes in assumptions	-	-	-	530,931	-
Benefit payments and refunds	(624,611)	(487,117)	(424,372)	(383,830)	(339,834)
Net change in total pension liability	518,532	798,594	601,980	1,382,279	762,241
Total pension liability - beginning	13,958,940	13,160,346	12,558,366	11,176,087	10,413,846
Total pension liability - ending (a)	<u>\$ 14,477,472</u>	<u>\$ 13,958,940</u>	<u>\$ 13,160,346</u>	<u>\$ 12,558,366</u>	<u>\$ 11,176,087</u>
Plan Fiduciary Net Position					
Employer contributions	389,278	411,289	379,573	370,953	360,234
Employee contributions	68,011	-	-	-	-
Pension plan net investment income (loss)	(438,876)	1,322,517	1,031,054	(140,110)	547,289
Benefit payments and refunds	(624,611)	(487,117)	(424,372)	(383,830)	(339,834)
Pension plan administrative expense	(21,722)	(20,919)	(20,338)	(20,232)	(20,166)
Net change in plan fiduciary net position	(627,920)	1,225,770	965,917	(173,219)	547,523
Plan fiduciary net position - beginning	11,185,067	9,959,297	8,993,380	9,166,599	8,619,076
Plan fiduciary net position - ending (b)	<u>10,557,147</u>	<u>11,185,067</u>	<u>9,959,297</u>	<u>8,993,380</u>	<u>9,166,599</u>
Net pension liability (a-b)	<u>\$ 3,920,325</u>	<u>\$ 2,773,873</u>	<u>\$ 3,201,049</u>	<u>\$ 3,564,986</u>	<u>\$ 2,009,488</u>
Plan fiduciary net position as a percentage of total pension liability	72.92%	80.13%	75.68%	71.61%	82.02%
Covered payroll	\$ 2,012,606	\$ 2,273,545	\$ 2,223,101	\$ 2,276,321	\$ 2,225,472
Net pension liability as a percentage of covered employee payroll	194.79%	122.01%	143.99%	156.61%	90.29%

Note: GASB Statement No. 68 was implemented for the fiscal year ended December 31, 2015 and does not require retroactive implementation. Data will be added as information is available until 10 years of such data is available.

**Charter Township of Kalamazoo
Required Supplementary Information
Municipal Employees Retirement System of Michigan
Schedule of Employer Contributions
December 31, 2019**

Fiscal Year Ended	Annual Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2010	\$ 197,754	\$ 197,754	\$ -	\$ 2,072,158	9.5%
2011	307,036	307,036	-	2,053,447	15.0%
2012	301,309	301,309	-	2,008,353	15.0%
2013	322,156	322,156	-	2,127,448	15.1%
2014	360,234	360,234	-	2,223,172	16.2%
2015	370,953	370,953	-	2,225,472	16.7%
2016	379,573	379,573	-	2,276,321	16.7%
2017	411,289	411,289	-	2,350,224	17.5%
2018	389,278	389,278	-	2,273,545	17.1%
2019	356,986	356,986	-	2,044,596	17.5%

Notes to Schedule of Employer Contributions:

Valuation date: December 31, 2018
Notes: Actuarially determined contribution amounts are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method Entry-age normal cost
Amortization method Level percentage of pay, open
Remaining amortization period 21 years
Asset valuation method 5-year smoothed market
Inflation 2.50%
Salary increases 3.75%
Investment rate of return 7.75%, net of investment and administrative expenses, including inflation
Retirement age 60
Mortality 50% female / 50% male blend of the RP-2014 Healthy Annuitant Mortality Tables with rates multiplied by 105%

Charter Township of Kalamazoo
Required Supplementary Information
Other Post Employment Benefits
Schedule of Changes in Total OPEB Liability and Related Ratios
December 31, 2019

	<u>2019</u>	<u>2018</u>
Total OPEB Liability		
Service cost	\$ 139,571	\$ 135,506
Interest	95,769	93,757
Differences between expected and actual experience	(35,658)	(46,967)
Changes in assumptions	(23,598)	-
Benefit payments	<u>(128,395)</u>	<u>(110,177)</u>
Net change in total OPEB liability	47,689	72,119
Total OPEB liability - beginning	<u>3,116,939</u>	<u>3,044,820</u>
Total OPEB liability - ending (a)	<u><u>\$ 3,164,628</u></u>	<u><u>\$ 3,116,939</u></u>
Plan fiduciary net position as a percentage of total OPEB liability	- %	- %
Covered payroll	\$ 3,231,324	\$ 3,383,428
Total OPEB liability as a percentage of covered payroll	97.94%	92.12%

Note: GASB Statement No. 75 was implemented for the fiscal year ended December 31, 2018 and does not require retroactive implementation. Data will be added as information is available until 10 years of such data is available.

**Charter Township of Kalamazoo
Required Supplementary Information
Other Post Employment Benefits
Schedule of Employer Contributions
December 31, 2019**

Fiscal Year Ending	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2018	\$ 378,551	\$ 110,177	\$ 268,374	\$ 3,383,428	3.26%
2019	403,436	128,395	275,041	3,231,324	3.97%

Notes to Schedule of Employer Contributions

Valuation date: December 31, 2018

Notes: Actuarially determined contribution amounts are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level percentage of payroll
Remaining amortization period	14 years
Asset valuation method	N/A
Inflation	Implicit in expected payroll increases
Healthcare cost trend rates	Pre-65 - 8.5% in 2019 graded down .25% per year to 4.5%
	Medicare eligible - 7.0% in 2019 graded down .25% per year to 4.5%
	Dental - 3.0%
Salary increases	1.00%
Investment rate of return	N/A
Mortality	2010 Public General Employees and Healthy Retirees, Headcount weighted scale MP -2019

Charter Township of Kalamazoo
Other Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

Special Revenue Funds

	SWET Grant	Police Training	Drug Enforcement	Street Lighting	Recycling	Parks	911 Wireless
Assets							
Pooled cash and investments	\$ -	\$ 8,099	\$ 100,754	\$ 324,116	\$ 279,484	\$ -	\$ -
Receivables							
Taxes and assessments	-	-	-	135,735	205,474	-	-
Due from other units of government	20,546	-	-	-	-	-	-
	<u>20,546</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 20,546</u>	<u>\$ 8,099</u>	<u>\$ 100,754</u>	<u>\$ 459,851</u>	<u>\$ 484,958</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities							
Accounts payable	\$ -	\$ 640	\$ -	\$ 2,452	\$ 43,464	\$ -	\$ -
Checks written against future deposits	20,546	-	-	-	-	-	-
	<u>20,546</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>20,546</u>	<u>640</u>	<u>-</u>	<u>2,452</u>	<u>43,464</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources							
Taxes and assessments	-	-	-	260,812	500,640	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>260,812</u>	<u>500,640</u>	<u>-</u>	<u>-</u>
Fund Balances							
Restricted for							
Public safety	-	7,459	100,754	-	-	-	-
Public works	-	-	-	196,587	-	-	-
Capital projects	-	-	-	-	-	-	-
Assigned							
Public works	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	(59,146)	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(59,146)</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>-</u>	<u>7,459</u>	<u>100,754</u>	<u>196,587</u>	<u>(59,146)</u>	<u>-</u>	<u>-</u>
	<u>\$ 20,546</u>	<u>\$ 8,099</u>	<u>\$ 100,754</u>	<u>\$ 459,851</u>	<u>\$ 484,958</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 20,546</u>	<u>\$ 8,099</u>	<u>\$ 100,754</u>	<u>\$ 459,851</u>	<u>\$ 484,958</u>	<u>\$ -</u>	<u>\$ -</u>

Charter Township of Kalamazoo
Other Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

	Capital Projects Funds						Total Nonmajor Governmental Funds
	Police Capital	Road Improvement	Street	Water	Building and Grounds	911 Wireless Capital	
Assets							
Cash and cash equivalents	\$ 764,954	\$ -	\$ 38,047	\$ 264,190	\$ 169,285	\$ -	\$ 1,948,929
Receivables							
Taxes and assessments	147,862	-	368	7,064	-	-	496,503
Due from other units of government	-	-	-	-	-	-	20,546
Total assets	\$ 912,816	\$ -	\$ 38,415	\$ 271,254	\$ 169,285	\$ -	\$ 2,465,978
Liabilities							
Accounts payable	\$ 14,214	\$ -	\$ -	\$ -	\$ 2,400	\$ -	\$ 63,170
Checks written against future deposits	-	-	-	-	-	-	20,546
Total liabilities	14,214	-	-	-	2,400	-	83,716
Deferred Inflows of Resources							
Taxes and assessments	284,311	-	-	10,436	-	-	1,056,199
Fund Balances							
Restricted for							
Public safety	-	-	-	-	-	-	108,213
Public works	-	-	-	-	-	-	196,587
Capital projects	614,291	-	-	-	-	-	614,291
Assigned							
Public works	-	-	38,415	260,818	-	-	299,233
Capital projects	-	-	-	-	166,885	-	166,885
Unassigned (deficit)	-	-	-	-	-	-	(59,146)
Total fund balances	614,291	-	38,415	260,818	166,885	-	1,326,063
Total liabilities, deferred inflows of resources, and fund balances	\$ 912,816	\$ -	\$ 38,415	\$ 271,254	\$ 169,285	\$ -	\$ 2,465,978

Charter Township of Kalamazoo
Other Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2019

Special Revenue Funds

	SWET Grant	Police Training	Drug Enforcement	Street Lighting	Recycling	Parks	911 Wireless
Revenues							
Taxes and assessments	\$ -	\$ -	\$ -	\$ 247,485	\$ 469,827	\$ -	\$ -
Federal grants	80,683	-	-	-	-	-	-
Other state grants	-	2,454	-	-	-	-	-
Local contributions	-	5,482	-	-	-	-	-
Fines and forfeitures	-	-	4,239	-	-	-	-
Interest income	-	-	1,971	10,246	7,183	-	-
Other revenue	-	-	-	-	-	-	-
Total revenues	<u>80,683</u>	<u>7,936</u>	<u>6,210</u>	<u>257,731</u>	<u>477,010</u>	<u>-</u>	<u>-</u>
Expenditures							
Current							
Public safety	80,683	27,819	-	-	-	-	-
Public works	-	-	-	255,122	519,833	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>80,683</u>	<u>27,819</u>	<u>-</u>	<u>255,122</u>	<u>519,833</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(19,883)</u>	<u>6,210</u>	<u>2,609</u>	<u>(42,823)</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)							
Transfers in	-	13,000	-	-	-	-	-
Transfers out	-	-	-	-	-	(9,702)	(127,241)
Sale of capital assets	-	-	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>13,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,702)</u>	<u>(127,241)</u>
Net change in fund balance	<u>-</u>	<u>(6,883)</u>	<u>6,210</u>	<u>2,609</u>	<u>(42,823)</u>	<u>(9,702)</u>	<u>(127,241)</u>
Fund balance (deficit) - beginning of year	<u>-</u>	<u>14,342</u>	<u>94,544</u>	<u>193,978</u>	<u>(16,323)</u>	<u>9,702</u>	<u>127,241</u>
Fund balance (deficit) - end of year	<u>\$ -</u>	<u>\$ 7,459</u>	<u>\$ 100,754</u>	<u>\$ 196,587</u>	<u>\$ (59,146)</u>	<u>\$ -</u>	<u>\$ -</u>

Charter Township of Kalamazoo
Other Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2019

	Capital Projects Funds						Total Nonmajor Governmental Funds
	Police Capital	Road Improvement	Street	Water	Building and Grounds	911 Wireless Capital	
Revenues							
Taxes	\$ 274,039	\$ -	\$ 1,590	\$ 3,586	\$ -	\$ -	\$ 996,527
Federal grants	-	-	-	-	-	-	80,683
Other state grants	-	-	-	-	-	-	2,454
Local contributions	-	-	-	-	-	-	5,482
Fines and forfeitures	-	-	-	-	-	-	4,239
Interest income	20,696	146	4,651	9,250	14,188	-	68,331
Other revenue	-	-	-	-	13,100	-	13,100
Total revenues	<u>294,735</u>	<u>146</u>	<u>6,241</u>	<u>12,836</u>	<u>27,288</u>	<u>-</u>	<u>1,170,816</u>
Expenditures							
Current							
Public safety	-	-	-	-	-	-	108,502
Public works	-	100,347	-	16,412	435,067	-	1,326,781
Capital outlay	252,414	-	-	-	-	-	252,414
Total expenditures	<u>252,414</u>	<u>100,347</u>	<u>-</u>	<u>16,412</u>	<u>435,067</u>	<u>-</u>	<u>1,687,697</u>
Excess (deficiency) of revenues over expenditures	<u>42,321</u>	<u>(100,201)</u>	<u>6,241</u>	<u>(3,576)</u>	<u>(407,779)</u>	<u>-</u>	<u>(516,881)</u>
Other Financing Sources (Uses)							
Transfers in	-	-	-	-	35,000	-	48,000
Transfers out	-	(10)	(162,450)	-	-	(1,844)	(301,247)
Sale of capital assets	39,095	-	-	-	-	-	39,095
Total other financing sources and uses	<u>39,095</u>	<u>(10)</u>	<u>(162,450)</u>	<u>-</u>	<u>35,000</u>	<u>(1,844)</u>	<u>(214,152)</u>
Net change in fund balance	<u>81,416</u>	<u>(100,211)</u>	<u>(156,209)</u>	<u>(3,576)</u>	<u>(372,779)</u>	<u>(1,844)</u>	<u>(731,033)</u>
Fund balance (deficit) - beginning of year	<u>532,875</u>	<u>100,211</u>	<u>194,624</u>	<u>264,394</u>	<u>539,664</u>	<u>1,844</u>	<u>2,057,096</u>
Fund balance (deficit) - end of year	<u>\$ 614,291</u>	<u>\$ -</u>	<u>\$ 38,415</u>	<u>\$ 260,818</u>	<u>\$ 166,885</u>	<u>\$ -</u>	<u>\$ 1,326,063</u>



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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Independent Auditors' Report

Management and the Board of Trustees
Charter Township of Kalamazoo
Kalamazoo, MI

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter Township of Kalamazoo, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Charter Township of Kalamazoo's basic financial statements, and have issued our report thereon dated June 22, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Charter Township of Kalamazoo's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter Township of Kalamazoo's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter Township of Kalamazoo's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2019-001 and 2019-002 that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Charter Township of Kalamazoo's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with

which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2019-002.

Charter Township of Kalamazoo's Responses to Findings and Corrective Action Plan

The Charter Township of Kalamazoo's responses to the findings identified in our audit is described in the accompanying schedule of findings and responses and corrective action plans. The Charter Township of Kalamazoo's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Yeo & Yeo, P.C.

Portage, MI
June 22, 2020

**Charter Township of Kalamazoo
Schedule of Findings and Responses
December 31, 2019**

Finding 2019-001 - Material Weakness - Prior Period Adjustments

Criteria:	Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; including the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
Condition:	A material adjustment was required during the audit to adjust the Golf Course Fund into the General Fund and likewise combine the business-type activities into the governmental activities. This adjustment was a restatement to beginning fund balance or net position.
Cause and Effect:	The adjustment was posted as a result of audit procedures in order to appropriately classify the nature of the Golf Course Fund. This adjustment had a material effect on the financial statements.
Recommendation:	We recommend the Township consider the financial statement classification for all other funds to determine whether other reclassifications are necessary.
Views of Responsible Officials:	Management agrees with the finding.
Corrective Action Plan:	See attached corrective action plan.

Finding 2019-002 - Material Weakness and Material Noncompliance - Untimely Tax Remittances

Criteria:	The Township is responsible to disburse taxes collected for others within 10 business days for collections on hand as of the 1 st and 15 th of the month in accordance with Michigan Common Law (MCL) 211.43.
Condition:	Tax collections were not disbursed in a timely manner.
Cause and Effect:	The Township experienced delays issuing checks to other units for tax collections and therefore disbursed untimely.
Recommendation:	We recommend the Township implement a tax collection disbursement schedule and appropriate review procedures to ensure timely distribution of tax collections to all units.
Views of Responsible Officials:	Management agrees with the finding.
Corrective Action Plan:	See attached corrective action plan.



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**Charter Township of Kalamazoo
Corrective Action Plans
December 31, 2019**

Finding 2019-001 - Material Weakness - Prior Period Adjustments

Criteria:	Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; including the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
Condition:	A material adjustment was required during the audit to adjust the Golf Course Fund into the General Fund and likewise combine the business-type activities into the governmental activities. This adjustment was a restatement to beginning fund balance or net position.
Cause and Effect:	The adjustment was posted as a result of audit procedures in order to appropriately classify the nature of the Golf Course Fund. This adjustment had a material effect on the financial statements.
Recommendation:	We recommend the Township consider the financial statement classification for all other funds to determine whether other reclassifications are necessary.
Views of Responsible Officials:	Management agrees with the finding.
Corrective Action Plan:	Management was not made aware of the criteria and proper classification of the Golf Course Fund by its previous two auditing firms. Management will review the classification of all its funds to determine whether any reclassifications are necessary during fiscal year 2020 to agree to the GASB determinations.

Finding 2019-002 - Material Weakness and Material Noncompliance - Untimely Tax Remittances

- Criteria:** The Township is responsible to disburse taxes collected for others within 10 business days for collections on hand as of the 1st and 15th of the month in accordance with Michigan Common Law (MCL) 211.43.
- Condition:** Tax collections were not disbursed in a timely manner.
- Cause and Effect:** The Township experienced delays issuing checks to other units for tax collections and therefore disbursed untimely.
- Recommendation:** We recommend the Township implement a tax collection disbursement schedule and appropriate review procedures to ensure timely distribution of tax collections to all units.
- Views of Responsible Officials:** Management agrees with the finding.
- Corrective Action Plan:** The Township performs a meticulous review process when distributing taxes to the taxing authorities. The Treasurer and Finance departments will work together to ensure that taxes are remitted to the taxing authorities within 10 business days after the 1st and 15th of each month.

Management appreciates the diligence with which the audit was performed and takes all material weakness comments seriously and will work on making the necessary changes to its processes to correct all comments within the following fiscal year.

Sincerely,



Nancy B Desai
Director of Finance

Township of Kalamazoo
Police Department



2019 Annual Report

Pride ~ Integrity ~ Compassion ~ Respect

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MISSION...

In partnership with our community, our purpose is to:

Preserve life,
Protect property,
Improve quality of life.

VISION...

We seek to be:

A progressive and successful police department that is respected by our community, its elected officials, and our colleagues in criminal justice.

VALUES...

To accomplish our mission and vision, we will:

- Model integrity and professionalism.
- Treat the diverse people we serve and each other with respect and fairness.
- Prioritize our actions in the interest of the:
 1. Community
 2. Department
 3. Individual employee



Introduction

The women and men of the Township of Kalamazoo Police Department are proud to submit for your review the 2019 TKPD Annual Report. In the following pages you will see statistics and information outlining the exceptional work and efficient service TKPD provides to the Township of Kalamazoo, the City of Parchment, and our community. What may not be readily visible are the countless hours of committed work, self-sacrifice and the numerous relationships forged and strengthened in the community and with the people we serve.

As a profession, law enforcement continued to struggle to attract qualified candidates. TKPD was not immune from this issue, however did receive an influx of interest toward the end of year. Low unemployment rates, opportunities in other industries, lower wages, decreasing benefits and negative media depictions of the profession as a whole contributed to this decline. We have continued the very successful cadet program to identify young adults in our community with an interest in law enforcement. This program provides them an opportunity for employment and training with our Department, with an eye toward a future as a police officer.

The sworn officers and civilian staff of TKPD have performed admirably over the course of 2019. Still, there is an accepted sense that there is much more to do as we look toward the future. TKPD continues to utilize the concept of community policing as its model and is actively pursuing the ideals set forth in President Obama's Task Force on 21st Century Policing.

In our endeavor of continual improvement, TKPD is adopting new approaches to training, community outreach, officer wellness and resiliency, adapting our delivery of police services to our community, and have committed ourselves to a comprehensive policy review in our effort to obtain accreditation through the Michigan Law Enforcement Accreditation Commission.

Respectfully submitted,

Bryan N. Ergang
Chief of Police



Overview

Founded in 1952, the Township of Kalamazoo Police Department strives to provide a full spectrum of police services to residents and visitors in both the Township of Kalamazoo and the City of Parchment. The Department and its employees have earned an excellent reputation in the community and among its criminal justice system peers as a highly skilled, compassionate, innovative and collaborative agency that puts service first. We strive to serve our citizens in a fashion that rises above and beyond those expected in each and every contact.

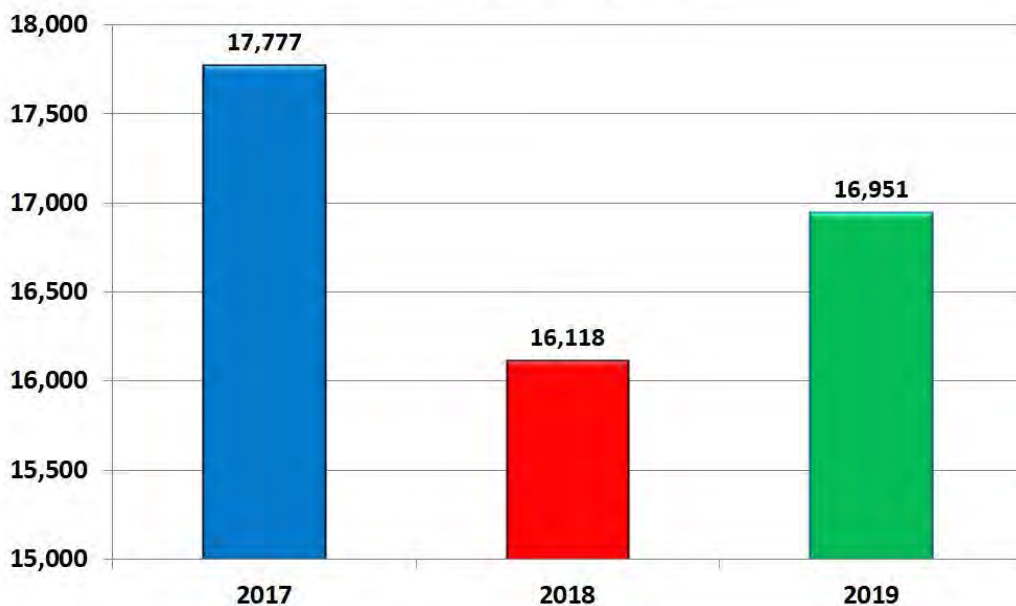


This report contains information on the activities of the Police Department in 2019. It is not meant to be a comprehensive report of all activities, but rather to provide information on certain key and frequently cited statistical data.

Calls for Service

TKPD logged 16,951 police calls for police service in 2019. These events are a mixture of citizen calls for service, calls referred from other agencies and officer generated on-view calls and activities.

2019 Calls for service

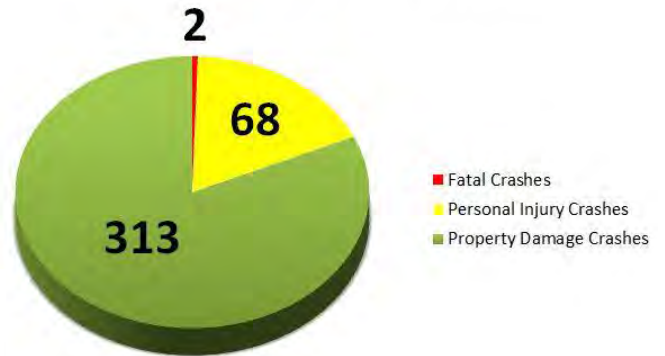


Traffic Crashes & Traffic Enforcement

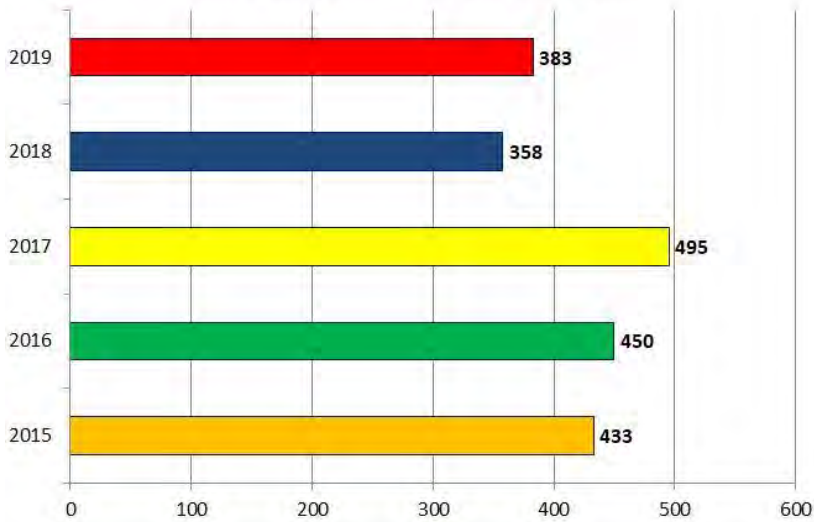
In 2019, in Kalamazoo Township there were:

- 275 property damage traffic crashes
- 52 had possible injury crashes
- 31 non-incapacitating injury crashes
- 18 incapacitating injury crashes
- 2 fatal crash

Kalamazoo Township Crashes



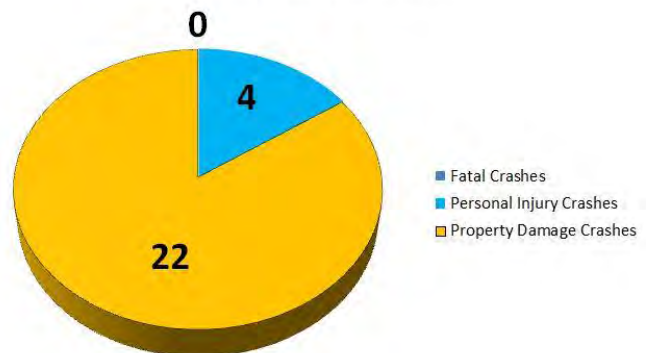
Kalamazoo Township Five Year Crash Totals



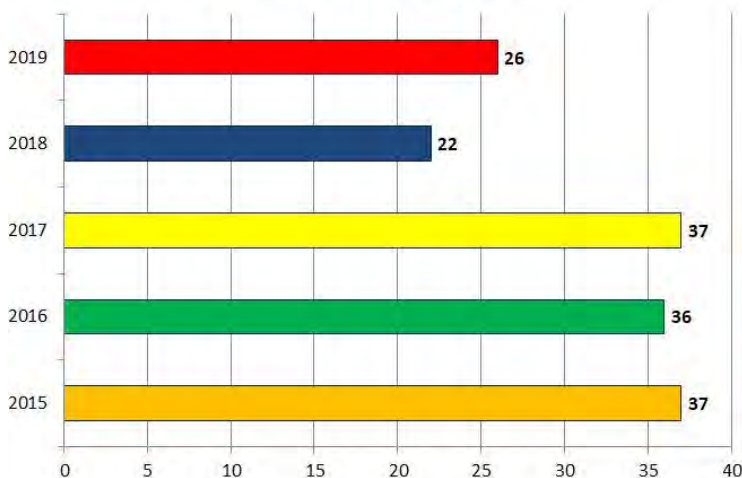
In 2019 in the City of Parchment there were:

- 22 property damage traffic crashes
- 2 had possible injury crashes
- 1 non-incapacitating injury crash
- 1 incapacitating injury crashes
- 0 fatal crashes

Parchment Crashes



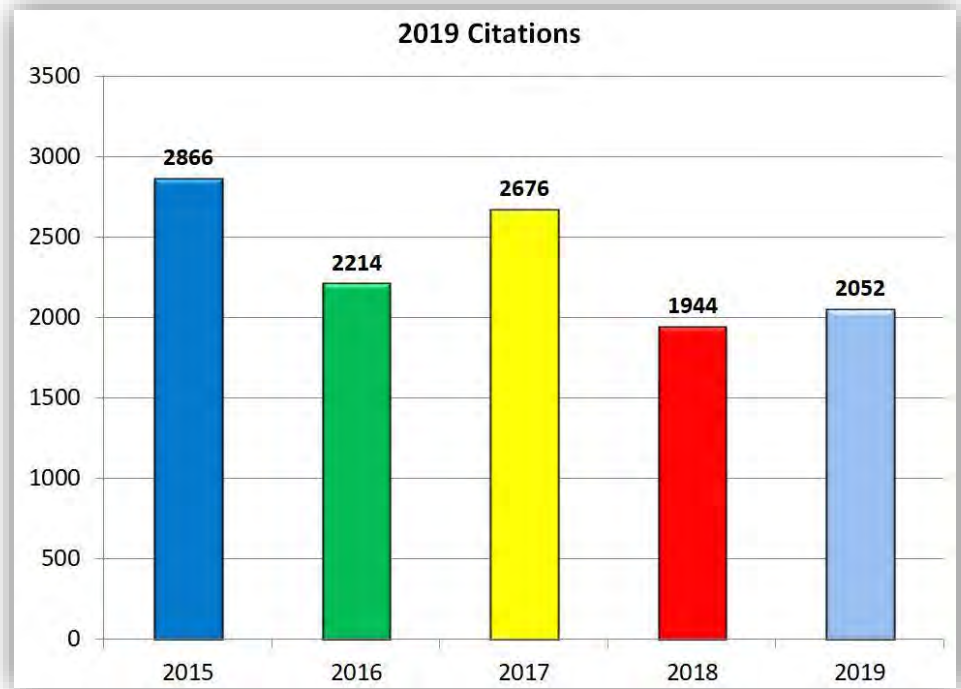
Parchment Five Year Crash Totals



TKPD officers issued 2,052 citations in 2019.

Officers made 53 Operating While Intoxicated (OWI) arrests in 2019. We continue to seek restitution through the courts as a part of the criminal prosecution in each OWI case charged by the prosecutor. Each judge has the option of ordering all, part or

none of the expense reimbursement requested. Not all defendants ultimately pay the restitution ordered. In 2019, we received \$4,213.74 in restitution. Officers also issued six (6) citations for open intoxicants in a motor vehicle.



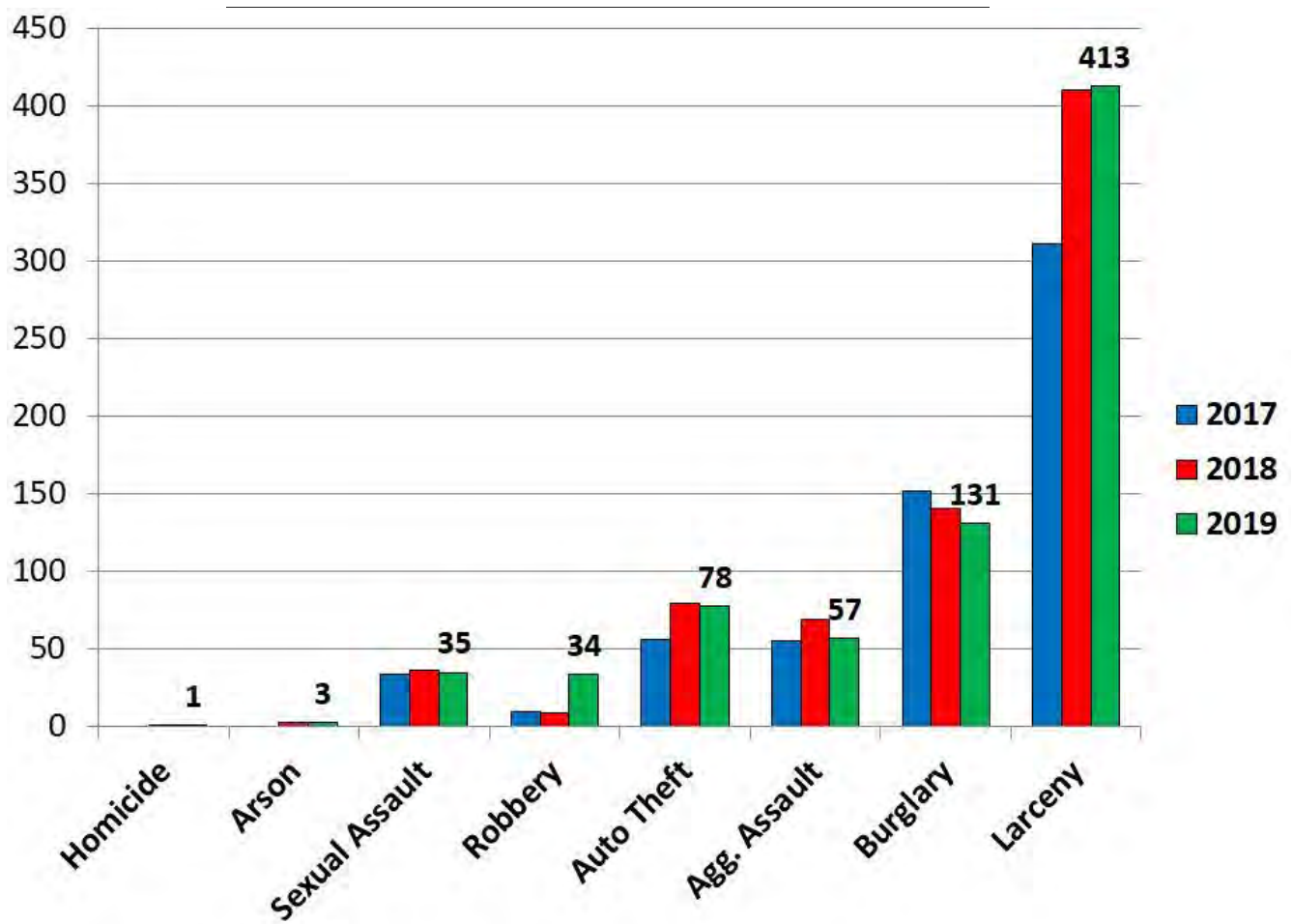
Crime

Information on crimes reported to or discovered by the Department is forwarded to the State of Michigan through the Michigan Incident Crime Reporting System (MICR). Information is extrapolated from that system and sent to the Federal Bureau of Investigation (FBI) Uniform Crime Report (UCR). The method by which the UCR categorizes crime does not fit neatly with the way criminal acts are defined under Michigan law, so some conversion is necessary. The UCR divides crime into Part 1, or so-called serious crime (murder, robbery, forcible rape, burglary, aggravated assault, arson, and larceny-theft) and Part 2 crime (all other crime). On pages 17 and 18 I have included the FBI definitions for each of the Part 1 crimes. While this method of crime reporting is frequently criticized and perhaps misunderstood, it remains the basis for crime trend analysis today in the United States.

Kalamazoo Township 2019 Part 1 Crimes

Violent Crimes <i>Number of Victims</i>	2017	2018	2019	# Change 2018-2019
Aggravated Assault	55	69	57	-12
Criminal Sexual Conduct	34	36	35	-1
Murder	0	1	1	0
Robbery	10	9	34	25
Total	99	115	127	12

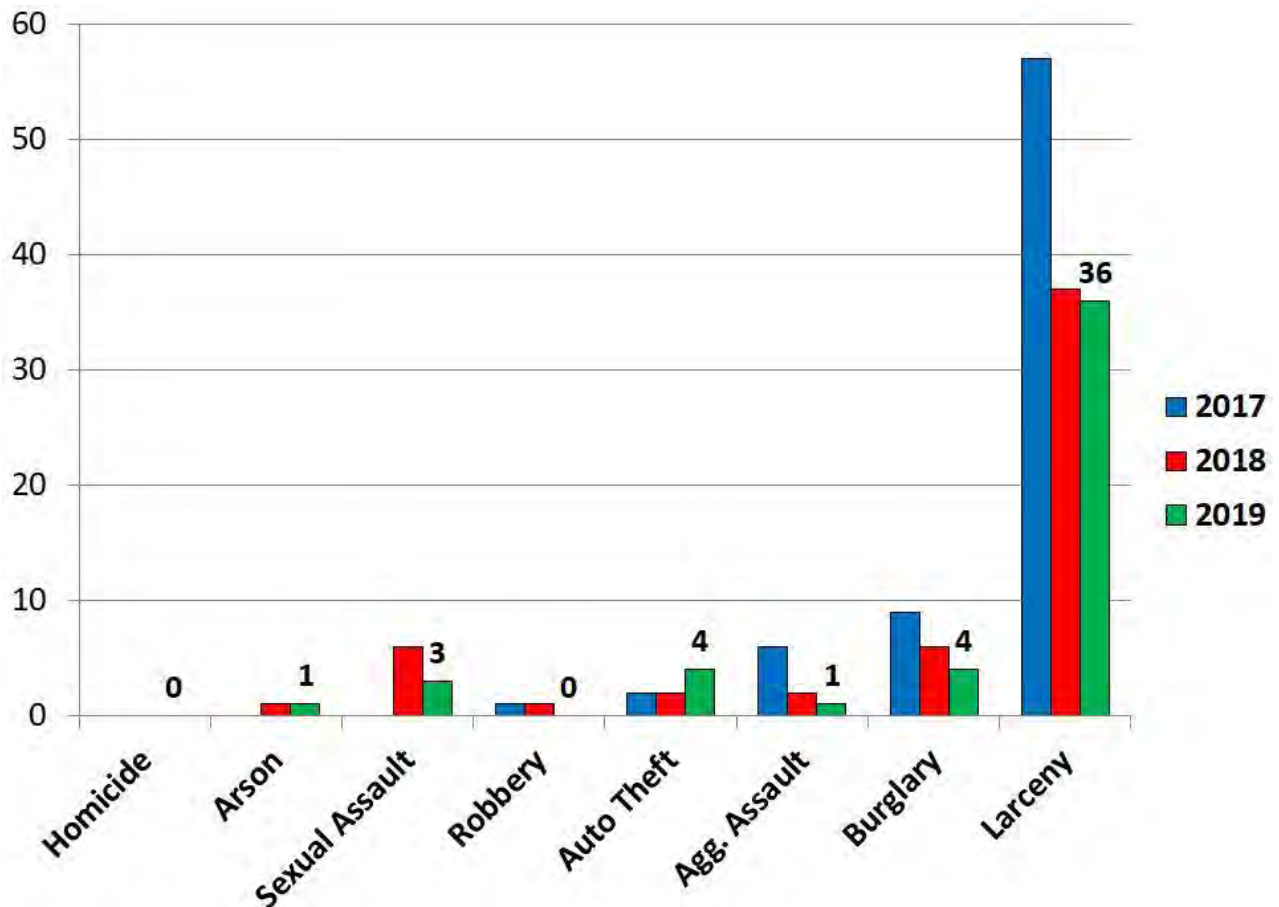
Property Crimes <i>Number of Offenses</i>	2017	2018	2019	# Change 2018-2019
Arson	0	3	3	0
Burglary	152	141	131	-10
Larceny	311	410	413	3
Motor Vehicle Theft	56	79	78	-1
Total	519	633	625	-8



City of Parchment 2019 Part 1 Crimes

Violent Crimes <i>Number of Victims</i>	2017	2018	2019	# Change 2018-2019
Aggravated Assault	6	2	1	-1
Criminal Sexual Conduct	0	6	3	-3
Murder	0	0	0	0
Robbery	1	1	0	-1
Total	7	9	4	-5

Property Crimes <i>Number of Offenses</i>	2017	2018	2019	# Change 2018-2019
Arson	0	1	1	0
Burglary	9	6	4	-2
Larceny	57	37	36	-1
Motor Vehicle Theft	2	2	4	2
Total	68	46	45	-1



Kalamazoo Township 2019 Part 2 Crimes

O.W.I. (Drunk/Drugged Driving)	49
Simple Assault	217
Malicious Destruction of Property	134
Larceny from Vehicle	153
Larceny from Building	86
Larceny, other – <i>includes from grounds & mail</i>	104
Retail Fraud	80
Fraud – <i>includes false pretense & illegal use of credit card</i>	94
Forgery/Counterfeit	12
Uttering & Publishing	16
Embezzlement	6
Trespass	33
Disorderly	21
Runaway/Missing Person	46

City of Parchment 2019 Part 2 Crimes

O.W.I. (Drunk/Drugged Driving)	4
Simple Assault	33
Malicious Destruction of Property	14
Larceny from Vehicle	10
Larceny from Building	5
Larceny, other – <i>includes from grounds & mail</i>	6
Retail Fraud	15
Fraud – <i>includes false pretense & illegal use of credit card</i>	15
Forgery/Counterfeit	2
Uttering & Publishing	6
Embezzlement	1
Trespass	1
Disorderly	0
Runaway/Missing Person	0

Criminal Investigations Unit (CIU)

The Criminal Investigations Unit is an integral part of the Department's ability to follow up and fully investigate major crimes and investigations of a longitudinal nature. For example, the CIU investigated cases ranging from fraud, larceny and home invasion, as well as incidents of bank robbery, criminal sexual conduct and homicide.

In 2019, our CIU was assigned 87 new cases. During the same period, the CIU was able to close 74 assigned cases.



In addition to their criminal investigation responsibilities, the CIU was tasked with completing 16 background investigations of TKPD employee applicants: Eleven for prospective police officers, two cadets, two administrative staff and two for ordinance enforcement officer.

The CIU is critical to department operations, and often serve as a back-up to normal patrol division actions. Furthermore, the CIU liaisons with the courts for matters relating to TKPD: In 2019, the CIU signed over 270 warrants in relation to departmental investigations, including 139 felonies.

TKPD's CIU also works diligently in collaborating with area agencies, as well as our state and federal partners. Our CIU spearheads this collective by hosting a monthly meeting in which various federal, state, county and municipal agencies share intelligence and crime data.

School Resource Officer (SRO)

TKPD has always enjoyed a positive relationship with our local schools. In 2019, we continued our "Every School Every Day" program. Recognizing not every school can afford or necessarily needs an SRO, TKPD officers would visit schools in their district every day to talk with students, build relationships with faculty and students, and promote consistent positive interactions.

Our partnership with Kalamazoo Central High School (KCHS) continues and is embodied in our mutual agreement to provide a school resource officer (SRO). The stated purpose of our SRO is to, “provide Public Safety services to Kalamazoo Central High School through prevention, education, and problem solving via community based relationships.” The SRO at KCHS has innumerable contacts with students and staff every day at the school, most often informally.

One of the largest high schools in southwest Michigan, TKPD responded to 150 calls for police service at Kalamazoo Central High School in 2019. In those matters 50 reports were recorded, and 10 were reviewed for criminal complaints. There was one (1) custodial arrest. There were zero (0) reports of applications of force.

Civil Forfeiture

The Township of Kalamazoo spends numerous resources combatting the many negative effects drugs have on our community. With the disparate impact drugs like methamphetamine and heroin have on our citizens, and the associated costs that inevitably come from investigating drug sales, the State legislature allows for civil forfeiture of assets to occur where a nexus to drug distribution can be made in the course of a criminal investigation.

Beginning in 2019 the Michigan legislature severely restricted the ability of law enforcement to pursue civil forfeiture for drug related crimes, specifically for cases under state and local jurisdiction. As a result, civil forfeitures are becoming increasingly uncommon.

The Department closed one (1) narcotics related civil forfeiture in 2019 for a total of \$203 in cash. By state law, narcotics forfeiture funds may only be used for law enforcement purposes. We use them to supplement drug enforcement efforts and for equipment purchases. These cases were originated by patrol officers in the course of investigations of Violations of the Controlled Substances Act.

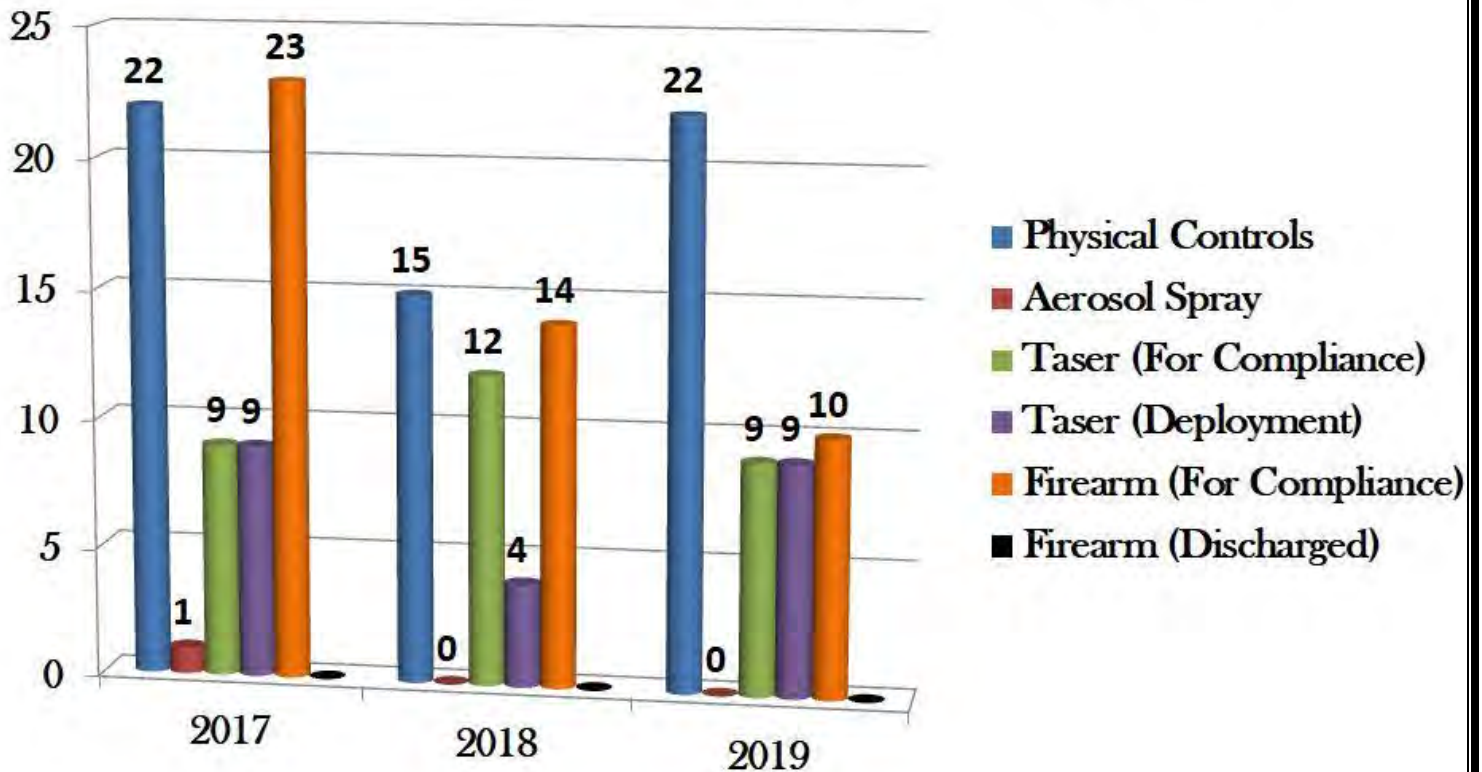


Use of Force

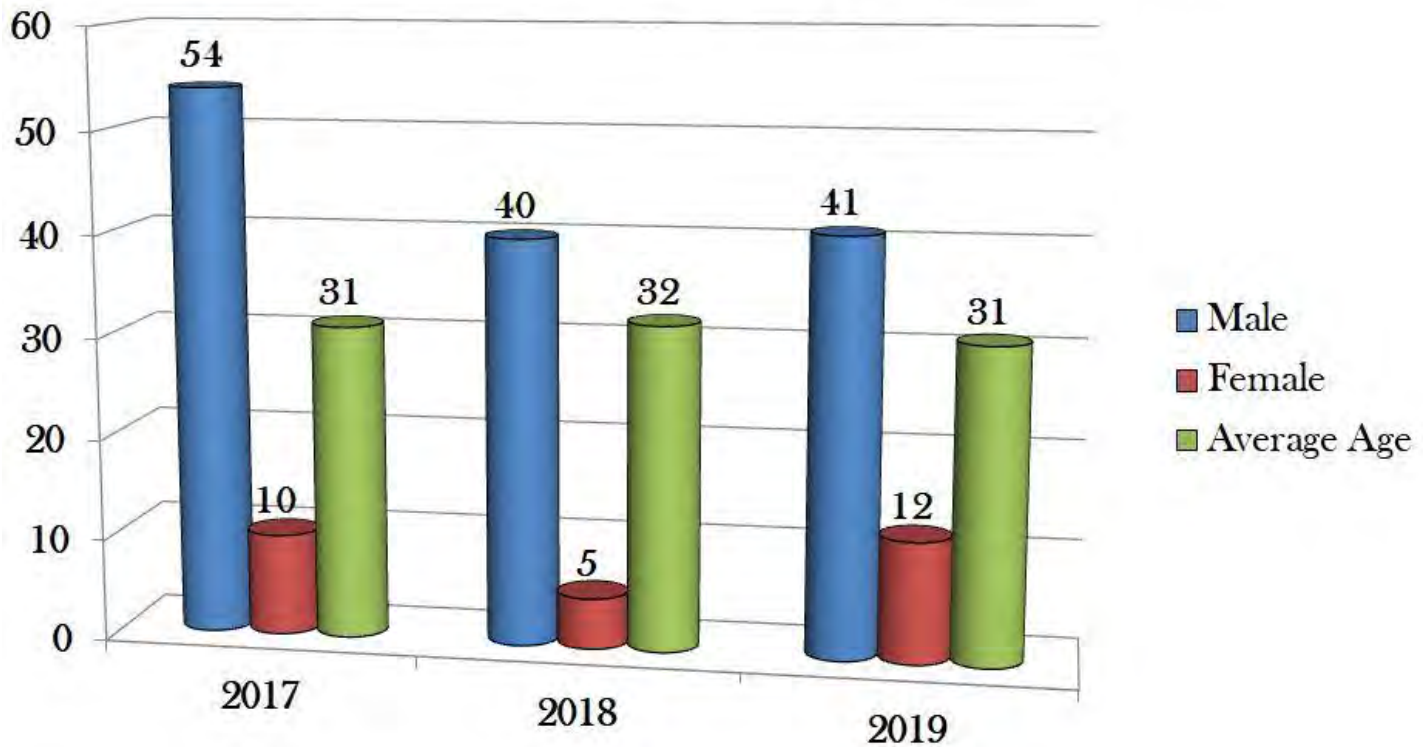
The value of human life is immeasurable in our society. Police officers have been delegated the responsibility to protect life, and property, and apprehend criminal offenders. This is a responsibility that oftentimes puts them in harm's way and may require them to use force.

TKPD is dedicated to utilizing other means of de-escalation and training to reduce the need for use of force applications. In 2019, TKPD responded to 16,951 calls for service and utilized force in under 0.3% of those contacts.

Use of Force by Category



Use of Force by Age & Gender



Staffing

The Department began 2019 with 31 sworn officers and ended the year with 32 sworn officers. The hiring environment is extremely challenging and we continue to work toward our authorized strength of 34 sworn officers.

Due to a severe shortage in police staffing for 2019, we were unable to fulfill our commitment to participate with the Southwest Commercial Auto Recovery (SCAR) unit. A TKPD sergeant is usually assigned to the team on a grant and works auto theft and related cases on both the local and regional levels.



Because of our diminished workforce, we were also unable to continue our participation with the Southwest Enforcement Team (SWET), a nine-county regional concept narcotics enforcement team supervised by the Michigan State Police. The officer assigned to SWET is on a partial grant and is our only dedicated narcotics enforcement officer.

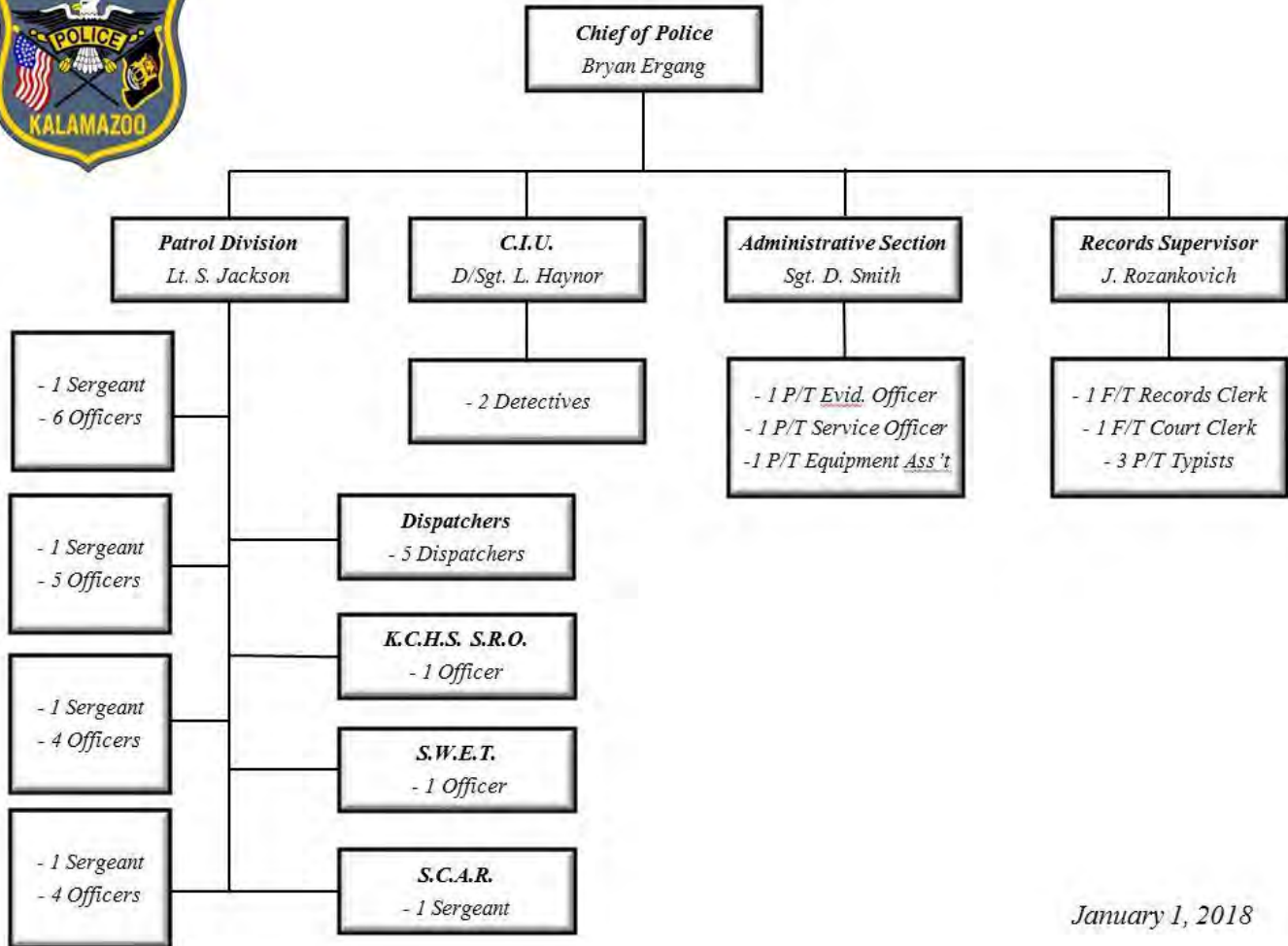


These assignments allow us to bring other officers assigned to these teams into the Township, to assist with investigations, and are critical to providing a full spectrum of services to our community, while also providing much needed career enhancement to our workforce. We hope to fill these vacancies in the very near future.

While the shortage of available and certified police officers is a national issue, TKPD continues to work closely and collaboratively with our neighboring law enforcement agencies and other entities in the criminal justice system, to bring the very best service possible to our citizens.



➤ Organization



January 1, 2018

➤ Sworn Personnel by Seniority

Haynor, Larry
Ergang, Bryan
Ergang, Georgeann
White, Michael
Pietras, Mark
Swift-Romo, Diana
Kloosterman, Christian
Jackson, Scott
Erdoş, Halley
Smith, Darien
Jerzyk, Jeff

Cary, Justin
Gruner, Craig
Zuk, Zachary
Staggs, Josh
Burkett, Mark
Benson, Mike
Salmon, Jeff
Roberts, Chris
Davis, Matt
Howes, Andrew
Thompson, Derek

Nemecek, Robert
Crock, David
Hambright, Brandon
Falcone, Whitney
DeVries, John
Morris, Mary Catherine
Weiss, Katee
Szablewski, Jonathan
Lilek, Michelle
Klauka, Paige

➤ Non-Sworn Personnel by Seniority

Rozankovich, Jan
Justice, LuAnne
Albert, Eugene

Burr, Todd
Lee, Samantha
Simmons, Lucas

Tristen Rivera
Kimberly Weiss
Coon, Brianna

➤ Promotions and Transfers

- Cadet Michelle Lilek was hired as a police officer after successfully completing her academy training.

➤ Retirement

- Randall Kamphuis retired from TKPD after 32 years of service. During his tenure, Randy won numerous awards from Mothers Against Drunk Driving (MADD), and other entities for his commitment to drunk driving enforcement. Randy arrested well over 2,500 drunk drivers over the course of his career. Randy also served as an FTO during his time at TKPD.
- Dale DeYoung retired from TKPD after 27 years of service. Dale was well known in the Eastwood neighborhood after serving as the community policing officer. Dale was also a Field Training Officer (FTO) during his time at TKPD.

➤ Hiring

Hiring police officers has continued to be a nationally acknowledged problem. Although more difficult compared to past years, TKPD continues to attract and hire qualified candidates.

TKPD hired and retained the following employees in 2019:

- Officer Mary Catherine Morris
- Officer Katee Weiss
- Officer Jonathan Szablewski
- Officer Michelle Lilek
- Officer Paige Klauka



- Cadet Lucas Simmons
- Cadet Tristen Rivera
- Administrative Assistant Brianna Coon
- P/T Typist Kimberly Weiss

Training

TKPD reaffirms its commitment to provide continuous high-quality training that meets the needs of our officers and our community. Officers receive numerous hours of training in firearms, defensive tactics, scenario training, defensive driving and other forms of police related matters.



In addition, all officers receive a 40-hour Crisis Intervention Team (CIT) training designed to help deescalate situations, particularly those involving people with mental health or emotional issues, and Fair and Impartial Policing (FIP) training, which is designed to make officers aware of issues surrounding the implicit bias innate to all human beings.

In 2019, all officers participated in Trauma Informed Policing training. This advanced training helps officers understand the effect trauma has on all people, and the officer's role in helping individuals during their interaction.

Honor Guard

TKPD's Honor Guard is a team of officers who represent the highest traditions of law enforcement and our department. The Honor Guard is made up of volunteers, who commit themselves to rigorous training and discipline in order to represent our department in many official functions. These officers regularly represent TKPD at various parades, funerals and other community functions.



Revenue

The Department received revenue from a number of external sources and entities in 2019 in the amount of \$603,352.07. The receipts include the following:

➤ Grants and Operational Income

We receive grant funds and revenue from the following sources: City of Parchment police services contract, Kalamazoo Public Schools school resource officer contract, Byrne Memorial Grant (SWET wages), Auto Theft Prevention Authority (SCAR wages-state source), High Intensity Drug Trafficking Area (overtime for narcotics investigations, in particular methamphetamine), Office of Highway Safety Planning (traffic enforcement overtime), Michigan Township Participating Plan and the Bullet Proof Vest Grant.

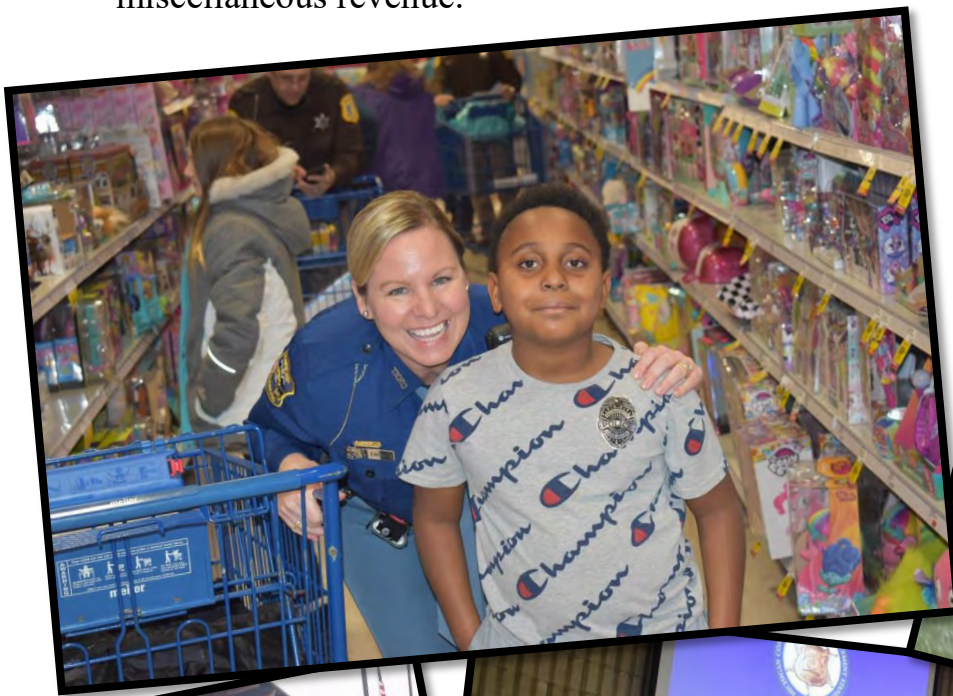
➤ Wage Reimbursement

The Department received wage reimbursement from a number of organizations, including: Western Michigan University and the Kalamazoo and Parchment Public Schools for overtime worked in conjunction with a variety of events requiring police overtime services. Wage reimbursement was also received from Integrated Services of Kalamazoo (formerly known as Kalamazoo Community Mental Health and

Substance Abuse Services) for staffing the Borgess Emergency Department during certain hours.

➤ Other Revenue

The Department also receives revenue to a lesser extent from a number of activities, including: the sale of police reports, applicant fingerprint fees, District Court fines, the aforementioned OWI reimbursement, and a variety of other sources of miscellaneous revenue.



MICR CRIME ADDENDUM

The FBI's Uniform Crime Reporting (UCR) Program defines Part I criminal offenses as follows:

Murder is the willful (non-negligent) killing of one human being by another.

The classification of this offense is based solely on police investigation as opposed to the determination of a court, medical examiner, coroner, jury, or other judicial body. The UCR Program does not include the following situations in this offense classification: deaths caused by negligence, suicide, or accident; justifiable homicides; and attempts to murder or assaults to murder, which are scored as aggravated assaults.

Forcible Rape (Criminal Sexual Conduct) is the carnal knowledge of a person forcibly and against their will. Assaults and attempts to commit rape by force or threat of force are also included; however, statutory rape (without force) and other sex offenses are excluded.

Robbery is the taking or attempt to take anything of value from the care, custody, or control of a person or persons by force or threat of force or violence and/or by putting the victim in fear.

Aggravated Assault is an unlawful attack by one person upon another for the purpose of inflicting severe or aggravated bodily injury. The Program further specifies that this type of assault is usually accompanied by the use of a weapon or by other means likely to produce death or great bodily harm. Attempted aggravated assault that involves the display of—or threat to use—a gun, knife, or other weapon is included in this crime category because serious personal injury would likely result if the assault were completed. When aggravated assault and larceny-theft occur together, the offense falls under the category of robbery.

Burglary is the unlawful entry of a structure to commit a felony or theft. To classify an offense as a burglary, the use of force to gain entry need not have occurred. The Program has three sub-classifications for burglary: forcible entry, unlawful entry where no force is used, and attempted forcible entry. The UCR definition of “structure” includes, for example, apartment, barn, house trailer or houseboat when used as a permanent dwelling, office, railroad car (but not automobile), stable, and vessel (i.e., ship).

Larceny-theft is the unlawful taking, carrying, leading, or riding away of property from the possession or constructive possession of another. Examples are thefts of bicycles, motor vehicle parts and accessories, shoplifting, pocket-picking, or the stealing of any property or article that is not taken by force and violence or by fraud. Attempted larcenies are included. Embezzlement, confidence games, forgery, check fraud, etc., are excluded.

Motor vehicle theft is the theft or attempted theft of a motor vehicle. In the UCR Program, a motor vehicle is a self-propelled vehicle that runs on land surfaces and not on rails. Examples of motor vehicles include sport utility vehicles, automobiles, trucks, buses, motorcycles, motor scooters, all-terrain vehicles, and snowmobiles. Motor vehicle theft does not include farm equipment, bulldozers, airplanes, construction equipment, or water craft such as motorboats, sailboats, houseboats, or jet skis. The taking of a motor vehicle for temporary use by persons having lawful access is excluded from this definition.

Arson is any willful or malicious burning or attempting to burn, with or without intent to defraud, a dwelling house, public building, motor vehicle or aircraft, personal property of another, etc.





1720 Riverview Drive
Kalamazoo, Michigan 49004
Tele: (269) 381-8080
Fax: (269) 381-3550
www.ktwp.org

Board of Trustees Regular Meeting Agenda

July 27, 2020

The "Regular Meeting" of the Board of Trustees of the *Charter Township of Kalamazoo* will be held at 7:30 p.m., on Monday, July 27, 2020, via Zoom conferencing for the purpose of discussing and acting on the below listed items and any other business that may legally come before the Board of Trustees of the *Charter Township of Kalamazoo*.

Join Zoom Meeting <https://us02web.zoom.us/j/86715710957?pwd=SzgxXFdtanJ5bXMwWGZwOFB3dlhyZz09>

Meeting ID: **867 1571 0957** Passcode: **131985**

One tap mobile +**13126266799** (Chicago) Dial by your location +1 312 626 6799 US (Chicago)

Meeting ID: **867 1571 0957** Passcode: **131985**

Find your local number: <https://us02web.zoom.us/j/kexVCoCEX7>

1 – Call to Order

2 – Pledge of Allegiance

3 – Roll Call of Board Members

4 – Addition/Deletions to Agenda (Any member of the public, board, or staff may ask that any item on the consent agenda be removed and placed elsewhere on the agenda for full discussion. Such requests will be automatically respected.)

5 – Public Comment on Agenda and Non-agenda Items (Each person may use three (3) minutes for remarks. If your remarks extend beyond the 3 minute time period, please provide your comments in writing and they will be distributed to the board. The public comment period is for the Board to listen to your comments. Please begin your comments with your name and address.)

6 – Consent Agenda (The purpose of the Consent Agenda is to expedite business by grouping non-controversial items together to be dealt with in one Board Motion without discussion.)

Approval of:

- A. Minutes of July 13, 2020 Work Session (delayed due to election)
- B. Minutes of July 13, 2020 Board of Trustees Meeting (delayed due to election)
- C. Payment of Bills in the amount of \$47,036.66

Receipt of:

- A. Fire Department Annual Report for 2019
- B. Police Department Annual Report for 2019
- C. Treasurer's Report for June 2020
- D. Budget Report for June 2020
- E. Audit Report for 2019

F. Planning and Zoning Department Report for June 2020

7 – Public Hearings

- A. None at this meeting

8 - Unfinished Business

- A. Request to accept Proposed Ordinance 624 for first reading

9 – New Business

- A. Request to approve Kalamazoo County GIS Amendment
- B. Request to approve the City of Galesburg's request to join KABA
- C. Request to approve hazard pay for Township Maintenance Department employees
- D. Request to approve hazard pay for non-first responders
- E. Request to approve purchase of Police Department cell phones and equipment replacement

10 – Items removed from Consent Agenda

11 – Board Member Reports

Trustee Strebs
Trustee Cook
Trustee Leigh
Clerk Miller
Treasurer Miller
Trustee Leuty
Supervisor Martin

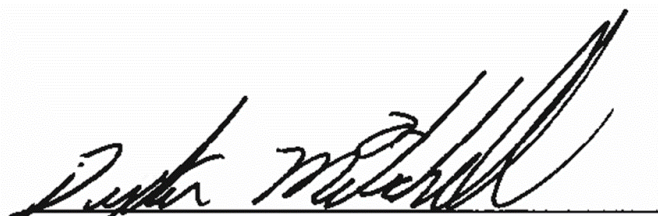
12 – Attorney Report

13 – Manager Report

14 – Public Comments

15 – Adjournment

Posted July 23, 2020



Dexter Mitchell, Manager
Charter Township of Kalamazoo

07/23/2020 10:52 AM
 User: MONICAK
 DB: Kalamazoo Twp

INVOICE REGISTER REPORT FOR CHARTER TOWNSHP OF KALAMAZOO
 EXP CHECK RUN DATES 07/28/2020 - 07/28/2020
 BOTH JOURNALIZED AND UNJOURNALIZED OPEN
 BANK CODE: POOL

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
Vendor 004650 - BRONSON HEALTHCARE GROUP:							
070420 29052	BRONSON HEALTHCARE GROUP ACCT #700006651 101-310-811.00	07/23/2020 MONICAK PURCHASED SERVICE	07/23/2020	150.00 150.00	150.00 150.00	Open	N 07/23/2020
Total for vendor 004650 - BRONSON HEALTHCARE GROUP:				150.00	150.00		
Vendor 006668 - DELL BUSINESS CREDIT:							
070720 29053	DELL BUSINESS CREDIT ACCT #6879 4502 0401 6690 491 207-301-747.00 101-200-983.00	07/23/2020 MONICAK COMPUTERS SERVER	07/23/2020	14,494.06 2,044.62 12,449.44	14,494.06 12,449.44	Open	N 07/23/2020
Total for vendor 006668 - DELL BUSINESS CREDIT:				14,494.06	14,494.06		
Vendor 006672 - CONSUMERS ENERGY:							
206879482175 29048	CONSUMERS ENERGY ACCT #1000 0038 0319 101-200-921.00	07/23/2020 MONICAK UTILITIES - ELECTRIC	07/23/2020	3,287.41 3,287.41	3,287.41 3,287.41	Open	N 07/23/2020
Total for vendor 006672 - CONSUMERS ENERGY:				3,287.41	3,287.41		
Vendor 008206 - TACTRON, INC.:							
20-715 29042	TACTRON, INC. NAME TAG SET 206-336-740.00	07/23/2020 MONICAK OPERATING SUPPLIES	07/23/2020	11.38 11.38	11.38 11.38	Open	N 07/23/2020
Total for vendor 008206 - TACTRON, INC.:				11.38	11.38		
Vendor 017024 - GORDON WATER:							
1894217 29061	GORDON WATER WATER/RENT 101-200-740.00 207-301-740.00	07/23/2020 MONICAK OPERATING SUPPLIES OPERATING SUPPLIES	07/23/2020	101.00 28.50 72.50	101.00 28.50 72.50	Open	N 07/23/2020
Total for vendor 017024 - GORDON WATER:				101.00	101.00		
Vendor 022170 - INTEGRITY BUSINESS SOLUTIONS, LLC:							
2094206-0 29046	INTEGRITY BUSINESS SOLUTIONS, LLC OFFICE SUPPLIES 101-200-727.00	07/23/2020 MONICAK OFFICE SUPPLIES	07/23/2020	93.30 93.30	93.30 93.30	Open	N 07/23/2020

User: MONICAK

EXP CHECK RUN DATES 07/28/2020 - 07/28/2020

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BANK CODE: POOL

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
2094211-0 29047	INTEGRITY BUSINESS SOLUTIONS, LLC OFFICE SUPPLIES 101-200-727.00 207-301-727.00	07/23/2020 MONICAK	07/23/2020	492.06	492.06	Open	N 07/23/2020
		OFFICE SUPPLIES		246.03			
		OFFICE SUPPLIES		246.03			
2095942-0 29063	INTEGRITY BUSINESS SOLUTIONS, LLC OFFICE SUPPLIES 207-301-727.00	07/23/2020 MONICAK	07/23/2020	98.35	98.35	Open	N 07/23/2020
		OFFICE SUPPLIES		98.35			
	Total for vendor 022170 - INTEGRITY BUSINESS SOLUTIONS, LLC:			683.71	683.71		

Vendor 024206 - JB PRINTING COMPANY:

49947 29037	JB PRINTING COMPANY ENVELOPES 101-200-727.00	07/23/2020 MONICAK	07/23/2020	101.10	101.10	Open	N 07/23/2020
		OFFICE SUPPLIES		101.10			
	Total for vendor 024206 - JB PRINTING COMPANY:			101.10	101.10		

Vendor 026047 - KALAMAZOO COUNTY TREASURER:

071420 29062	KALAMAZOO COUNTY TREASURER 2ND QTR SUBPOENA BY MAIL 207-301-811.00	07/23/2020 MONICAK	07/23/2020	166.75	166.75	Open	N 07/23/2020
		PURCHASED SERVICE		166.75			
	Total for vendor 026047 - KALAMAZOO COUNTY TREASURER:			166.75	166.75		

Vendor 026062 - MLIVE MEDIA GROUP:

0009634626 29026	MLIVE MEDIA GROUP NOTICES 101-400-903.00	07/23/2020 MONICAK	07/23/2020	337.04	337.04	Open	N 07/23/2020
		NOTICES		337.04			
0009636354 29027	MLIVE MEDIA GROUP NOTICES 101-400-903.00	07/23/2020 MONICAK	07/23/2020	561.20	561.20	Open	N 07/23/2020
		NOTICES		561.20			
0009643238 29028	MLIVE MEDIA GROUP NOTICES 101-400-903.00	07/23/2020 MONICAK	07/23/2020	207.16	207.16	Open	N 07/23/2020
		NOTICES		207.16			
	Total for vendor 026062 - MLIVE MEDIA GROUP:			1,105.40	1,105.40		

Vendor 026076 - KALAMAZOO LANDSCAPE SUPPLIES:

User: MONICAK

EXP CHECK RUN DATES 07/28/2020 - 07/28/2020

DB: Kalamazoo Twp

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BANK CODE: POOL

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
IN0183733 29038	KALAMAZOO LANDSCAPE SUPPLIES SOIL 101-276-932.00 MAINT. - GROUNDS Total for vendor 026076 - KALAMAZOO LANDSCAPE SUPPLIES:	07/23/2020 MONICAK	07/23/2020	25.75 25.75	25.75	Open	N 07/23/2020
Vendor 031022 - QUADIEN T LEASING USA, INC.:							
N8380330 29045	QUADIEN T LEASING USA, INC. LEASE PAYMENT 101-200-811.00 PURCHASED SERVICE Total for vendor 031022 - QUADIEN T LEASING USA, INC.:	07/23/2020 MONICAK	07/23/2020	566.58 566.58	566.58	Open	N 07/23/2020
Vendor 031023 - QUADIEN T FINANCE USA, INC:							
071020 29043	QUADIEN T FINANCE USA, INC ACCT #7900 0440 8050 1095 101-200-730.00 POSTAGE Total for vendor 031023 - QUADIEN T FINANCE USA, INC:	07/23/2020 MONICAK	07/23/2020	5,010.00 5,010.00	5,010.00	Open	N 07/23/2020
Vendor 032020 - MICHIGAN MUNICIPAL POLICE:							
2889 29064	MICHIGAN MUNICIPAL POLICE BRAKE PADS/ROTORS 207-301-939.00 MAINT. - VEHICLE	07/23/2020 MONICAK	07/23/2020	516.85 516.85	516.85	Open	N 07/23/2020
2891 29065	MICHIGAN MUNICIPAL POLICE BRAKE PADS/ROTORS 207-301-939.00 MAINT. - VEHICLE	07/23/2020 MONICAK	07/23/2020	833.97 833.97	833.97	Open	N 07/23/2020
2886 29066	MICHIGAN MUNICIPAL POLICE OIL CHANGE/BRAKE PADS/ROTORS 207-301-939.00 MAINT. - VEHICLE Total for vendor 032020 - MICHIGAN MUNICIPAL POLICE:	07/23/2020 MONICAK	07/23/2020	857.32 857.32	857.32	Open	N 07/23/2020
Vendor 032658 - MCCI, LLC:							
SCA000100 29050	MCCI, LLC WEBLINK RENEWAL 101-200-742.00 SOFTWARE PROGRAMS/FEES Total for vendor 032658 - MCCI, LLC:	07/23/2020 MONICAK	07/23/2020	1,000.00 1,000.00	1,000.00	Open	N 07/23/2020

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
Vendor 035237 - NYE UNIFORM CO.:							
741290 29054	NYE UNIFORM CO. NAME BARS 207-301-748.00	07/23/2020 MONICAK	07/23/2020	42.60	42.60	Open	N 07/23/2020
		UNIFORMS/PERSONAL EQUIPMENT		42.60			
743248 29055	NYE UNIFORM CO. UNIFORMS 207-301-748.00	07/23/2020 MONICAK	07/23/2020	119.50	119.50	Open	N 07/23/2020
		UNIFORMS/PERSONAL EQUIPMENT		119.50			
739972 29060	NYE UNIFORM CO. UNIFORMS 207-301-748.00	07/23/2020 MONICAK	07/23/2020	745.25	745.25	Open	N 07/23/2020
		UNIFORMS/PERSONAL EQUIPMENT		745.25			
	Total for vendor 035237 - NYE UNIFORM CO.:			<u>907.35</u>	<u>907.35</u>		
Vendor 044193 - RHINO PRODUCTS, INC.:							
105272 29040	RHINO PRODUCTS, INC. FIRST RESPONDER BAG 206-336-747.00	07/23/2020 MONICAK	07/23/2020	61.15	61.15	Open	N 07/23/2020
		SMALL TOOLS & EQUIPMENT		61.15			
	Total for vendor 044193 - RHINO PRODUCTS, INC.:			<u>61.15</u>	<u>61.15</u>		
Vendor 048729 - STATE OF MICHIGAN:							
551-562634 29059	STATE OF MICHIGAN SOR REGISTRATIONS 217-301-956.01	07/23/2020 MONICAK	07/23/2020	60.00	60.00	Open	N 07/23/2020
		SOR EXPENSE		60.00			
	Total for vendor 048729 - STATE OF MICHIGAN:			<u>60.00</u>	<u>60.00</u>		
Vendor 048752 - UNEMPLOYMENT INSURANCE AGENCY:							
071520 29051	UNEMPLOYMENT INSURANCE AGENCY UIA ACCT #0802385 000 207-301-811.00	07/23/2020 MONICAK	07/23/2020	4,933.62	4,933.62	Open	N 07/23/2020
		PURCHASED SERVICE		4,933.62			
	Total for vendor 048752 - UNEMPLOYMENT INSURANCE AGENCY:			<u>4,933.62</u>	<u>4,933.62</u>		
Vendor 050012 - ADVANCED RADIOLOGY SERVICES:							
070920 29057	ADVANCED RADIOLOGY SERVICES ACCT #ARS.B100944515 207-301-914.00	07/23/2020 MONICAK	07/23/2020	41.00	41.00	Open	N 07/23/2020
		HEALTH MGMT		41.00			
	Total for vendor 050012 - ADVANCED RADIOLOGY SERVICES:			<u>41.00</u>	<u>41.00</u>		

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Vendor 058029 - PREIN & NEWHOF, INC.:							
56047 29029	PREIN & NEWHOF, INC. UPDATE WATER IN GIS 871-441-820.00	07/23/2020 MONICAK ENGINEERING FEES	07/23/2020	697.00 697.00	697.00	Open	N 07/23/2020
55898 29030	PREIN & NEWHOF, INC. TEXEL LIFT STATION 883-520-820.00	07/23/2020 MONICAK ENGINEERING FEES	07/23/2020	2,042.50 2,042.50	2,042.50	Open	N 07/23/2020
55903 29031	PREIN & NEWHOF, INC. LAKE STREET IMPROVEMENTS 883-520-820.00	07/23/2020 MONICAK ENGINEERING FEES	07/23/2020	3,212.45 3,212.45	3,212.45	Open	N 07/23/2020
56046 29032	PREIN & NEWHOF, INC. STAKING LEAD - 3312 GLENGARRY 883-520-820.00	07/23/2020 MONICAK ENGINEERING FEES	07/23/2020	102.60 102.60	102.60	Open	N 07/23/2020
55917 29033	PREIN & NEWHOF, INC. GIES MAINTENANCE 101-200-820.00	07/23/2020 MONICAK ENGINEERING SERVICES	07/23/2020	448.00 448.00	448.00	Open	N 07/23/2020
55923 29034	PREIN & NEWHOF, INC. 2020 TAX MAP UPDATE PRINTS 101-200-820.00	07/23/2020 MONICAK ENGINEERING SERVICES	07/23/2020	66.40 66.40	66.40	Open	N 07/23/2020
56045 29035	PREIN & NEWHOF, INC. WINDING WAY FLOODING INVESTIGATION 883-520-820.00	07/23/2020 MONICAK ENGINEERING FEES	07/23/2020	238.50 238.50	238.50	Open	N 07/23/2020
Total for vendor 058029 - PREIN & NEWHOF, INC.:				6,807.45	6,807.45		
Vendor 500577 - LEHRMAN LAWN CARE:							
3063 29025	LEHRMAN LAWN CARE LAWN CARE/WEED ORDINANCE 101-265-932.00 101-310-811.00	07/23/2020 MONICAK MAINT. - GROUNDS PURCHASED SERVICE	07/23/2020	2,720.00 2,140.00 580.00	2,720.00	Open	N 07/23/2020
Total for vendor 500577 - LEHRMAN LAWN CARE:				2,720.00	2,720.00		
Vendor 500590 - LOWE'S COMPANIES, INC.:							

07/23/2020 10:52 AM
 User: MONICAK
 DB: Kalamazoo Twp

INVOICE REGISTER REPORT FOR CHARTER TOWNSHP OF KALAMAZOO
 EXP CHECK RUN DATES 07/28/2020 - 07/28/2020
 BOTH JOURNALIZED AND UNJOURNALIZED OPEN
 BANK CODE: POOL

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
11204 29036	LOWE'S COMPANIES, INC. MISC SUPPLIES 206-336-931.00	07/23/2020 MONICAK MAINT. - BUILDING	07/23/2020	474.05 474.05	474.05	Open	N 07/23/2020
02177 29039	LOWE'S COMPANIES, INC. MISC SUPPLIES 101-276-932.00	07/23/2020 MONICAK MAINT. - GROUNDS	07/23/2020	85.90 85.90	85.90	Open	N 07/23/2020
02969 29041	LOWE'S COMPANIES, INC. MISC SUPPLIES 206-336-780.05	07/23/2020 MONICAK FIRE PREVENTION	07/23/2020	380.78 380.78	380.78	Open	N 07/23/2020
Total for vendor 500590 - LOWE'S COMPANIES, INC.:				940.73	940.73		

Vendor 500598 - EXTREME POWER EQUIPMENT:

49334 29049	EXTREME POWER EQUIPMENT MISC SUPPLIES 206-336-932.00	07/23/2020 MONICAK MAINT. - GROUNDS	07/23/2020	38.97 38.97	38.97	Open	N 07/23/2020
Total for vendor 500598 - EXTREME POWER EQUIPMENT:				38.97	38.97		

Vendor 500646 - MILLER, CANFIELD, PADDOCK:

1486646 29056	MILLER, CANFIELD, PADDOCK LEGAL SUPPORT 207-301-827.00 101-200-827.00	07/23/2020 MONICAK LEGAL LEGAL SERVICE-GEN. TWP.	07/23/2020	903.50 494.00 409.50	903.50	Open	N 07/23/2020
Total for vendor 500646 - MILLER, CANFIELD, PADDOCK:				903.50	903.50		

Vendor 501122 - XEROX CORPORATION:

010680159 29044	XEROX CORPORATION CUSTOMER #724921614 101-200-811.00	07/23/2020 MONICAK PURCHASED SERVICE	07/23/2020	336.01 336.01	336.01	Open	N 07/23/2020
010680158 29058	XEROX CORPORATION CUSTOMER #724921614 207-301-811.00	07/23/2020 MONICAK PURCHASED SERVICE	07/23/2020	375.60 375.60	375.60	Open	N 07/23/2020
Total for vendor 501122 - XEROX CORPORATION:				711.61	711.61		

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
Inv Ref#	Description	Entered By					Post Date
	GL Distribution						
# of Invoices:	42	# Due:	42	Totals:	47,036.66		47,036.66
# of Credit Memos:	0	# Due:	0	Totals:	0.00		0.00
Net of Invoices and Credit Memos:					<u>47,036.66</u>		<u>47,036.66</u>

--- TOTALS BY FUND ---

101 - GENERAL	28,129.32	28,129.32
206 - FIRE	966.33	966.33
207 - POLICE	11,587.96	11,587.96
217 - LIVESCAN/SOR	60.00	60.00
871 - WATER IMPROVEMENT	697.00	697.00
883 - SEWER IMPROVEMENT	5,596.05	5,596.05

--- TOTALS BY DEPT/ACTIVITY ---

200 - GENERAL SERVICES_ADMIN	24,042.27	24,042.27
265 - MAINTENANCE	2,140.00	2,140.00
276 - CEMETERY	111.65	111.65
301 - POLICE	11,647.96	11,647.96
310 - ENFORCEMENT (ORD, UNSAFE BDG	730.00	730.00
336 - FIRE	966.33	966.33
400 - PLANNING/ZONING	1,105.40	1,105.40
441 - WATER IMPROVEMENT	697.00	697.00
520 - SEWER IMPROVEMENT	5,596.05	5,596.05

Charter Township Of Kalamazoo



2019 Annual Fire Department Report

1720 Riverview Drive, Kalamazoo, Michigan 49004 (269) 381-8080



2019 ANNUAL REPORT

Fire Chief's Comments

We proudly submit this 2019 annual report for the Township of Kalamazoo Fire Department. As you review the details within this report, I believe that you will continue to share with me great appreciation for the pride, professionalism, accomplishments and actions of the personnel that make up our team.

Looking back at the fire department response statistics for 2019, we finished the year with a new record of 2,515 emergency responses. This increase represents both the ebb and flow of calls for service as well as the inclusion of 177 calls for service due to the implementation of a contracted fire department management and response agreement with the City of Parchment.

We continue to actively participate in several collaborative efforts and organizations such as the fire chief associations of: Kalamazoo County, Western Michigan, and Michigan. We also participate with the Kalamazoo County Hazardous Materials Response Team and Kalamazoo County Fire Investigation Response Team. This concept allows for the sharing of information, ideas and resources between departments and communities to reduce the cost of providing services, while still providing a quality and reliable response to the needs of our citizens.

In 2019, fire department management, officers and responders continued to meet on a regular basis to assess our daily operations, emergency response capabilities and overall member wellness. Through this process, many actions and initiatives were taken to strengthen the response capabilities of our department as well as to provide for the needs of our emergency responders. A few of the more noticeable accomplishments included the continuation of our chaplain program, expanded employee assistance program options and the promotion of our part-time fire department utility position to a full-time status.

Community involvement remained a high priority with our fire department members, as witnessed by our member's voluntary participation supporting larger events such as the Westwood Ice Cream Social and the Great Lakes Burn Camp. The voluntary participation by our members as represented by the firefighter's association at each of the fire stations is a direct reflection of their desire to serve our community above and beyond their roles as an emergency responder.

In the appendix section of this report, you will find a roster of our assigned personnel as well as the years of service and experience that they provide our community. The diligent and dedicated investment of time and effort by our team members directly represents both the past as well as the future successes of our organization.



2019 ANNUAL REPORT

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Fire Department Program Descriptions

The fire department is managed by categorizing certain aspects of its operation into sections and assigning a point of contact that is responsible for the management of that section. All personnel assigned a section of responsibility coordinate the management of that program with the fire chief. Each section is identified below along with a description of its area of responsibility.

Fire Department Management – The Fire Department Management section is made up of our seven full-time fire department personnel and consists of the fire chief, deputy fire chief, two battalion chiefs, fire marshal, fire department maintenance supervisor and utility firefighter.

The management section is responsible for the annual budgeting of programs and resources by setting program priorities, department goals and the coordination of constructive efforts between the fire department management section and all fire department personnel.

Emergency Response – The Fire Department Emergency Response section is managed by our Fire Department Management team and is responsible for maintaining a cost effective, reliable and diverse quick-response network of trained personnel and strategically placed fire department vehicles and equipment. The Township of Kalamazoo Fire Department responds to all calls for service such as medical and fire emergencies, as well as non-emergency calls for service such as arcing electrical wires and carbon monoxide alarm activations. The Township of Kalamazoo maintains four fire stations (Northwood, Eastwood, Lakewood and Westwood) and staffs all stations with the exception of Lakewood with a minimum of one firefighter/driver twenty-four hours a day, seven days a week. Emergency response to the Lakewood neighborhood is provided under written agreement by the Comstock Township Fire Department, which operates and responds in the same manner as the Township of Kalamazoo Fire Department.

The Township of Kalamazoo Fire Department relies heavily on paid on call personnel for response to all calls for service. In 2019, we averaged about fifty paid on call personnel on the roster. The paid on call personnel are assigned to one of the staffed stations and follow a geographically assigned area for response purposes. The paid on call roster includes assigned duties to selected individuals that appoint them as officers, which is an essential function of personnel management and emergency scene command and control. This concept of paid on call firefighters has proven to be a cost-effective way to utilize only the necessary amount of personnel to handle the type and nature of emergency. The paid on call personnel receive township board approved hourly pay rates only for the emergency responses, scheduled on call time covering one of the staffed stations (fire apparatus driver), scheduled fire department training and special activities such as station maintenance that they attend.



2019 ANNUAL REPORT

Fire Department Program Descriptions (continued)

Fire Prevention and Investigation – The Fire Prevention and Investigation section is managed by our State of Michigan certified full-time fire marshal. The fire marshal is responsible for coordinating all fire prevention activities in the Township of Kalamazoo as well as coordinating all necessary fire investigations with the Township of Kalamazoo Police Department.

Our Fire Prevention and Investigation program includes new and existing facility fire safety inspections, public safety education programs, construction plan reviews, management of our Knox brand secure key access program for all apartments and non-residential facilities, fire ordinance compliance and the tracking and updating of hazardous materials used by facilities.

The fire marshal is also an active participant with the Juvenile Fire Setter Program and Fire Investigation Response Team, both programs organized as a collaborative effort with the Kalamazoo County Fire Chief's Association.

Fire Department Training – Our Fire Department Training section is managed by our assigned department training officer as an additional duty. The training officer is responsible for the planning, scheduling, documentation and coordination of the delivery of our fire department training program to all fire department members.

Our training program is designed to train and maintain a competent roster of emergency responders. Our training program covers a wide range of subjects relating to firefighting, medical emergencies, rescue, hazardous materials, firefighter safety and other response related topics. Our training schedule is driven by State of Michigan requirements as well as local response needs and hazards.

All of our personnel are required to obtain and maintain as a condition of employment, State of Michigan certification as a Medical First Responder and Firefighter I/II. All personnel are also required to maintain a current cardio pulmonary resuscitation (CPR) and automated external defibrillator (AED) certifications from a nationally recognized organization.



2019 ANNUAL REPORT

Fire Department Program Descriptions (continued)

Fire Department Maintenance – Our Fire Department Maintenance section is managed by our Emergency Vehicle Technician certified full-time fire department maintenance supervisor. Our fire department maintenance supervisor is responsible for the inspection, maintenance, testing and documentation of our fire department vehicle fleet and assigned equipment as well as general grounds maintenance at our fire stations.

Our fire department maintenance program is designed to maintain our assets in a ready and reliable configuration while minimizing the maintenance down time of our equipment. Our maintenance supervisor develops and executes a detailed annual proactive preventative maintenance and inspection schedule in an attempt to minimize the costly reactive maintenance mindset. Our maintenance program also ensures that all required third party safety inspections of our vehicles are scheduled and documented. As an associated tasking to the vehicle preventative maintenance program, our maintenance supervisor makes repairs to our vehicles in-house when possible, reducing the down time of the vehicles as well as reducing our overall maintenance budget by reducing costs associated with contracted maintenance.

In addition to vehicle maintenance, our maintenance supervisor also manages the inspection, maintenance and documentation of our powered equipment such as saws, generators and vehicle mounted equipment. As an additional duty, our maintenance supervisor is responsible for larger exterior maintenance projects at our fire stations such as snow plowing and parking lot maintenance.

Firefighter Utility Position – The Utility Firefighter position was added as a full-time position in 2019. The position was designed and implemented to provide assistance in many different areas within the fire department operations. Some of the main examples of work associated with this position are the covering open driver shifts at the fire stations, performing maintenance and inspections of vehicles, equipment and facilities and to respond to emergency calls for service.

This position has allowed for a more consistent staffing level and became an effective measure to allow for other fire department staff to better focus on their assigned duties. As the priorities and nature of work were established, this position became a more fluid and in-depth asset that worked to complete larger maintenance projects and assist with the logistical function within the fire department.



2019 ANNUAL REPORT

Fire Department Program Descriptions (continued)

Township Manager – The Township Manager is a board-appointed position created to oversee the day to day operations of the Township. The Township Manager supervises all department heads and employees, acts as the chief administrative officer of the township, personnel director and purchasing agent. The Township Manager is also responsible for preparing and administering the annual budget. Township Manager Dexter Mitchell remained the Township Manager for 2019.

Fire Commissioner – The Fire Commissioner is a township board member that is appointed by the township board. The Fire Commissioner acts as a liaison between the township board and the fire chief in regards to fire department operations, response and budgeting. Township Supervisor Donald Martin remained the Fire Commissioner for 2019.

Fire Department Chaplain – The Fire Department Chaplain position was added in September of 2017. As with many other local police and fire organizations, the need to have a good working relationship with a chaplain *before* a time of need was identified. Working with the Missional Chaplains Program located in Kalamazoo, Kalamazoo Township joined a program that provides an always available chaplain resource to many public safety agencies in Kalamazoo County. This resource provides for many aspects of employee assistance and support to include spiritual and personal counseling to department members and their families as requested. Fire Department Chaplain Ken Smeader remained the Fire Commissioner for 2019.



2019 ANNUAL REPORT

Emergency Response Analysis

In 2019 the Department responded to a total of 2,515 incidents. 2,039 being rescue related, and 476 being fire related.

Calls by Station

Station # 1= 618 / 482

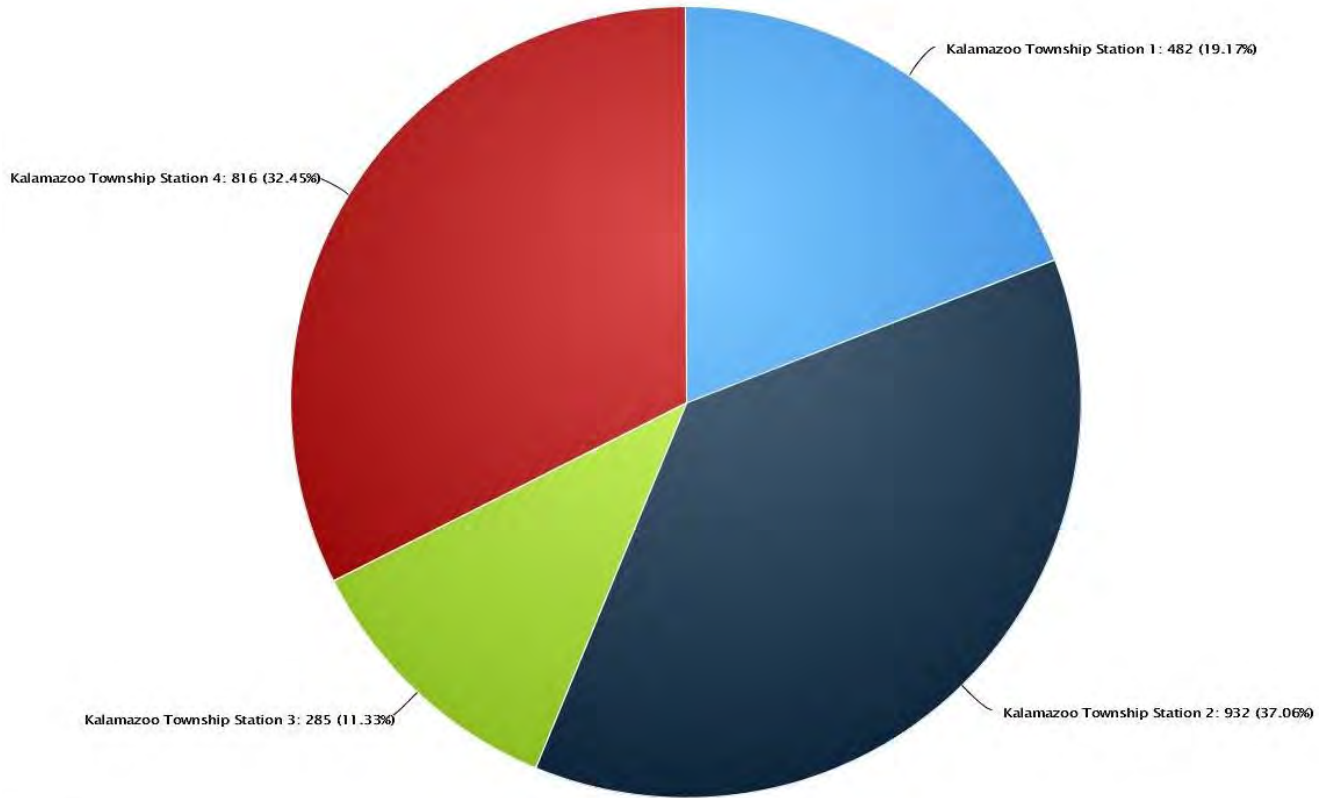
Station # 3= 285 / 285

Station # 2= 1,022 / 932

Station # 4= 845 / 816

With Assists / Without Assists

2019 Annual Report Calls by Station



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2019 ANNUAL REPORT

Emergency Response Analysis (continued)

Northwood

responding to:

Eastwood = 61
Westwood = 64
Lakewood = 11

Eastwood

responding to:

Northwood = 36
Westwood = 1
Lakewood = 53

Westwood

responding to:

Northwood = 29
Eastwood = 0
Lakewood = 0

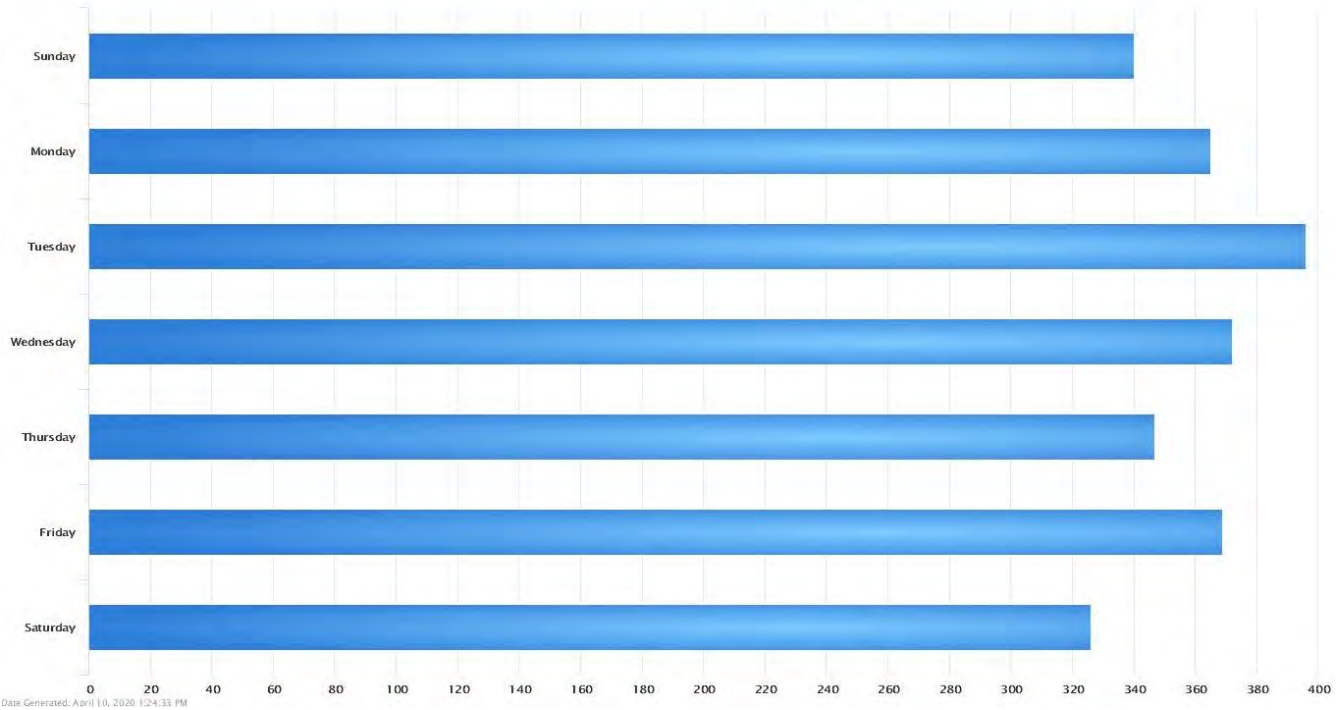
Day of Week

Monday = 365
Tuesday = 396
Wednesday = 372
Thursday = 347
Friday = 369
Saturday = 326
Sunday = 340

Time of Day

00:00 – 03:59 = 243
04:00 – 07:59 = 249
08:00 – 11:59 = 498
12:00 – 15:59 = 526
16:00 – 19:59 = 552
20:00 – 23:59 = 447

2019 Annual Report Calls by Day of Week



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2019 ANNUAL REPORT

Emergency Response Analysis (continued)

In the past 10 years, demands for service of the fire department have been increasing on average, with 2019 showing a 26% increase in rescue, 15% increase in fire and a 24% increase in total calls for service when compared to the previous year.

	Calls for Service	Fire Related	Rescue Related	Assists Between Stations	Mutual Aid Given
2010	1,504	339	1,165	151	112
2011	1,494	351	1,143	173	103
2012	1,681	444	1,237	151	126
2013	1,667	451	1,216	132	133
2014	1,777	447	1,330	186	106
2015	1,792	463	1,329	183	116
2016	1,899	306	1,593	180	128
2017	1,809	393	1,416	192	159
2018	2,029	412	1,617	228	158
2019	2,515	476	2,039	255	361

	Total FF Responses	Average Cost Per Call	Average FF's per call
2010	10,540	\$121.45	7.0
2011	9,513	\$111.04	6.4
2012	10,402	\$107.57	6.2
2013	10,494	\$109.31	6.3
2014	11,414	\$114.37	6.4
2015	11,454	\$114.37	6.4
2016	11,366	\$107.56	5.9
2017	11,325	\$112.30	6.1
2018	12,745	\$113.46	6.1
2019	15,104	\$114.62	6.1



2019 ANNUAL REPORT

Emergency Response Analysis (continued)

The following is a breakdown of the calls by type and frequency for 2019

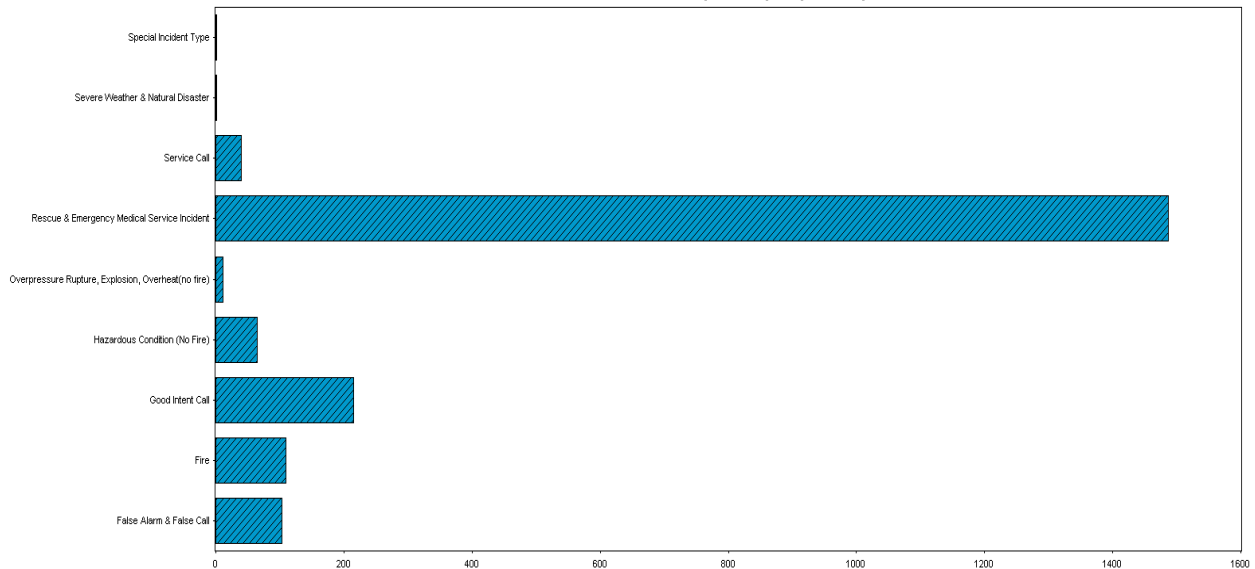
Rescues

Abdominal Pain = 27	Aid Given – Medicals = 165	Allergic Reaction/Stings = 16
Altered Mental Status = 67	Animal Bite = 1	Assault = 16
Assist Police = 18	Attempt Suicide = 10	Back Pain = 10
Breathing Problem = 350	Burns = 0	Cancelled en Route = 126
Carbon Monoxide Call = 18	Cardiac Arrest = 10	Chest Pain = 208
Choking = 6	Convulsions/Seizure = 140	Diabetic Problem = 23
EMS Alarm = 66	Eye Injury = 1	Fall = 157
Head Injury/Pain = 9	Heat Exhaustion = 2	Hemorrhage = 28
Lift Assist = 38	Motor Vehicle Accident = 125	Nothing Found/Arrival = 14
Overdose/Poisoning = 25	Pregnancy/OB = 7	Psychiatric Problems = 16
Sick Person = 97	Stab/Gunshot Wound = 2	Stroke = 50
Unconscious = 56	Unknown/Person Down = 117	Welfare Check = 18

Fires

Aid Given – Fires = 175	Aid Given – Move-Ups = 17	Burning Complaint = 33
Dumpster Fire = 7	Elevator Rescue = 1	Fire Alarm = 67
Forcible Entry = 4	Gas Leak = 21	Grass/Brush Fire = 3
HazMat = 1	High Angle Rescue = 1	Smoke Investigation = 45
Structure Fire = 21	Vehicle Fire = 10	Water Rescue/Drowning = 0
Wires Down/Arcing = 70		

Incident Type Summary
Alarm Date Between {01/01/2018} And {12/31/2018}





2019 ANNUAL REPORT

Initial Aid Summary

The Township of Kalamazoo has active Initial Aid agreements with the cities of Kalamazoo and Parchment as well as the townships of Oshtemo and Comstock to provide residents with higher levels of service than each municipality could provide on their own. These levels of service are provided automatically with the receipt of the alarm to provide for immediate response in conjunction with these other agencies as follows:

Comstock Township runs all emergency calls in the Lakewood area and provides an Engine on all calls of Smoke, Fire, or Smell of Gas inside of a structure in Eastwood's district. In return, Kalamazoo Township provides a ladder truck for Comstock's commercial and multi-story residential structures.



The City of Kalamazoo provides a Ladder Truck to Kalamazoo Township when there is Smoke, Fire, or Smell of Gas inside of a multi-story residential, or commercial structure. In return Kalamazoo Township provides an Engine for the Northwest section of the City of Kalamazoo, a ladder truck to certain structures in the Northeast corner of the City of Kalamazoo, and an Engine to cover City Station 45 on all second alarm fires in the City of Kalamazoo.

Oshtemo Township provides an Engine on all calls of Smoke, Fire, or Smell of Gas inside of a structure in Westwood's district. In return, Kalamazoo Township provides an Engine for the same calls in the Northeast section of Oshtemo's district.



The City of Parchment and Kalamazoo Township entered into an agreement in which Kalamazoo Township responds to all calls for service in the City of Parchment to assist with equipment and manpower. This agreement began in January of 2019.



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Mutual Aid Summary

The Township of Kalamazoo also has Mutual Aid agreements with all municipalities in Kalamazoo County to provide assistance when requested, and in return those municipalities will provide assistance to the Township of Kalamazoo when requested. These requests are not automatic with the receipt of the alarm like Initial Aid; however, these requests are made at any point during the response to an incident, or while at an incident scene.

The following table is a combined list of Initial Aid and Mutual Aid responses between the Township of Kalamazoo and other municipalities. The Township gave aid a total of 361 times, and received aid 349 times as outlined below:

	Oshtemo		Comstock		KDPS		Cooper		Parchment	
	Given	Received	Given	Received	Given	Received	Given	Received	Given	Received
January	5	3	10	18	1	0	3	0	14	1
February	2	2	7	16	2	4	0	0	17	0
March	4	2	2	25	7	0	0	1	14	0
April	3	4	8	27	3	2	2	0	13	0
May	6	4	4	26	5	2	2	0	19	0
June	6	2	8	26	0	2	2	0	9	0
July	2	3	10	36	4	2	0	1	17	0
August	1	6	7	25	4	3	1	1	13	0
September	2	1	9	21	1	0	0	0	13	0
October	2	2	8	30	3	2	1	0	16	0
November	2	1	13	25	1	1	0	0	10	0
December	3	1	12	21	2	0	0	0	22	0
Totals	38	31	98	296	33	18	11	3	177	1

*In addition to the above chart, the Township of Kalamazoo also assisted Richland Township two times, Texas Township one time, and Alamo Township one time.



2019 ANNUAL REPORT

Fire Loss Summary

There were 29 responses in 2019 with an associated loss caused by smoke and/or fire damage. Those 29 “loss fires” totaled \$760,625 in lost property and contents, and are listed individually below:

Incident #	Date	Location	Fire Type	Est. Property Loss	Est. Content Loss	Total Est. Loss
28	1/4/19	909 Campbell	Kitchen Fire	\$ 200	\$ -	\$ 200
113	1/19/19	1924 Mount Olivet	Structure Fire	\$ 37,750	\$ 30,000	\$ 67,750
143	1/22/19	1825 Junction	Chicken Coop Fire	\$ 100	\$ 25	\$ 125
149	1/24/19	4020 Grand Prairie	Structure Fire	\$ 31,550	\$ 20,000	\$ 51,550
225	2/3/19	1804 Upland	Living Room Fire	\$ 500	\$ 100	\$ 600
305	2/14/19	927 Foster	Vehicle Fire	\$ 500	\$ -	\$ 500
382	2/27/19	328 N Sage #202	Apartment Fire	\$ 40,000	\$ 9,000	\$ 49,000
489	3/15/19	4631 Winding Way	Bedroom Fire	\$ -	\$ 100	\$ 100
522	3/21/19	3520 N Drake A-209	Microwave Fire	\$ -	\$ 400	\$ 400
571	3/29/19	Arthur Ave	Motorcycle Fire	\$ 1,000	\$ -	\$ 1,000
693	4/15/19	3111 Carleton	Structure Fire	\$ 20,000	\$ 5,000	\$ 25,000
696	4/15/19	2405 E Main	Kitchen Fire	\$ -	\$ 700	\$ 700
720	4/18/19	1409 Upland	Structure Fire	\$ 15,000	\$ 1,000	\$ 16,000
737	4/22/19	126 N Berkley	Trash Can with Exposure	\$ 200	\$ -	\$ 200
758	4/25/19	1201 Nichols	Structure Fire	\$ 15,000	\$ 200	\$ 15,200
835	5/6/19	3312 Iroquois	Closet Fire	\$ 200	\$ 200	\$ 400
1047	6/1/19	205 S Kendall	Apartment Fire	\$ 3,500	\$ 2,000	\$ 5,500
1100	6/8/19	1928 Gull	Dumpster Fire with Exposure	\$ 800	\$ -	\$ 800
1200	6/22/19	1722 W Main	Vehicle Fire	\$ 2,500	\$ -	\$ 2,500
1248	6/30/19	1928 Colgrove	Vehicle Fire with Exposure	\$ 500	\$ -	\$ 500
1271	7/1/19	2930 W Main	Vehicle Fire	\$ 1,000	\$ -	\$ 1,000
1339	7/8/19	122 S Cherry Hill	Structure Fire	\$ 300,000	\$ 150,000	\$ 450,000
1435	7/20/19	415 N Arlington	Vehicle Fire	\$ 12,000	\$ -	\$ 12,000
1498	7/30/19	627 Washburn	Structure Fire	\$ 7,000	\$ -	\$ 7,000
1669	8/22/19	1718 Huntington	Vehicle Fire	\$ 1,500	\$ -	\$ 1,500
1737	8/31/19	3427 Grace	Structure Fire	\$ 30,000	\$ -	\$ 30,000
1903	9/23/19	1680 Orange Meadow	Garage Fire	\$ 20,000	\$ -	\$ 20,000
2008	10/7/19	304 N Sage #101	Dryer Fire	\$ 100	\$ -	\$ 100
2424	12/15/19	1826 Sunnyside	Bedroom Fire	\$ 500	\$ 500	\$ 1,000

*Property loss is generally considered loss to the structure or vehicle itself, while the content loss is the personal property contained within the structure or vehicle.



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Station 1 (Northwood)

Northwood Fire Station

2617 North Burdick Street

Built in 1948

Houses Engine 811, Engine 821 and Rescue/Brush Truck 851





2019 ANNUAL REPORT

Station 1 (continued)



811

2011 Pierce Saber
1500 Gallon per minute pump
970 Gallons of water
On board foam system with 30 gallons of
Class B foam concentrate
Automated External Defibrillator
Various emergency medical supplies

821
2016 Pierce Saber
1500 Gallon per minute pump
750 Gallons of water
Automated External Defibrillator
Various emergency medical supplies
Extrication Tools



851

2008 Ford F-350
150 Gallon per minute pump
200 Gallons of water
Assorted nozzles and tools for brush fires
Automated External Defibrillator
Various emergency medical supplies



2019 ANNUAL REPORT

Station 2 (Eastwood)

Eastwood Fire Station

2703 East Main Street

Built in 1940

Houses Engine 812, Ladder 842 and Rescue 852





2019 ANNUAL REPORT

Station 2 (continued)



812

2015 Pierce Saber
1500 Gallon per minute pump
720 Gallons of water
On board foam system with 30 gallons of
Class A foam concentrate
Automated External Defibrillator
Various emergency medical supplies
Extrication equipment

842
2007 Sutphen TS-100
1500 Gallon per minute pump
300 Gallons of water
100-foot aerial bucket
Automated External Defibrillator
Various emergency medical
supplies



852

2019 Chevrolet Suburban
Automated External Defibrillator
Various emergency medical supplies



2019 ANNUAL REPORT

Station 3 (Lakewood)

Lakewood Fire Station
3100 Lake Street
Built in 1950, Residence in 1967
Houses Engine 813



813
2007 Sutphen Shield
1500 Gallon per minute pump
1000 Gallons of water
Automated External Defibrillator
Various emergency medical supplies



2019 ANNUAL REPORT

Station 4 (Westwood)

Westwood Fire Station

1310 Nichols Road

Built in 1967

Houses Engine 814, Ladder 844, and Rescue 854





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Station 4 (continued)

814

1998 Pierce Quantum
1500 Gallon per minute pump
880 Gallons of water
Full complement of extrication tools
Automated External Defibrillator
Various emergency medical supplies



844

2009 Sutphen TS-100
1500 Gallon per minute pump
300 Gallons of water
100-foot aerial bucket
Automated External Defibrillator
Various emergency medical supplies

854

2019 Chevrolet Suburban
Automated External Defibrillator
Various emergency medical supplies





2019 ANNUAL REPORT

Apparatus Fleet Status

The average age of our fleet is now approaching seven years old and we have some vehicles which are approaching their replacement dates. We use a replacement date in line with current industry standards in order to plan for vehicle purchases and budget capital improvement funds more efficiently. These replacement dates are used to get the most value out of each piece of apparatus while also replacing them frequently enough to allow for safety and technological improvements to enhance the services we deliver.

- Rescues are replaced approximately every 10 years.
- Engines are replaced approximately every 25 years.
- Ladders are replaced approximately every 30 years.

The table below shows the current timeline of each vehicle, as well as necessary special equipment that must be factored into apparatus purchasing/replacement decisions in order to maintain our current level of service.

Unit	Type	Year	Age	Assigned Station	Projected Replacement	Special equipment
811	Engine	2011	8	Northwood	2037	Foam System
821	Engine	2016	3	Northwood	2041	Vehicle Extrication
851	Rescue/Brush Unit	2008	11	Northwood	2019	Water tank & pump for grass fires
812	Engine	2015	4	Eastwood	2040	Foam System & Extrication
842	Platform Ladder	2007	12	Eastwood	2037	Ladder Truck
852	Rescue	2019	0	Eastwood	2029	
813	Engine	2007	12	Lakewood	2032	
814	Engine	1998	21	Westwood	2023	Vehicle Extrication
844	Platform Ladder	2009	10	Westwood	2039	Ladder Truck
854	Rescue	2019	0	Westwood	2029	
855	Fire Marshal	2014	5	Township	2020	Fire Investigation Equipment
856	Maintenance	2016	3	Township	2022	Snow plow
800	Utility	2019	0	Township	2019	
890	Fire Chief	2018	1	Township	2026	



2019 ANNUAL REPORT

Equipment inspection, testing and maintenance

The annual fire department equipment inspection, testing and maintenance are an important function on both the liability and safety sides of our operation. While much of the inspection, testing and maintenance work is done by our trained and certified fire department personnel, some of the work must be done by contracting to an outside service provider.

The following list describes our larger inspection, testing and maintenance projects that must be performed and documented on an annual basis.

Ground ladder testing – All ground ladders carried on fire apparatus were visually inspected and weight tested with only minor repairs needed. Cost: \$2,800

Ladder truck inspection and testing – Both ladder trucks were visually inspected, and functionally tested. Cost of inspection: \$2,600

Breathing air compressor – A visual inspection was made of both the mobile and fixed location breathing air compressor systems. Quarterly air samples were taken and sent in for analysis. All test samples passed required quality standards. Cost: \$2,300

Fire extinguisher inspections (facility and vehicle) – Visual inspection and annual certification were completed on all fire department facility and vehicle mounted fire extinguishers with only a few minor repairs needed. Cost: \$900

Fire protective coat and pant inspection/maintenance – When our fire protective clothing develops rips, tears, signs of wear or holes, it must be sent to a certified company for inspection and repair. In 2019, equipment was sent in as needed for inspection and maintenance, reducing the amount of fire protective clothing that needed to be replaced. Cost: \$1,400

Self-Contained Breathing Apparatus – 43 units were inspected and flow tested with only minor repairs needed. Cost: \$2,500



2019 ANNUAL REPORT

Capital Purchases

Separate from our operational budget, our capital improvement budget helps us maintain our facilities and provide for equipment purchases that enhance our emergency response capability.

Through continued collaborative efforts with adjoining municipality's emergency responders, we make every attempt to not duplicate special equipment and services between organizations. This process has reduced our overall equipment purchase and maintenance costs.

Listed below are some of the projects completed in 2019

- Replace Breathing Air Compressor – FEMA grant - \$24,900
- Replace utility vehicle (John Deere Gator) - \$10,021
- Purchase 2019 Chevrolet 2500 HD (Maintenance Vehicle) - \$45,500
- Purchase fire gear washer/extractor - \$9,992
- Purchase self-contained breathing apparatus - \$5,800
- Purchase firefighting tools and nozzles – FEMA grant - \$14,800
- Replace fire hose – 700' of 5" and 1150' of 1 ¾" - \$7,400
- Replace 9 sets of fire protective clothing - \$21,700
- Replace 5 thermal imaging cameras – FEMA grant - \$42,000



2019 ANNUAL REPORT

Fire Prevention and Code Enforcement

Inspections consist of the physical inspection of commercial occupancies within the Township of Kalamazoo to enforce fire codes. The length of time spent on these inspections can vary widely depending on the size and hazards of the occupancy.

Citations are issued as an enforcement tool to ensure compliance with fire codes.

Fire/EMS Calls are responses by the fire marshal to emergencies when he is in the area during the time of dispatch, thus providing more rapid response to active emergencies.

Investigations are conducted on most fires, and all loss fires, in an attempt to determine cause and origin. Time spent on these investigations varies widely depending on the complexity of the investigation.

Public Education is time spent in the local schools teaching fire prevention to students throughout the community.

Court Hours are hours spent appearing in court for enforcement of citations, as a witness in arson prosecutions, and anytime subpoenaed as an expert witness.

Burn Complaints are responses to complaints about citizens not burning within the rules outlined in the Kalamazoo Township Burning Ordinance.

Training Hours are those hours spent in advancing education as well as mandatory required credits to maintain licensure as a fire inspector and fire investigator.



2019 ANNUAL REPORT

Training

There are three major categories of training within the department. They are initial employment training, department wide training and outside training. All training hours are paid at the current training rate approved by the township board.

Initial employment training consists of a 295-hour training academy which covers firefighting basics, hazardous material responses, and incident command. New employees must also obtain their Michigan license as a Medical First Responder which is a 100-hour training course. In 2019 the Department hired 8 new paid on call employees.

Department wide training consists of a 3-hour scheduled training every Tuesday in which there is a morning session and evening session to allow our paid on call personnel to attend the one session that does not conflict with their full-time jobs. Training varies every week and covers all areas of the expected job functions. In 2019, our firefighters spent 2,934 hours performing proficiency training within our department. Firefighters also spent 109 hours maintaining their EMS licenses through specific proficiency training offered by the department.

Outside training consists of any training in the region in which an employee attends with the approval of the department. Normally, if an employee receives outside training, all travel, tuition, lodging, and books are covered by the Township. In 2019, our firefighters spent 2,261 hours receiving advanced training outside of the department training program.



*Pictured above is the Kalamazoo Regional Training Tower where department wide training is held several times throughout the year.



2019 ANNUAL REPORT

Inter-Governmental Cooperation

Kalamazoo County Hazardous Materials Response Team

The Kalamazoo County Hazardous Materials Response Team (KCHMRT) is made up of various personnel from numerous fire departments within Kalamazoo County. Their major goal is to provide a level of service that no municipality could alone provide to its residents without a substantial financial commitment.

In 2019 there were four team members and one executive board member from the Township of Kalamazoo on the KCHMRT as outlined below:

- Fire Chief Dave Obreiter – Executive Board Member
- Lieutenant George Tazelaar – Team Member
- Firefighter Derek Bucknell – Team Member
- Firefighter Chris Weidemann – Team Member



These members have additional training above and beyond the requirements of the fire department which take place once a month with the rest of the KCHMRT.

Kalamazoo County Fire Investigator Response Team

The Kalamazoo County Fire Investigator Response Team (KCFIRT) is a group of fire investigators throughout Kalamazoo County that through their combined efforts and schedules allow continuous availability of investigators to respond immediately upon request following a fire in order to determine the cause and origin. Township of Kalamazoo Fire Marshal Todd Kowalski is a Senior Fire Investigator with KCFIRT and Battalion Chief Matt Mulac is an Investigator with the team.



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Appendix

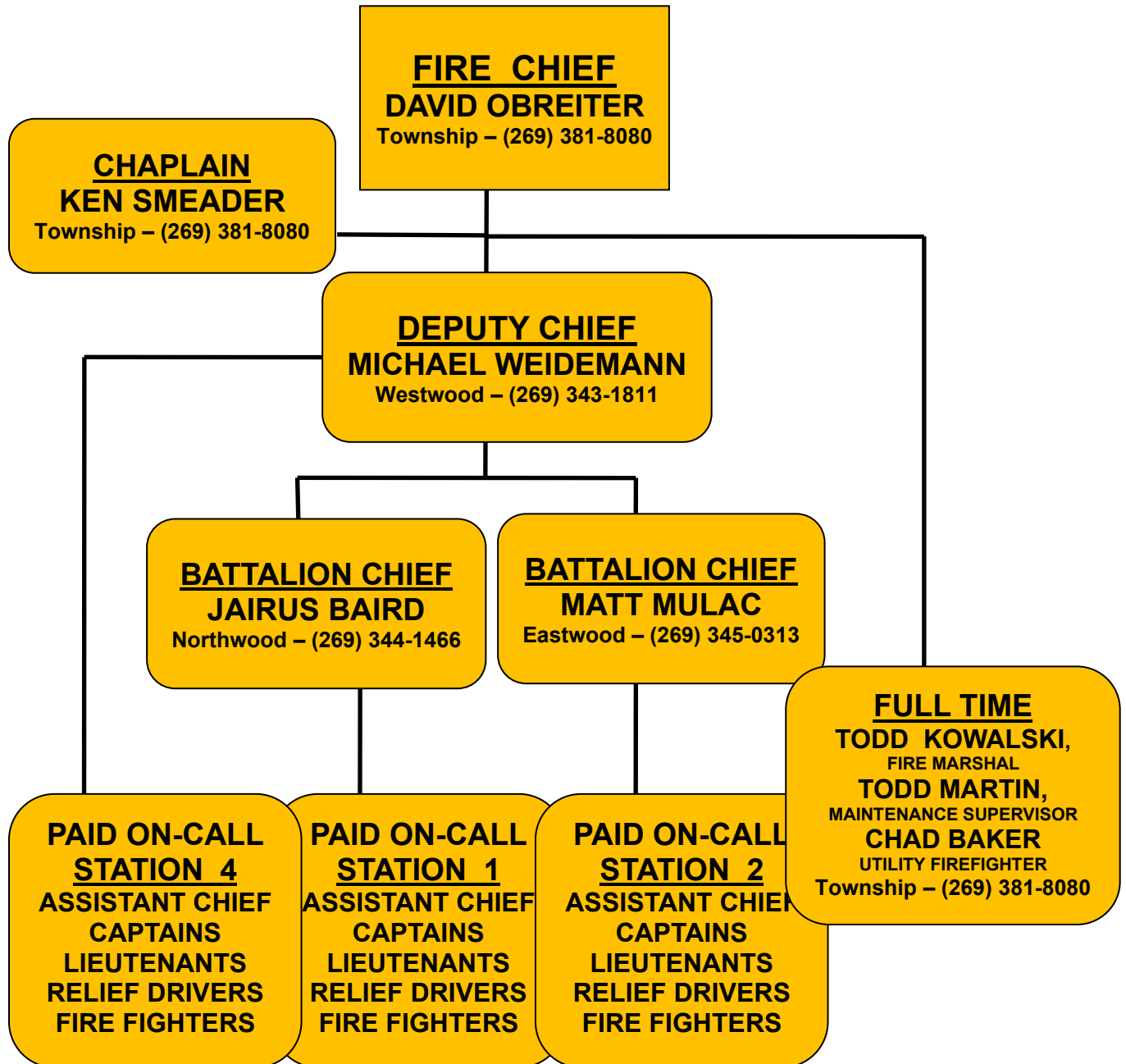
RANK	NAME	Yrs. Of Serv.	RANK	NAME	Yrs. Of Serv.
Lt.	Tim James	43	Lt.	George Tazelaar	8
Capt.	Randy Thompson	42	FF	Brian Tenbrink	8
D/C	Mike Weidemann	35	FF	Mike Rotgers	7
A/C	Dave Hoekstra	34	Disp.	Rachel Baird	6
FF	Mark Warnicke	33	FF	Anthony Tazelaar	5
FF	Joe Vanorder	31	FF	Kent Tatroe	4
Chief	Dave Obreiter	30	FF	Cody Switzer	4
Capt.	Todd Kowalski	29	FF	Erik Brinkert	4
FF	Jim Loedeman	28	FF	Jeremie Bular	3
A/C	Todd Dunfield	27	FF	Edward Medina	3
Capt.	Todd Martin	26	FF	Logan Callen	3
FF	Joe Landreville	25	Chapl.	Ken Smeader	2
B/C	Matt Mulac	22	FF	Brent Boswell	2
Lt.	Tom Sutton	22	FF	Joseph Coudron	2
Disp.	Teresa Weidemann	22	FF	Andrew McCann	2
FF	Rick Trott	16	FF	Travis Wendt	2
FF	Derek Bucknell	15	FF	Connor McCarthy	1
FF	Mike Hubbart	15	FF	DeMonte Spann	1
FF	Dave Ives	15	FF	Mike Miller	1
FF	Dan Merchant	15	FF	Malcolm Jones	1
Lt.	Troy Cox	14	FF	Dillon Moe	1
FF	Al Garnaat	14	FF	Jennifer Gonzalez	NEW
FF	Gabriel Podolsky	13	FF	Brandon Bromley-Root	NEW
FF	Justin Vanorder	13	FF	Brad Juilen	NEW
Capt.	Chad Baker	13	FF	Andrew Romstadt	NEW
B/C	Jairus Baird	11	FF	Ben Barber	NEW
FF	Chris Weidemann	11	FF	Javi Hinojosa	NEW
FF	Shawn Gallagher	10	FF	Jordyn Pillars	NEW
FF	Tom Baas	9	FF	Elizabeth Kowalski	NEW



2019 ANNUAL REPORT

Appendix (continued)

Fire Department Organizational Chart





2019 ANNUAL REPORT

Appendix (continued)

2018 Fire Department Awards presented in March of 2019

Firefighter of the Year (2018)

The Fire Fighter of the Year award is presented to a member of the fire department that has been selected from nominations by their peers. The recipient of this award is selected based on their overall outstanding performance as a fire fighter, performance above and beyond that normally expected of a fire fighter, community service and an overall commitment to improving the fire service.

-Awarded to Firefighter Chris Weidemann

25 Year Service Award

The 25 Year Service Award is presented as a “milestone” in one’s career. It signifies commitment, sacrifice and dedication. It shows an overall individual decision to make a positive impact on an organization. Less than ten percent of our members achieve this accomplishment.

-Awarded to Captain Todd Martin

Citation for Lifesaving

The Citation for Lifesaving is awarded for the saving of a life through various actions, such as the direct application of first aid. The following members were awarded the Citation for Lifesaving for responses during 2018.

ERIK BRINKERT	1	TODD MARTIN	1	GEORGE TAZELAAR	1
JEREMIE BULAR	1	CONNOR MCCARTHY	1	BRIAN TENBRINK	1
LOGAN CALLEN	1	DAN MERCHANT	1	RANDY THOMPSON	1
JOE COUDRON	1	DILLON MOE	1	RICK TROTT	2
AL GARNAAT	1	MATT MULAC	2	CHRIS WEIDEMANN	1
CHRIS GLASSER	1	MIKE ROTGERS	1	MIKE WEIDEMANN	1
TIM JAMES	1	DEMONTE SPANN	1	TERESA WEIDEMANN	1
TODD KOWALSKI	1	CODY SWITZER	1	TRAVIS WENDT	1
JOE LANDREVILLE	1	ANTHONY TAZELAAR	1		

* The number after the name indicates the number of awards that they received.



**KALAMAZOO TOWNSHIP
TREASURER'S REPORT
JUNE 2020**

CASH SUMMARY BY CLASSIFICATION:

<u>FINANCIAL INSTITUTION</u>	<u>CLASSIFICATION</u>	<u>AMOUNT</u>
MERCANTILE BANK	POOL	1,128,072.57
TOTAL POOLED INVESTMENTS**	POOL	14,274,052.49
MERCANTILE BANK	SWET	252,883.36
FIRST NATIONAL BANK OF MICHIGAN	CURRENT TAX	(19.36)
CHEMICAL BANK	MRA	22,635.99
TOTAL CASH SUMMARY BY CLASSIFICATION		<u>\$ 15,677,625.05</u>

****POOLED INVESTMENT DETAIL****

<u>FINANCIAL INSTITUTION</u>	<u>ACCOUNT TYPE</u>	<u>INTEREST RATE</u>	<u>MATURITY DATE</u>	<u>MARKET VALUE</u>
ADVIA CREDIT UNION	CD	1.10%	2/23/2021	260,400.85
ADVIA CREDIT UNION	Ultimate Savings	1.00%	NA	505,213.71
CHEMICAL BANK	MM	0.05%	NA	534,533.33
COMERICA	MM	0.78%	NA	1,422.35
COMERICA	CD	3.10%	11/13/2020	253,100.00
COMERICA	CD	2.15%	12/22/2020	144,382.81
COMERICA	Govt Sec.	2.50%	12/25/2042	243,487.58
CONSUMERS CU	MM	2.00%	NA	1,508,291.58
FIRST NATIONAL BANK	CD	1.75%	7/11/2020	511,087.26
FIRST NATIONAL BANK	CD	1.80%	12/23/2020	516,304.51
FIRST NATIONAL BANK	CD	0.75%	7/6/2020	107,711.17
FIRST NATIONAL BANK	CD	0.45%	2/4/2021	320,139.14
FIRST NATIONAL BANK	CD	1.80%	12/25/2020	502,992.40
FIRST NATIONAL BANK	MM	0.10%	NA	25.69
FIRST SOURCE BANK	CD	0.25%	9/26/2020	512,567.75
FLAGSTAR BANK	CD	1.65%	11/23/2020	256,213.08
HUNTINGTON BANK	MM	1.71%	NA	5.05
LAKE MICHIGAN CREDIT UNION	Savings	2.00%	NA	528,219.42
LAKE MICHIGAN CREDIT UNION	Savings	0.25%	NA	29.53
MACATAWA BANK	CD	0.20%	9/4/2020	109,409.55
MBIA CLASS	INV POOL	1.45%	NA	6,021,040.90
MBIA CLASS - ROAD DEBT SERVICE	INV POOL	1.45%	NA	345,783.55
MERCANTILE BANK OF MI	ICS	0.15%	NA	2.09
MERCANTILE BANK OF MI	CD	2.15%	7/9/2020	628,074.95
STURGIS BANK & TRUST CO	CD	1.70%	8/28/2020	252,647.27
PRIVATE BANK/CIBC	CD	1.90%	9/28/2020	106,274.32
PRIVATE BANK/CIBC	CD	1.90%	9/28/2020	104,692.65
TOTAL FOR POOL INVESTMENT DETAIL				<u>\$ 14,274,052.49</u>

CASH ALLOCATION BY FUND:

<u>FUND DESCRIPTION</u>	<u>FUND NO.</u>	<u>AMOUNT</u>
GENERAL FUND	101/206/207	7,185,008.48
LIVE SCAN	217	88,444.35
STREET LIGHTING	219	358,993.84
RECYCLING	226	225,549.30
DISASTER RESPONSE FUND	258	40,663.98
DRUG LAW ENFORCEMENT	265	100,753.65
LAW ENFORCEMENT TRAINING	266	15,554.66
SWET	267	(15,171.97)
ROAD DEBT SERVICE (VOTED BOND)	301	345,554.61
BUILDING IMPROVEMENTS	402	168,671.78
REVOLVING LOAN	550	1,850.00
GOLF COURSE	584	15,102.36
TRUST & AGENCY	701	119,529.87
MEDICAL REIMBURSEMENT	702	22,635.99
CURRENT TAX	704	(19.36)
S.W.E.T. AGENCY	727	252,883.36
POLICE CAPITAL IMPROVEMENT	810	699,663.35
FIRE CAPITAL IMPROVEMENT	811	2,183,829.96
STREET	812	50,987.43
WATER	871	252,792.54
SEWER FUND	883	3,564,346.87
TOTAL CASH ALLOCATION BY FUND		<u>\$ 15,677,625.05</u>

REVENUE AND EXPENDITURE REPORT FOR KALAMAZOO CHARTER TOWNSHIP
PERIOD ENDING 06/30/2020
% Fiscal Year Completed: 50.00

DEPT/FUND DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 6/30/2019	PREV YEAR	2020 AMENDED BUDGET	YTD BALANCE 6/30/2020	% BDGT USED
			% BDGT USED			
Fund 101 - GENERAL						
Net - Dept 000 - REVENUES	7,166,195.00	5,211,019.58	72.72%	7,381,043.00	5,267,504.35	71.37%
Net - Dept 101 - LEGISLATIVE	(61,300.00)	(20,035.33)	32.68%	(65,225.00)	(20,283.99)	31.10%
Net - Dept 171 - SUPERVISOR	(37,450.00)	(17,519.30)	46.78%	(37,050.00)	(16,908.59)	45.64%
Net - Dept 175 - MANAGER	(203,275.00)	(98,131.13)	48.28%	(200,720.00)	(97,371.15)	48.51%
Net - Dept 191 - ELECTION	(33,450.00)	(3,285.88)	9.82%	0.00	0.00	
Net - Dept 200 - GENERAL SERVICES_ADMIN	(357,865.00)	(171,879.58)	48.03%	(369,230.00)	(161,671.05)	43.79%
Net - Dept 209 - ASSESSOR	(194,900.00)	(100,604.92)	51.62%	(210,045.00)	(96,921.19)	46.14%
Net - Dept 215 - CLERK	(93,950.00)	(44,192.03)	47.04%	(175,065.00)	(87,357.18)	49.90%
Net - Dept 223 - FINANCE	(232,200.00)	(105,968.31)	45.64%	(253,085.00)	(111,661.86)	44.12%
Net - Dept 253 - TREASURER	(37,375.00)	(17,313.98)	46.33%	(39,600.00)	(19,856.42)	50.14%
Net - Dept 265 - MAINTENANCE	(274,340.00)	(126,486.66)	46.11%	(291,710.00)	(113,841.77)	39.03%
Net - Dept 276 - CEMETERY	(31,575.00)	(8,707.66)	27.58%	(34,965.00)	(4,942.97)	14.14%
Net - Dept 310 - CODE ENFORCEMENT	(83,750.00)	(41,045.77)	49.01%	(148,310.00)	(8,669.89)	5.85%
Net - Dept 400 - PLANNING/ZONING	(83,785.00)	(31,567.11)	37.68%	(123,325.00)	(39,729.64)	32.22%
Net - Dept 425 - DISASTER RESPONSE	(10,000.00)	0.00	0.00%	(10,000.00)	0.00	0.00%
Net - Dept 446 - INFRASTRUCTURE MAINTENANCE	(300,000.00)	(500.00)	0.17%	(300,000.00)	(21,122.76)	7.04%
Net - Dept 751 - RECREATION	(23,000.00)	(7,168.04)	31.17%	(13,300.00)	(854.95)	6.43%
Net - Dept 890 - CONTINGENCY	(400,000.00)	(20,000.00)	5.00%	(215,650.00)	(50,000.00)	23.19%
Net - Dept 901 - CAPITAL OUTLAY_GENERAL	(25,000.00)	0.00		0.00	0.00	
Net - Dept 999 - OPERATING TRANSFERS	(5,110,646.00)	(5,110,646.00)	100.00%	(4,760,765.00)	(4,760,765.00)	100.00%
Fund 101 - GENERAL:						
TOTAL REVENUES	7,166,195.00	5,211,019.58		7,381,043.00	5,267,504.35	
TOTAL EXPENDITURES	(7,593,861.00)	(5,925,051.70)		(7,248,045.00)	(5,611,958.41)	
NET OF REVENUES & EXPENDITURES	(427,666.00)	(714,032.12)		132,998.00	(344,454.06)	
Fund 206 - FIRE:						
TOTAL REVENUES	1,704,060.00	1,723,019.22	101.11%	1,520,258.00	1,517,242.22	99.80%
TOTAL EXPENDITURES	(1,721,050.00)	(762,453.01)	44.30%	(1,725,964.00)	(757,310.12)	43.88%
NET OF REVENUES & EXPENDITURES	(16,990.00)	960,566.21		(205,706.00)	759,932.10	
Fund 207 - POLICE:						
TOTAL REVENUES	4,823,196.00	4,455,029.80	92.37%	4,579,821.00	4,212,852.92	91.99%
TOTAL EXPENDITURES	(4,879,600.00)	(2,363,030.64)	48.43%	(4,836,615.00)	(2,277,408.67)	47.09%
NET OF REVENUES & EXPENDITURES	(56,404.00)	2,091,999.16		(256,794.00)	1,935,444.25	

REVENUE AND EXPENDITURE REPORT FOR KALAMAZOO CHARTER TOWNSHIP
PERIOD ENDING 06/30/2020
% Fiscal Year Completed: 50.00

DEPT/FUND DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 6/30/2019	PREV YEAR % BDGT USED	2020 AMENDED BUDGET	YTD BALANCE 6/30/2020	% BDGT USED
Fund 217 - LIVESCAN/SOR:						
TOTAL REVENUES	31,200.00	16,437.48	52.68%	30,200.00	7,050.00	23.34%
TOTAL EXPENDITURES	(23,000.00)	(8,327.00)	36.20%	(23,000.00)	(7,037.14)	30.60%
NET OF REVENUES & EXPENDITURES	8,200.00	8,110.48		7,200.00	12.86	
Fund 219 - STREET LIGHTS:						
TOTAL REVENUES	250,775.00	254,233.56	101.38%	258,494.00	264,793.08	102.44%
TOTAL EXPENDITURES	(251,000.00)	(87,603.53)	34.90%	(246,000.00)	(102,385.70)	41.62%
NET OF REVENUES & EXPENDITURES	(225.00)	166,630.03		12,494.00	162,407.38	
Fund 226 - RECYCLING:						
TOTAL REVENUES	473,245.00	475,441.58	100.46%	503,346.00	503,216.58	99.97%
TOTAL EXPENDITURES	(469,240.00)	(204,874.54)	43.66%	(500,000.00)	(218,521.22)	43.70%
NET OF REVENUES & EXPENDITURES	4,005.00	270,567.04		3,346.00	284,695.36	
Fund 258 - DISASTER RESPONSE FUND:						
TOTAL REVENUES	0.00	0.00		50,000.00	50,000.00	
TOTAL EXPENDITURES	0.00	0.00		(50,000.00)	(9,336.02)	18.67%
NET OF REVENUES & EXPENDITURES	0.00	0.00		0.00	40,663.98	
Fund 265 - DRUG LAW ENFORCEMENT:						
TOTAL REVENUES	6,700.00	6,209.24	92.68%	4,200.00	0.00	0.00%
TOTAL EXPENDITURES	(1,000.00)	0.00	0.00%	(1,000.00)	0.00	0.00%
NET OF REVENUES & EXPENDITURES	5,700.00	6,209.24		3,200.00	-	0.00%
Fund 266 - LAW ENFORCEMENT TRAINING:						
TOTAL REVENUES	19,000.00	15,453.65	81.34%	18,500.00	15,154.90	81.92%
TOTAL EXPENDITURES	(21,000.00)	(13,758.10)	65.51%	(24,355.00)	(4,904.94)	20.14%
NET OF REVENUES & EXPENDITURES	(2,000.00)	1,695.55		(5,855.00)	10,249.96	
Fund 267 - SWET:						
TOTAL REVENUES	55,120.00	27,456.78	49.81%	80,180.00	31,497.00	39.28%
TOTAL EXPENDITURES	(55,120.00)	(34,660.15)	62.88%	(80,030.00)	(46,668.97)	58.31%
NET OF REVENUES & EXPENDITURES	-	(7,203.37)		150.00	(15,171.97)	

REVENUE AND EXPENDITURE REPORT FOR KALAMAZOO CHARTER TOWNSHIP
PERIOD ENDING 06/30/2020
% Fiscal Year Completed: 50.00

DEPT/FUND DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 6/30/2019	PREV YEAR % BDGT USED	2020 AMENDED BUDGET	YTD BALANCE 6/30/2020	% BDGT USED
Fund 301 - ROAD DEBT SERVICE (VOTED BOND):						
TOTAL REVENUES	1,149,941.00	1,187,908.92	103.30%	1,257,207.00	1,225,448.39	97.47%
TOTAL EXPENDITURES	(1,099,300.00)	(1,003,250.00)	91.26%	(1,133,050.00)	(1,046,500.00)	92.36%
NET OF REVENUES & EXPENDITURES	50,641.00	184,658.92		124,157.00	178,948.39	
Fund 402 - TWP BUILDING & GROUNDS IMPROVEMENTS						
TOTAL REVENUES	0.00	10,675.86		1,000.00	0.00	0.00%
TOTAL EXPENDITURES	(435,000.00)	(63,955.11)	14.70%	(150,000.00)	0.00	0.00%
NET OF REVENUES & EXPENDITURES	(435,000.00)	(53,279.25)		(149,000.00)	-	
Fund 584 - GOLF COURSE:						
TOTAL REVENUES	10,400.00	20,257.75	194.79%	15,000.00	10,000.00	66.67%
TOTAL EXPENDITURES	(37,000.00)	(18,101.45)	48.92%	(15,000.00)	(7,895.00)	52.63%
NET OF REVENUES & EXPENDITURES	(26,600.00)	2,156.30		-	2,105.00	
Fund 810 - POLICE CAPITAL IMPROVEMENT:						
TOTAL REVENUES	280,100.00	286,898.94	102.43%	300,777.00	292,860.79	97.37%
TOTAL EXPENDITURES	(309,800.00)	(191,770.57)	61.90%	(346,000.00)	(207,488.67)	59.97%
NET OF REVENUES & EXPENDITURES	(29,700.00)	95,128.37		(45,223.00)	85,372.12	
Fund 811 - FIRE CAPITAL IMPROVEMENT:						
TOTAL REVENUES	568,955.00	577,539.64	101.51%	502,939.00	502,711.17	99.95%
TOTAL EXPENDITURES	(390,500.00)	(129,719.81)	33.22%	(391,500.00)	(48,271.20)	12.33%
NET OF REVENUES & EXPENDITURES	178,455.00	447,819.83		111,439.00	454,439.97	
Fund 812 - STREET IMPROVEMENT:						
TOTAL REVENUES	2,500.00	4,871.85	194.87%	500.00	12,939.99	2588.00%
TOTAL EXPENDITURES	0.00	(162,450.02)		0.00	0.00	
NET OF REVENUES & EXPENDITURES	2,500.00	(157,578.17)		500.00	12,939.99	
Fund 871 - WATER IMPROVEMENT						
TOTAL REVENUES	16,700.00	7,036.60	42.14%	4,500.00	5,938.99	131.98%
TOTAL EXPENDITURES	(27,000.00)	(16,336.50)	60.51%	(17,000.00)	(13,750.00)	80.88%
NET OF REVENUES & EXPENDITURES	(10,300.00)	(9,299.90)		(12,500.00)	(7,811.01)	
Fund 883 - SEWER IMPROVEMENT						
TOTAL REVENUES	45,500.00	79,927.44	175.66%	55,000.00	51,558.43	93.74%
TOTAL EXPENDITURES	(31,000.00)	(16,748.71)	54.03%	(378,850.00)	(18,867.54)	4.98%
NET OF REVENUES & EXPENDITURES	14,500.00	63,178.73		(323,850.00)	32,690.89	

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 06/30/2020		AVAILABLE BALANCE	
			NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)
Fund 101 - GENERAL						
Revenues						
Dept 000 - REVENUES						
101-000-403.00	OPERATING LEVY-C.T.	3,986,928.00	4,009,751.04		(22,823.04)	
101-000-403.01	PMT IN LIEU OF TAX (PILOT)	17,000.00	0.00		17,000.00	
101-000-404.00	ACT 198 -TWP IFT	15,000.00	13,818.62		1,181.38	
101-000-412.00	DELINQUENT PERSONAL PROP TAX	5,000.00	1,858.42		3,141.58	
101-000-424.00	TRAILER FEES	2,500.00	1,240.50		1,259.50	
101-000-445.00	PENALTIES & INTEREST ON TAXES	7,500.00	7,819.46		(319.46)	
101-000-451.00	CABLE TV FRANCHISE FEE 3%	160,000.00	43,964.16		116,035.84	
101-000-473.00	RENTAL APPLICATION FEES	55,000.00	4,500.00		50,500.00	
101-000-473.01	MM APPLICATION FEES	50,000.00	35,000.00		15,000.00	
101-000-474.00	LICENSE FEES/SIGNS	2,500.00	830.00		1,670.00	
101-000-477.00	SPEC. INSP/PLAN REVIEW/ZONING FEE	10,000.00	7,100.00		2,900.00	
101-000-573.00	LOCAL COMMUNITY STABILIZATION SHARE	140,000.00	186,420.00		(46,420.00)	
101-000-575.00	STATE SHARED	2,351,988.00	733,009.00		1,618,979.00	
101-000-576.00	LIQUOR LICENSES	8,000.00	0.00		8,000.00	
101-000-578.00	VIOLATION BUREAU	1,300.00	90.00		1,210.00	
101-000-587.00	ELECTION REIMBURSEMENT	14,000.00	0.00		14,000.00	
101-000-602.00	WITNESS/JURY-GEN ONLY	50.00	0.00		50.00	
101-000-603.00	UNCLASSIFIED	1,500.00	260.99		1,239.01	
101-000-603.01	LOCAL GOVT REVENUE	500.00	11,737.52		(11,237.52)	
101-000-626.00	PASSPORT FEE/FIRE REPORTS	25,000.00	7,175.00		17,825.00	
101-000-626.01	COPY FEES-COMPUTER	50.00	0.00		50.00	
101-000-629.00	TOWNSHIP SERVICE	2,500.00	2,382.28		117.72	
101-000-629.01	TWP CLEAN-UP/MOWING/DEMO SRVC	15,000.00	7,117.09		7,882.91	
101-000-630.00	LEASE PAYMENTS	35,000.00	17,504.79		17,495.21	
101-000-633.00	MONUMENT INSTALLATION	1,000.00	800.00		200.00	
101-000-634.00	INTERMENT FEES	10,000.00	3,600.00		6,400.00	
101-000-643.00	SALE OF LOTS-CEMETERY	1,500.00	375.00		1,125.00	
101-000-651.00	TAX ADMIN FEE	234,227.00	88,661.44		145,565.56	
101-000-652.00	TAX COLLECTION FEES	30,000.00	0.00		30,000.00	
101-000-654.00	WATER SURCHARGE FEES	120,000.00	35,597.59		84,402.41	
101-000-658.00	FSA FORFEITURE	500.00	0.00		500.00	
101-000-660.00	DISTRICT COURT FEES	25,000.00	7,607.31		17,392.69	
101-000-660.01	FALSE ALARM	1,500.00	450.00		1,050.00	
101-000-664.00	INTEREST EARNED	30,000.00	37,059.14		(7,059.14)	
101-000-667.00	ROOM RENTAL - INCOME	6,000.00	1,775.00		4,225.00	
101-000-671.00	METRO ACT PAYMENTS	11,500.00	0.00		11,500.00	
101-000-688.00	INS. PREMIUM REFUND	3,500.00	0.00		3,500.00	
Total Dept 000 - REVENUES		7,381,043.00	5,267,504.35		2,113,538.65	
TOTAL REVENUES		7,381,043.00	5,267,504.35		2,113,538.65	
Expenditures						
Dept 101 - LEGISLATIVE						
101-101-711.00	INSURANCE OPT OUT	12,100.00	5,469.42		6,630.58	
101-101-712.00	COMPENSATION - TRUSTEES	30,000.00	8,310.00		21,690.00	
101-101-715.00	FICA	2,000.00	1,051.97		948.03	
101-101-716.00	HEALTH INSURANCE	375.00	118.44		256.56	
101-101-717.00	LIFE INS/STD/LTD	1,250.00	594.55		655.45	
101-101-718.00	PENSION	3,000.00	779.50		2,220.50	
101-101-732.00	DUES/SUBS/PUBL	3,000.00	0.00		3,000.00	
101-101-862.00	TRAVEL - CONFERENCES	6,000.00	91.00		5,909.00	
101-101-903.00	NOTICE & PUBL.	7,500.00	3,869.11		3,630.89	
Total Dept 101 - LEGISLATIVE		65,225.00	20,283.99		44,941.01	
Dept 171 - SUPERVISOR						
101-171-701.00	WAGES - DEPARTMENT HEAD	15,000.00	7,499.96		7,500.04	
101-171-715.00	FICA	790.00	394.26		395.74	
101-171-716.00	HEALTH INSURANCE	15,950.00	7,974.00		7,976.00	
101-171-717.00	LIFE INS/STD/LTD	310.00	158.40		151.60	
101-171-718.00	PENSION	1,500.00	749.97		750.03	
101-171-732.00	DUES/SUBS/PUBL	1,000.00	0.00		1,000.00	
101-171-862.00	TRAVEL - CONFERENCES	2,500.00	132.00		2,368.00	
Total Dept 171 - SUPERVISOR		37,050.00	16,908.59		20,141.41	
Dept 175 - MANAGER						
101-175-701.00	WAGES - DEPARTMENT HEAD	99,500.00	49,750.09		49,749.91	
101-175-702.00	WAGES -	46,800.00	22,078.89		24,721.11	
101-175-711.00	INSURANCE OPT OUT	5,410.00	2,705.52		2,704.48	
101-175-715.00	FICA	9,625.00	5,547.51		4,077.49	

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 06/30/2020		AVAILABLE BALANCE	
			NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)
Fund 101 - GENERAL						
Expenditures						
101-175-716.00	HEALTH INSURANCE	14,515.00	7,005.60		7,509.40	
101-175-717.00	LIFE INS/STD/LTD	2,650.00	1,334.40		1,315.60	
101-175-718.00	PENSION	15,560.00	7,624.40		7,935.60	
101-175-732.00	DUES/SUBS/PUBL	2,000.00	502.50		1,497.50	
101-175-740.00	OPERATING SUPPLIES	500.00	205.19		294.81	
101-175-853.00	TELEPHONE	660.00	312.50		347.50	
101-175-862.00	TRAVEL - CONFERENCES	2,500.00	304.55		2,195.45	
101-175-862.01	TRAVEL - CONFERENCES - STAFF	1,000.00	0.00		1,000.00	
Total Dept 175 - MANAGER		200,720.00	97,371.15		103,348.85	
Dept 200 - GENERAL SERVICES ADMIN						
101-200-702.00	WAGES -	59,600.00	28,692.57		30,907.43	
101-200-703.00	OVERTIME	500.00	242.82		257.18	
101-200-711.00	INSURANCE OPT OUT	2,280.00	0.00		2,280.00	
101-200-715.00	FICA	4,535.00	2,090.64		2,444.36	
101-200-716.00	HEALTH INSURANCE	6,705.00	3,352.14		3,352.86	
101-200-716.01	HEALTH INSURANCE - RETIREE	4,870.00	2,609.84		2,260.16	
101-200-717.00	LIFE INS/STD/LTD	800.00	413.70		386.30	
101-200-718.00	PENSION	4,240.00	1,975.47		2,264.53	
101-200-727.00	OFFICE SUPPLIES	10,000.00	3,244.77		6,755.23	
101-200-730.00	POSTAGE	8,750.00	8,040.00		710.00	
101-200-732.00	DUES/SUBS/PUBL	7,000.00	7,890.05		(890.05)	
101-200-740.00	OPERATING SUPPLIES	6,000.00	6,229.82		(229.82)	
101-200-742.00	SOFTWARE PROGRAMS/FEES	7,500.00	15.89		7,484.11	
101-200-747.00	SMALL TOOLS & EQUIPMENT	500.00	0.00		500.00	
101-200-810.00	COMPUTER SERVICE	20,000.00	8,200.00		11,800.00	
101-200-811.00	PURCHASED SERVICE	25,200.00	8,512.87		16,687.13	
101-200-814.00	PURCHASED MAINT. SERVICE	3,200.00	1,117.00		2,083.00	
101-200-815.00	OTHER FEES	2,000.00	528.95		1,471.05	
101-200-820.00	ENGINEERING SERVICES	2,500.00	1,958.50		541.50	
101-200-826.00	LEGAL SERVICES-BD. MEET.	6,000.00	2,595.00		3,405.00	
101-200-827.00	LEGAL SERVICE-GEN. TWP.	42,000.00	20,757.25		21,242.75	
101-200-853.00	TELEPHONE	1,500.00	1,562.24		(62.24)	
101-200-861.00	MILEAGE REIMB	100.00	0.00		100.00	
101-200-862.00	TRAVEL - CONFERENCES	1,000.00	0.00		1,000.00	
101-200-903.00	NOTICES AND PUBLICATIONS	2,500.00	777.56		1,722.44	
101-200-912.00	INSURANCE/BOND-GENERAL	35,000.00	17,847.12		17,152.88	
101-200-913.00	WORKER'S COMP.	10,200.00	5,019.79		5,180.21	
101-200-914.00	HEALTH MGMT	0.00	150.00		(150.00)	
101-200-921.00	UTILITIES - ELECTRIC	35,000.00	14,419.83		20,580.17	
101-200-922.00	UTILITIES - CABLE/INTERNET	6,800.00	2,272.55		4,527.45	
101-200-923.00	UTILITIES - NATURAL GAS	15,000.00	4,395.47		10,604.53	
101-200-924.00	UTILITIES - WASTE/RECYCLE	3,500.00	1,714.20		1,785.80	
101-200-927.00	UTILITIES - WATER	2,500.00	474.70		2,025.30	
101-200-956.00	UNCLASSIFIED	500.00	0.00		500.00	
101-200-960.00	TUITION/TRAINING	1,000.00	0.00		1,000.00	
101-200-983.00	EQUIPMENT	30,450.00	4,570.31		25,879.69	
Total Dept 200 - GENERAL SERVICES_ADMIN		369,230.00	161,671.05		207,558.95	
Dept 209 - ASSESSOR						
101-209-701.00	WAGES - DEPARTMENT HEAD	80,830.00	40,973.71		39,856.29	
101-209-702.00	WAGES -	51,850.00	22,063.01		29,786.99	
101-209-711.00	INSURANCE OPT OUT	5,110.00	2,555.52		2,554.48	
101-209-712.00	COMPENSATION-BD. OF REVIEW	2,200.00	1,365.00		835.00	
101-209-715.00	FICA	9,595.00	4,738.25		4,856.75	
101-209-716.00	HEALTH INSURANCE	19,660.00	8,505.49		11,154.51	
101-209-717.00	LIFE INS/STD/LTD	2,425.00	1,348.59		1,076.41	
101-209-718.00	PENSION	15,325.00	7,558.19		7,766.81	
101-209-727.00	OFFICE SUPPLIES	500.00	202.42		297.58	
101-209-730.00	POSTAGE	4,250.00	4,250.00		0.00	
101-209-732.00	DUES/SUBS/PUBL	500.00	33.00		467.00	
101-209-740.00	OPERATING SUPPLIES/MAPS	1,500.00	55.00		1,445.00	
101-209-742.00	SOFTWARE PROGRAMS	2,500.00	0.00		2,500.00	
101-209-751.00	GAS & OIL	500.00	56.72		443.28	
101-209-811.00	PURCHASED SERVICE	2,500.00	1,078.62		1,421.38	
101-209-814.00	PURCHASED MAINT. SERVICE	1,000.00	85.00		915.00	
101-209-827.00	LEGAL SERVICE	7,000.00	800.00		6,200.00	
101-209-861.00	MILEAGE REIMB	100.00	0.00		100.00	
101-209-862.00	TRAVEL - CONFERENCES	250.00	0.00		250.00	
101-209-862.01	TRAVEL - CONFERENCES - STAFF	250.00	0.00		250.00	
101-209-903.00	NOTICES	1,200.00	1,167.67		32.33	
101-209-939.00	MAINT. - VEHICLE	500.00	0.00		500.00	
101-209-960.00	TUITION/TRAINING	500.00	85.00		415.00	

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 06/30/2020		AVAILABLE BALANCE	
			NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)
Fund 101 - GENERAL Expenditures						
Total Dept 209 - ASSESSOR		210,045.00	96,921.19		113,123.81	
Dept 215 - CLERK						
101-215-701.00	WAGES - DEPARTMENT HEAD	15,000.00	7,499.96		7,500.04	
101-215-702.00	WAGES -	56,425.00	29,940.83		26,484.17	
101-215-703.00	OVERTIME	7,000.00	3,951.09		3,048.91	
101-215-711.00	INSURANCE OPT OUT	3,700.00	2,492.52		1,207.48	
101-215-712.00	ELECTION - INSPECTORS	44,360.00	14,604.53		29,755.47	
101-215-715.00	FICA	10,095.00	3,244.01		6,850.99	
101-215-716.00	HEALTH INSURANCE	4,110.00	2,214.11		1,895.89	
101-215-717.00	LIFE INS/STD/LTD	1,225.00	624.03		600.97	
101-215-718.00	PENSION	7,500.00	4,605.28		2,894.72	
101-215-727.00	OFFICE SUPPLIES	2,500.00	3,487.74		(987.74)	
101-215-730.00	POSTAGE	7,000.00	6,921.25		78.75	
101-215-732.00	DUES/SUBS/PUBL	100.00	180.00		(80.00)	
101-215-747.00	SMALL TOOLS & EQUIPMENT	2,500.00	2,893.76		(393.76)	
101-215-811.00	PURCHASED SERVICE	2,000.00	4,121.67		(2,121.67)	
101-215-813.00	COUNTY ELECTION SERVICES	6,700.00	0.00		6,700.00	
101-215-816.00	PURCHASED CLEANING SERV.	250.00	75.00		175.00	
101-215-862.00	TRAVEL - CONFERENCES	2,000.00	91.00		1,909.00	
101-215-862.01	TRAVEL - CONFERENCES - STAFF	2,100.00	0.00		2,100.00	
101-215-914.00	HEALTH MGMT	500.00	410.40		89.60	
Total Dept 215 - CLERK		175,065.00	87,357.18		87,707.82	
Dept 223 - FINANCE						
101-223-701.00	WAGES - DEPARTMENT HEAD	37,150.00	16,333.28		20,816.72	
101-223-702.00	WAGES -	103,050.00	47,945.11		55,104.89	
101-223-703.00	OVERTIME	500.00	13.22		486.78	
101-223-715.00	FICA	9,400.00	4,321.60		5,078.40	
101-223-716.00	HEALTH INSURANCE	34,215.00	16,419.97		17,795.03	
101-223-717.00	LIFE INS/STD/LTD	1,870.00	958.54		911.46	
101-223-718.00	PENSION	11,300.00	5,293.74		6,006.26	
101-223-727.00	OFFICE SUPPLIES	500.00	78.90		421.10	
101-223-732.00	DUES/SUBS/PUBL	1,000.00	0.00		1,000.00	
101-223-742.00	SOFTWARE PROGRAMS	14,000.00	0.00		14,000.00	
101-223-817.00	ACCOUNTING SERVICE	10,000.00	1,717.50		8,282.50	
101-223-817.01	AUDIT SERVICES	15,000.00	10,000.00		5,000.00	
101-223-853.00	TELEPHONE	360.00	75.00		285.00	
101-223-861.00	MILEAGE REIMB	200.00	0.00		200.00	
101-223-862.00	TRAVEL - CONFERENCES	2,140.00	0.00		2,140.00	
101-223-862.01	TRAVEL - CONFERENCES - STAFF	1,500.00	0.00		1,500.00	
101-223-960.00	TUITION/TRAINING	2,000.00	0.00		2,000.00	
101-223-982.00	SOFTWARE PROGRAMS	8,900.00	8,505.00		395.00	
Total Dept 223 - FINANCE		253,085.00	111,661.86		141,423.14	
Dept 253 - TREASURER						
101-253-701.00	WAGES - DEPARTMENT HEAD	15,000.00	7,499.96		7,500.04	
101-253-702.00	WAGES -	1,040.00	520.00		520.00	
101-253-703.00	OVERTIME	200.00	34.74		165.26	
101-253-715.00	FICA	1,250.00	546.93		703.07	
101-253-716.00	HEALTH INSURANCE	10,000.00	3,486.96		6,513.04	
101-253-717.00	LIFE INS/STD/LTD	310.00	158.00		152.00	
101-253-718.00	PENSION	1,600.00	805.44		794.56	
101-253-732.00	DUES/SUBS/PUBL	500.00	0.00		500.00	
101-253-740.00	OPERATING SUPPLIES	500.00	0.00		500.00	
101-253-742.00	SOFTWARE PROGRAMS	2,900.00	2,784.00		116.00	
101-253-814.00	PURCHASED MAINT. SERVICE	1,800.00	1,767.00		33.00	
101-253-862.00	TRAVEL - CONFERENCES	2,500.00	949.95		1,550.05	
101-253-862.01	TRAVEL - CONFERENCES - STAFF	2,000.00	1,303.44		696.56	
Total Dept 253 - TREASURER		39,600.00	19,856.42		19,743.58	
Dept 265 - MAINTENANCE						
101-265-702.00	WAGES -	139,100.00	56,678.02		82,421.98	
101-265-703.00	OVERTIME	2,000.00	2,932.30		(932.30)	
101-265-715.00	FICA	9,580.00	4,175.89		5,404.11	
101-265-716.00	HEALTH INSURANCE	48,375.00	27,090.50		21,284.50	
101-265-716.01	HEALTH INSURANCE - RETIREE	4,500.00	2,609.84		1,890.16	
101-265-717.00	LIFE INS/STD/LTD	3,015.00	1,382.86		1,632.14	
101-265-718.00	PENSION	17,100.00	6,733.67		10,366.33	

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 06/30/2020		AVAILABLE BALANCE	
			NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)
Fund 101 - GENERAL						
Expenditures						
101-265-740.00	OPERATING SUPPLIES	7,000.00	2,248.25		4,751.75	
101-265-747.00	SMALL TOOLS & EQUIPMENT	4,000.00	2,163.54		1,836.46	
101-265-748.00	PERSONAL EQUIP. - ALLOWANCE	2,000.00	142.50		1,857.50	
101-265-751.00	GAS & OIL	3,000.00	577.22		2,422.78	
101-265-811.00	PURCHASED SERVICE	8,000.00	3,145.65		4,854.35	
101-265-853.00	TELEPHONE	540.00	135.00		405.00	
101-265-931.00	MAINT. - BUILDING	25,000.00	238.00		24,762.00	
101-265-932.00	MAINT. - GROUNDS	13,000.00	2,599.50		10,400.50	
101-265-934.00	MAINT. - MACHINE	2,000.00	417.69		1,582.31	
101-265-939.00	MAINT. - VEHICLE	3,000.00	571.34		2,428.66	
101-265-945.00	RENTALS - EQUIPMENT	500.00	0.00		500.00	
Total Dept 265 - MAINTENANCE		291,710.00	113,841.77		177,868.23	
Dept 276 - CEMETERY						
101-276-705.00	WAGES - MAINTENANCE	10,000.00	1,858.91		8,141.09	
101-276-706.00	CEMETERY OVERTIME	500.00	70.59		429.41	
101-276-715.00	FICA	765.00	132.75		632.25	
101-276-716.00	HEALTH INSURANCE	4,050.00	591.51		3,458.49	
101-276-717.00	LIFE INS/STD/LTD	250.00	27.06		222.94	
101-276-718.00	PENSION	1,200.00	231.53		968.47	
101-276-740.00	OPERATING SUPPLIES	2,000.00	0.00		2,000.00	
101-276-742.00	SOFTWARE PROGRAMS	2,200.00	0.00		2,200.00	
101-276-811.00	PURCHASED SERVICE	6,950.00	860.00		6,090.00	
101-276-924.00	UTILITIES - WASTE/RECYCLE	550.00	273.00		277.00	
101-276-927.00	UTILITIES - WATER	1,000.00	0.00		1,000.00	
101-276-931.00	REPAIRS - MAINT.	500.00	0.00		500.00	
101-276-932.00	MAINT. - GROUNDS	2,500.00	90.12		2,409.88	
101-276-945.00	RENTALS - EQUIPMENT	2,500.00	807.50		1,692.50	
Total Dept 276 - CEMETERY		34,965.00	4,942.97		30,022.03	
Dept 310 - ENFORCEMENT (ORD, UNSAFE BDG, RENTAL)						
101-310-702.00	WAGES -	18,860.00	551.86		18,308.14	
101-310-715.00	FICA	1,450.00	42.22		1,407.78	
101-310-740.00	OPERATING SUPPLIES	2,000.00	0.00		2,000.00	
101-310-811.00	PURCHASED SERVICE	95,000.00	4,419.61		90,580.39	
101-310-827.00	LEGAL SERVICE-GEN. TWP.	30,000.00	3,656.20		26,343.80	
101-310-862.00	TRAVEL - CONFERENCES	1,000.00	0.00		1,000.00	
Total Dept 310 - ENFORCEMENT (ORD, UNSAFE BDG, RENTAL)		148,310.00	8,669.89		139,640.11	
Dept 400 - PLANNING/ZONING						
101-400-703.00	OVERTIME	0.00	205.89		(205.89)	
101-400-712.00	PLANNING/APPEALS BOARD	10,000.00	5,050.00		4,950.00	
101-400-715.00	FICA	765.00	401.39		363.61	
101-400-718.00	PENSION	0.00	29.59		(29.59)	
101-400-727.00	OFFICE SUPPLIES	200.00	0.00		200.00	
101-400-732.00	DUES/SUBS/PUBL	360.00	360.00		0.00	
101-400-811.00	PURCHASED SERVICE	5,000.00	3,604.00		1,396.00	
101-400-820.00	ENGINEERING SERVICES	37,500.00	0.00		37,500.00	
101-400-821.00	PLANNING CONSULTANT	35,000.00	13,050.00		21,950.00	
101-400-827.00	LEGAL SERVICES - GEN. TWP.	25,000.00	14,328.50		10,671.50	
101-400-862.00	TRAVEL - CONFERENCES	1,000.00	0.00		1,000.00	
101-400-903.00	NOTICES	8,500.00	2,700.27		5,799.73	
Total Dept 400 - PLANNING/ZONING		123,325.00	39,729.64		83,595.36	
Dept 425 - DISASTER RESPONSE						
101-425-740.00	DISASTER RELIEF	10,000.00	0.00		10,000.00	
Total Dept 425 - DISASTER RESPONSE		10,000.00	0.00		10,000.00	
Dept 446 - INFRASTRUCTURE MAINTENANCE						
101-446-965.00	DRAINS - AT LARGE	12,800.00	12,766.80		33.20	
101-446-969.00	ROAD MAINTENANCE	237,200.00	8,355.96		228,844.04	
101-446-969.01	SIDEWALK MAINTENANCE	50,000.00	0.00		50,000.00	
Total Dept 446 - INFRASTRUCTURE MAINTENANCE		300,000.00	21,122.76		278,877.24	

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE		AVAILABLE
			NORMAL	(ABNORMAL)	BALANCE
			NORMAL	(ABNORMAL)	(NORMAL (ABNORMAL))
Fund 101 - GENERAL					
Expenditures					
Dept 751 - RECREATION					
101-751-740.00	OPERATING SUPPLIES	3,500.00	404.00		3,096.00
101-751-811.00	PURCHASED SERVICE	500.00	41.00		459.00
101-751-921.00	UTILITIES - ELECTRIC	2,000.00	136.95		1,863.05
101-751-924.00	UTILITIES - WASTE/RECYCLE	500.00	273.00		227.00
101-751-927.00	UTILITIES - WATER	300.00	0.00		300.00
101-751-932.00	REPAIRS - MAINT. GROUNDS	3,500.00	0.00		3,500.00
101-751-970.00	CAPITAL OUTLAY	3,000.00	0.00		3,000.00
Total Dept 751 - RECREATION		13,300.00	854.95		12,445.05
Dept 890 - CONTINGENCY					
101-890-955.00	CONTINGENT EXPENSES	215,650.00	50,000.00		165,650.00
Total Dept 890 - CONTINGENCY		215,650.00	50,000.00		165,650.00
Dept 999 - OPERATING TRANSFERS					
101-999-999.00	INTERFUND TRANSFERS OUT	4,760,765.00	4,760,765.00		0.00
Total Dept 999 - OPERATING TRANSFERS		4,760,765.00	4,760,765.00		0.00
TOTAL EXPENDITURES		7,248,045.00	5,611,958.41		1,636,086.59
Fund 101 - GENERAL:					
TOTAL REVENUES		7,381,043.00	5,267,504.35		2,113,538.65
TOTAL EXPENDITURES		7,248,045.00	5,611,958.41		1,636,086.59
NET OF REVENUES & EXPENDITURES		132,998.00	(344,454.06)		477,452.06

User: NDESAI

PERIOD ENDING 06/30/2020

DB: Kalamazoo Twp

% Fiscal Year Completed: 49.73

GL NUMBER	DESCRIPTION	2020		YTD BALANCE	AVAILABLE
		AMENDED BUDGET	NORMAL	06/30/2020 (ABNORMAL)	BALANCE (ABNORMAL)
Fund 206 - FIRE					
Revenues					
Dept 000 - REVENUES					
206-000-582.00	PARCHMENT CONTRACT	41,000.00		39,025.00	1,975.00
206-000-682.00	CHARGES FOR SERVICES - FIRE RESPONSE	2,000.00		959.22	1,040.78
206-000-699.00	INTERFUND TRANSFERS IN	1,477,258.00		1,477,258.00	0.00
Total Dept 000 - REVENUES		1,520,258.00		1,517,242.22	3,015.78
TOTAL REVENUES		1,520,258.00		1,517,242.22	3,015.78
Expenditures					
Dept 336 - FIRE					
206-336-701.00	WAGES - CHIEF	98,259.00		48,223.44	50,035.56
206-336-702.00	WAGES -	377,360.00		179,974.54	197,385.46
206-336-702.02	WAGES - OUTSIDE	6,000.00		2,500.00	3,500.00
206-336-703.00	WAGES - OVERTIME	48,000.00		20,425.18	27,574.82
206-336-704.01	RESPONSE TIME - NW	40,000.00		22,708.62	17,291.38
206-336-704.02	RESPONSE TIME - EW	86,000.00		48,317.02	37,682.98
206-336-704.03	RESPONSE TIME - LW	19,000.00		6,896.92	12,103.08
206-336-704.04	RESPONSE TIME - WW	105,000.00		43,613.64	61,386.36
206-336-706.01	SIT TIME - NW	48,000.00		17,877.92	30,122.08
206-336-706.02	SIT TIME	48,000.00		17,545.84	30,454.16
206-336-706.03	SIT TIME	1,500.00		375.00	1,125.00
206-336-706.04	SIT TIME	78,000.00		35,779.94	42,220.06
206-336-707.00	TRAINING	56,000.00		17,681.40	38,318.60
206-336-711.00	INSURANCE OPT OUT	10,820.00		5,411.04	5,408.96
206-336-715.00	FICA	45,000.00		23,138.55	21,861.45
206-336-716.00	HEALTH INSURANCE	87,225.00		43,214.64	44,010.36
206-336-716.01	HEALTH INSURANCE - RETIREE	4,500.00		2,609.84	1,890.16
206-336-717.00	LIFE INS/STD/LTD	8,500.00		4,528.82	3,971.18
206-336-718.00	PENSION	58,350.00		34,608.99	23,741.01
206-336-718.01	PENSION - VOLUNTEER	27,000.00		9,076.08	17,923.92
206-336-723.00	INSURANCE - VOL. FIREMEN	5,500.00		5,427.00	73.00
206-336-727.00	OFFICE SUPPLIES	6,000.00		751.79	5,248.21
206-336-732.00	DUES/SUBS/PUBL	4,000.00		1,486.91	2,513.09
206-336-740.00	OPERATING SUPPLIES	21,000.00		11,646.59	9,353.41
206-336-742.00	SOFTWARE PROGRAMS	10,000.00		4,360.42	5,639.58
206-336-747.00	SMALL TOOLS & EQUIPMENT	35,000.00		2,009.64	32,990.36
206-336-748.00	PERSONAL EQUIPMENT ALLOWANCE	42,000.00		6,892.87	35,107.13
206-336-751.00	GAS & OIL	18,000.00		4,356.85	13,643.15
206-336-780.05	FIRE PREVENTION	1,000.00		0.00	1,000.00
206-336-811.00	PURCHASED & MAINT. SERVICE	27,500.00		10,731.84	16,768.16
206-336-827.00	LEGAL SERVICE	1,500.00		0.00	1,500.00
206-336-853.00	TELEPHONE	18,000.00		9,224.27	8,775.73
206-336-862.00	TRAVEL - CONFERENCES	6,000.00		1,461.74	4,538.26
206-336-912.00	INSURANCE - GENERAL	32,000.00		15,222.55	16,777.45
206-336-913.00	INSURANCE - WORKERS COMP	58,000.00		45,178.11	12,821.89
206-336-914.00	HEALTH MGMT	28,000.00		0.00	28,000.00
206-336-921.01	UTILITIES - ELECTRIC	6,500.00		2,394.59	4,105.41
206-336-921.02	UTILITIES - ELECTRIC	8,600.00		2,579.05	6,020.95
206-336-921.03	UTILITIES - ELECTRIC	2,500.00		669.39	1,830.61
206-336-921.04	UTILITIES - ELECTRIC	8,000.00		3,195.98	4,804.02
206-336-922.01	UTILITIES - CABLE/INTERNET	2,500.00		1,569.44	930.56
206-336-922.02	UTILITIES - CABLE/INTERNET	2,500.00		1,921.79	578.21
206-336-922.03	UTILITIES - CABLE/INTERNET	2,500.00		775.61	1,724.39
206-336-922.04	UTILITIES - CABLE/INTERNET	2,500.00		1,569.24	930.76
206-336-923.01	UTILITIES - NATURAL GAS	5,000.00		2,262.00	2,738.00
206-336-923.02	UTILITIES - NATURAL GAS	5,000.00		2,404.44	2,595.56
206-336-923.03	UTILITIES - NATURAL GAS	2,500.00		896.21	1,603.79
206-336-923.04	UTILITIES - NATURAL GAS	4,500.00		2,162.23	2,337.77
206-336-924.01	UTILITIES - WASTE/RECYCLE	625.00		369.00	256.00
206-336-924.02	UTILITIES - WASTE/RECYCLE	625.00		369.00	256.00
206-336-924.03	UTILITIES - WASTE/RECYCLE	625.00		126.12	498.88
206-336-924.04	UTILITIES - WASTE/RECYCLE	625.00		369.00	256.00
206-336-927.01	UTILITIES - WATER	600.00		290.52	309.48
206-336-927.02	UTILITIES - WATER	1,400.00		581.24	818.76
206-336-927.03	UTILITIES - WATER	450.00		143.11	306.89
206-336-927.04	UTILITIES - WATER	900.00		296.31	603.69
206-336-931.00	MAINT. - BUILDING	40,000.00		6,870.74	33,129.26
206-336-932.00	MAINT. - GROUNDS	4,000.00		2,893.33	1,106.67
206-336-933.00	MAINT. - RADIO	3,000.00		35.00	2,965.00
206-336-934.00	MAINT. - MACHINE	2,000.00		1,580.19	419.81
206-336-939.00	MAINT. - VEHICLE	45,000.00		13,277.59	31,722.41
206-336-960.00	TUITION/TRAINING	6,500.00		4,000.00	2,500.00
206-336-960.01	TUITION REIMBURSEMENT	1,000.00		451.00	549.00

GL NUMBER	DESCRIPTION	2020		YTD BALANCE		AVAILABLE	
		AMENDED	BUDGET	NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)
Fund 206 - FIRE							
Expenditures							
Total Dept 336 - FIRE		1,725,964.00		757,310.12		968,653.88	
TOTAL EXPENDITURES		1,725,964.00		757,310.12		968,653.88	
Fund 206 - FIRE:							
TOTAL REVENUES		1,520,258.00		1,517,242.22		3,015.78	
TOTAL EXPENDITURES		1,725,964.00		757,310.12		968,653.88	
NET OF REVENUES & EXPENDITURES		(205,706.00)		759,932.10		(965,638.10)	

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 06/30/2020		AVAILABLE BALANCE	
			NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)
Fund 207 - POLICE						
Revenues						
Dept 000 - REVENUES						
207-000-412.00	DELINQUENT PERSONAL PROP TAX	0.00		5.43		(5.43)
207-000-430.00	POLICE - OPERATING SPECIAL ASSESS	654,174.00	662,437.81			(8,263.81)
207-000-582.00	PARCHMENT CONTRACT	342,390.00	177,434.25			164,955.75
207-000-582.01	PARCHMENT SPECIAL EVENT	10,000.00	1,877.75			8,122.25
207-000-583.00	KPS - SCH RESOURCE OFFICER	84,900.00	25,511.72			59,388.28
207-000-584.00	KCMHSAS/BORGESS CONTRACT	112,350.00	49,019.56			63,330.44
207-000-673.01	SALE OF POLICE ASSETS	1,500.00	2,911.56			(1,411.56)
207-000-680.01	BYRNE MEMORIAL	14,000.00	0.00			14,000.00
207-000-680.03	OHSP OVERTIME	10,000.00	0.00			10,000.00
207-000-680.06	STATE 911 FUNDS	2,000.00	0.00			2,000.00
207-000-680.07	TOWER SITE - RAVINE ROAD	18,000.00	9,000.00			9,000.00
207-000-681.00	DISABILITY WAGE/WORKMAN'S COMP REIMB	5,000.00	7,967.80			(2,967.80)
207-000-681.01	POLICE OT WAGE REIMBURSEMENTS	45,000.00	0.00			45,000.00
207-000-682.00	CHARGES FOR SERVICES	3,000.00	1,330.25			1,669.75
207-000-683.00	OWI REIMBURSEMENT	3,000.00	1,529.79			1,470.21
207-000-684.00	MISC. REVENUE	500.00	0.00			500.00
207-000-685.00	BOND FEES	500.00	320.00			180.00
207-000-699.00	INTERFUND TRANSFERS IN	3,273,507.00	3,273,507.00			0.00
Total Dept 000 - REVENUES		4,579,821.00	4,212,852.92			366,968.08
TOTAL REVENUES		4,579,821.00	4,212,852.92			366,968.08
Expenditures						
Dept 301 - POLICE						
207-301-701.00	WAGES - DEPARTMENT HEAD	105,270.00	52,878.89			52,391.11
207-301-702.00	WAGES -	2,058,705.00	1,004,111.40			1,054,593.60
207-301-703.00	OVERTIME	100,000.00	32,834.20			67,165.80
207-301-703.01	OUTSIDE OVERTIME	100,000.00	50,478.35			49,521.65
207-301-704.00	CLERICAL WAGES	193,200.00	106,140.46			87,059.54
207-301-704.01	CLERICAL WAGES - SVC OFFICERS	52,300.00	31,153.48			21,146.52
207-301-705.00	CLERICAL WAGES - OT	4,000.00	4,471.82			(471.82)
207-301-706.00	CROSSING GUARDS	37,840.00	13,485.22			24,354.78
207-301-707.00	OFFICER IN CHARGE	3,000.00	553.00			2,447.00
207-301-708.00	HOLIDAY PAY	43,000.00	8,199.90			34,800.10
207-301-709.00	LONGEVITY PAY	36,750.00	15,640.00			21,110.00
207-301-710.00	SICK PAY	15,000.00	2,348.59			12,651.41
207-301-710.01	VACATION PAY	35,000.00	8,622.10			26,377.90
207-301-710.02	COMPENSATORY PAY	0.00	821.79			(821.79)
207-301-711.00	INSURANCE OPT OUT	48,950.00	28,278.54			20,671.46
207-301-715.00	FICA	185,000.00	101,525.13			83,474.87
207-301-716.00	HEALTH INSURANCE	410,000.00	157,120.51			252,879.49
207-301-716.01	HEALTH INSURANCE - RETIREE	123,000.00	50,349.39			72,650.61
207-301-717.00	LIFE INS/STD/LTD	50,000.00	20,346.87			29,653.13
207-301-718.00	CLERICAL PENSION	22,500.00	7,299.12			15,200.88
207-301-718.01	FOP PENSION	378,900.00	171,869.68			207,030.32
207-301-727.00	OFFICE SUPPLIES	5,000.00	2,639.86			2,360.14
207-301-732.00	DUES/SUBS/PUBL	1,600.00	1,421.29			178.71
207-301-740.00	OPERATING SUPPLIES	7,000.00	2,815.84			4,184.16
207-301-742.00	SOFTWARE PROGRAMS	10,000.00	5,532.81			4,467.19
207-301-747.00	SMALL TOOLS & EQUIPMENT	8,500.00	3,942.68			4,557.32
207-301-748.00	UNIFORMS/PERSONAL EQUIPMENT	30,000.00	4,398.83			25,601.17
207-301-749.00	UNIFORM CLEANING	4,000.00	1,434.86			2,565.14
207-301-751.00	GAS & OIL	50,000.00	17,686.80			32,313.20
207-301-780.00	CRIME PREVENTION	1,000.00	0.00			1,000.00
207-301-782.00	INVESTIGATIVE OPERATIONS	5,000.00	642.93			4,357.07
207-301-810.00	COMPUTER SERVICE	20,000.00	0.00			20,000.00
207-301-811.00	PURCHASED SERVICE	7,000.00	3,660.14			3,339.86
207-301-811.05	PURCHASED SERVICE - CONSOL DISPATCH	365,000.00	182,389.00			182,611.00
207-301-812.00	EMPLOYMENT TESTING	10,000.00	5,929.00			4,071.00
207-301-812.01	BACKGROUND INVESTIGATION	2,000.00	0.00			2,000.00
207-301-814.00	PURCHASED MAINT. SERVICE	1,000.00	0.00			1,000.00
207-301-827.00	LEGAL	35,000.00	13,891.50			21,108.50
207-301-853.00	TELEPHONE	18,000.00	6,351.81			11,648.19
207-301-853.01	LEIN BILLING	2,000.00	0.00			2,000.00
207-301-853.02	RADIO TOWER T1 LINE	4,500.00	2,114.00			2,386.00
207-301-862.00	TRAVEL - CONFERENCES	3,000.00	640.35			2,359.65
207-301-903.00	NOTICES	600.00	320.00			280.00
207-301-912.00	INSURANCE - GENERAL	40,000.00	19,421.83			20,578.17
207-301-913.00	WORKER'S COMP.	100,000.00	75,185.88			24,814.12
207-301-914.00	HEALTH MGMT	22,000.00	16,787.12			5,212.88
207-301-921.00	RAVINE TOWER SITE - ELECTRIC	0.00	1,468.50			(1,468.50)
207-301-931.65	TOWER RENT - RAVINE ROAD	18,000.00	7,500.00			10,500.00
207-301-933.00	MAINT. - RADIO	4,500.00	0.00			4,500.00

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 06/30/2020		AVAILABLE BALANCE	
			NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)
Fund 207 - POLICE						
Expenditures						
207-301-934.00	MAINT. - MACHINE	4,500.00		160.75		4,339.25
207-301-939.00	MAINT. - VEHICLE	35,000.00		15,151.99		19,848.01
207-301-945.00	RENTALS - EQUIPMENT	1,000.00		0.00		1,000.00
207-301-956.00	MISC. EXPENSE	1,000.00		892.46		107.54
207-301-960.00	TUITION/TRAINING	0.00		3,500.00		(3,500.00)
207-301-960.01	TUITION REIMBURSEMENT	5,000.00		0.00		5,000.00
207-301-999.00	INTERFUND TRANSFERS OUT	13,000.00		13,000.00		0.00
Total Dept 301 - POLICE		4,836,615.00		2,277,408.67		2,559,206.33
TOTAL EXPENDITURES		4,836,615.00		2,277,408.67		2,559,206.33
Fund 207 - POLICE:						
TOTAL REVENUES		4,579,821.00		4,212,852.92		366,968.08
TOTAL EXPENDITURES		4,836,615.00		2,277,408.67		2,559,206.33
NET OF REVENUES & EXPENDITURES		(256,794.00)		1,935,444.25		(2,192,238.25)

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 06/30/2020		AVAILABLE BALANCE	
			NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)
Fund 217 - LIVESCAN/SOR						
Revenues						
Dept 000 - REVENUES						
217-000-580.00	CONTRIBUTIONS FROM LOCAL UNITS	25,000.00	5,500.00		19,500.00	
217-000-580.01	SOR REVENUE	4,000.00	1,550.00		2,450.00	
217-000-664.00	INTEREST EARNED	1,200.00	0.00		1,200.00	
Total Dept 000 - REVENUES		30,200.00	7,050.00		23,150.00	
TOTAL REVENUES		30,200.00	7,050.00		23,150.00	
Expenditures						
Dept 301 - POLICE						
217-301-956.00	LIVESCAN EXPENSE	20,000.00	6,227.14		13,772.86	
217-301-956.01	SOR EXPENSE	3,000.00	810.00		2,190.00	
Total Dept 301 - POLICE		23,000.00	7,037.14		15,962.86	
TOTAL EXPENDITURES		23,000.00	7,037.14		15,962.86	
Fund 217 - LIVESCAN/SOR:						
TOTAL REVENUES		30,200.00	7,050.00		23,150.00	
TOTAL EXPENDITURES		23,000.00	7,037.14		15,962.86	
NET OF REVENUES & EXPENDITURES		7,200.00	12.86		7,187.14	

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 06/30/2020		AVAILABLE BALANCE	
			NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)
Fund 219 - STREET LIGHTS						
Revenues						
Dept 000 - REVENUES						
219-000-412.00	DELINQUENT PERSONAL PROP TAX	50.00		2.09		47.91
219-000-637.00	C.T. REVENUE	253,444.00		260,737.84		(7,293.84)
219-000-664.00	INTEREST EARNED	5,000.00		4,053.15		946.85
Total Dept 000 - REVENUES		258,494.00		264,793.08		(6,299.08)
TOTAL REVENUES		258,494.00		264,793.08		(6,299.08)
Expenditures						
Dept 448 - STREET LIGHTS						
219-448-921.00	UTILITIES - ELECTRIC	245,000.00		102,385.70		142,614.30
219-448-934.00	MAINT. - MACHINE	1,000.00		0.00		1,000.00
Total Dept 448 - STREET LIGHTS		246,000.00		102,385.70		143,614.30
TOTAL EXPENDITURES		246,000.00		102,385.70		143,614.30
Fund 219 - STREET LIGHTS:						
TOTAL REVENUES		258,494.00		264,793.08		(6,299.08)
TOTAL EXPENDITURES		246,000.00		102,385.70		143,614.30
NET OF REVENUES & EXPENDITURES		12,494.00		162,407.38		(149,913.38)

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE		AVAILABLE
			NORMAL	(ABNORMAL)	BALANCE
			06/30/2020		NORMAL (ABNORMAL)
Fund 226 - RECYCLING					
Revenues					
Dept 000 - REVENUES					
226-000-664.00	INTEREST EARNED	5,000.00	2,646.58		2,353.42
226-000-672.00	SPECIAL ASSESSMENTS	498,346.00	500,570.00		(2,224.00)
Total Dept 000 - REVENUES		503,346.00	503,216.58		129.42
TOTAL REVENUES		503,346.00	503,216.58		129.42
Expenditures					
Dept 527 - RECYCLING					
226-527-811.00	SOLID WASTE	500,000.00	218,521.22		281,478.78
Total Dept 527 - RECYCLING		500,000.00	218,521.22		281,478.78
TOTAL EXPENDITURES		500,000.00	218,521.22		281,478.78
Fund 226 - RECYCLING:					
TOTAL REVENUES		503,346.00	503,216.58		129.42
TOTAL EXPENDITURES		500,000.00	218,521.22		281,478.78
NET OF REVENUES & EXPENDITURES		3,346.00	284,695.36		(281,349.36)

GL NUMBER	DESCRIPTION	2020		YTD BALANCE	AVAILABLE
		AMENDED BUDGET	NORMAL	06/30/2020 (ABNORMAL)	BALANCE (ABNORMAL)
Fund 265 - DRUG LAW ENFORCEMENT					
Revenues					
Dept 000 - REVENUES					
265-000-655.00	DRUG FORFEITURE	2,500.00		0.00	2,500.00
265-000-664.00	INTEREST EARNED	1,700.00		0.00	1,700.00
Total Dept 000 - REVENUES		4,200.00		0.00	4,200.00
TOTAL REVENUES		4,200.00		0.00	4,200.00
Expenditures					
Dept 333 - DRUG LAW ENFORCEMENT					
265-333-956.00	MISC. FORFEITURE EXPENSES	1,000.00		0.00	1,000.00
Total Dept 333 - DRUG LAW ENFORCEMENT		1,000.00		0.00	1,000.00
TOTAL EXPENDITURES		1,000.00		0.00	1,000.00
Fund 265 - DRUG LAW ENFORCEMENT:					
TOTAL REVENUES		4,200.00		0.00	4,200.00
TOTAL EXPENDITURES		1,000.00		0.00	1,000.00
NET OF REVENUES & EXPENDITURES		3,200.00		0.00	3,200.00

GL NUMBER	DESCRIPTION	2020		YTD BALANCE	AVAILABLE
		AMENDED BUDGET	NORMAL	06/30/2020 (ABNORMAL)	BALANCE (ABNORMAL)
Fund 266 - LAW ENFORCEMENT TRAINING					
Revenues					
Dept 000 - REVENUES					
266-000-577.00	PA 302 FUNDS	5,500.00		2,154.90	3,345.10
266-000-699.00	INTERFUND TRANSFERS IN	13,000.00		13,000.00	0.00
Total Dept 000 - REVENUES		18,500.00		15,154.90	3,345.10
TOTAL REVENUES		18,500.00		15,154.90	3,345.10
Expenditures					
Dept 320 - STATE TRAINING MONEY					
266-320-960.00	TUITION/TRAINING	24,355.00		4,904.94	19,450.06
Total Dept 320 - STATE TRAINING MONEY		24,355.00		4,904.94	19,450.06
TOTAL EXPENDITURES		24,355.00		4,904.94	19,450.06
Fund 266 - LAW ENFORCEMENT TRAINING:					
TOTAL REVENUES		18,500.00		15,154.90	3,345.10
TOTAL EXPENDITURES		24,355.00		4,904.94	19,450.06
NET OF REVENUES & EXPENDITURES		(5,855.00)		10,249.96	(16,104.96)

GL NUMBER	DESCRIPTION	2020		YTD BALANCE		AVAILABLE	
		AMENDED BUDGET	NORMAL	06/30/2020	(ABNORMAL)	NORMAL	(ABNORMAL)
Fund 267 - SWET							
Revenues							
Dept 000 - REVENUES							
267-000-574.00	STATE GRANTS	80,180.00		31,497.00		48,683.00	
Total Dept 000 - REVENUES		80,180.00		31,497.00		48,683.00	
TOTAL REVENUES		80,180.00		31,497.00		48,683.00	
Expenditures							
Dept 301 - POLICE							
267-301-702.00	WAGES -	63,500.00		37,966.54		25,533.46	
267-301-715.00	FICA	4,725.00		2,772.36		1,952.64	
267-301-716.00	HEALTH INSURANCE	10,950.00		5,466.30		5,483.70	
267-301-717.00	LIFE INS/STD/LTD	680.00		352.80		327.20	
267-301-913.00	WORKER'S COMP.	175.00		110.97		64.03	
Total Dept 301 - POLICE		80,030.00		46,668.97		33,361.03	
TOTAL EXPENDITURES		80,030.00		46,668.97		33,361.03	
Fund 267 - SWET:							
TOTAL REVENUES		80,180.00		31,497.00		48,683.00	
TOTAL EXPENDITURES		80,030.00		46,668.97		33,361.03	
NET OF REVENUES & EXPENDITURES		150.00		(15,171.97)		15,321.97	

GL NUMBER	DESCRIPTION	2020		YTD BALANCE	AVAILABLE
		AMENDED BUDGET	NORMAL	06/30/2020 (ABNORMAL)	BALANCE (ABNORMAL)
Fund 301 - ROAD DEBT SERVICE (VOTED BOND)					
Revenues					
Dept 000 - REVENUES					
301-000-403.00	OPERATING LEVY-C.T.	1,184,207.00		1,190,692.27	(6,485.27)
301-000-403.01	PMT IN LIEU OF TAX (PILOT)	5,000.00		0.00	5,000.00
301-000-412.00	DELINQUENT PERSONAL PROP TAX	1,000.00		550.37	449.63
301-000-573.00	LOCAL COMMUNITY STABILIZATION SHARE	65,000.00		30,745.71	34,254.29
301-000-664.00	INTEREST EARNED	2,000.00		3,460.04	(1,460.04)
Total Dept 000 - REVENUES		1,257,207.00		1,225,448.39	31,758.61
TOTAL REVENUES		1,257,207.00		1,225,448.39	31,758.61
Expenditures					
Dept 906 - ROAD IMPROVEMENT					
301-906-910.00	DEBT SERVICE - PRINCIPAL	950,000.00		950,000.00	0.00
301-906-915.00	DEBT SERVICE - INTEREST	182,500.00		96,000.00	86,500.00
301-906-996.00	PAYING AGENT/BANK FEES	550.00		500.00	50.00
Total Dept 906 - ROAD IMPROVEMENT		1,133,050.00		1,046,500.00	86,550.00
TOTAL EXPENDITURES		1,133,050.00		1,046,500.00	86,550.00
Fund 301 - ROAD DEBT SERVICE (VOTED BOND):					
TOTAL REVENUES		1,257,207.00		1,225,448.39	31,758.61
TOTAL EXPENDITURES		1,133,050.00		1,046,500.00	86,550.00
NET OF REVENUES & EXPENDITURES		124,157.00		178,948.39	(54,791.39)

GL NUMBER	DESCRIPTION	2020		YTD BALANCE	AVAILABLE
		AMENDED BUDGET	NORMAL	06/30/2020 (ABNORMAL)	BALANCE (ABNORMAL)
Fund 402 - TWP BUILDING & GROUNDS IMPROVEMENTS					
Revenues					
Dept 000 - REVENUES					
402-000-664.00	INTEREST EARNED	1,000.00		0.00	1,000.00
Total Dept 000 - REVENUES		1,000.00		0.00	1,000.00
TOTAL REVENUES		1,000.00		0.00	1,000.00
Expenditures					
Dept 265 - MAINTENANCE					
402-265-975.00	BUILDING IMPROVEMENTS	150,000.00		0.00	150,000.00
Total Dept 265 - MAINTENANCE		150,000.00		0.00	150,000.00
TOTAL EXPENDITURES		150,000.00		0.00	150,000.00
Fund 402 - TWP BUILDING & GROUNDS IMPROVEMENTS:					
TOTAL REVENUES		1,000.00		0.00	1,000.00
TOTAL EXPENDITURES		150,000.00		0.00	150,000.00
NET OF REVENUES & EXPENDITURES		(149,000.00)		0.00	(149,000.00)

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE		AVAILABLE	
			NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)
Fund 584 - GOLF COURSE						
Revenues						
Dept 000 - REVENUES						
584-000-607.00	LEASE FEES	5,000.00		0.00		5,000.00
584-000-699.00	INTERFUND TRANSFERS IN	10,000.00		10,000.00		0.00
Total Dept 000 - REVENUES		15,000.00		10,000.00		5,000.00
TOTAL REVENUES		15,000.00		10,000.00		5,000.00
Expenditures						
Dept 698 - GOLF COURSE						
584-698-814.00	PURCHASED MAINT. SERVICE	7,500.00		7,895.00		(395.00)
584-698-970.00	CAPITAL IMPROVEMENT	3,750.00		0.00		3,750.00
584-698-983.00	NEW EQUIPMENT	3,750.00		0.00		3,750.00
Total Dept 698 - GOLF COURSE		15,000.00		7,895.00		7,105.00
TOTAL EXPENDITURES		15,000.00		7,895.00		7,105.00
Fund 584 - GOLF COURSE:						
TOTAL REVENUES		15,000.00		10,000.00		5,000.00
TOTAL EXPENDITURES		15,000.00		7,895.00		7,105.00
NET OF REVENUES & EXPENDITURES		0.00		2,105.00		(2,105.00)

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE		AVAILABLE	
			NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)
Fund 810 - POLICE CAPITAL IMPROVEMENT						
Revenues						
Dept 000 - REVENUES						
810-000-412.00	DELINQUENT PERSONAL PROP TAX	50.00		2.33		47.67
810-000-664.00	INTEREST EARNED	10,000.00		8,628.91		1,371.09
810-000-672.00	POLICE CAPITAL SPECIAL ASSESSM	280,727.00		284,229.55		(3,502.55)
810-000-673.01	SALE OF POLICE ASSETS	10,000.00		0.00		10,000.00
Total Dept 000 - REVENUES		300,777.00		292,860.79		7,916.21
TOTAL REVENUES		300,777.00		292,860.79		7,916.21
Expenditures						
Dept 440 - CAPTIAL IMPROVEMENT						
810-440-983.00	NEW EQUIPMENT	346,000.00		207,488.67		138,511.33
Total Dept 440 - CAPTIAL IMPROVEMENT		346,000.00		207,488.67		138,511.33
TOTAL EXPENDITURES		346,000.00		207,488.67		138,511.33
Fund 810 - POLICE CAPITAL IMPROVEMENT:						
TOTAL REVENUES		300,777.00		292,860.79		7,916.21
TOTAL EXPENDITURES		346,000.00		207,488.67		138,511.33
NET OF REVENUES & EXPENDITURES		(45,223.00)		85,372.12		(130,595.12)

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 06/30/2020		AVAILABLE BALANCE	
			NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)
Fund 811 - FIRE CAPITAL IMPROVEMENT						
Revenues						
Dept 000 - REVENUES						
811-000-412.00	DELINQUENT PERSONAL PROP TAX	0.00		3.88		(3.88)
811-000-664.00	INTEREST EARNED	20,000.00		24,128.78		(4,128.78)
811-000-667.00	RENTAL INCOME	15,000.00		4,729.50		10,270.50
811-000-672.00	FIRE CAPITAL SPECIAL ASSESSMEN	467,939.00		473,849.01		(5,910.01)
Total Dept 000 - REVENUES		502,939.00		502,711.17		227.83
TOTAL REVENUES		502,939.00		502,711.17		227.83
Expenditures						
Dept 440 - CAPTIAL IMPROVEMENT						
811-440-827.00	FIRE CAP IMPR LEGAL FEES	500.00		0.00		500.00
811-440-975.01	BUILDINGS - EASTWOOD STATION	50,000.00		0.00		50,000.00
811-440-983.00	FIRE EQUIPMENT	50,000.00		48,271.20		1,728.80
811-440-983.04	ENGINE REPLACEMENT	185,000.00		0.00		185,000.00
811-440-983.05	STAFF VEHICLES	45,000.00		0.00		45,000.00
811-440-983.06	STATION UPGRADES & EQUIP	60,000.00		0.00		60,000.00
811-440-983.08	MAINT - 1219 WOODROW	500.00		0.00		500.00
811-440-983.10	MAINT - 1220 NASSAU	500.00		0.00		500.00
Total Dept 440 - CAPTIAL IMPROVEMENT		391,500.00		48,271.20		343,228.80
TOTAL EXPENDITURES		391,500.00		48,271.20		343,228.80
Fund 811 - FIRE CAPITAL IMPROVEMENT:						
TOTAL REVENUES		502,939.00		502,711.17		227.83
TOTAL EXPENDITURES		391,500.00		48,271.20		343,228.80
NET OF REVENUES & EXPENDITURES		111,439.00		454,439.97		(343,000.97)

GL NUMBER	DESCRIPTION	2020		YTD BALANCE		AVAILABLE	
		AMENDED	BUDGET	NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)
Fund 812 - STREET IMPROVEMENT							
Revenues							
Dept 000 - REVENUES							
812-000-664.00	INTEREST EARNED	500.00		0.00		500.00	
812-000-671.00	METRO ACT PAYMENTS	0.00		12,571.93		(12,571.93)	
812-000-672.00	SPECIAL ASSESSMENTS	0.00		368.06		(368.06)	
Total Dept 000 - REVENUES		500.00		12,939.99		(12,439.99)	
TOTAL REVENUES		500.00		12,939.99		(12,439.99)	
Fund 812 - STREET IMPROVEMENT:							
TOTAL REVENUES		500.00		12,939.99		(12,439.99)	
TOTAL EXPENDITURES		0.00		0.00		0.00	
NET OF REVENUES & EXPENDITURES		500.00		12,939.99		(12,439.99)	

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE		AVAILABLE	
			NORMAL	06/30/2020 (ABNORMAL)	NORMAL	(ABNORMAL) BALANCE
Fund 871 - WATER IMPROVEMENT						
Revenues						
Dept 000 - REVENUES						
871-000-664.00	INTEREST EARNED	4,500.00		3,024.60		1,475.40
871-000-672.00	SPECIAL ASSESSMENTS	0.00		214.39		(214.39)
871-000-677.00	WATER CONNECTION FEE	0.00		2,700.00		(2,700.00)
Total Dept 000 - REVENUES		4,500.00		5,938.99		(1,438.99)
TOTAL REVENUES		4,500.00		5,938.99		(1,438.99)
Expenditures						
Dept 441 - WATER IMPROVEMENT						
871-441-732.00	DUES/SUBS/PUBL	16,500.00		13,750.00		2,750.00
871-441-820.00	ENGINEERING FEES	500.00		0.00		500.00
Total Dept 441 - WATER IMPROVEMENT		17,000.00		13,750.00		3,250.00
TOTAL EXPENDITURES		17,000.00		13,750.00		3,250.00
Fund 871 - WATER IMPROVEMENT:						
TOTAL REVENUES		4,500.00		5,938.99		(1,438.99)
TOTAL EXPENDITURES		17,000.00		13,750.00		3,250.00
NET OF REVENUES & EXPENDITURES		(12,500.00)		(7,811.01)		(4,688.99)

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE		AVAILABLE	
			NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)
Fund 883 - SEWER IMPROVEMENT						
Revenues						
Dept 000 - REVENUES						
883-000-664.00	INTEREST EARNED	55,000.00	41,330.32		13,669.68	
883-000-672.00	SPECIAL ASSESSMENTS	0.00	2,728.11		(2,728.11)	
883-000-679.00	CONNECTION FEES	0.00	7,500.00		(7,500.00)	
Total Dept 000 - REVENUES		55,000.00	51,558.43		3,441.57	
TOTAL REVENUES		55,000.00	51,558.43		3,441.57	
Expenditures						
Dept 520 - SEWER IMPROVEMENT						
883-520-732.00	DUES/SUBS/PUBL	11,250.00	11,250.00		0.00	
883-520-820.00	ENGINEERING FEES	54,500.00	7,472.50		47,027.50	
883-520-827.00	LEGAL	100.00	0.00		100.00	
883-520-921.00	UTILITIES - ELECTRIC	400.00	0.00		400.00	
883-520-930.00	MAINTENANCE - SEWER	600.00	145.04		454.96	
883-520-973.00	CONSTRUCTION COSTS	312,000.00	0.00		312,000.00	
Total Dept 520 - SEWER IMPROVEMENT		378,850.00	18,867.54		359,982.46	
TOTAL EXPENDITURES		378,850.00	18,867.54		359,982.46	
Fund 883 - SEWER IMPROVEMENT:						
TOTAL REVENUES		55,000.00	51,558.43		3,441.57	
TOTAL EXPENDITURES		378,850.00	18,867.54		359,982.46	
NET OF REVENUES & EXPENDITURES		(323,850.00)	32,690.89		(356,540.89)	
TOTAL REVENUES - ALL FUNDS						
		16,512,965.00	13,920,768.81		2,592,196.19	
TOTAL EXPENDITURES - ALL FUNDS						
		17,116,409.00	10,368,967.58		6,747,441.42	
NET OF REVENUES & EXPENDITURES		(603,444.00)	3,551,801.23		(4,155,245.23)	

PLANNING & ZONING
DEPARTMENT
REPORT

JUNE
FOR 2020

To: Township Board

From: Planning & Zoning Dept.

Date: 7/13/20

ESK

BUILDING PERMIT STATISTICS

							kaba Sept start															
	PERMIT STATISTICS																					
yr	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	
J	58	43	54	71	41	36	24	28	32	29	35	38	33	85	63	18	43	54	61	24	53	
F	51	38	87	30	32	43	19	23	24	25	27	30	24	43	43	45	26	49	44	43	78	
M	45	48	64	74	38	43	41	27	28	46	33	21	28	82	76	50	59	42	63	65	113	
A	0	70	64	44	36	52	48	41	26	42	37	45	54	57	88	65	63	58	77	79	89	
M	67	78	92	92	50	53	62	60	46	41	22	33	56	57	70	56	59	59	62	74	88	
J	71	66	60	80	65	48	45	41	75	60	57	34	33	86	61	83	65	79	56	54	100	
J		67	85	63	69	67	48	83	50	49	27	37	40	98	41	36	79	106	77	86	56	
A		79	65	67	50	56	53	57	41	55	51	29	31	56	58	58	72	79	60	69	115	
S		68	69	58	63	50	55	37	42	49	37	55	36	63	53	43	57	68	58	78	61	
O		74	48	78	75	53	64	41	37	53	26	50	46	67	80	48	65	81	83	78	111	
N		59	64	47	71	44	52	33	40	45	32	34	24	48	41	50	54	57	54	66	62	
D		42	45	34	53	72	43	27	41	47	26	18	35	33	66	55	47	60	49	55	26	
T	292	732	797	738	643	617	554	498	482	541	410	424	440	775	740	607	689	792	744	771	952	

Kalamazoo Township Only		2020										
	PERMITS	INSPECTIONS	ENFORCEMENT	Special	BUILDING PERMIT	BUILDING INSPECTION	ELECTRICAL PERMIT	ELECTRICAL INSPECTION	MECHANICAL PERERMIT	MECHANICAL INSPECTION	PLUMBING PERMIT	PLUMBING INSPECTION
JAN	58	126	34	1	10	48	19	21	15	36	13	21
FEB	51	104	21	0	10	34	6	22	20	28	15	20
MAR	45	103	19	5	10	26	12	29	14	29	4	19
APR	0	2	1	0	0	1	0	0	0	1	0	0
MAY	67	98	10	2	10	32	12	19	30	31	13	16
JUN	71	106	58	5	11	42	19	26	29	25	7	13
JUL												
AUG												
SEP												
OCT												
NOV												
DEC												
TOTAL	292	539	143	13	51	183	68	117	108	150	52	89

Permit List

07/13/2020

Building

Permit #	Usage	Date Issued	Job Address	Final Date	Parcel #	Owner	Contractor	Fee Total	Const. Value
PB20-06-073	Residential	06/11/2020	540 N DARTMOUTH ST		06-17-291-030	POWELL, MARK		\$170.00	\$10,169
Work Description: Adding a new bathroom on the second floor of the residence that includes sink, toilet shower and closet.							Category	Res. Alteration/Repair	
Must meet 2015 MRC code requirements for sections R303, R305, R 307 and R308.									
PB20-06-110	Residential	06/18/2020	2238 DOUGLAS AVE	06/25/2020	06-09-185-020	NORWOOD, LARRJLH	Construction	\$170.00	\$2,880
Work Description: Replacing existing deck and porch roof with 8' x 24' new deck and roof.							Category	Deck	
NOTE: Footing to be a minimum of 16" dia x 6" deep of mixed concrete.									
PB20-06-128	Residential	06/03/2020	4752 PALMBROOK LAN		06-05-160-120	FULBRIGHT, WIL		\$75.00	\$0
Work Description: Replacement of 18 ft above ground round pool.							Category	Swimming Pool	
PB20-06-133	Residential	06/12/2020	524 JENKS BLVD		06-17-135-730	BARNES, RICHA		\$170.00	\$28,677
Work Description: New 24' x 30' detached garage on a monolithic slab with turned down footing.							Category	Garage, Detached	
Maximum size of garage to be 24' x 24' and 3 sheds removed.									
PB20-06-135	Residential	06/08/2020	3718 BORGESS DR		06-12-235-710	KOENES, KERSTI		\$170.00	\$4,800
Work Description: New 16' x 20' detached accessory structure with slab on grade floor and 12" x 12" footings							Category	Res. Utility Building	
PB20-06-137	Residential	06/08/2020	3607 GRAND PRAIRIE R		06-07-405-161	WOOD, KENNETH		\$215.00	\$0
Work Description: Finish basement with family room and one bedroom per plans .							Category	Res. Alteration/Repair	
Electrical permit required for adding any receptacles or circuits.									
NOTE: SMOKE/CO DETECTOR REQUIREMENTS TO BE MET PER SEC R314 AND R315.									
EMERGENCY ESCAPE AND RESCUE Opening REQUIREMENTS TO BE MET PER SEC R310									
PB20-06-138	Residential	06/08/2020	2523 CARLETON AVE	06/18/2020	06-24-305-701	KC'S AUTO RESO	Mark Premier	\$100.00	\$0

Work Description: Temporary Accessible ramp per plans							Category	Res. Alteration/Repair
PB20-06-145	Residential	06/10/2020	4020 GRAND PRAIRIE R	06-07-190-013	KLUTE, JAMES &		\$150.00	\$0
Work Description: Demolition of existing single family dwelling. Garage to remain.							Category	Demolition
PB20-06-153	Residential	06/17/2020	617 COOLIDGE AVE	06-17-150-020	ROSENFELD, MA	Foundation Systems	\$100.00	\$0
Work Description: Install foundation wall bracing system per plans							Category	Res. Alteration/Repair
PB20-06-155	Residential	06/22/2020	3818 GRAND PRAIRIE R	07/01/2020	06-07-265-020	BRINK, CODY	\$170.00	\$0
Work Description: New detached 20' x18' deck per plans.							Category	Deck
NOTE: FOOTINGS TO BE MINIMUM 12" DIAMETER.								
PB20-06-166	Residential	06/29/2020	3715 DEVONSHIRE AVE	06-18-215-190	SCHANZ, KELLY	VANHEUKELEUM C	\$100.00	\$0
Work Description: Replase existing low sloped roof with new trussed roof system per plans.							Category	Res. Alteration/Repair
NOTE: ROOF HEIGHT NOT TO EXCEED 15'								

Total Permits For Type: 11
Total Fees For Type: \$1,590.00
Total Const. Value For Type: \$46,526

Electrical

Permit #	Usage	Date Issued	Job Address	Final Date	Parcel #	Owner	Contractor	Fee Total	Const. Value
PE20-06-121	Residential	06/11/2020	540 N DARTMOUTH ST		06-17-291-030	POWELL, MARK		\$156.00	\$0
Work Description: Second floor bathroom							Category	Electrical	
PE20-06-158	Residential	06/02/2020	2316 FAIRFIELD AVE		06-01-380-530	LUECK, MICHAEL		\$105.00	\$0
Work Description: repair/replace underground service pipes (broken from winter freeze/thaw)							Category	Electrical	
PE20-06-159	Commerci	06/02/2020	910 JENKS BLVD		06-17-135-350	HOPE REFORMED	CertaSite	\$106.00	\$0
Work Description:							Category	Electrical	

above existing EST-2Z6R control panel to monitor fire alarm & sprinkler system

PE20-06-160	Residential	06/02/2020	1324 WOODROW DR	06/12/2020	06-12-379-190	SPEARS, ANDRE	Hi-Tech Electric	\$105.00	\$0	
Work Description: Install new meter socket & wiring to existing panel and utility connector point.							Category	Electrical		
PE20-06-161	Residential	06/01/2020	817 CRAFT AVE		06-13-215-150	JOHNSON, DEBR	Manne Electric	\$101.00	\$0	
Work Description: new central A/C branch circuit							Category	Electrical		
PE20-06-163	Commerci	06/02/2020	537 CHICAGO AVE	06/08/2020	06-14-433-270	KAL. PROBATION	Wheat Electric LLC	\$105.00	\$0	
Work Description: Replace existing 480V electrical panel 200amp 480v 30							Category	Electrical		
PE20-06-173	Commerci	06/08/2020	3420 E Main	07/08/2020	06-13-215-600	DG PROPERTIES 5	Barrios Electric LLC	\$195.00	\$0	
Work Description: Service upgrade							Category	Electrical		
PE20-06-174	Residential	06/08/2020	1410 HUNTINGTON AV	07/06/2020	06-12-435-770	CLARK, ROBERT	Tishhouse Electric	\$120.00	\$0	
Work Description: 200 AMP service upgrade with generator outlet							Category	Electrical		
PE20-06-177	Residential	06/10/2020	516 GAYLE AVE	06/16/2020	06-13-116-100	MORLA, DEMETR	CT Electrical Service	\$105.00	\$0	
Work Description: Mast repair							Category	Electrical		
PE20-06-178	Residential	06/15/2020	4817 WESTON AVE		06-06-315-090	JUPP, JEANETTE	FAA Electric	\$112.00	\$0	
Work Description: Change all devices to TR Add recessed lighting							Category	Electrical		
PE20-06-179	Commerci	06/12/2020	541 WASHBURN AVE	06/24/2020	06-13-105-450	FIRST RENTALS,	Hi-Tech Electric	\$105.00	\$0	
Work Description: Install new 100 AMP overhead service w/ outdoor disconnect ER# 1052699283							Category	Electrical		
PE20-06-183	Residential	06/15/2020	3426 MULHEARN AVE		06-12-415-060	HOSTIGUIN, JOE	SIG Heating & Cooli	\$106.00	\$0	
Work Description: AC install							Category	Electrical		
PE20-06-184	Residential	06/22/2020	579 NAZARETH RD	07/01/2020	06-13-260-021	CLYSDALE, MATTE	Electrical Unlimited	\$280.00	\$0	
Work Description: Solar array							Category	Electrical		

PE20-06-190	Residential	06/18/2020	3415 GLENGARRY AVE		06-06-205-090	AEG DEVELOPM	Consolidated Electric	\$320.00	\$0	
Work Description: New home							Category	Electrical		
PE20-06-191	Residential	06/18/2020	1318 WAYSIDE RD	06/22/2020	06-11-499-142	PAGE, LONNIE L.		\$131.00	\$0	
Work Description: Electric to garage							Category	Electrical		
PE20-06-194	Commerci	06/22/2020	4023 DOUGLAS AVE		06-04-212-030	C. BISHOP INVES	Esper Electric	\$357.00	\$0	
Work Description: Remodel for restaurant							Category	Electrical		
PE20-06-206	Commerci	06/29/2020	2129 E MICHIGAN AVE		06-14-495-010	ROSE, SANDRA F.	Hi-Tech Electric	\$357.00	\$0	
Work Description: New construction							Category	Electrical		
PE20-06-207	Residential	06/29/2020	3626 RUNNYMEDE DR	07/01/2020	06-06-230-840	HILLSMAN, ANT	Lamplighter Electric	\$105.00	\$0	
Work Description: Service upgrade							Category	Electrical		
PE20-06-209	Commerci	06/29/2020	521 E MOSEL AVE		06-03-460-030	RISON B.S., L.L.C.		\$101.00	\$0	
Work Description: Low voltage install of 7 CO2 sensor/alarm units							Category	Electrical		

Total Permits For Type: 19
Total Fees For Type: \$3,072.00
Total Const. Value For Type: \$0

Mechanical

Permit #	Usage	Date Issued	Job Address	Final Date	Parcel #	Owner	Contractor	Fee Total	Const. Value
PM20-06-100	Commerci	06/29/2020	2309 N BURDICK ST		06-10-180-010	KZOO, LLC	CertaSite	\$545.00	\$0
Work Description: Installation of industrial dry chemical fire suppression system in new extraction booth							Category	Mechanical	
PM20-06-148	Commerci	06/22/2020	2309 N BURDICK ST		06-10-180-010	KZOO, LLC	Service Experts Heat	\$784.00	\$0
Work Description: Install new HVAC							Category	Mechanical	

PM20-06-220	Residential	06/08/2020	1004 GAYLE AVE		06-13-113-090	FOUTS, MICHAEL Dan Wood Co		\$125.00	\$0	
Work Description: AC replacement							Category	Mechanical		
PM20-06-222	Residential	06/05/2020	2684 ARROWWOOD LN		06-05-150-190	MASTENBROOK, Dan Wood Co		\$125.00	\$0	
Work Description: AC replacement							Category	Mechanical		
PM20-06-224	Residential	06/08/2020	304 S FLETCHER AVE		06-17-335-310	DYKEMA, CAROL Vredevoogd Heating		\$0.00	\$0	
Work Description: Furnace & AC replacement							Category	Mechanical		
PM20-06-227	Commerci	06/15/2020	3713 W MAIN ST		06-18-415-016	BRI-VAL LLC B. L. Harroun & Son		\$745.00	\$0	
Work Description: Fire Suppression							Category	Mechanical		
PM20-06-232	Residential	06/10/2020	4816 WESTON AVE		06-06-315-112	GODDARD, SALL Bel Aire Heating &		\$165.00	\$0	
Work Description: HVAC replacement							Category	Mechanical		
PM20-06-235	Residential	06/11/2020	1326 MANOR DR		06-08-365-270	MILLER, NORMA Nieboer Heating & C		\$125.00	\$0	
Work Description: AC replacement							Category	Mechanical		
PM20-06-238	Commerci	06/11/2020	3713 W MAIN ST		06-18-415-016	BRI-VAL LLC RW LaPine Inc		\$445.00	\$0	
Work Description: Pilot plant							Category	Mechanical		
PM20-06-240	Residential	06/12/2020	723 NICHOLS RD		06-18-260-471	KING MICHAEL R Nieboer Heating & C		\$125.00	\$0	
Work Description: AC replacement							Category	Mechanical		
PM20-06-241	Residential	06/12/2020	2670 BARKWOOD LN	06/23/2020	06-05-150-300	BRYER, JAMES K. Eric Dale Heating &		\$155.00	\$0	
Work Description: Furnace & AC replacement							Category	Mechanical		
PM20-06-244	Residential	06/15/2020	1032 CLEARVIEW ST		06-13-205-350	LIPSEY, ANDREW Nieboer Heating & C		\$125.00	\$0	
Work Description: AC replacement							Category	Mechanical		
PM20-06-245	Residential	06/15/2020	1125 TURWILL LN		06-18-205-180	JACKSON, CARY J Nieboer Heating & C		\$125.00	\$0	
Work Description: AC install							Category	Mechanical		

PM20-06-247	Residential	06/15/2020	3426 MULHEARN AVE		06-12-415-060	HOSTIGUIN, JOE	SGI Heating & Cooli	\$125.00	\$0	
Work Description: AC install							Category	Mechanical		
PM20-06-249	Residential	06/17/2020	2518 CHAPARRAL ST		06-07-150-100	MULDER, TYLER	Nieboer Heating & C	\$125.00	\$0	
Work Description: AC install							Category	Mechanical		
PM20-06-251	Residential	06/18/2020	2805 VALLEY GLEN CIR		06-05-375-030	DWYER, SIDNEY	Vredevoogd Heating	\$155.00	\$0	
Work Description: Furnace & AC replacement							Category	Mechanical		
PM20-06-254	Residential	06/19/2020	2927 MEADOWCROFT L		06-05-175-520	STOLL, ERIC R. & Dan	Wood Co	\$125.00	\$0	
Work Description: A/C replacement							Category	Mechanical		
PM20-06-260	Residential	06/22/2020	818 JENKS BLVD	07/09/2020	06-17-135-410	GORHAM, REGIN	Dan Wood Co	\$125.00	\$0	
Work Description: AC replacement							Category	Mechanical		
PM20-06-261	Residential	06/23/2020	3607 BORGESS DR		06-12-280-160	MEDONIS, RICHA	Lenardson Mechanic	\$101.00	\$0	
Work Description: Water heater replacement							Category	Mechanical		
PM20-06-263	Residential	06/23/2020	4019 ROCKWOOD DR		06-06-215-230	ORTIZ, LUIS G.	Lenardson Mechanic	\$101.00	\$0	
Work Description: Water heater replacement							Category	Mechanical		
PM20-06-264	Residential	06/22/2020	808 FENIMORE AVE		06-14-431-240	PRITCHETT, ALLE	Walter L DeVisser	\$201.00	\$0	
Work Description: Furnace and water heater replacement and ductwork							Category	Mechanical		
PM20-06-266	Commerci	06/26/2020	4023 DOUGLAS AVE		06-04-212-030	C. BISHOP INVES	Summit Companies	\$115.00	\$0	
Work Description: Install of new hood fire suppression							Category	Mechanical		
PM20-06-270	Residential	06/29/2020	4112 ASPEN DR		06-07-145-040	BORGAIS, DEAN	Nieboer Heating & C	\$135.00	\$0	
Work Description: New furnace & humidifier							Category	Mechanical		
PM20-06-272	Residential	06/25/2020	3415 GLENGARRY AVE		06-06-205-090	AEG DEVELOPM	A-I Mechanical	\$245.00	\$0	

Work Description: New home

Category Mechanical

PM20-06-273	Commerci	06/25/2020	1521 GULL	06-11-345-012	BORGESS MEDIC	Mall City Mechanica	\$205.00	\$0
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Work Description: Provide temp ductwork , demo existing AHU & install new AHU

Category Mechanical

PM20-06-274	Residential	06/26/2020	4405 WILLOW POINT L	06-05-160-520	ZETER, LEON R.	Vredevoogd Heating	\$125.00	\$0
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Work Description: AC replacement

Category Mechanical

PM20-06-275	Residential	06/26/2020	3026 Winter Wheat	06-05-330-011	COUNTRY ACRES	Dan Wood Co	\$125.00	\$0
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Work Description: AC replacement

Category Mechanical

PM20-06-276	Residential	06/29/2020	2802 VALLEY GLEN CIR	06-05-375-280	ROUTHIER, BRET A-1	Mechanical	\$155.00	\$0
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Work Description: Furnace & AC replacement

Category Mechanical

PM20-06-279	Commerci	06/30/2020	4023 DOUGLAS AVE	06-04-212-030	C. BISHOP INVES	Matthews Mechanica	\$285.00	\$0
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Work Description: Install (2) 5-ton roof top self-contained package with economizers and duct mounted smoke detctors, ductwork and gas piping for the RTU and kitchen equipment.

Category Mechanical

Total Permits For Type: 29**Total Fees For Type: \$6,037.00****Total Const. Value For Type: \$0****Plumbing**

Permit #	Usage	Date Issued	Job Address	Final Date	Parcel #	Owner	Contractor	Fee Total	Const. Value
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PP20-06-076	Residential	06/11/2020	540 N DARTMOUTH ST		06-17-291-030	POWELL, MARK		\$168.00	\$0
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Work Description: Second floor bathroom

Category Plumbing

PP20-06-100	Residential	06/01/2020	4636 PALMBROOK LN		06-05-160-150	HOSKO, ELIZABE		\$155.00	\$0
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Work Description: basement finish
drain present for toilet; drilling into concrete to install drain for sink & shower

Category Plumbing

PP20-06-101	Residential	06/17/2020	2831 GULL RD		06-01-380-060	GASCA, CRISTOB	Mall City Mechanica	\$110.00	\$0
Work Description: Remove old baseboard heat, boiler, & water heater. Install new water heater.								Category	Plumbing
PP20-06-117	Residential	06/10/2020	4006 NICHOLS RD	06/17/2020	06-05-110-060	SHADLEY, JEFF A.	Kalamazoo Excavati	\$100.00	\$0
Work Description: Sewer connection								Category	Plumbing
PP20-06-124	Commerci	06/17/2020	2129 E MICHIGAN AVE		06-14-495-010	ROSE, SANDRA F.	Pride Plumbing & M	\$203.00	\$0
Work Description: Pole barn with floor drains								Category	Plumbing
PP20-06-125	Residential	06/19/2020	3312 GLENGARRY AVE	06/26/2020	06-06-205-481	BIGGERS, JEFFRE		\$100.00	\$0
Work Description: Sewer connectuon								Category	Plumbing
PP20-06-129	Residential	06/29/2020	3414 ENTERPRISE DR	07/08/2020	06-01-220-200	ANSEL, DAVID &	Dale W Hubbard Inc	\$100.00	\$0
Work Description: Water heater replacement								Category	Plumbing

Total Permits For Type: 7
Total Fees For Type: \$936.00
Total Const. Value For Type: \$0

Special Permit

Permit #	Usage	Date Issued	Job Address	Final Date	Parcel #	Owner	Contractor	Fee Total	Const. Value
PS20-06-035	Residential	06/08/2020	4814 WESTON AVE	06/16/2020	06-06-315-111	BONNEWELL, BE		\$55.00	\$0
Work Description: Meter socket inspection								Category	Meter Socket Inspection
PS20-06-037	Commerci	06/10/2020	2004 W Main	06/16/2020	06-17-430-830	2002 WEST MAIN,		\$55.00	\$0
Work Description: electric off over a year formerly Domino's Pizza								Category	Meter Socket Inspection
PS20-06-038	Residential	06/11/2020	1730 HUNTINGTON AV	06/16/2020	06-12-435-661	SEC. OF HOUSIN		\$55.00	\$0
Work Description: Meter socket inspection								Category	Meter Socket Inspection

PS20-06-040	Residential	06/17/2020	2411 SHASTA ST	06-11-140-140	J. SAJE, LLC	\$55.00	\$0
Work Description: Meter socket inspection						Category	Meter Socket Inspection
PS20-06-041	Residential	06/18/2020	605 ARTHUR AVE	06-13-135-660	KALAMAZOO CO	\$55.00	\$0
Work Description: Meter socket inspection						Category	Meter Socket Inspection

Total Permits For Type: 5
Total Fees For Type: \$275.00
Total Const. Value For Type: \$0

Report Summary

Population: All Records

Permit.DateIssued Between
6/1/2020 12:00:00 AM AND
6/30/2020 11:59:59 PM AND
Property.City = Kalamazoo AND
Parcel.ParcelNumber Starts With 6
AND
Permit.ParcelNumber Starts With
6

Grand Total Fees: \$11,910.0

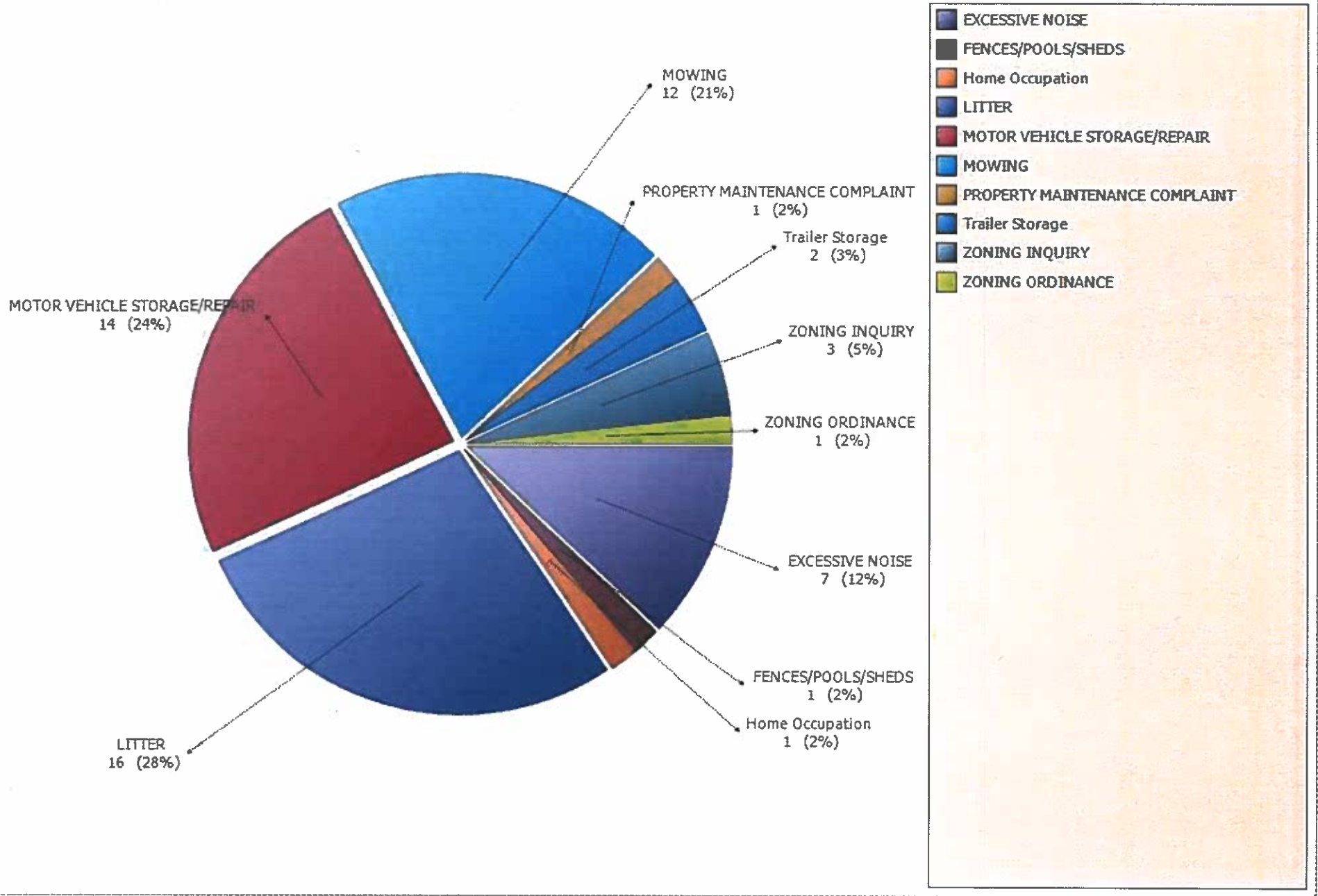
Grand Total Permits: 71

Grand Total Const. Value: \$46,526

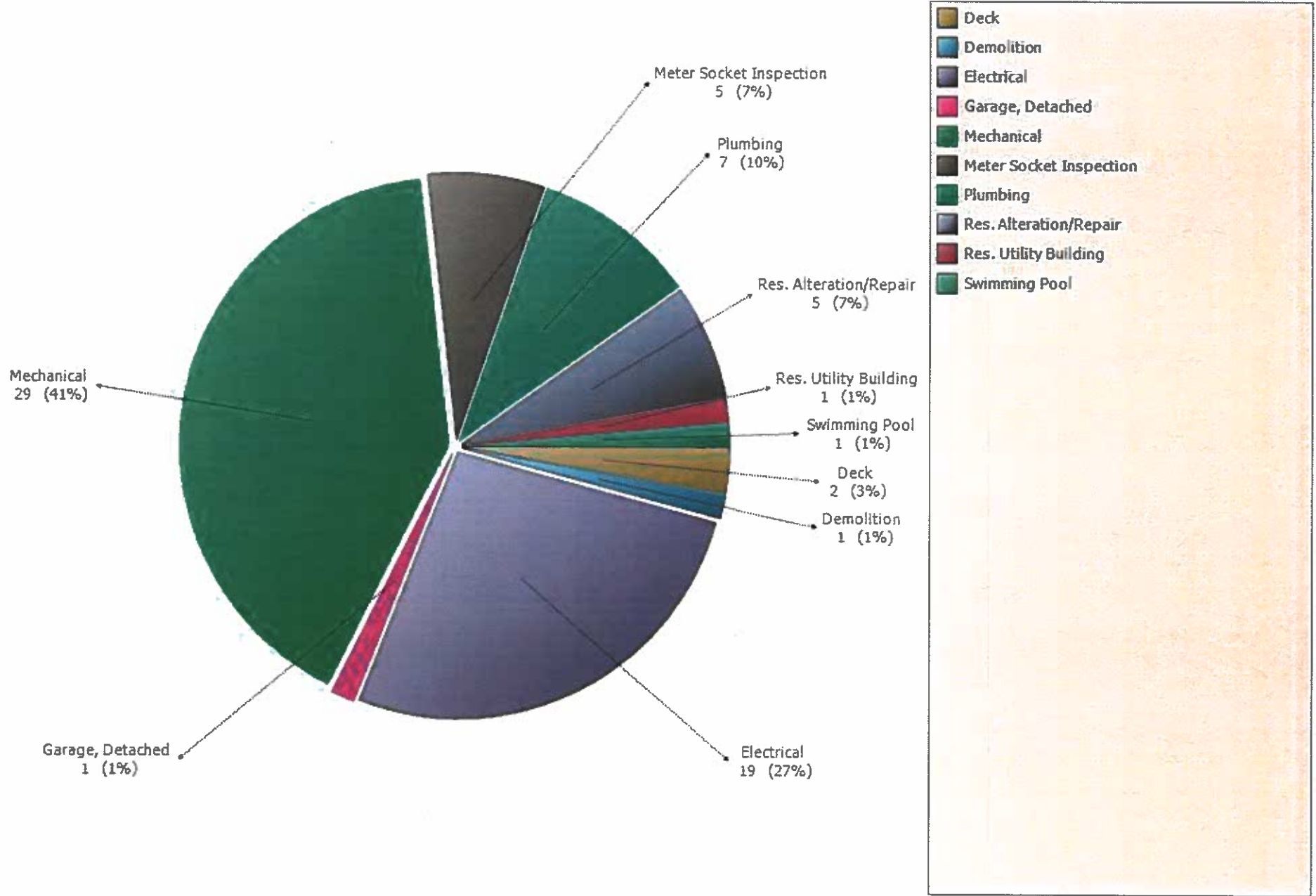
Breakdown of Enforcements by Category

Current Chart Filter: All Records, Enforcement.DateFiled Between 6/1/2020 12:00:00 AM AND 6/30/2020 11:59:59 PM

Enforcements by Category



Permits by Category





1720 Riverview Drive
Kalamazoo, MI 49004-1056
Tele: (269) 381-8080
Fax: (269) 381-3550
www.ktwp.org

AGENDA ITEM REQUEST FORM

AGENDA ITEM NO: _____

FOR MEETING DATE: _____

SUBJECT: _____

REQUESTING DEPARTMENT: _____

SUGGESTED MOTION:

Financing Cost: _____

Source: General Fund _____ Grant _____ Other _____

Are these funds currently budgeted? Yes _____ No _____

Other comments or notes:

Submitted by: _____

Manager's Recommendation:

Direction: In order for an item to be included in the agenda this form must be completed and signed by the department head, committee chairperson, etc. requesting board action. This form is to be complete and accompany any and all requests submitted to the Kalamazoo Township Board of Trustees for official action. It indicates that the item has received proper administrative consideration prior to its presentation to the Board. The completed form and supporting documentation must be received in the Manager's office **NO LATER THAN NOON THE THURSDAY PRECEDING THE NEXT REGULAR BOARD MEETING**. Any request presented without this form or after the deadline will be considered incomplete and returned for resubmission.

The mission of Kalamazoo Township is to provide government services that promote a safe, healthy, accessible, and economically viable community to live, work, learn and play.

KALAMAZOO CHARTER TOWNSHIP

KALAMAZOO COUNTY, MICHIGAN

ORDINANCE NO. 624

TEXT AMENDMENTS TO THE KALAMAZOO CHARTER TOWNSHIP ZONING ORDINANCE

Adopted: _____, 2020

Effective: _____, 2020

An Ordinance to amend the Kalamazoo Charter Township Zoning Ordinance to eliminate the reference to a non-existent Item 12 from the adult use marijuana buffer measurement standards; and to provide for an effective date of said amendment.

THE KALAMAZOO CHARTER TOWNSHIP BOARD

KALAMAZOO COUNTY, MICHIGAN

ORDAINS:

SECTION I

AMENDMENT TO ARTICLE 8, SECTION 8.02 W.W.
OF THE KALAMAZOO CHARTER TOWNSHIP ZONING ORDINANCE

Article 8 "Site Development Standards Applicable to Specific Uses", Section 8.02 "Scope of Requirements" subsection WW "Adult Use Marijuana Retailer and/or Grower, Processor, Transporter, Testing Facility, and/or Microbusiness" subsection 4 "Adult Use Marijuana Grower, Processor, Transporter and/or Testing Facility" subsection e "Buffer Zones", subsection iii "measurement of buffers" is hereby amended to read:

"Measurement of Buffers. For purposes of measuring the buffer distance, the buffered uses identified in i. 1 and 2, and ii. 1-11 above shall be called the "protected use". The distance shall be measured from the zoning district setback line of the above uses (i. 1 and 2, and ii. 1 through 10) to the portion of the building, delineated with a firewall, housing the Adult Use marijuana facility, except for (11) which shall be from the property line of the residential uses to the portion of the building, delineated with a firewall, housing the Adult Use marijuana facility. For existing buildings on the protected use property which are lawfully nonconforming by reason of setback, the measurement shall be taken from the setback line regardless of nonconformity to the building housing the medical marijuana facility.

SECTION II

EFFECTIVE DATE AND REPEAL

This ordinance shall take effect eight days following proper publication of notice of its adoption in accordance with and subject to Michigan Public Act 110 of 2006. There being no conflicting ordinances, no ordinances or provisions are repealed.

KALAMAZOO CHARTER TOWNSHIP

Mark E. Miller, Township Clerk

1720 Riverview Drive

Kalamazoo, MI 49004

269-381-8080

www.ktwp.org

KALAMAZOO CHARTER TOWNSHIP

KALAMAZOO COUNTY, MICHIGAN

ORDINANCE NO. 601

TEXT AMENDMENTS TO THE KALAMAZOO CHARTER TOWNSHIP ZONING ORDINANCE

Adopted: JUNE 25, 2018

Effective: JULY 10, 2018

An Ordinance to amend the Kalamazoo Charter Township Zoning Ordinance to provide a 500-foot buffer from police and fire stations for medical marijuana provisioning centers; and to require a 25-foot width for all fire lanes, to be approved by the Township Fire Marshal; to provide for an effective date of said amendments; and to repeal all ordinances or parts of ordinances in conflict herewith.

THE KALAMAZOO CHARTER TOWNSHIP BOARD

KALAMAZOO COUNTY, MICHIGAN

ORDAINS:

SECTION I

AMENDMENT TO ARTICLE 8, SECTION 8.02 V.V.

OF THE KALAMAZOO CHARTER TOWNSHIP ZONING ORDINANCE

A. Article 8 “Site Development Standards Applicable to Specific Uses”, Section 8.02 “Scope of Requirements” subsection V.V. “Marijuana Grower, Marijuana Processor, Marijuana Provisioning Center, Marijuana Secure Transporter, and Marijuana Safety Compliance Facility”, subsection 4 “Marijuana Provisioning Center” subsection e. “Buffer Zones”, subsection ii is hereby amended by the addition of a new subsection to be designated “(12)” to read as follows:

“(12) Police and fire stations.”

B. Article 8 “Site Development Standards Applicable to Specific Uses”, Section 8.02 “Scope of Requirements” subsection V.V. “Marijuana Grower, Marijuana Processor, Marijuana Provisioning Center, Marijuana Secure Transporter, and Marijuana Safety Compliance Facility” subsection 4 “Marijuana Provisioning Centers” subsection iii “measurement of buffers” is hereby amended by the elimination of the numerical phrase “1-11” and the replacement thereof with the numerical phrase “1-12”.

C. The second sentence of Article 8 “Site Development Standards Applicable to Special Uses”, Section 8.02 “Scope of Requirements”, subsection V.V. “Marijuana Grower, Marijuana Processor, Marijuana Provisioning Center, Marijuana Secure Transporter, and Marijuana Safety Compliance Facility subsection iii “Measurement of Buffers” is hereby amended by the addition of the following phrase after the phrase “1 through 11”: “plus 12”.

SECTION II
AMENDMENT TO SECTION 4.01 E. 2. OF THE KALAMAZOO CHARTER TOWNSHIP
ZONING ORDINANCE

Article 4 “Off Street Parking and Loading Requirements”, Section 4.01 “Off- Street Parking Requirements”, Section E. “Layout and Construction” subsection 2 “Dimensions” is hereby amended by the addition of a new subsection to be designated “c.” to read as follows:

“c. A 25-foot clear width is required for all fire lanes, to be approved by the Township Fire Marshal.”

SECTION III
EFFECTIVE DATE AND REPEAL

This ordinance shall take effect eight days following proper publication of notice of its adoption in accordance with and subject to Michigan Public Act 110 of 2006. All parts of ordinances in conflict herewith are hereby repealed.

KALAMAZOO CHARTER TOWNSHIP
Mark E. Miller, Township Clerk
1720 Riverview Drive
Kalamazoo, MI 49004
269-381-8080
www.ktwp.org

Source: Zoning Ordinance for the Charter Township of Kalamazoo (Adopted August 31, 2016), posted at www.ktwp.org on 7/16/20.

Allowed within 500 feet of police or fire station?

Type of use	Medical marijuana	Source
Growers	yes	No buffer provided 8.02.VV.2.d. Pages 8-48 and 58-49 Zoning Ordinance
Processors	yes.	No buffer provided 8.02.VV.3.d Page 8-50 Zoning Ordinance
Provisioning Centers	No See Zoning Ordinance's Article 8. VV.4.e (ii) (12)	Ordinance 601, attached 8.02VV..4.e.(12) Page 8.52 Zoning Ordinance
Safety Compliance Facilities	yes	No buffer provided 8.02 VV.5.d. Pages 8-53 and 8-54 Zoning Ordinance
Secure Transporters	yes	No buffer provided 8.02 VV.6.c Page 8-56 Zoning Ordinance

Adult Use Marijuana

Allowed within 500 feet of governmental building?

Type of use	Adult-use marijuana	Source
Adult Use Retailer	No See Zoning Ordinance's Article 8. WW.3.e(ii) (12)	8 WW.3.e(ii)(12) Zoning Ordinance p 8-58
Grower, Processor, Transporter, and/or Testing Facility	Yes.	No buffer provided 8.02.WW.4.e Pages 8-59 and 8-60 Zoning Ordinance
Microbusinesses	No. See Zoning Ordinance's Article 8. WW.5.e(ii) (12)	8.02.WW.5.e(ii)(12) Pages 8-61 and 8-62 Zoning Ordinance
Excess Grower License	yes	No buffer provided 8.02 XX.3.e Pages 8-54 and 8-65 Zoning Ordinance

Text amendment is intended to correct 8.02. WW 4. e.(ii) (page 8-60) of Zoning Ordinance, presently reading:

An Adult Use marijuana business (refers to grower, processor, transporter and/or testing facility) shall not be located within a 500-foot radius of any property occupied by:

- (1) A public playground;
- (2) A public park;
- WW
(3) Public housing;
- (4) A religious institution;
- (5) A public or private, vocational school, college, junior college, or university;
- (6) A state licensed child care center or preschool;
- (7) Any public swimming pool, public or private youth activity facility, public outdoor recreation area (except trails), or public recreation facility;
- (8) A youth center;
- (9) A juvenile or adult half-way house;
- (10) Correctional facility or rehab center;
- (11) Property zoned R-1, R-2, RM-1, RM-2, RM-3, or MHP.

12 does not exist

(iii). Measurement of Buffers. For purposes of measuring the buffer distance, the buffered area identified in i. 1 and 2, and ii. 1-12 above shall be called the "protected use". The distance shall be measured from the zoning district setback line of the above uses (i. 1 and 2, and ii. 1 through 11 plus 12) to the portion of the building, delineated with a firewall, housing the Adult Use marijuana facility, except for (11) which shall be from the property line of the residential uses to the portion of the building, delineated with a firewall, housing the Adult Use marijuana facility. For existing buildings on the protected use property which are lawfully nonconforming by reason of setback, the measurement shall be taken from the setback line regardless of nonconformity to the building housing the medical marijuana facility.



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AGENDA ITEM REQUEST FORM

AGENDA ITEM NO: 07272020 9A

FOR MEETING DATE: 07/27/2020

SUBJECT: Kalamazoo County GIS Amendment

REQUESTING DEPARTMENT: Manager's Department

SUGGESTED MOTION:

To approve the amendment to the 2015 resolution with Kalamazoo County GIS.

Financing Cost: N/A

Source: General Fund _____ Grant _____ Other N/A

Are these funds currently budgeted? Yes _____ No X

Other comments or notes:

This is an amendment to the Geographic Information System (GIS). Kalamazoo Township will allow the County to receive the Township data. Kalamazoo County will maintain the mapping, updated the streets, take aerial flyover photos. This is a long standing partnership with Kalamazoo County.

Submitted by: Township Manager

Manager's Recommendation: Support

Direction: In order for an item to be included in the agenda this form must be completed and signed by the department head, committee chairperson, etc. requesting board action. This form is to be complete and accompany any and all requests submitted to the Kalamazoo Township Board of Trustees for official action. It indicates that the item has received proper administrative consideration prior to its presentation to the Board. The completed form and supporting documentation must be received in the Manager's office **NO LATER THAN NOON THE THURSDAY PRECEDING THE NEXT REGULAR BOARD MEETING**. Any request presented without this form or after the deadline will be considered incomplete and returned for resubmission.

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FIRST AMENDMENT TO RESOLUTION

This First Amendment is made as of _____, 2020 to the *Resolution to Allow Kalamazoo County Access to Existing Geographic Information Systems (GIS) Data* document effective as of February 17, 2015, by and between County of Kalamazoo ("County") and Kalamazoo Charter Township ("Township"). County and Township are collectively referred to herein as the "Parties" or individually as "Party".

WHEREAS, the County and the Township wish to amend certain terms and conditions of the Resolution, and County and the Township consent to and approve the Amendment to the Resolution as set forth herein.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby agree as follows:

1. **Effective Date.** The Effective Date of this Amendment shall be once signed by both Parties and remains in force until either Party wishes to withdraw.
2. **Roles of Township and County.** *Section 2. Roles of Township and County - The Township's Role* of the Resolution is hereby amended to add the following bullet point:
 - The Township permits the County to sign, on behalf of the Township, the Michigan Statewide Authoritative Imagery & Lidar Program (MiSail) Agreement with the State of Michigan ("State") for the purpose of making Geographic Information System (GIS) data owned by the Township and digital orthoimagery data (Imagery) owned by the State available to the State, Township and County, without fee or cost, to assist the State, Township and County in performing statutory and governmental duties and activities that benefit DTMB or the State, Township or County, specifically the scope of work described in Exhibit A.

Unless otherwise modified by this Amendment, all terms and conditions contained in the Resolution shall continue in full force and effect.

IN WITNESS WHEREOF, the Parties have executed this Amendment as of the Effective Date.

COUNTY OF KALAMAZOO

KALAMAZOO CHARTER TOWNSHIP

By: _____
(signature)

By: _____
(signature)

Julie Rogers, Chair
(print name)

(print name)

Date: _____

Date: _____

By: _____
(signature)

Timothy A, Snow, Clerk/Register
(print name)

Date: _____

RESOLUTION TO ALLOW KALAMAZOO COUNTY ACCESS TO EXISTING GEOGRAPHIC INFORMATION SYSTEMS (GIS) DATA.

WHEREAS, Kalamazoo County is maintaining and developing a countywide Geographic Information System (GIS); and

WHEREAS a major part of this process is maintaining a countywide mapping website; and

WHEREAS the countywide mapping website allows both governmental units and the public to access GIS information that is created by the townships,

NOW, THEREFORE, BE IT RESOLVED, that the County and Kalamazoo Charter Township (otherwise known as Township) agree on the following provisions:

1. Provisions of Agreement:

Kalamazoo County will continue to receive downloads of the GIS data created by the Township. The county will include the data in the countywide mapping website and in the internal County GIS.

In return, the County will continue to maintain the mapping website. The County will also continue to act as a facilitator for selling GIS data and remit income from any such sales to the Township as outlined below.

2. Roles of Township and County:

The roles of the Township and the County in this agreement are as follows:

The Township's role:

- The Township allows the County to receive the Township GIS data and updates for the County mapping website and the internal county GIS.

The County's role:

- The County will maintain a mapping website.
- The County will keep the street centerline layer updated.
- The County will make the 2004, 2009 and 2013 aerial photography and any subsequent imagery available on the mapping website.
- The county will not request contributions towards aerial photography flyovers from townships that share their GIS data with the County, unless the township opts for a higher accuracy than 12" resolution imagery.
- The County will make suitable new data layers available to the township GIS's as they become available.
- The County will act as a facilitator for selling GIS data and maps. A signed Data Transmission Agreement (Attachment A) is required when receiving GIS data from the County.
- The County will remit the income from the sales of GIS digital data created by the Township to the Township as defined in the GIS Fee Schedule and Order Form (Attachment B). The County will charge the client a GIS data processing fee as defined in the Fee Schedule.
- Fees charged for other products, such as print-outs of GIS maps, are exempt from remittal to the Township, as income from this source is expected to be minimal.
- The Township may sell digital or paper products of their data.
- The County may exempt certain uses of GIS data from the fees defined in the Fee Schedule and Order Form when the use of the data is deemed to be for the common good and not for profit. Examples: student projects, projects by non-profit organizations.

Attachment A



Department of Planning & Community Development

Lotta Jarnefelt, Director
 201 W Kalamazoo Ave, Rm 101
 Kalamazoo MI 49007

Tel 269-384-8112
 Fax 269-383-8920
 Email plngis@kalcounty.com



www.kalcounty.com

DATA TRANSMISSION REQUEST

Date

USER			
Billing Address	City	State	ZIP
Requested by	Phone	Fax	Email

As a duly authorized representative of the above named User, I, the undersigned, understand and agree that the files I have requested on behalf of the User shall be used for the purpose(s) stated below and for no other purpose.

It is further agreed that any file provided to the User by the Department of Planning and Community Development, County of Kalamazoo, Michigan (the County) **shall not be utilized, dispersed, sold or otherwise transferred to any other person or entity** without the express written permission of the County.

As this Request is approved by the County, the User understands and agrees: (1) that the County, Townships, Cities and Villages provide no warranties of any kind; (2) that use of each requested file is at the User's sole discretion and risk; and (3) that the County, Townships, Cities and Villages and their officers, employees and agents shall under no circumstances be liable for any damages whatsoever incurred by User or any third party arising out of or related to this Request.

Requested Data

Purpose for which requested data is required
--

Price for above data

By signing this request, I affirm that I am a duly authorized agent of the User

Name	Signature
Title	
Date	

APPROVAL

Signature of County's authorized agent:

Name	Signature
Title	
Date	

Attachment B



Department of Planning & Community Development

Lotta Jarnefelt, Director

201 W Kalamazoo Ave, Rm 101
Kalamazoo MI 49007

Tel 269-384-8112

Fax 269-383-8920

Email plngis@kalcountry.com

www.kalcountry.com



GIS FEE SCHEDULE AND ORDER FORM

		Init.	Order Date		
Bill to/Company Name			Req. Completion Date		
Address		City	State	ZIP	
Ordered by	Phone	Fax	Email		
Description		Fee	Qty	Total	
Custom Mapping	PRINTING PRICES and STANDARD MAPS 24# bond paper maximum 36" width color or black and white	Letter (8.5 x 11) (size A) or Legal (8.5 x 14)	5.00		
		Up to 24 x 36 (size B, C, or D)	15.00		
		Up to 36 x 60 (size E)	20.00		
	Map composition / design / cartography (required for all custom mapping)		per hour, 1/2 hour min.	40.00	
	Glossy paper (ADDITIONAL)		per A-size page	0.25	
			per large format print	6.00	
Export to PDF and transmission (in lieu of printing)		per map	3.00		
Digital Data data transmission agreement req'd	Parcels (add GIS Processing Fees for extraction and handling; minimum \$20.00)	Each (min. \$20.00)	0.50		
		Annual updates available for 50% discount	varies		
	Georeferenced Aerial Imagery Pictometry / 2009, 2013 / color Orthophotos / 2004 / black & white export available to JPG, TIF, GRID, and other formats County-Produced GIS Layers		Section	40.00	
			Township	750.00	
			County	3,500.00	
GIS Processing/Analysis Fees, per hour		minimum \$20.00	40.00		
CD-ROMs (each)			3.00		
Shipping and handling up to 2 lbs.			5.00		
Specific Instructions/Description of Work (attach additional sheets if necessary)					
File path					
		Date Filled	Init.	Price	



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AGENDA ITEM REQUEST FORM

AGENDA ITEM NO: 07272020 9B

FOR MEETING DATE: 07/27/2020

SUBJECT: KABA New Member Application

REQUESTING DEPARTMENT: Kalamazoo Township

SUGGESTED MOTION:
To approve the City of Galesburg application request to join KABA

Financing Cost: N/A

Source: General Fund _____ Grant _____ Other N/A

Are these funds currently budgeted? Yes _____ No X

Other comments or notes:
The City of Galesburg has expressed a desire to join KABA. Accordance to the interlocal agreement and the By-laws of KABA, each member municipality must approve the application for a new member before they may join.

Submitted by: Treasurer Miller

Manager's Recommendation: Support



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NEW MEMBER APPLICATION

Jurisdiction City of Galesburg Applicant's Name Gabe Baracker, City Manager
Address 200 E Michigan Ave Galesburg, MI 49053
Phone Number 269-665-7000 E-mail Address citymgr@galesburgcity.org

1. Why are you interested in joining KABA?

**increased safety, uniformity and compliance with Building Code; City of Galesburg no longer has personnel to address administration of building permits and inspections

2. What services are you seeking from KABA? (Please check all that apply)

- Building Code Administration and Enforcement
- Zoning Administration and Planning
- Ordinance Enforcement

3. What is your targeted date to join? **July/August 2020

4. Do you currently subcontract your building, electrical, mechanical, or plumbing permits and inspections? If so, do you have a termination clause? What is the time frame?

**No



5. What was your previous year's building department budget, revenue and/or expenses (if applicable)?

__**revenue for FY 7/1/18-6/30/20 estimated \$2,000__

6. What is your total parcel count at this time? __**residential parcels around 545__

Additional Information Requested, if available (See New Member Packet for more details):

- Document showing the number of permits issued during the previous year **unavailable
- Construction valuation for building permits issued during the previous year **unavailable
- Copy of the current fees charged for permits and inspections **attached

I understand that the application must be completed and all available documentation provided to begin our application process with KABA.

Signature of Applicant _____ Date _____
Charles Barantke _____ 06/24/2020

Signature of Supervisor of Applicant Jurisdiction _____ Date _____
Charles Barantke, City Manager _____ 06/24/2020

Signature of Comstock Township Representative _____ Date _____

Title _____

Signature of Kalamazoo Township Representative _____ Date _____

Title _____



Signature of City of Parchment Representative

Date

Title

Signature of Pine Grove Township Representative

Date

Title

Signature of Richland Township Representative

Date

Title

Signature of KABA Building Official

Date

**MINUTES OF THE REGULAR MEETING OF THE
KALAMAZOO AREA BUILDING AUTHORITY
KALAMAZOO, MI
June 11, 2020**

Chairperson, Michelle Mohny called the regular meeting of the Kalamazoo Area Building Authority (KABA) Board to order at approximately 2:00 P.M. at the KABA offices, 2322 Nazareth Road.

Present: Michelle Mohny, Chairperson / Representative from Comstock Township
Sherine Miller, Treasurer / Representative from Kalamazoo Township
Scott Hess, Representative from Pine Grove Township
Lysanne Harma, Representative from Richland Township
Denise Barrons, At Large Ex-Officio Board Member

Absent: Chester Emmons, Secretary / Representative from City of Parchment

Also present were Building Official, Mike Alwine; KABA Attorney, Robb Krueger; Office Coordinator/Recording Secretary, Penny Cassidy; a Representative with Maner Costerisan and one other interested party.

Approval of Agenda – Mr. Alwine requested to add KABA Covid-19 Response Plan as item f. under 6. Business. A motion was made by Ms. Harma to approve the agenda as amended, seconded by Ms. Miller, and carried with a vote of 4-0.

Approval of Consent Agenda - A motion was made by Ms. Miller to approve the minutes from the March 12, 2020 Board Meeting as presented, seconded by Mr. Hess, and carried with a vote of 4-0.

Citizen Comments – Mr. Krueger introduced his mentee/summer clerk to the Board Members.

Presentation /Maner Costerisan – Jordan Smith, CPA with Maner Costerisan presented the key highlights of the 2019 Audited Financial Statements.

BUSINESS:

- a. **Inter-local Agreement** – Mr. Alwine reflected on the changes to the Inter-local Agreement from the February 13th Board Meeting and agreed for the Board Members to present to their municipality Board Members on consideration for approval. Mr. Krueger offered to create a summary paragraph of changes for the Board Members to submit to their boards.
- b. **Office Security** – Mr. Alwine provided an update for office security. Estimates were presented as a handout. Ms. Harma motioned to authorize Mr. Alwine to proceed with the door replacement, door lock release & security estimates presented, not to exceed \$8500, and to authorize the necessary budget adjustment, seconded by Mr. Hess and carried with a vote 4-0.
- c. **Engagement Letter – Maner Costerisan** - Mr. Alwine addressed the Board Members of his approval to the engagement letter, due to the COVID-19 shut down and for the 2019 Audit to proceed on satisfying the State of Michigan deadline requirements. Ms. Miller motioned to approve the Maner Costerisan Engagement letter, seconded by Mr. Hess and carried a vote 4-0.
- d. **Approval of 2019 Audited Financial Statements** – Ms. Harma motioned to approve the 2019 Audited Financial Statements as presented, seconded by Ms. Miller and carried with a vote 4-0.
- e. **Approval of New Member Application** – Mr. Alwine briefed the Board Members for receipt of a New Member Application from the City of Galesburg. Discussion commenced for an addendum to be added to the New Member Application, which will include building authority and zoning administration; excluding ordinance enforcement; municipality to contract an outsource for planning; and trades to be serviced by KABA within 6 months of new membership acceptance. Ms. Harma motioned to approve the complete New Member Application from the City of Galesburg, subject to

the conditions the board discussed and to include applying to the state with those conditions, seconded by Ms. Mohney and carried with a vote 4-0.

Mr. Krueger exited the meeting at 2:38pm and returned at 2:41pm.

- f. KABA COVID-19 Response Plan** – Mr. Alwine presented a handout to the Board Members of the KABA COVID 19 Response Plan, prepared by Mr. Krueger’s office. Ms. Harma motioned to approve the KABA COVID-19 Response Plan, as a living document and recognized that changes could be made to it, seconded by Ms. Miller and carried with a vote 4-0.

Financial and Building Reports – Ms. Cassidy commented on the last statement/reconciliation for the Consumers Credit Union Savings Account is March 2020. No further reconciliations will be created, as the savings account includes only the credit union membership fee. Mr. Alwine provided an update of the upcoming revenue for commercial projects.

KABA Board Member Comments – Ms. Mohney commended Mr. Alwine and KABA staff of the wonderful job throughout the Covid-19 Stay-at-home order. Ms. Barrons noted, with the new member, she will be once again a voting board member.

KABA Staff Comments – Mr. Alwine provided an update of the transitions while moving though the shut down during the pandemic. He also stated that incoming residential remains steady.

There was no further business and the meeting was adjourned at approximately 3:30 PM.

Drafted: June 12, 2020

Approved: July 9, 2020



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AGENDA ITEM REQUEST FORM

AGENDA ITEM NO: 07272020 9C

FOR MEETING DATE: 7-27-2020

SUBJECT: Hazard Pay Request for Township Maintenance Department Employees

REQUESTING DEPARTMENT: Maintenance Department

SUGGESTED MOTION:

A motion to pay the hourly maintenance staff a \$3.13 per hour hazard pay premium for the additional hours worked in direct response to the COVID-19 challenges.

Financing Cost: \$1,466.41

Source: General Fund _____ Grant _____ Other Contingency or COVID-19 Fu

Are these funds currently budgeted? Yes _____ No XX

Other comments or notes:

Submitted by: Dave Obreiter, Maintenance Supervisor

Manager's Recommendation: Support

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Maintenance Department
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TO: Don Martin, Township Supervisor and Dexter Mitchell, Township Manager
FROM: David Obreiter, Fire Chief
RE: Maintenance Department Hazard Pay
DATE: July 21, 2020

At the July 13, 2020 Township Board of Trustees regular meeting, the board discussed and approved the Federal Emergency Management Agency (FEMA) funded payment of hazard pay for Kalamazoo Township police and fire department personnel. The FEMA hazard pay program was specifically for municipal first responders and private ambulance service providers. During the discussion, it was suggested that we look at other township employees that did not qualify for the FEMA grant funded hazard pay that performed similar functions.

When reviewing the criteria of the FEMA Hazard Pay for First Responder Program, there was a list of criteria that determined if an individual employee was eligible. The main qualifying criteria is that the hazard pay premiums were for employees performing hazardous duty or work involving physical hardship related to the COVID-19 challenges.

A review of the additional work performed by our maintenance department personnel was conducted. It was determined that the maintenance staff would qualify for a similar hazard pay premium at the FEMA program pay rate of \$3.13 per hour. The only hours used for the calculations were the additional hours that the maintenance staff were required to work during the COVID-19 related administrative leave period that was in place.

Some examples of the additional direct COVID-19 related work that was performed was the twice-daily cleaning and disinfecting of the township facilities following federal guidelines and the development of a disinfecting program to support the reopening of the township facilities. This work was and continues to be instrumental in maintaining a safe work environment for the township employees and visitors. The work does qualify for the hazardous duty and physical hardship requirement as it relates to the FEMA program.

I respectfully request a motion to pay the hourly maintenance staff a \$3.13 per hour hazard pay premium for the additional hours worked in direct support of the COVID-19 local response.

The cost of this request would be \$1,466.41 and would cover our three hourly maintenance department staff.



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AGENDA ITEM REQUEST FORM

AGENDA ITEM NO: 07202020 9D

FOR MEETING DATE: 07/27/2020

SUBJECT: Hazard Pay for non- first Responders

REQUESTING DEPARTMENT: Manager Department

SUGGESTED MOTION:

To approve a one time payment for non-first responders with full- time empolyees to receive \$500.00 and Part- time empolyees to receive \$250

Financing Cost: \$ 6,250

Source: General Fund _____ Grant _____ Other Continigency/ COVID fund

Are these funds currently budgeted? Yes _____ No _____

Other comments or notes:

Please see memo on Hazard Pay for Non- first Resonders

Submitted by: Dexter Mitchell, Township Manager

Manager's Recommendation: Support



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Memo

To: The Board of Trustees for Kalamazoo Charter Township
From: Dexter Mitchell, Township Manager
Subject: Non-First Responder Hazard Pay
Date: July 27, 2020

The purpose of this memo is to follow up on a request that was made during the July 13, 2020 Kalamazoo Township board meeting, with regards to hazard pay for other staff that worked during the same time as the first responder (Police and Fire). However, the FEMA grant reimbursement that was passed did not cover the additional staff outside of the first responders.

As we researched this request on the Township administrative side and the police administration side (non-officers) we came up with a list of ten (10) full time employees and five (5) part time employees. This list of Teammates came in during the mandatory COVID-19 shut down to provide critical support and essential functions for all areas of Kalamazoo Township in order to keep the operations moving forward during a very crucial time.

This one time expenditure would not exceed \$6,250. I need to highlight that these funds do not qualify for FEMA reimbursable dollars. I would like to state that the August 2020 revenue sharing payment for Kalamazoo Township will be 1.5 times higher. However, these monies will come with a stipulation attached that the monies will need to go for COVID-19 expenditures. This payment to the non-first responders may qualify.

I believe the initial request was to monetarily acknowledge staff for going above and beyond during the stay at home order. The Township can move forward in expressing appreciation for their work ethic shown by providing essential services that were key to the continued success of Kalamazoo Township.

I am asking for a motion to pay the non-first responder staff a one-time payment of \$500 for each full time person and \$250 for each part-time person staff. This recognition would be approximately \$6,250.00.



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AGENDA ITEM REQUEST FORM

AGENDA ITEM NO: 07272020 9E

FOR MEETING DATE: July 27, 2020

SUBJECT: Police Department Cell Phones and Equipment Replacement

REQUESTING DEPARTMENT: Police Department

SUGGESTED MOTION:

To approve the purchase of 33 Samsung Smart Phones under T-Mobiles "Connecting Heroes" program, protective cases, and corresponding subscriptions for Meraki mobile device management.

Financing Cost: \$12,936.00

Source: General Fund _____ Grant _____ Other _____ Police Capital _____

Are these funds currently budgeted? Yes X No _____

Other comments or notes:

Submitted by: Police Chief Ergang

Manager's Recommendation: Support

Direction: In order for an item to be included in the agenda this form must be completed and signed by the department head, committee chairperson, etc. requesting board action. This form is to be complete and accompany any and all requests submitted to the Kalamazoo Township Board of Trustees for official action. It indicates that the item has received proper administrative consideration prior to its presentation to the Board. The completed form and supporting documentation must be received in the Manager's office **NO LATER THAN NOON THE THURSDAY PRECEDING THE NEXT REGULAR BOARD MEETING**. Any request presented without this form or after the deadline will be considered incomplete and returned for resubmission.

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Date: July 21, 2020

To: Manager Dexter Mitchell; Township of Kalamazoo Board

From: Chief Bryan Ergang

RE: Police Department Cell Phones and Equipment Replacement

The Township of Kalamazoo Police Department (TKPD) currently utilizes digital cameras, dictation devices, and cell phones to carry out a variety of police functions. These devices are utilized to collect evidence at crime scenes, prepare police reports, contact citizens and police communications.

Our digital cameras and dictation devices are several years old, in poor condition and in need of replacement. A digital camera costs \$125 to replace, and each dictation device costs \$525 to replace. Additionally, we pay \$125 per month for 5 shared cell phones in patrol.

While looking at available options to replace and condense these devices, Technical Analyst Ben Moored and TKPD staff feel the best option was to provide TKPD personnel with a smartphone as an alternative solution. With a smartphone, officers would be able to make phone calls, dictate reports, and take photos. This allows all of the needed functions to be consolidated into a single device.

We have investigated this option previously and understood this was the best option, the monthly cost for data plans for smartphones was always too cost prohibitive. Until recently most smartphone plans cost approximately \$40 per device, per month. T-Mobile, who recently merged with Sprint, began offering free smartphone service plans, called "Connecting Heroes", to municipal police and fire departments. The "Connecting Heroes" plan includes unlimited talk, text, and data usage at no cost.

To utilize the "Connecting Heroes" program there is an upfront cost for devices. Additionally, there is a \$36 per year per device cost for mobile device management (MDM) for our I.T. personnel to maintain and monitor these devices. Mobile device management through Meraki is a solution that provides cloud-based centralized management, diagnostics, monitoring, and security of mobile devices which allow you to manage deployments of all devices without an on-site server. Managed devices connect securely to Meraki cloud. MDM is also required to make the devices Criminal Justice Information System compliant. MDM is purchased separately and is not a service offered under the "Connecting Heroes" program.

Also, to protect our upfront investment, we are asking to protect these phones from accidents and daily-wear by purchasing a protective case at \$40 per device.

It is our recommendation to purchase 33 - Samsung smartphones, protective cases, and monthly subscriptions for Meraki MDM. This project has been planned for and there is funding in the police capital budget.

On the next page there is a cost benefit comparison over 24 months that shows the purchase of mobile devices under the Connecting Heroes program versus the replacement of our current digital cameras and dictation devices.

Two year Cost Benefit Comparison

Proposal:

33- Samsung smart phone devices ($\$280 \times 33 = \$9,240.00$)	\$9,240.00
33- Smart phone device protective case ($\$40 \times 33 = \$1,320.00$)	\$1,320.00
33- Meraki MDM ($\$36.00 \times 33 = \$1,188.00$, $\$1,188.00 \times 2 \text{ years} = \$2,376.00$)	\$2,376.00
33- Talk, text and data service plan for each device	<u>\$ 0.00</u>
Total	\$12,936.00

Costs to Replace Current Devices:

34- Olympus digital recorders ($\$525.00 \times 34 = \$17,850.00$)	\$17,850.00
34- Digital cameras ($\$125.00 \times 34 = \$4,250.00$)	\$ 4,250.00

Costs for Current Shared Phones:

5- Shared patrol phones ($\$125.00 \text{ per month} \times 24 \text{ months} = \$3,000$)	<u>\$ 3,000.00</u>
Total	\$25,100.00