

# *Kalamazoo County, Michigan*



## **2015** **General Operating Budget**



*Kalamazoo County*

*To govern.....to protect.....to serve.*



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## OFFICE OF ADMINISTRATION

201 WEST KALAMAZOO AVENUE, KALAMAZOO, MI 49007  
PHONE: (269) 384-8090  
FAX: (269) 383-6448

To: Board of Commissioners

From: Peter Battani, County Administrator/Controller  
Tracie Moored, Finance and Administrative Services Director

Date: September 16, 2014

Re: 2015 Budget Message

On September 9, 2014, the Board of Commissioners began its formal, public process regarding the 2014 budget. On September 23, we present the formal budget recommendation. Our budget recommendation focuses on continuing the prudent, long-term fiscal policies of the Board of Commissioners, supporting mandates, providing essential services, and protecting public safety and welfare.

Administration's budget recommendation includes the following highlights:

- The recommended budget shows a balanced budget utilizing \$600,000 in operational carryover and \$2,000,000 in capital outlay.
- The 2015 budget contains the recommendation to grant non-union salary steps and a 2% salary schedule increase.

The following policies contain substantive adjustments for 2015:

- Delinquent Tax Revenue Fund: The general fund allocation will decrease \$8 hundred thousand to \$1.8 million.
- Salaries and Employee Benefits: Grant steps and a 2% salary schedule increase to non-union employees for 2015.
- General County Public Improvement- Capital: Allocate \$1 million (from unallocated General Fund Fund Balance) to initiate a Technology Planning Policy. Allocate an additional \$1 million to help fund our Facilities Master Plan.
- Other Post Employment Benefits: Allocate an additional \$300 thousand into the retiree health trust and an additional amount based on Retiree post 65 savings.

- Technology Planning: Establish a planning committee to prioritize technology projects and to determine a method(s) for funding 5 year projected technology needs.
  
- Administration is recommending one item for New Funding at this time:
  - Increase Board of Canvassers Compensation

As additional revenue sources are realized, Administration's intent is to place highest priority on the request of the AAA.

The Budget Workbook contains the materials we will present for public discussion on September 23, 2014. We do not intend to repeat presentation of those things we covered in the Budget Retreat, though we will be prepared to answer questions and discuss. We will present the "Other Funds" section which we did not cover at the Retreat. Please review the materials in detail and we will be prepared to answer questions on all items. Please feel free to contact us with any questions or concerns.



# Operating Budget



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## 2015 Budget Recommended

	General Fund	Parks	F.O.C.
<b>Revenue</b>			
Property Tax	\$ 37,330,000	\$ -	\$ -
State Shared Revenue	5,188,800	-	-
State Court Fund	1,254,000	-	-
Alcohol Tax	2,409,000	-	-
Circuit Court, et al	1,630,700	-	-
District Court	4,029,000	-	-
Clerk/Register	2,182,700	-	-
Treasurer	2,724,000	-	-
Sheriff	3,030,000	-	-
Other Departmental Revenue	1,958,900	1,408,200	2,169,700
Wireless Emergency Fund Transfer	100,000	-	-
Carryover	2,600,000	-	-
Interfund Transfers	-	-	20,000
	-	-	20,000
<b>Total</b>	<b>\$ 64,437,100</b>	<b>\$ 1,408,200</b>	<b>\$ 2,189,700</b>
<b>Expenditures</b>			
Salary	\$ 24,142,700	\$ 853,400	\$ 2,139,600
Fringe	10,309,900	243,600	781,000
Direct Operating	16,762,200	469,000	323,000
Contingency	100,500	-	-
Capital - Tier I	488,500	-	-
Capital - Tier I Sheriff Vehicle	201,000	-	-
Capital - Tier II	250,000	-	-
Capital - Tier III - General	4,838,800	-	-
Capital - Tier IV - Technology	1,000,000	-	-
Debt	-	-	-
Interfund Transfers	-	-	-
	-	-	-
<b>Total</b>	<b>\$ 58,093,600</b>	<b>\$ 1,566,000</b>	<b>\$ 3,243,600</b>
<b>Variance</b>	<b>\$ 6,343,500</b>	<b>\$ (157,800)</b>	<b>\$ (1,053,900)</b>

	Health	Child Care	Total General Funds	Law Enforcement	Grand Total
\$	-	\$ -	\$ 37,330,000	\$ 11,432,100	\$ 48,762,100
	-	-	5,188,800	-	5,188,800
	-	-	1,254,000	-	1,254,000
	-	-	2,409,000	-	2,409,000
	-	-	1,630,700	-	1,630,700
	-	-	4,029,000	-	4,029,000
	-	-	2,182,700	-	2,182,700
	-	-	2,724,000	-	2,724,000
	-	-	3,030,000	-	3,030,000
	3,451,100	3,579,800	12,567,700	70,000	12,637,700
	-	-	100,000	-	100,000
	-	-	2,600,000	-	2,600,000
	-	182,200	202,200	-	202,200
<b>\$</b>	<b>3,451,100</b>	<b>\$ 3,762,000</b>	<b>\$ 75,248,100</b>	<b>\$ 11,502,100</b>	<b>\$ 86,750,200</b>
\$	2,958,000	\$ 3,441,000	\$ 33,534,700	\$ 7,109,600	\$ 40,644,300
	1,029,400	1,226,000	13,589,900	3,394,800	16,984,700
	1,183,900	2,506,600	21,244,700	471,900	21,716,600
	-	-	100,500	50,000	150,500
	-	-	488,500	150,000	638,500
	-	-	201,000	123,600	324,600
	-	-	250,000	-	250,000
	-	-	4,838,800	-	4,838,800
	-	-	1,000,000	-	1,000,000
	-	-	-	-	-
	-	-	-	202,200	202,200
<b>\$</b>	<b>5,171,300</b>	<b>\$ 7,173,600</b>	<b>\$ 75,248,100</b>	<b>\$ 11,502,100</b>	<b>\$ 86,750,200</b>
\$	(1,720,200)	\$ (3,411,600)	-	\$ -	-

**County of Kalamazoo  
General Fund (Fund 101)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2015**

Estimated Source of Funds

Property Taxes	\$ 37,330,000	
State Shared Revenue	5,188,800	
State Court Fund	1,254,000	
Alcohol Tax	2,409,000	
Cigarette Tax	-	
Revenue Sharing Reserve	-	
Circuit Court, et al	1,630,700	
District Court	4,029,000	
Clerk/Register	2,182,700	
Treasurer	2,724,000	
Sheriff	3,030,000	
Other Departmental Revenue	1,958,900	
Wireless Emergency Fund Transfer	100,000	
Carryover	2,600,000	
<b>Total Estimated Funds</b>	<b>64,437,100</b>	<b>\$ 64,437,100</b>

Estimated Expenditures

Salaries	\$ 24,142,700	
Fringe Benefits	10,309,900	
Direct Operating	16,762,200	
Contingency	100,500	
Capital Tier I	488,500	
Capital Tier I Sheriff Vehicle	201,000	
Capital Tier II	250,000	
Capital Tier III - General	4,838,800	
Capital Tier IV - Capital Technology	1,000,000	
Debt	-	
Interfund Transfers	6,343,500	
<b>Total Estimated Expenditures</b>	<b>64,437,100</b>	<b>\$ 64,437,100</b>

Projected Unassigned Fund Balance 2015 \$16,723,149



**County of Kalamazoo  
Parks (Fund 208)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2015**

Estimated Source of Funds

Departmental Revenue	\$	1,293,100	
Accomodation Tax Appropriation		115,100.00	
Kellogg Grant		-	
General Fund Appropriation		<u>157,800.00</u>	
Total Estimated Funds			<u><u>\$ 1,566,000</u></u>

Estimated Expenditures

Salaries	\$	853,400	
Fringe Benefits		231,200	
Direct Operating		481,400	
Transfer to Special Parks Fund		<u>-</u>	
Total Estimated Expenditures			<u><u>\$ 1,566,000</u></u>

Projected Fund Balance 2015		<u><u>\$ -</u></u>
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**County of Kalamazoo  
 Friend of the Court (Fund 215)  
 Estimated Source of Funds and Estimated Expenditures  
 For the Year Ending December 31, 2015**

Estimated Source of Funds

Departmental Revenue	\$	2,169,700	
General Fund Appropriation		1,053,900	
Law Enforcement Fund Appropriation		20,000	
Total Estimated Funds		3,243,600	\$ <u><u>3,243,600</u></u>

Estimated Expenditures

Salaries	\$	2,139,600	
Fringe Benefits		781,000	
Direct Operating		323,000	
Total Estimated Expenditures		3,243,600	\$ <u><u>3,243,600</u></u>

Projected Fund Balance 2015		-	\$ <u><u>-</u></u>
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**County of Kalamazoo**  
**Human Services - Health Division (Fund 221)**  
**Estimated Source of Funds and Estimated Expenditures**  
**For the Year Ending December 31, 2015**

Estimated Source of Funds

Departmental Revenue	\$ 3,451,100	
General Fund Appropriation	<u>1,720,200</u>	
Total Estimated Funds		<u>\$ 5,171,300</u>

Estimated Expenditures

Salaries	\$ 2,958,000	
Fringe Benefits	1,029,400	
Direct Operating	<u>1,183,900</u>	
Total Estimated Expenditures		<u>\$ 5,171,300</u>

Projected Fund Balance 2015	<u>\$ -</u>
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**County of Kalamazoo  
Child Care (Fund 292)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2015**

Estimated Source of Funds

Non-Tax Revenues	\$	3,579,800	
General Fund Appropriation		3,411,600	
Law Enforcement Fund Appropriation		182,200	
Total Estimated Funds		182,200	\$ 7,173,600

Estimated Expenditures

Salaries	\$	3,441,000	
Fringe Benefits		1,226,000	
Direct Operating		2,506,600	
Total Estimated Expenditures		2,506,600	\$ 7,173,600

Projected Fund Balance 2015		-	\$
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**Fund Balances and Working Capital  
(Operating Funds Only) \***

Year	Beginning Fund Balance	Revenues	Expenses	Excess Revenues (Expenses)	Ending Fund Balance	Unrestricted Unassigned Balance	Balance as % of Revenues
2015	\$ 26,199,076	\$ 84,150,200	\$ 86,750,200	\$ (2,600,000)	23,599,076	<b>16,723,149</b>	19.9%
2014	26,528,576	82,996,300	83,325,800	(329,500)	26,199,076	<b>21,825,828</b>	26.3%
2013	26,229,376	86,816,862	86,517,662	299,200	26,528,576	<b>21,838,815</b>	25.2%
2012	30,651,926	88,238,867	92,661,416	(4,422,550)	26,229,376	<b>20,320,881</b>	23.0%
2011	28,236,028	92,042,248	89,626,350	2,415,898	30,651,926	<b>24,327,571</b>	26.4%
2010	29,019,852	88,988,567	89,772,390	(783,823)	28,236,028	<b>23,147,791</b>	26.0%
2009	26,434,275	92,822,757	90,237,180	2,585,577	29,019,852	<b>22,867,133</b>	24.6%
2008	22,940,475	93,091,705	89,597,905	3,493,800	26,434,275	<b>18,705,734</b>	21.3%
2007	18,233,191	90,636,244	85,928,960	4,707,284	22,940,475	<b>15,078,874</b>	17.9%
2006	11,473,699	89,256,832	82,497,340	6,759,492	18,233,191	<b>11,017,692</b>	13.3%
2005	9,376,286	84,496,909	82,399,496	2,097,413	11,473,699	<b>6,448,111</b>	7.4%

\*Includes General, Law Enforcement, Parks, Friend of the Court, Health and Child Care-Probate Funds.



## Five Year Budget Projections

## Five Year Projections Operating Funds\*

Revenues	Budgeted 2014	Budgeted 2015
Property Taxes	\$ 47,772,000	\$ 48,762,100
State Court Fund	1,244,000	1,254,000
Alcohol Tax	2,091,700	2,409,000
State Shared Revenue	4,148,800	5,188,800
Departmental Revenue	27,537,600	26,334,100
Carryover	329,500	2,600,000
Interfund Transfers	202,200	202,200
Total Estimated Funds	\$ 83,325,800	\$ 86,750,200
<b>Expenditures</b>		
Salaries	39,203,900	40,644,300
Fringe	16,148,800	16,984,700
Direct Operating	23,497,000	21,716,600
Contingency	250,500	150,500
Capital Tier I	974,600	963,100
Capital Tier II	250,000	250,000
Capital Tier III - General County	2,798,800	4,838,800
Capital Tier IV - Technology	-	1,000,000
Debt	-	-
Interfund Transfers	202,200	202,200
Total Estimated Expenditures	\$ 83,325,800	\$ 86,750,200
Excess Revenues and (Expenditures)	\$ -	\$ -

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

### ASSUMPTIONS

- A- Property tax assumptions: 2015~ 1.50%, 2016~1.50%, 2017~1.50% 2018 ~ 1.50% 2019~ 1.50%
- B- Projections are flat
- C- Projections tied with transfer needs
- D- Projections reflect an increased 2% salary schedule adjustment and steps for 2015 / steps to follow
- E- Projection includes blended fringe rates
- F- Increased projection of .50% each year

## Five Year Projections Operating Funds\*

2016	2017	2018	2019	
\$ 49,493,532	\$ 50,235,934	\$ 50,989,473	\$ 51,754,316	A
1,254,000	1,254,000	1,254,000	1,254,000	
2,409,000	2,409,000	2,409,000	2,409,000	
5,188,800	5,188,800	5,188,800	5,188,800	
26,334,100	26,334,100	26,334,100	26,334,100	B
-	-	-	-	
202,200	202,200	202,200	202,200	C
\$ 84,881,632	\$ 85,624,034	\$ 86,377,573	\$ 87,142,416	
\$ 41,050,743	\$ 41,461,250	\$ 41,875,863	\$ 42,294,622	D
16,420,297	16,584,500	16,750,345	16,917,849	E
21,825,183	21,934,309	22,043,980	22,154,200	F
150,500	150,500	150,500	150,500	
974,600	974,600	974,600	974,600	
250,000	250,000	250,000	250,000	
3,838,800	3,838,800	3,838,800	3,838,800	
-	-	-	-	
202,200	202,200	202,200	202,200	
\$ 84,712,323	\$ 85,396,160	\$ 86,086,289	\$ 86,782,771	
\$ 169,308	\$ 227,875	\$ 291,285	\$ 359,645	



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## Capital Improvement



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## ***PARKS AND EXPO CENTER***

***2900 LAKE STREET • KALAMAZOO, MI 49048***

***PHONE: (269) 383-8778 • FAX (269) 383-8724***

***www.kalcounty.com/parks***

DATE: April 28, 2014

TO: Department Heads  
Elected Officials  
Court Administrators

FROM: Capital Improvement Program Committee  
David Rachowicz, Chair

RE: 2015 – 2019 CAPITAL IMPROVEMENT PROGRAM  
**(CIP)/TIER I SUBMISSIONS**

The capital improvement program (CIP) planning process for 2015 – 2019 is underway. The CIP Committee is comprised of the following department/court representatives:

David Rachowicz, Chair (non-voting)  
Lisa Bradshaw, Office of Finance  
Tina Keifer, District Court  
Paul Matyas, Sheriff's Office  
Thomas O'Brien, Purchasing  
Sue Sayles, Circuit Court  
Lisa Thompson, Information Systems  
Randy Winterowd, Buildings & Grounds

**There are minor changes to the 2015 CIP planning process. Please carefully review the information contained in this memo and utilize the Capital Improvement Program CIP 100 / 200 Excel Form that is attached.**

As identified by budget policy, Tier I capital submissions are to encompass routine equipment or minor renovation projects. Equipment is defined, by dollar threshold, as any single item costing \$1,000 or more. **Equipment or projects that fall below this dollar threshold should not be submitted via CIP. Departments/courts may pursue those requests in accordance with the annual operating budget submission process.** Most laptops and office furniture are purchased under the \$1,000 threshold. If laptop purchases are planned for 2015, please confirm pricing with Information Systems and request via CIP if \$1,000 or more (per single item) or via your operating budget submission if under \$1,000 (per single item).

**In 2015, the purchase of office furniture under the \$1,000 threshold will no longer be purchased through the CIP Furniture Fund. This includes office chairs, work stations, filing cabinets, and other office furniture. Departments should plan for this accordingly and include these items in their 2015 operating budget submission process. The CIP Committee will continue to allocate a small portion**

**of furniture funds to address emergency or unforeseen needs. New furniture needed as part of a larger office re-design or for a complete area such as a large meeting room or courtroom remain eligible for CIP funding. These types of projects will be evaluated through the standard CIP process.**

Historically, Tier 1 capital items have been approved as part of the County's annual operating budget at \$500,000 General Fund and \$150,000 Law Enforcement Fund levels. Due to this limited amount of funding, please be advised that large dollar submissions, while critical to the planning aspect of capital improvements and necessary as part of this process, are often pulled from consideration and referred to the Finance Director for follow up with the submitting Department/Court.

We are requesting that each department/court submit a five-year projection of capital needs beginning with the year 2015. Materials submitted should be included in a single Excel file that includes CIP 100 Form(s) for each item requested in 2015 plus a CIP 200 Form for CIP items for the years 2016 through 2019. The excel forms are attached. Only items submitted on current CIP forms will be considered for funding in 2015. The following provides an explanation of how to complete the forms:

- (1) **CIP 100 Form** - This excel form needs to be completed for each capital request during the first year (2015) of the CIP. **Use the lettered tabs located at the bottom of the spreadsheet to enter all of your CIP 100 requests within one Excel file.** Departments should prioritize their 2015 requests and there should be no duplication of priorities (e.g. only one number one priority, one number two, etc.). Within the form, you will only fill the yellow cells (some have drop down choices while others you can type in).

**CIP Categories** – for each submission, please choose a CIP category that best describes the request. Categories in effect for 2015 are:

- Legal mandate
- To remedy a serious health/safety issue
- To replace essential existing equipment
- Project in progress
- To remedy a critical service or facility deficiency
- To improve services/operations
- Aesthetic improvement

**Item/Project Description** – for each submission, please describe the project or item in detail.

**Item/Project Justification** - for each submission, justify its need and impact in detail and the potential consequence of not completing the project.

**Budget Breakdown** – for each submission, please answer the questions and provide the budget breakdown. The estimated CIP Cost in the budget breakdown will automatically carry to the top of the form as the Estimated CIP Cost and this will be the amount considered by the committee as a 2015 CIP project.

**The CIP Committee respectfully requests that Departments/Courts adhere to the CIP Form 100 instructions. Incomplete or inaccurate information**

**results in delays to the CIP process which is time critical for purposes of inclusion in the annual budget. If you have any questions about the forms, please contact me at ext. 8787.**

- (2) Form CIP 200 - This portion of the form should be used to list all proposed capital expenditures for each subsequent year of the five-year CIP. Include 2015 requests if the funding requirements are for multi-year projects that go beyond 2015. Please complete all requested information. Departments should prioritize their requests and there should be no duplication of priorities (e.g. only one number one priority, one number two, etc.).

### **Building remodeling/repairs**

All building remodeling/additions/repairs/alterations/flooring items must be reviewed by Randy Winterowd from Buildings and Grounds before being submitted. So that Buildings and Grounds is not inundated with requests at the last minute, please contact Randy Winterowd as soon as possible with such projects, so that the CIP process can proceed without delays. Please note that items not properly reviewed with Buildings and Grounds may not be considered and building remodeling/repair/flooring items should be incorporated and prioritized along with all other departmental requests and not submitted separately.

### **Capital security**

For 2015, facility security needs should be evaluated and included as part of this CIP submission process. If capital security requests are associated with a particular facility rather than a department/court, please use the 'Security Capital' selection on the department drop down list on both the CIP 100 and CIP 200 Forms. Capital security requests that primarily impact one department must be submitted as a department request and priority. Security Capital requests must be reviewed by Randy Winterowd from Buildings and Grounds before being submitted. So that Buildings and Grounds is not inundated with requests at the last minute, please contact Randy Winterowd as soon as possible with such projects, so that the CIP process can proceed without delays. Please note that items not properly reviewed with Buildings and Grounds will likely not be considered.

### **Technology Requests**

All technology related requests should be based on current or updated vendor responses and current pricing and must be reviewed by Lisa Thompson from Information Systems before being submitted. Please contact Lisa as soon as possible with such projects, so that the CIP process can proceed without delays. Please note that items not properly reviewed with Information Systems will likely not be considered and that technology items should be incorporated and prioritized along with all other departmental requests and not submitted separately. Technology Requests include but are not limited to requests for hardware items such as workstations, laptops, printers, scanners, servers, or any software solution/system that are over the \$1,000 per item.

Departmental CIP requests are due on **Monday, June 9, 2014** and should be submitted to me ([dmranch@kalcounty.com](mailto:dmranch@kalcounty.com)) via attachments to e-mail. I encourage you to begin your process as early as possible. Should you have any questions regarding the CIP process, completion of the forms, etc., please feel free to contact me at 8787 or via e-mail. Thank-you.

## All Departmental CIP Requests

<u>Department</u>	<u>Priority</u>	<u>Item &amp; Description</u>	<u>\$ Request</u>	<u>Category</u>
Circuit Court	1	Live Scan	\$37,000	10
Sheriff's Office	1	Livescan replacement	\$25,000	10
Circuit Court	9	Carpet Jury Boxes	\$5,000	9
Parks & Fairgrounds	1	Heavy Duty Dump Truck	\$20,000	9
Parks & Fairgrounds	6	Scotts Mill Dam & Bridge Repairs	\$25,000	9
Sheriff's Office	3	South County Fire Radio Upgrade	\$25,000	9
Sheriff's Office	11	SWAT Rifle	\$3,500	9
Animal Services	1	4x4 Pick up Truck	\$30,000	8
Animal Services	2	4x4 Pick up Truck	\$30,000	8
Animal Services	3	1 MW810 Mobile Workstation	\$5,302	8
Animal Services	4	1 MW810 Mobile Workstation	\$5,302	8
Building & Grounds	1	Service Van	\$25,000	8
Building & Grounds	2	Carpenter Truck with Cap	\$29,000	8
Building & Grounds	3	Industrial Table Saw	\$3,000	8
Building & Grounds	5	Floor Buffer	\$2,000	8
Circuit Court	4	Vehicle	\$20,000	8
Circuit Court	5	Printer/Copy Machine Replacements (4)	\$10,000	8
Circuit Court	6	Dell Ultrabooks	\$6,000	8
Circuit Court	7	Scanners (6)	\$12,400	8
Circuit Court	10	Large Screens - Juvenile Home	\$20,000	8
Circuit Court	11	Two (2) Fireproof Filing Cabinets	\$2,500	8
District Court	2	Courtroom Polycom Replacement	\$16,000	8
District Court	5	High Volume, Heavy Duty Paper Shredder	\$4,000	8
Office Prosecuting Attny	1	Word Processing Area	\$5,800	8
Office Prosecuting Attny	2	PA Conference Room	\$6,000	8
Office Prosecuting Attny	3	APA Offices (3)	\$8,700	8
Parks & Fairgrounds	2	Commercial Lawn Mower	\$15,000	8
Parks & Fairgrounds	3	3/4 Ton Snow Plow Truck	\$30,000	8
Parks & Fairgrounds	5	800mhz Radios	\$3,000	8
Parks & Fairgrounds	7	Scotts Mill Playground	\$16,000	8
Parks & Fairgrounds	8	Expo Furniture	\$0	8
Parks & Fairgrounds	9	Expo Center Loader	\$0	8

## All Departmental CIP Requests

<u>Department</u>	<u>Priority</u>	<u>Item &amp; Description</u>	<u>\$ Request</u>	<u>Category</u>
Sheriff's Office	2	MDT Replacements (7)	\$49,000	8
Sheriff's Office	5	Detective Vehicles (2)	\$46,000	8
Sheriff's Office	7	Transport Vehicle replacement	\$34,000	8
Sheriff's Office	10	Omnivore Conversion Kit	\$10,000	8
Building & Grounds	4	Air Conditioning Recovery/Recharge Machine	\$3,800	6
Circuit Court	2	Docket Display - MAC	\$40,000	6
Health & Community Svcs	2	HHW - Central Air Conditioning for Warehouse	\$8,250	6
Parks & Fairgrounds	4	Paving	\$20,000	6
Sheriff's Office	4	Security Gate for Jail Drive	\$49,000	6
Sheriff's Office	9	Meeting Room Projector System	\$2,500	6
Building & Grounds	6	Coil Cleaner	\$2,700	5
Building & Grounds	7	Cooling tower Cleaner	\$2,000	5
Circuit Court	3	Courtroom A/V System "Control Panel" (3)	\$12,000	5
Circuit Court	8	Odyssey SessionWorks Judges Edition	\$10,500	5
District Court	1	Courtroom Polycoms	\$25,000	5
District Court	3	High Speed Scanners	\$8,000	5
District Court	4	Key Card Readers - Staff Restrooms	\$6,000	5
Health & Community Svcs	1	Digital xray sensors (2 pediatric, 1 adult)	\$32,000	5
Sheriff's Office	6	Portable Livescan Plus	\$25,000	5
District Court	6	Replacement Conference Tables for G-10	\$5,000	4
Sheriff's Office	8	Lobby Floor Resurfacing	\$3,500	4
<b>TOTAL ALL REQUESTS</b>			<b>\$839,754</b>	

## All Departmental CIP Requests

Department                      Priority                      Item & Description                      \$ Request      Category

### 2015 CAPITAL EQUIPMENT EVALUATION CRITERIA MATRIX

1. Evaluate each request in relation to evaluation criteria and correlate to a PRIMARY criteria.  
     Seek consistency in criteria among like items.
2. Criteria are presented in weighted/priority order
3. Committee evaluation should be flexible, in order to accommodate unusual requests, and due to the funding availability in relation to the number and dollar amount of requests received
4. Review results and determine whether outcome of requests to be funded is logical

Evaluation Criteria Category	Weight
Legal Mandate	10
To remedy a serious health/safety issue	9
Replace essential existing equipment	8
Additional need for project in progress	7
To remedy a critical service or facility deficiency	6
To improve services/operational efficiencies	5
Aesthetic improvement	4
Leverage additional resources	3

## 2015 CIP Summary Recommendations By Department

Department / Description	Adjusted Priority	Amount Requested	Recommended GF TOTAL	% of Total GF	Recommended Total LE
<b>Animal Services Total</b>		<b>70,604</b>	<b>40,600</b>	<b>8.3%</b>	<b>30,000</b>
4x4 Pick up Truck	1	30,000	30,000		0
4x4 Pick up Truck	2	30,000	0		30,000
1 MW810 Mobile Workstation	3	10,604	10,600		0
<b>Building &amp; Grounds</b>		<b>63,700</b>	<b>63,700</b>	<b>13.0%</b>	<b>0</b>
Service Van	1	25,000	25,000		0
Carpenter Truck with Cap	2	29,000	29,000		0
Industrial Table Saw	3	3,000	3,000		0
Floor Buffer	4	2,000	2,000		0
Coil Cleaner	5	2,700	2,700		0
Cooling tower Cleaner	6	2,000	2,000		0
<b>Circuit Court</b>		<b>131,400</b>	<b>92,400</b>	<b>18.9%</b>	<b>24,000</b>
Live Scan	1	37,000	0		24,000
Docket Display - MAC	2	40,000	40,000		0
Courtroom A/V System "Control Panel" (3)	3	12,000	12,000		0
Vehicle	4	20,000	20,000		0
Printer/Copy Machine Replacements (4)	5	10,000	8,000		0
Scanners (6)	6	12,400	12,400		0
<b>District Court</b>		<b>28,000</b>	<b>28,000</b>	<b>5.7%</b>	<b>0</b>
Courtroom Polycom Replacement	1	16,000	16,000		0
High Speed Scanners	2	8,000	8,000		0
High Volume, Heavy Duty Paper Shredder	3	4,000	4,000		0
<b>Health &amp; Community Svcs</b>		<b>32,000</b>	<b>32,000</b>	<b>6.6%</b>	<b>0</b>
Digital xray sensors (2 pediatric, 1 adult)	1	32,000	32,000		0
<b>Office Prosecuting Attorney</b>		<b>14,500</b>	<b>11,600</b>	<b>2.4%</b>	<b>0</b>
Word Processing Area	1	5,800	5,800		0
APA Offices (3)	3	8,700	5,800		0
<b>Parks &amp; Fairgrounds</b>		<b>104,000</b>	<b>92,200</b>	<b>18.9%</b>	<b>0</b>
Heavy Duty Dump Truck	1	20,000	20,000		0
Commercial Lawn Mower	2	15,000	15,000		0
3/4 Ton Snow Plow Truck	3	30,000	30,000		0
Paving	4	20,000	20,000		0
800mhz Radios	5	3,000	3,000		0
Scotts Mill Playground	6	16,000	4,200		0
<b>Sheriff's Office</b>		<b>198,500</b>	<b>98,000</b>	<b>20.1%</b>	<b>96,000</b>
Livescan replacement	1	25,000	0		24,000
MDT Replacements (7)	2	49,000	0		49,000
Detective Vehicles (2)	3	46,000	23,000		23,000
Portable Livescan Plus	4	25,000	25,000		0
Transport Vehicle replacement	5	34,000	34,000		0
Meeting Room Projector System	6	2,500	2,500		0
Omnivore Conversion Kit	7	10,000	10,000		0
SWAT Rifle	8	3,500	3,500		0
<b>Flooring Reserve</b>		<b>0</b>	<b>20,000</b>	<b>4.1%</b>	<b>0</b>
<b>Furniture Reserve</b>		<b>0</b>	<b>10,000</b>	<b>2.0%</b>	<b>0</b>
<b>Grand Total</b>		<b>642,704</b>	<b>488,500</b>	<b>100.0%</b>	<b>150,000</b>

## 2015 General Fund Recommended Approval Summary

<u>Item</u>	<u>Department</u>	<u>Amount</u>
4x4 Pick up Truck	Animal Services	\$ 30,000
1 MW810 Mobile Workstation	Animal Services	10,600
Service Van	Building & Grounds	25,000
Carpenter Truck with Cap	Building & Grounds	29,000
Industrial Table Saw	Building & Grounds	3,000
Floor Buffer	Building & Grounds	2,000
Coil Cleaner	Building & Grounds	2,700
Cooling tower Cleaner	Building & Grounds	2,000
Vehicle	Circuit Court	20,000
Printer/Copy Machine Replacements (4)	Circuit Court	8,000
Scanners (6)	Circuit Court	12,400
Docket Display - MAC	Circuit Court	40,000
Courtroom A/V System "Control Panel" (3)	Circuit Court	12,000
Courtroom Polycom Replacement	District Court	16,000
High Volume, Heavy Duty Paper Shredder	District Court	4,000
High Speed Scanners	District Court	8,000
Digital xray sensors (2 pediatric, 1 adult)	Health & Community Svcs	32,000
Word Processing Area	Office Prosecuting Attorney	5,800
APA Offices (3)	Office Prosecuting Attorney	5,800
Heavy Duty Dump Truck	Parks & Fairgrounds	20,000
Commercial Lawn Mower	Parks & Fairgrounds	15,000
3/4 Ton Snow Plow Truck	Parks & Fairgrounds	30,000
800mhz Radios	Parks & Fairgrounds	3,000
Scotts Mill Playground	Parks & Fairgrounds	4,200
Paving	Parks & Fairgrounds	20,000
Detective Vehicles (2)	Sheriff's Office	23,000
Transport Vehicle replacement	Sheriff's Office	34,000
Omnivore Conversion Kit	Sheriff's Office	10,000
SWAT Rifle	Sheriff's Office	3,500
Portable Livescan Plus	Sheriff's Office	25,000
Meeting Room Projector System	Sheriff's Office	2,500
Furniture Fund Reserve		10,000
Flooring Fund Reserve		20,000
<b>Total Capital Improvement Program</b>		<b>\$ 488,500</b>

## **2015 General Fund Recommended Approval Detail**

**1. 4x4 Pickup Truck** **\$30,000 - Animal Services**

Replace a 4x4 pickup truck. Old truck to be given to Sheriff's Dept, Bldg and Grounds, or Parks to replace one of their trucks.

**2. MW810 Mobile Workstation (1)** **\$10,600 - Animal Services**

Replace 1 Toughbook lap top and mount with a MW810 Mobile Workstation.

**3. Service Van** **\$25,000 – Buildings & Grounds**

New van would replace a 1999 service van which has reached the end of its useful life.

**4. Carpenter Truck with Cap** **\$29,000 - Buildings & Grounds**

Proposed truck will replace 1996 Carpenter's Truck that has reached the end of its service life.

**5. Industrial Table Saw** **\$3,000 - Buildings & Grounds**

Industrial Table Saw for carpentry shop to replace old saw which has reached the end of its useful life.

**6. Floor Buffer** **\$2,000 - Buildings & Grounds**

Two speed floor buffer to Replace a floor buffer from 1990 that is at end of service life.

**7. Coil Cleaner** **\$2,700 - Buildings & Grounds**

Currently, a vendor is hired to clean the difficult coils. Having one in-house reduces the need to hire an outside vendor.

**8. Cooling Tower Cleaner** **\$2,000 – Buildings & Grounds**

Used to clean the dirt & biological build up on cooling towers. Spray nozzle and hose allows for cleaning hard to reach areas. Currently are scrubbing by hand the areas that can be reached.

**9. Vehicle** **\$20,000 – Circuit Court**

This vehicle will replace the 2006 Taurus which is used by court staff to perform daily duties, which include meeting with juveniles at home, school and in the community, transporting youth to and from placements and appointments.

**10. Printer/Copy Machines (4)** **\$8,000 – Circuit Court**

Printer/copy machine replacements for courtrooms and hearing rooms.

## **2015 General Fund Recommended Approval Detail**

- 11. Scanners (6) \$12,400 – Circuit Court**
- Replacement of three (3) high-speed batch scanners. This will start the annual replacement schedule on scanners.
- 12. Docket Display - MAC \$40,000 – Circuit Court**
- Odyssey SessionWorks Judge Edition enables immediate, secure access to case information right from the bench.
- 13. Courtroom A/V System “Control Panel” (3) \$12,000 – Circuit Court**
- This control panel will mirror the set-up in courtroom A and allows an ease of operation in using the various pieces of A/V equipment in the courtrooms.
- 14. Courtroom Polycom Replacement \$16,000 – District Court**
- Courtroom Q is operating with an outdated, unreliable polycom. This will replace an outdated system which is past its service life.
- 15. High Volume, Heavy Duty Paper Shredder \$4,000 – District Court**
- High Volume, Heavy Duty Paper Shredder to replace the current shredder that has reached the end of its service life.
- 16. High Speed Scanners (2) \$8,000 – District Court**
- Two high-speed, high-quality scanners to maintain the court’s compliance with statute regarding file retention. This will also reduce storage and retrieval fees of hard copy files.
- 17. Digital Xray Sensors (3) \$32,000 – HCS**
- Digital Xray sensors, two pediatric and one adult, will be used to capture radiographic images of the teeth and surrounding structures for problem identification and diagnosis. Radiographs are an essential part of the dental exam and are necessary to provide treatment to patients.
- 18. Word Processing Area \$5,800 – OPA**
- Replacement of the current cubicle walls and furniture which have outlived its service life. This will facilitate better utilization of space and address significant ergonomic issues.
- 19. APA Offices (3) \$5,800 – OPA**
- Replacement furniture for three APA offices. These areas have mismatched furniture in each area and have serious ergonomic issues.

## **2015 General Fund Recommended Approval Detail**

**20. Heavy Duty Dump Truck** **\$20,000 – Parks & Fairgrounds**

Purchase of a used heavy duty dump truck with a five yard dump and snow plow to replace old model that has reached the end of its useful life.

**21. Commercial Lawn Mower** **\$15,000 – Parks & Fairgrounds**

Commercial Lawn Mower used to mow County Parks. This is in line with the replacement schedule currently in place.

**22. ¾ Ton Snow Plow Truck** **\$30,000 – Parks & Fairgrounds**

¾ Ton pick-up truck will be used for park maintenance and will replace an existing 1/2 ton truck that has reached the end of its useful life.

**23. 800 MHz Radios (2)** **\$3,000 – Parks & Fairgrounds**

This item involves the routine annual replacement schedule of County park radios to facilitate communication with employees at other locations and the Sheriff if emergency dispatch is required.

**24. Scotts Mill Playground** **\$4,200 – Parks & Fairgrounds**

Replace Scotts Mill Playground through MDNR Grant Program and bring equipment up to current ASTM standards.

**25. Paving** **\$20,000 – Parks & Fairgrounds**

Pavement repairs of park drives and parking areas at Cold Brook and Prairie View Parks.

**26. Detective Vehicles (2)** **\$23,000 – Sheriff's Office**

Two unmarked vehicles that will replace existing unmarked vehicles in the fleet per the established annual replacement schedule.

**27. Transport Vehicle** **\$34,000 – Sheriff's Office**

One transport vehicle as annual fleet maintenance per established routine replacement schedule.

**28. Omnivore Conversion Kit** **\$10,000 – Sheriff's Office**

Replacement of the outdated Criminal Investigation Section Omnivore field recovery kit which has reached the end of its service life.

## **2015 General Fund Recommended Approval Detail**

**29. SWAT Rifle** **\$3,500 – Sheriff’s Office**

One new rifle specific to the Regional SWAT team needs. It is anticipated that an additional Sheriff's Office Deputy will be added to the SWAT Team. Outfitting each member is the responsibility of the individual agency.

**30. Portable Livescan Plus** **\$25,000 – Sheriff’s Office**

One portable Livescan for the Administrative section of the Sheriff's Office for processing persons turning themselves in on warrants. This facilitates faster handling and elimination of using the Jail Receiving area.

**31. Meeting Room Projector System** **\$2,500 – Sheriff’s Office**

Permanently mounted projector, screen and speaker system for Sheriff's Office primary meeting room (Graven Room).

**32. Furniture Fund Reserve** **\$10,000 – Furniture Fund Reserve**

This fund is utilized to meet the replacement needs of office furniture (i.e. desks, chairs, file cabinets, etc.) for all County Departments. This fund is administered by the Purchasing Department.

**33. Flooring Fund Reserve** **\$20,000 – Flooring Fund Reserve**

This fund is utilized to meet the replacement needs of flooring (i.e. carpeting, tile, linoleum, etc.) for all County Departments. This fund is administered by Buildings and Grounds.

## 2015 Law Enforcement Fund Recommended Approval Summary

<b><u>Item</u></b>	<b><u>Department</u></b>	<b><u>Amount</u></b>
4x4 Pick up Truck	Animal Services	\$ 30,000
Live Scan	Circuit Court	24,000
Livescan replacement	Sheriff's Office	24,000
MDT Replacements (7)	Sheriff's Office	49,000
Detective Vehicles (2)	Sheriff's Office	<u>23,000</u>
<b>Total Capital Improvement Program</b>		<b>\$ 150,000</b>

## **2015 Law Enforcement Recommended Approval Detail**

**1. 4x4 truck** **\$30,000 - Animal Services**

This item involves the replacement of one (1) 4x4 truck. The old truck will be passed on to Buildings & Grounds or Parks Department.

**2. Livescan** **\$24,000 - Circuit Court**

Replacement of the essential Live Scan equipment that has reached the end of its useful life.

**3. Livescan** **\$24,000 – Sheriff’s Office**

Replacement of the fingerprint and photo instrumentation, Livescan, which has reached the end of its useful service life, for the Jail Receiving section.

**4. Mobile Data Terminals (7)** **\$49,000 - Sheriff’s Office**

Mobile Data Terminals (MDT) are the prime instruments for receiving dispatch information, case information and all other functions for patrol Deputies. Information is sent from dispatchers and also car-to-car.

**5. Detectives Vehicles (2)** **\$23,000 – Sheriff’s Office**

Replacement of two unmarked vehicles in the established replacement schedule of vehicles in the fleet.

**Fund 466-General County Public Improvement  
Technology Reserve**

Date <b>Projected</b>	Deposit	Withdrawal	Ending Balance	Comments
01/01/15	\$ 1,000,000	\$ -	\$ 1,000,000	Established per Budget Policy

**Fund 466-General County Public Improvement  
General Reserve**

Date	Deposit	Withdrawal	Ending Balance	Comments
<b>Actual</b>				
01/01/11	\$ -	\$ -	\$ -	Established per Budget Policy
12/31/11	-	4,350	(4,350)	Master Facilities Plan
12/31/11	250,097	-	245,747	Interest Income
12/31/11	4,793,844	-	5,039,591	Transfer from General Fund
01/01/12	2,659,286	-	7,698,877	Transfer from General Fund
12/31/12	8,000,000	-	15,698,877	Transfer from General Fund
12/31/12	92,969	-	15,791,846	Interest Income
12/31/12	-	43,358	15,748,488	Master Facilities Plan
12/31/12	-	7,500	15,740,988	Nazareth upkeep
12/31/12	-	313,679	15,427,309	Healy Land Purchase
12/31/12	-	965,791	14,461,518	Gull Road Land Purchase
12/31/12	-	27,547	14,433,971	Humphrey Street Land Purchase
12/31/13	4,000,900	-	18,434,871	Transfer from General Fund
12/31/13	(156,807)	-	18,278,064	Interest Income
12/31/13	-	30,309	18,247,755	Nazareth Extended Maintenance
12/31/13	-	690,187	17,557,568	Gull Road Family Court Facility
12/31/13	-	69,429	17,488,139	Other FMP Deferred Maintenance
12/31/13	-	197,196	17,290,943	Deferred Maintenance A&E
12/31/13	-	254,595	17,036,349	Mi Ave Court Deferred Maintenance
12/31/13	189,222	2,038,486	15,187,085	Healy Street Property
12/31/13	-	45,792	15,141,293	Lamont Street
12/31/13	66,453	-	15,207,746	Energy Rebate
<b>Projection</b>				
2014	\$ 2,798,800	\$ -	18,006,546	Transfer from General Fund
	-	-	18,006,546	Interest Income
	-	6,000,000	12,006,546	Gull Road Family Court Facility
	-	750,000	11,256,546	Other FMP Deferred Maintenance
	-	102,804	11,153,742	Deferred Maintenance A&E
	-	745,405	10,408,337	Mi Ave Court Deferred Maintenance
	-	2,834,405	7,573,932	Healy Street Property
	-	77,500	7,496,432	FMP Update Consultants
	180,000	-	7,676,432	Return from Jail Project
	5,000,000	-	12,676,432	DTRF Transfer
2015	\$ 4,838,800	\$ -	17,515,232	Transfer from General Fund
	2,500,000	-	20,015,232	Allocated Fund Balance transfer
	-	17,198,848	2,816,384	Gull Road Family Court Facility
	-	816,384	2,000,000	Other FMP Deferred Maintenance



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## New Funding Requests

## 2015 Budget - New Funding

### ADMINISTRATIVE RECOMMENDATIONS

#### Clerk Register of Deeds

#### Board of Canvassers Compensation

**No Operating Increase**

- This request is to increase Board of Canvassers' compensation to align with neighboring counties. This approval; would increase compensation to \$50 per half day and \$100 per full day. This increase will be covered within the Elections budget and will not require new operational Funding.
- 

### NON-RECOMMENDED

#### Planning

**\$6,000**

- This request is to increase the operational budget by \$6,000 to cover the Southcentral Michigan Planning Council (SMPC), the membership fee.

**Because of the unique salary reimbursement situation the Planning department is able to cover this expense in their operational budget. At such time a salary reimbursement is not on-going this budget would require additional operational funding to cover operations.**

#### Health & Community Services

**\$310,000**

- Older Adult Services Advisory Council is requesting an additional \$250,000 general fund appropriation to the Area Agency on Aging. The County's 2014 appropriation is \$225,000. The total appreciation would be \$475,000.

**Administration is not recommending an operating increase at this time.**

- This request is to fund an additional 1.0 FTE K7 Social Worker position. Additional funding has been approved in the 2015 State budget for in-home services but not for social workers who are required to develop the care plans and arrange for the in-home or community services

**Administration is not recommending additional fte in the 2015 budget.**

#### Probate Court

#### Increase of 1.0 FTE

**\$63,000**

- Probate Court is requesting the creation of a 1.0 FTE position to fulfill the statutorily required reviews and assessments that fall within the jurisdiction of the probate court. This function was previously provided by a Circuit Court employee who has now retired. The position would permit greater efficiency and customer service through intake and

## 2015 Budget - New Funding

the possibility of case managing/reviewing existing guardianship and conservatorship files.

**Administration is not recommending additional FTE in the 2015 budget.**

### **Increase of 0.50 FTE**

**\$32,000**

- Probate Court is requesting the creation of a 0.50 FTE - Deputy Register of Probate position. Earlier this summer the Circuit Court requested that a .5 FTE position be split from the 1.0 joint FTE for the Adoption and Program Specialist. The remaining 0.50 FTE was filled in July and Probate is now requesting an additional 0.50 FTE be authorized to allow a single 1.0 FTE

**Administration is not recommending additional FTE in the 2015 budget.**

**Kalamazoo County  
Recommended Budget - General Operations  
2015 Reconciliation**

	Increase (Decrease) Revenues	Increase (Decrease) Expenditures	Variance
Recommended Budget			
General Fund	\$ 64,437,100	\$ 58,093,600	\$ 6,343,500
Law Enforcement Fund	11,502,100	11,502,100	-
Parks Fund	1,408,200	1,566,000	(157,800)
Friend of the Court Fun	2,189,700	3,243,600	(1,053,900)
Health Fund	3,451,100	5,171,300	(1,720,200)
Child Care Fund	3,762,000	7,173,600	(3,411,600)
	86,750,200	86,750,200	-

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\$ 86,750,200	\$ 86,750,200	\$ -
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## Budget Policies

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## **Alcohol Tax**

Preliminary State of Michigan estimates of the 2014-2015 distribution for Kalamazoo County is \$2,408,998. The Truth in Taxation amount for 2014 is \$2,441,616. This amount equates to .3093 mills of the County General Operating and Law Enforcement Levy for rollback purposes. Projected payments will rollback property tax rates, and recapture of any of the rollback through Truth in Taxation hearings must divert 50% of the rollback to Substance Abuse prevention and treatment services.

The 2015 budget proposes that revenues from Alcohol Tax not be used to reduce property taxes but be recaptured through the Truth in Taxation hearing; and that the Substance Abuse Coordinating Agency be directed to prepare a plan for the use of 50% of the funds received. It is acknowledged that the other 50% is used to reduce the levels of the overall deficit. Effective January 1, 2014, the Substance Abuse Coordinating Agency was transferred from Kalamazoo Community Mental Health Services to South West Michigan Behavioral Health.

## **At Large Drain Assessments**

The 2015 General Fund Budget includes \$16,900 for the County share of At Large Drain Assessments for 2014.

This policy recognizes that in the past the County has paid 100% of the total assessment including the share allocable to the Kalamazoo County Road Commission. Due to funding limitations in 2005, this policy acknowledges that the County has asked the Kalamazoo County Road Commission to pay its allocable share of At Large Drain Assessments in the future.

This policy of sharing the costs of At Large Drain Assessments in accordance with the Michigan Drain Code shall remain in effect for all future years unless revoked or amended by Board of Commissioners action.

## **Carryover**

The 2015 budget contains \$2,600,000 in the General Fund and \$0 in the Law Enforcement fund as Carryover. Of this carryover amount, \$2 million is a capital fund allocation from fund balance.

## Cigarette Tax

Preliminary estimates of the 2014 and 2015 distributions for Kalamazoo County are \$0 and \$0 respectively. Because 2013 distributions were \$8,411 higher than estimated, the actual Truth in Taxation amount for 2014 is \$8,411. This amount equates to .0011 mills of the County General Operating and Law Enforcement Levy for rollback purposes. Projected payments will rollback property tax rates. Recapture of any rollback through Truth in Taxation hearings must divert 12/17 of the rollback to Preventive Health programs and 5/17 of the rollback to Public Safety.

The 2015 Budget does not contain revenues from Cigarette Tax.

## Compensation

The Kalamazoo County Board of Commissioners establishes compensation policy for Kalamazoo County Government. The term, "compensation", is traditionally understood to mean salary or pay. By compensation, the Board of Commissioners recognizes according to this policy, a larger definition to mean both salary and benefits. Salary and benefits together constitute a very significant budget expenditure for the County, and should be viewed by employees as two parts of one compensation package.

It is the policy of the Kalamazoo County Board of Commissioners to set employee compensation levels consistent with the following principles:

- Compensation is under the authority of the Board of Commissioners, and shall be annually reviewed and established by the Board of Commissioners.
- Compensation shall be set at levels necessary to recruit and retain qualified employees. Salary levels are determined by the duties and responsibilities of the particular position, the educational requirements for the position, and a comparison to the salary levels for other County positions, the prevailing salary levels for similar positions with other employers within relevant labor markets, the financial condition of the County and other relevant considerations.
- Benefit levels are determined by the prevailing benefit levels with other employers within relevant labor markets, including both cost and value of benefits, the financial condition of the County and other relevant considerations, with consideration that deferred benefits should be crafted to encourage continued service by qualified employees.
- Each year the County Administration shall make recommendations to the Board of Commissioners during the budget process for changes in compensation levels based upon the financial condition of the County, changes in the cost of living, prevailing compensation levels for employees of other employers within relevant labor markets and other relevant considerations.
- Compensation shall be established in a manner, which is fiscally prudent and does not jeopardize either vital County services or the County's financial well-being.

## **Delinquent Tax Revolving Fund**

Delinquent Tax Revolving Fund operates based on the statutory responsibility of the County Treasurer to collect delinquent real property taxes in the County for all units of government. Cash flow to the units is adversely impacted because taxpayers have a period of time to pay their taxes after delinquency begins. Legislation allows the Board of Commissioners to authorize the County Treasurer to borrow short term against those taxes and reimburse the units, including the County, for their share of the delinquencies. As the delinquent taxes are collected, the cash is used to pay off the notes and the interest on the notes. When the notes are paid off, the accumulated interest income, collection fees, and penalties (the net gain on the revolving funds) are transferred to the General Fund. This process was used by Kalamazoo County through 1994.

Passage of Proposal A limited the growth of property assessments and reduced the amount of taxes collected for schools on residential property. This proposal also caused the amount of delinquent property taxes to drop significantly in 1995. Beginning that year, the County Treasurer did not borrow funds externally, but utilized a short-term advance from the General Fund to purchase each year's delinquent taxes from all units. The ultimate goal of that change was to build an adequate reserve in the Delinquent Tax Revolving Fund so that borrowing of any kind was unnecessary. This goal was reached in 2000.

Any surplus in the fund may be transferred to the County General Fund by action of the County Board of Commissioners. A surplus will be calculated according to relevant statutory provisions and the generally accepted accounting principles for government entities.

## Drug Court Reserve

1. A Drug Court Reserve activity will be established in the General Fund. This reserve would be carried forward, along with any future-year allocation, minus any utilized funds. The parameters established for utilization would mirror the grant spending tests that currently occur in the County.
2. The first allocation was the new funding approval of \$20,000 in the 2010 budget. A full year allocation of \$40,000 was established in the 2011 budget. The same annual amount was recommended in subsequent operational budgets. The 2015 amount is recommended to be \$32,000. Due to the elimination of the Economic Development Fund, an additional, one time amount of \$288,000 was reserved in the Allocated Funds process in 2013. Allocations have been made each year into the reserve and will reach the Board’s maximum of \$500,000 in 2015.
3. The Circuit Court will continue to be committed to pursuing all grant funding opportunities. The Circuit Court will continue to request funding from the Drug Treatment Court Foundation as needed. Should funding be necessary to support any differences in expense and revenue not covered by grants or Foundation support, funds may be transferred by the Board of Commissioners from the Drug Court Reserve to the operating budget of the 9<sup>th</sup> Circuit Court to support the Drug Courts.
4. The Circuit Court agrees that funds allocated from the Drug Court Reserve account into the operating budget of the Court for the Drug Courts may not be used for future reductions in the Courts operational budgets, should they become necessary, without the concurrence of the Board of Commissioners.

### Drug Court Reserve Funding

Year	Allocated	Used	Balance
2010	\$ 20,000	-	\$ 20,000
2011	\$ 40,000	-	\$ 60,000
2012	\$ 40,000	\$ 39,304	\$ 60,696
2013	\$ 40,000	\$100,000	\$ 696
2013	\$288,000*	-	\$288,696
2014	\$ 40,000	-	\$328,696
2015	<u>\$ 32,000</u>		\$360,696
	\$500,000		

\*one time

## **Drug Law Enforcement Fund**

The Drug Forfeiture fund is used to account for earmarked revenue set aside for drug law enforcement under provisions of Public Act 135 of 1985 as amended. The property seized by the County shall be retained in this fund for official use by the Sheriff.

Allowable expenditures include payments for expenses of seizure, forfeiture and sale. The available balance is to be used to enhance law enforcement efforts pertaining to controlled substances.

## Employee Benefits Fund

Funding of employee benefits has a major impact on the operations of County Government, both general operations and grants. The budget for 2015 continues four benefit rates, based on the level and costs of benefits, with the understanding that Employee Benefits Fund revenues and expenditures must be closely monitored.

The rate for temporary employees and others with no benefits will be 10%, the rate for part-time employees with retirement only benefits will be 15.7%, the rate for FOP and Sheriff Command union members will be 54% and the rate for all regular full-time and part-time employees with benefits will be 36.5%.

This fund covers costs associated with health insurance for both active employees and retirees, life insurance, vision and prescription benefits, long term disability insurance, FICA, pension, workers' compensation, unemployment, and various employee fringe activities such as safety, wellness, etc.

The 2015 Healthcare reform changes shall be closely monitored and recommendations will be forthcoming.

Sound financial management practices for an employee benefit fund call for a fund balance in the amount of \$5,000,000. This balance level is based upon three (3) months cash need and the fact that the County is self-insured on a number of critical fronts as follows:

* Health Insurance	\$200,000 specific
* Workers' Compensation	\$400,000 specific
* Unemployment Compensation	County at total risk

The 2015 Budget sets the charges as stated above, with the ability for staff to alter the percentages in conjunction with the level of fund balance when the situation dictates.

## **Employee Training & Memberships**

The 2015 General Operating Budget includes funding for employee training and memberships. In consideration of the importance of employee training and as acknowledgment of the significant funding limitations. The following guidelines for expenditure of Employee Training & Membership funds shall be adopted:

1. Travel or attendance at conferences shall be limited to within the State of Michigan only (i.e. no County funded out of state travel).
2. Department heads, court administrators and elected officials are encouraged to evaluate and compare the costs of County paid memberships and the benefits to the County, department and employee of the membership.

This policy shall also apply to grant funded activities and employees.

This policy does not apply to travel or attendance at conferences when state or federal law or a grant award requires travel or attendance at the conference.

The County Administrator or designee is given express authority to grant exceptions to the above based upon a written request.

The Board of Commissioners recognizes that annual budget appropriations for professional memberships, licenses, dues and subscriptions are an integral part of ongoing staff development for County departments/courts and employees.

## **Fees For Services**

Recognizing that governments provide services to citizens and that while the costs of providing services generally increases from year to year, revenues frequently increase at a rate less than the rate of increase in costs, many governmental units have implemented a fee policy which is intended to recover from the user of services, part of the costs of providing the services.

This policy affirms that it is the intent of Kalamazoo County to establish uniform, consistent and defensible procedures for setting fees for services offered by and through Kalamazoo County Government.

Administrative staff shall establish and adopt procedures to assist departments in determining whether to charge a fee, in determining the full cost of the service and determining the fee level.

Bi-annually, departments shall conduct a service cost analysis and if needed propose to the Board of Commissioners, through Administration, fee changes or implementation of new fees.

The Board of Commissioners shall have final authority for setting all fees unless otherwise limited by law or contract.

## Fund Balance

The County will maintain an unrestricted, uncommitted, unassigned General Fund balance within a range adequate to meet unexpected fiscal and liquidity needs of County operations. This balance allows orderly adjustment to changes resulting from fluctuations of revenue sources or expenditure emergencies.

Property Tax is the County's largest revenue source. The collection of this stream for the General Fund does not begin until tax bills are distributed in July. The County is required to sustain an operational fund balance to support activities that occur prior to the collection process and beyond. Practice must support a \$18 million cash flow requirement for 2015.

The County also receives federal, state and grant revenues of approximately \$40 million. These sources of revenue are not in the control of the County. The continuation of these sources, as we have experienced in the past, are not guaranteed. Fund balance is the only mechanism that allows the County to appropriately react without immediate elimination of valuable services. This fund has also been the only source outside of revenue sharing to fund capital projects.

Because the fund balance formula can fluctuate with revenue adjustments, a target range of uncommitted General Fund balance to General Operating Revenues will be at 20% to 25%. Any amounts over the 20% threshold shall be limited to non-operational expenditures. The projected unrestricted General Fund balance for year end 2015 is 19.9%.

## General County Public Improvement Facilities and Capital Expense

During the past twenty years, federal funds and millage supported bonded indebtedness have supported funding for Law Enforcement, Juvenile Court, and Administration Building projects, as well as major improvements/renovations to the Courthouse and other facilities.

While acknowledging the importance of programs, compensation, and various other matters, the emphasis in the past years has been on setting aside funds for major capital funding. During 1999, the Board of Commissioners began the process of developing a vision of how the facilities supporting the County's Law Enforcement function might be renovated in the future. In 2004, the decision was made to utilize State Revenue Sharing Reserves to create a funding mechanism to expand jail facilities.

With the return of State Shared Revenue, given the extensive capital needs within the County, this budget year it is the recommendation to designate \$3,838,800 of State Shared Revenue in 2015 as resources for capital needs. Jail operations "match" for the expanded jail operations has been reduced from the total revenue projected in the amount of \$1,350,000.

Expenditures for capital matters fall into four tiers. Tier I expenditures are for the replacement of routine items such as desks, minor renovations, mowers, vehicles, and other direct support issues needed by employees to carry out their responsibilities. Early each year, in preparation of the next year's budget, the Capital Improvement Program (CIP) Committee prioritizes and reviews the requests and prepares a recommendation. Once reviewed by Administration, the CIP recommendation is incorporated into the Budget for approval by the Board.

A sub-category to Tier I is Tier I-a and has been created to account for Sheriff vehicle purchases in the General Fund and Law Enforcement Fund. These are capital purchases that were previously accounted for in the field operation activity.

The 2015 recommendations for Tier I expenditures are:

General Fund	\$488,500
I-a: GF Sheriff Vehicle	201,000
Law Enforcement Fund	150,000
I-a: LE Sheriff Vehicle	<u>123,600</u>
 Total	 <u>\$963,100</u>

Tier II expenditures are major building repairs, alterations and major renovations of space and/or building systems not fundable from normal Buildings and Grounds funds. In 2015, \$250,000 is allocated for these expenditures. The intent of these funds is to enable the County to properly care for such needs as may occur.

**General County Public Improvement  
Facilities and Capital Expense (continued)**

Tier III expenditures are for major building construction or expansion and where extensive renovation is required. Capital projects have been outlined with the completion of the Facilities Master Plan.

The allocation in Tier III totals \$4,838,800 for the General County reserve in 2014. There is \$3,838,800 to provide funding for the Gull Road Court Facility currently being constructed. (The remaining \$2,500,000 funding for the Gull Road Court Facility will be from fund balance with the 2014 Allocated Fund Balance process.) There is also \$1,000,000 to provide funding for additional projects outlined in the Facilities Master Plan.

Tier IV expenditures are for Capital Technology needs. The projects in this category will be outlined in the Technology Planning Policy.

This Policy provides the following funding for capital:

TIER I	\$	963,100
TIER II		250,000
TIER III		4,838,800
TIER IV		<u>1,000,000</u>
TOTAL	\$	<u>7,051,900</u>

For 2015, Tier I expenditures are funded by the General Fund and Law Enforcement Fund. Tier II, Tier III and Tier IV expenditures are funded by the General Fund.

This policy confirms the intent to continue funding Tier I, Tier II, Tier III and Tier IV expenditures from the General Fund and Law Enforcement Fund in future years as appropriate.

## General Fund Law Enforcement Ratio

Each year, Kalamazoo County budgets have recognized that the 1980 Law Enforcement Millage Resolution and each subsequent renewal has included a maintenance-of-effort provision. This provision states that the percent of the General Operating budget allocated to the Law Enforcement area would be within five percent of the rate as established by current County Board budget policies in effect at the date of passage the resolution for millage renewal.

The table below provides the percent of the General Operating budget allocated to Law Enforcement as approved with each millage renewal.

YEAR	MAINTENANCE OF EFFORT %
1980	63.6
1986	62.6
1992	60.7
1998	61.2
2004	64.3
2010	67.3
2011	65.7
2012	64.0
2013	63.8
2014	64.1

This budget policy recognizes that the Law Enforcement areas make up 64.0% of the General Operating Budget, which is within the five percent limitation imposed by the Board of Commissioners in the millage resolution.

The 2015 Budget continues the process of maintaining an appropriate level of law enforcement funding in the General Fund. The calculation is derived as follows:

### General Fund Percentage Allocated to Law Enforcement

General Operating Budget	\$ 86,750,200
Less Law Enforcement	(11,502,100)
Less Alcohol Tax	(2,409,000)
Less Cigarette Tax	<u>0</u>
	\$ 72,839,100

## General Fund – Law Enforcement Ratio (continued)

### Law Enforcement Departments:

Circuit Court: Administration	\$ 5,932,100	
Circuit Court: Trial Division	433,900	
Circuit Court: Family Division	821,500	
Friend of the Court	3,243,600	
Law Library	57,900	
Adult Probation	50,700	
Child Care Fund	<u>7,173,600</u>	\$ 17,713,300

District Court		\$ 4,983,700
Probate Court		\$ 915,100

Prosecuting Attorney		\$ 2,461,800
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Sheriff		\$ 16,796,100
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Animal Services & Enforcement		\$ 623,500
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Capital and Debt	\$ 646,600	
Courthouse Security	573,100	
Restricted Reserve	522,600	
Utilities and Insurance	1,307,500	
Percent of Contingencies	<u>68,300</u>	\$ <u>3,118,100</u>

**Total Law Enforcement - General** **\$ 46,611,600**

**Percent of Law Enforcement  
to General Operating** **64.0%**

## **Grant Application & Award**

To maintain proper administrative and fiscal control of all funds appropriated to the County from the Federal, State and local governments, non-profit agencies, and other private sources, this policy sets forth guidelines for the application, acceptance and administration of grants for Kalamazoo County Government.

Departments are encouraged to seek revenues in the form of grants or other funding sources to expand programs and services to meet existing community needs which are consistent with the established mission of the County of Kalamazoo and the submitting department or court.

The Kalamazoo County Board of Commissioners shall have final authority for acceptance of all grant awards. The Chair of the Board or a designated official where authorized, shall sign all grant award contracts.

The submitting department is responsible for ensuring that the grant application and award procedures supported by this policy are followed. Complying with the internal grant review procedures will ensure that all contracts are reviewed and approved by Corporate Counsel before submission to the Board of Commissioners and all awards requiring local match are approved by the Director of Finance.

The submitting department should identify a plan for program continuation/termination after grant funding ends so that there will be little or no impact on the General Fund.

It is understood that the County incurs indirect costs associated with the operation and oversight of all federal, state and other grants, therefore all grants shall be charged either indirect costs or rental for space occupied to the extent allowed by the awarding agency.

## **Jail Reimbursement**

In 1989, the State of Michigan began a program to reimburse counties \$35 per day for inmates housed in the County's Jail who were qualified under the State Minimum Sentencing Guidelines for a sentence of twelve months or more.

The 1991 Budget allocated State Jail Reimbursement revenue to fund one Detective Sergeant Position and two Road Patrol Officer positions. This Policy recognizes that monies derived from this program are at the discretion at the State and currently only covers two Road Patrol Officers.

In 2009 and 2010 this reimbursement was not funded by the State and was restored for 2011. This reimbursement remains uncertain for future years.

## **Law Enforcement Contracting**

The 2015 Budget includes the continuation of contracting with municipalities for Law Enforcement services. Current contracts are in effect through December 31, 2014.

Beginning in 2012, the County subsidized indirect cost of each contracted officer while the Township will reimburse 100% of the direct costs.

This policy will be evaluated yearly and may be subject to revision by the Board of Commissioners. In subsequent years, depending on budgetary consideration, subsidizing indirect costs may be discontinued.

## **Loans for Governmental Purposes**

As a governmental unit, Kalamazoo County does not make loans except for those functions which may be specifically authorized by law, and deemed necessary by the Board of Commissioners on a case by case basis for governmental purposes.

## **Local Corrections Officers Training Fund**

Public Act 124 of 2003, as amended, imposes a booking fee on each inmate when first admitted into a county jail. The County is allowed to retain \$10.00 per inmate as a source of revenue. Use shall be approved by the County Board of Commissioners.

These revenues are restricted to be used only for costs relating to the continuing education, certification, re-certification, and training of local corrections officers and inmate programs including substance abuse and mental health programs in the county. However, revenue from the fees shall not be used to supplant current spending by the county for continuing education, certification, re-certification, and training of local correction officers.

## **Mileage, Meals & Incidental Expenses Reimbursement**

This policy recognizes that mileage, meals and incidental expenses may be incurred as part of the normal course of business. The County follows the Internal Revenue Service policies and guidelines when determining reimbursement eligibility unless addressed in other policies established by the Board of Commissioners.

### **Mileage**

The 2014 Budget acknowledges that the per mile reimbursement to employees for business travel on behalf of the County is the published Internal Revenue Service (IRS) allowance as of January 1. This rate is now 56.0 cents per mile for the remainder of 2014, but has not been published for 2015.

### **Meals & Incidental Expenses**

The 2015 Budget acknowledges that the meals and incidental expenses reimbursement to employees for business travel on behalf of the County, as contained in the Business Expense Reimbursement Policy, will not exceed the Federal Meal & Incidental Expense rates per locality as published by the Internal Revenue Service.

## Millage Levies – Truth In Taxation

The 2013 property tax levies for Kalamazoo County were 4.6871 mills for the General Operating millage and 1.4491 mills for the Law Enforcement millage.

Due to declines in 2014 taxable valuation, a Base Tax Rate Fraction (BTRF) is not required in the General Operating and Law Enforcement levies.

Also, referring to the policies on alcohol and cigarette taxes, a rollback in property taxes of \$2,441,616 or .3093 mills (.2363 and .0730) and \$8,411 or .0011 mills (.0008 and .0003) respectively is necessary.

The following table summarizes the rollback factors and the levy impact:

<b>LEVYROLLBACK FACTORS/ MILLAGE ROLLBACK</b>						
	BTRF	Alcohol	Cigarette	BTRF	Alcohol	Cigarette
G.O.M	0.9976	0.9496	0.9998	4.6759	4.4508	4.6863
L.E.M.	0.9976	0.9496	0.9998	1.4456	1.3761	1.4488
Total	0.9976	0.9496	0.9998	6.1215	5.8269	6.1351

Individual and total levy rollback is summarized as follows:

	<b>General</b>	<b>Law Enforcement</b>	<b>Total</b>
2013 Actual Levy	4.6871	1.4491	6.1362
Truth in Taxation	0.0112	0.0035	0.0147
Alcohol Tax	0.2363	0.0730	0.3093
Cigarette Tax	<u>0.0008</u>	<u>0.0003</u>	<u>0.0011</u>
Total Rollbacks	<u>0.2483</u>	<u>0.0768</u>	<u>0.3251</u>

### Millage Levies – Truth In Taxation (continued)

	General	Law Enforcement	Total
2014 Legal Tax Rate	4.4388	1.3723	5.8111
2014 Recaptures			
BTRF	0.0112	0.0035	0.0147
Alcohol Tax	0.2363	0.0730	0.3093
Cigarette Tax	<u>0.0008</u>	<u>0.0003</u>	<u>0.0011</u>
Total Recaptures	<u>0.2483</u>	<u>0.0768</u>	<u>0.3251</u>
2014 Recaptured Levy	<u>4.6871</u>	<u>1.4491</u>	<u>6.1362</u>

The 2014 Budget recognizes the recapture of the Base Tax rollback (.0147 mill), Alcohol Tax (.3093 mill) and Cigarette Tax (.0011 mill) for a total levy of 6.1362 mills (4.6871 and 1.4491mills) respectively.

In terms of tax revenue growth, excluding effects of refunds, 2015 tax revenues are budgeted 1.5% higher than 2014. Because the Headlee Rollbacks of 1993 and 2003 were not recaptured, there exists about \$1,702,000 in unlevied property taxes.

## Other Post Employment Benefits (OPEB)

Government Accounting Standards Board (GASB) Statement No. 45 requires plan sponsors to start recording an annual expense for other post employment benefits besides pension benefits. The intent of this requirement is to recognize the cost of providing this benefit as it is earned. The primary example of OPEB is retiree health insurance, but it may include other items such as life insurance, dental insurance or vision insurance.

The annual expense must be determined by an actuarial valuation of assets and liabilities for each benefit plan. In addition to recording the Annual Required Contribution (ARC)<sup>1</sup>, the plan sponsor must disclose the Net OPEB Obligation (NOO). The Net OPEB Obligation is the cumulative difference between the annual OPEB costs (ARC) and the annual actual employer contributions accumulated from the implementation of Statement No. 45.

For Kalamazoo County, GASB No. 45 applies to the retiree health insurance plan.

This policy recognizes that health insurance costs have risen dramatically in the past ten years and that the Board of Commissioners has made changes in the benefit plan recently to reduce the growth in costs with the option of Retiree Health being closed for new hires after December 31, 2011. This will increase our required ARC for several years. The availability to new hires ceases and the plan structure accelerates. The 2015 contribution will be 50% of the ARC plus \$300,000 based on pension changes and an additional amount of savings based on any post 65 savings in the Retiree Health Plans. This will be adjusted to meet pay as you go requirements.

Administration continually reviews various options to reduce the cost of retiree health care (i.e. Unfunded Actuarial Accrued Liability and Annual Required Contribution).

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1 "ARC" is defined as the employer's required contributions for the year, calculated in accordance with certain parameters, and includes (a) the normal costs for the year and (b) a component for amortization of the total unfunded actuarial accrued liabilities (or funding excess) of the plan over a period not to exceed thirty years.

## **Parks Improvement Fund**

The 2015 Budget does not contain an appropriation from the Parks Fund to the Parks Improvement Fund. The following policy replaced a 1985 policy in 2006 and remains in effect for 2015:

However, at the end of each year, if the actual final appropriation is less than the budgeted appropriation, then the Parks Improvement Fund will receive one-half of the difference and the General Fund keeps one-half. If the actual final appropriation from the General Fund is more than the budget, then the Parks Improvement Fund will not receive a designation.

## **Payment of Indirect Costs or Rent**

Departments, courts and elected officials are encouraged to seek revenues in the form of grants or other funding sources to expand programs and services to meet existing community needs which are consistent with the established mission of the County of Kalamazoo and the submitting department, court or elected official.

This policy acknowledges that the County incurs costs associated with the operation and oversight of all federal, state and other grants, therefore all grants shall be charged either indirect costs or rental for space occupied to the extent allowed by the awarding agency.

The indirect costs include primarily support services such as County Administration, Legal Services, Purchasing, Treasurer's Office, Human Resources, Information Systems, Document Services and Finance. Space occupancy costs include support by Buildings & Grounds, security, insurance and utilities.

This policy is consistent with a prior Board of Commissioner policy first adopted on October 3, 1978 and subsequently reaffirmed by inclusion in the Grant Application & Award Policy.

## Retirement System

The growth in the pension system assets and liabilities has been discussed and reviewed with the Board of Commissioners on an ongoing basis. The funding level includes the **system as a whole** which includes Kalamazoo County Roads and Kalamazoo County Community Mental Health. The following table shows the funding level and employer contribution rate of the Retirement System since 1984:

Date	Actuarial Funding Level	Market Funding Level	County Actual Contribution Rate	County Normal Contribution Rate
1984	89.3%	89.9%	10.44%	10.28%
1985	93.6%	101.2%	9.26%	9.77 %
1986	100.4%	109.3%	8.81%	9.61%
1987	112.6%	114.6%	6.06%	7.93%
1988	110.5%	115.3%	6.16%	7.97%
1989	118.9%	134.0%	5.29%	7.69%
1990	110.0%	114.8%	6.89%	8.37%
1991	108.7%	124.4%	7.65%	9.10%
1992	107.1%	119.0%	7.25%	8.15%
1993	105.4%	119.5%	7.44%	8.78%
1994	102.6%	107.6%	8.01%	9.02%
1995	106.5%	127.9%	7.63%	9.19%
1996	111.5%	135.8%	7.36%	9.14%
1997	123.4%	154.2%	4.62%	9.06%
1998	138.9%	169.5%	4.27%	9.29%
1999	127.7%	147.5%	3.38%	9.25%
2000	132.4%	139.8%	1.15%	9.11%
2001	134.7%	131.6%	0.26%	9.13%
2002	107.6%	95.3%	8.29%	10.40%
2003	113.9%	135.5%	5.25%	9.28%
2004	116.8%	134.9%	6.04%	10.54%
2005	123.3%	136.5%	4.56%	10.57%
2006	129.0%	145.3%	2.90%	9.97%
2007	137.1%	143.0%	2.36%	10.04%
2008	128.4%	93.5%	3.02%	9.07%
2009	119.7%	105.9%	4.92%	8.67%
2010	115.8%	113.7%	5.61%	8.79%
2011	109.8%	103.3%	7.07%	8.79%
2012	105.6%	109.9%	7.67%	8.32%
2013	113.6%	126.0%	4.58%	8.38%

County funding levels for 2013 Actuarial are 111.0%, and for Market are 123.0%

## **Retirement System (continued)**

Each year, a possible increased benefit payment to existing retirees could be considered by the Board of Commissioners through an Ad Hoc check. Before any Ad Hoc check is authorized to the retirees in the retirement system, an actuarial valuation must be calculated and presented to the Board of Commissioners and any cost must be pre-funded to the retirement system.

Administration does not recommend an Ad Hoc check at this time.

## Revenue Sharing and County Incentive Program

As part of the State's Fiscal Year 2015 budget, the legislature and Governor continues the program for county revenue sharing payments whereby 80% of the projected county payment will be made to eligible counties. The remaining 20% of the payment will be made after each eligible county complies with the new County Incentive Program (CIP). Eligible counties are those counties that have exhausted their reserve accounts and have re-entered the revenue sharing program.

The three required areas for the 20% incentive are:

- Accountability and Transparency
- Consolidation of Services
- Unfunded Accrued Liability Plan

The County agrees to comply with the incentive requirements to receive the 20% Incentive Program funding.

The Revenue Sharing and County Incentive revenue is budgeted in the amount of \$3,838,800 to the General County Public Improvement Fund, and \$1,350,000 for operational cost for the Jail Expansion.

## **Revolving Drain Fund Policy**

The Kalamazoo County Board of Commissioners created the Kalamazoo County Revolving Drain Fund (RDF) pursuant to the Drain Code of 1956 (MCL 280.1 et al). The amount appropriated to the RDF is considered to be an asset/liability for accounting purposes and is not part of the county's annual budget appropriation.

This policy establishes the level of the General Fund advance to the Revolving Drain Fund at \$200,000 for 2015.

# **Salaries and Employee Benefits**

## **Non-Union Employees**

The County Board adopted a Banding Structure to complement our Hay Compensation System. Implementation of salary bands follows best practices for compensation plans while strengthening internal equity, promoting vesting incentives, and enhancing our ability to attract and retain quality employees.

The 2012 salary schedule recognized a 2% structural reduction. A Fair Labor Standard Act audit was complete in 2013 for non-union employees and a new salary structure was introduced. The 2015 Budget recognizes a 2% salary schedule increase and step recognition for eligible employees.

## **County-Wide Elected Officials**

In 2008, the Board of Commissioners adopted the following policy concerning the establishment of the annual salaries for the offices of County Clerk/Register, County Drain Commissioner, County Prosecuting Attorney, County Sheriff, and County Treasurer (collectively referred to as the county-wide elected officials):

- The Board of Commissioners accepts the Hay Wage Classification Schedule for the county-wide elected officials;
- The Board of Commissioners shall re-evaluate the Wage Classification Schedule for the county-wide elected officials every four years and shall complete the re-evaluation by March 1 of the year in which the re-evaluation commenced; and
- Whenever a person is newly elected to one of the county-wide elected offices, and the person had not previously held that office, the Board of Commissioners shall establish the first year's annual salary for that office at the "A" step for the office under the then current Hay Wage Classification Schedule for that office; and
- Whenever a person is newly elected to one of the county-wide elected offices, and the person had been holding that office prior to the election, the Board of Commissioners shall establish the first year's annual salary for that office at a step level under the then current Hay Wage Classification Schedule for that office.
- State law requires salaries for these elected officials to be set prior to their term of office, and allows the salaries to be raised, but not lowered, during their term of office.

**Salaries and Employee Benefits (continued)**

The table below reflects salaries and recommended band placement for 2014 for Elected Officials.

	<b>2015</b>	<b>Band</b>
Drain Commissioner	\$ 82,922.00	K13-E
Treasurer	\$ 99,028.80	K14-F
Clerk/RoD	\$ 99,028.80	K14-F
Sheriff	\$ 119,121.60	K16-E
Prosecutor	\$ 109,200.00	K16-C

Future step increases will be considered by the Board of Commissioners during the annual budget process.

**Judges**

Since January 1, 2002, the Judges salaries have been:

Circuit	\$94,195	\$45,724	\$0	\$139,919
Probate	\$94,195	\$45,724	\$0	\$139,919
District	\$92,548	\$45,724	\$0	\$138,272

Information has not been received from the State Officers Compensation Commission (SOCC) regarding 2015 salaries for Judges.

**County Commissioners**

The following policy regarding County Commissioner compensation is as follows:

Increases in compensation for County Commissioners of Kalamazoo County shall be equivalent to but no greater than the lowest average compensation adjustment granted by the County Board for a non-union County employee group for the two years immediately preceding a new two-year term for County Commissioners.

The compensation for 2015 will be as follows:

Chairperson	\$ 15,376
Vice Chairperson	\$ 13,839
Other Commissioners	\$ 12,301

**Overtime**

Quarterly, an overtime evaluation will be conducted by the Finance Director with respective Department Heads to ensure that projections indicate this line item will remain in budget. Should actual exceed budget, this amount will need to be adjusted within a direct operating line item.

## State Court Funding

Prior to 1996, PA 189 Court Financing and PA 288 Jury Reimbursement Funding were two sources of funding under this category.

Funds were budgeted at \$770,000 annually and were allocated to the Budget Stabilization Fund in 1994. In 1995, 1996, and 1997, the funds were used to offset declines in cigarette taxes (\$189,000), capital needs (\$83,000) in 1995, and in operations primarily at the law enforcement level (\$300,000).

Court Funding Reimbursement legislation (Public Act 374 of 1996) provided single funding to replace PA 189 Court Financing and PA 288 Jury Reimbursement Funding. This legislation also assumed 100% of the funding for judges' salaries.

The projections are for the County to receive \$1,254,000 for the State's fiscal 2014/2015.

In keeping with the Board's policy relative to General Fund - Law Enforcement Ratio and with its Strategic Planning (Prevention and Facilities), the focus of these funds will be on law enforcement.

## Strategic Planning

The 2015 Budget continues the Board of Commissioners' strategy established in 1996 to provide additional funding for a variety of areas that seek to improve the overall face of County Government and services to citizens.

In 2014, the strategic budget is focused on the following three major areas:

1. *Strategic Planning* – The 2015 Budget contains \$5,000 for ongoing work on the strategic planning process initiated by previous Boards and Administration.
2. *Management Audit* – \$5,000 is budgeted in 2015 to be used for reviewing alternatives for meeting service needs and streamlining procedures with the expectation that the long term returns from improved effectiveness and efficiency will outweigh the initial investment. Any proposal for use of these funds must be submitted to the County Administrator for review and approval. Consultant contracts would then be presented to the Board of Commissioners for final approval.
3. *Management Development* - \$5,000 is budgeted to be used for county-wide managerial training or coaching.

## **Sustainability**

Kalamazoo County is committed to fostering a safe, secure future that conserves natural resources while meeting basic human needs and services. This commitment to a sustainable future will be a consideration in making public policy, developing public programs, operating public facilities, and delivering public services.

All employees must therefore recognize and respect the connections between economic, environmental, social, and health systems in meeting their explicit and implied responsibilities to current and future generations. Our goals are:

- Promote and demonstrate efficient and effective use of renewable and consumable resources;
- Collaborate with public and private partners on projects aimed at sustainability;
- Continuously enhance our perspective and expertise in making sustainable choices on behalf of the citizens; and
- Identify and pursue new opportunities that promote sustainable practices.

To monitor its impacts, County Administration will annually present inventory of the county's sustainability efforts, and report on progress related to the stated policy goals.

## **Tax Foreclosure Fund**

The Tax Foreclosure Fund operates based on Public Act 206 of 1893 as amended and is used to manage the tax foreclosure process for Kalamazoo County. The County Treasurer became the Foreclosing Governmental Unit on February 3, 2009, when the County Board of Commissioners adopted a resolution that rescinds the County's election to have the State of Michigan manage tax foreclosed property.

On July 9, 2009, the County Board of Commissioners and the County Treasurer entered into an intergovernmental agreement with the Michigan Land Bank Fast Track Authority creating the Kalamazoo County Land Bank Authority. The 2015 Budget for this fund includes an allocation to the Land Bank Authority in the amount of \$250,000. This transfer amount will be reviewed annually.

Per MCL sections 211.87b, any surplus from this fund can be transferred to the General Fund. This policy sets an amount of \$200,000 of cash to remain in this fund to provide for appropriate cash flow needs. All remaining balances, as reported by the Treasurer in the Annual Report of Balance in Land Sale Proceeds provided in June of the second calendar year after foreclosure, shall be transferred to the general fund in the following County budget year.

## Technology Planning

### (Intent)

County Administration, in cooperation with Department Heads, Court Administrators and Elected Officials, is developing a Capital Strategy Review to address present and future technology needs.

The 2015 Budget message began this review by requesting a narrative addressing anticipated technology needs with estimated costs for the future five years.

A compilation of the needs is in progress and research is being completed to develop a sustainable funding strategy. In the 2015 budget, a \$1 million commitment from Fund Balance has been established.

County Administration proposes to present a formalized policy in July, 2015.

#### Preliminary Draft (by year)

Major Technology Equipment (Non CIP Eligible - Non Operational)*	Cost \$	Year	Department
Imaging System	425,000	2015	Prosecuting Attorney
Imaging System	350,000	2015	8th District Court
Imaging System	55,000	2015	Probate Court
Javs - Critical Move Items	200,000	2015	9th Circuit Court
Odyssey's Software - 2014 Release/Update	90,000	2015	9th Circuit Court
I5 Upgrade	50,000	2016	8th District Court
Jury Systems Incorporated - Software Upgrade	75,000	2016	9th Circuit Court
Javs - Long Term	600,000	2016	9th Circuit Court
Jail Archonix Update	340,000	2016	Sheriffs Office
Javs Centro	185,200	2017	8th District Court
Javs Upgrade MAC/Juvenile Hom	600,000	2017	9 <sup>th</sup> Circuit Court
Intergraph RMS System Upgrade	194,000	2018	Sheriffs Office
Javs Centro	185,200	2018	8th District Court
800 MHz Portable and Mobile Radios	1,500,000	2018	Sheriffs Office
Dispatch Consoles	250,665	2019	Sheriffs Office
Security System MAC	201,661	2020	Court Security Committee
<b>Total</b>		<b>5,301,726</b>	

\*all ongoing maintenance must be covered within operational budgets

## Use of Budget Stabilization Fund

The 2015 General Fund Budget does not include a revenue transfer from the Budget Stabilization Fund.

Per Public Act 30 of 1978, these funds may only be utilized during the budget process to prevent a reduction in the level of public service provided, or prevent a reduction in the number of employees providing these services. It can also be used due to a natural disaster. A 2/3 vote is required for utilization. Per budget policy, the release of these funds must accompany a pay-back plan.

Per the Public Act, the amount of money in the fund shall not exceed 15% of the most recent General Fund Budget or the average of the last five adjusted budgets, whichever is less.

This policy acknowledges use of these reserves for 2003 as one-time sources of funding and not on going revenue. This policy also recognizes the 2005 deposit of \$750,000 in the Budget Stabilization Fund as repayment of the 2003 withdrawal.

The 2004 General Fund Budget included as revenue a transfer from the Budget Stabilization Fund of \$650,000 as part of the budget balancing process, but the transfer was not needed.

## Wireless Emergency Fund

Pursuant to Public Act 81 of 1999 as amended and Public Act 32 of 1986, the County receives funds for Enhanced 911 Emergency Services for all county Public Service Answering Points (PSAPs). These funds are then distributed to the City of Kalamazoo (which includes Western Michigan University's portion) the City of Portage, and Kalamazoo Township. The remaining County share remains in the Wireless Emergency Fund. Use of the fund is to be designated by the County Board of Commissioners.

The County began receiving revenue in budget year 2000. These funds are established to support direct dispatch costs only. In 2005 the County utilized \$215,643 from this fund to assist with costs for the co-located dispatch at Crosstown. In 2011 the County utilized \$460,435 for Motorola Plant System upgrade and replacement. With the 2012 budget reduction measures, the Sheriff proposed, and the Board of Commissioners approved, the transfer of an additional \$80,000 to the General fund for 2012 and 2013 budget years. The 2011 budget policy established a transfer to the General Fund to support direct operating costs for County Dispatch Services.

The 2015 budget continues the policy that \$100,000 will be transferred from the Wireless Emergency Fund to the General Fund.



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## Supplemental Information



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## 2015 Revenue & Expenditure Comparison by Department

Activity Name	Revenues	Expenditures	Revenues Over Expenditures	Expenditures Over Revenues
<b>General Fund</b>				
Board of Commissioners	\$ -	\$ 209,000	\$ -	\$ 209,000
County Administration	-	551,200	-	551,200
Legal Services	-	218,800	-	218,800
Non Departmental Revenue	2,600,000	-	2,600,000	-
Tax Revenues	46,181,800	-	46,181,800	-
State Court Fund	-	-	-	-
Circuit Court-Administration	661,200	5,932,100	-	5,270,900
Circuit Court-Trial Division	183,000	433,900	-	250,900
Circuit Court-Family Division	343,000	821,500	-	478,500
District Court-North	4,029,000	4,983,700	-	954,700
Friend of the Court	419,000	-	419,000	-
Transfer to FOC Fund	-	1,053,900	-	1,053,900
Jury Board	-	3,300	-	3,300
Probate Court	209,500	915,100	-	705,600
Adult Probation	-	50,700	-	50,700
Family Counseling Services	24,500	-	24,500	-
Elections	130,000	167,900	-	37,900
County Clerk/Reg. of Deeds	2,182,700	683,300	1,499,400	-
Resource Development	-	64,100	-	64,100
Finance	132,100	1,323,300	-	1,191,200
Central Service Cost Recovery	600,900	-	600,900	-
Equalization	-	406,900	-	406,900
Human Resources	-	548,100	-	548,100
Information Systems	-	1,005,800	-	1,005,800
Prosecuting Attorney	182,200	2,461,800	-	2,279,600
Treasurer	2,724,000	753,800	1,970,200	-
Buildings & Grounds	-	2,365,800	-	2,365,800
Utilities	-	1,321,100	-	1,321,100
Security	-	573,100	-	573,100
Drain Commissioner	1,600	297,300	-	295,700
Soil Erosion & Sed. Control	30,300	87,300	-	57,000
Sheriff - Administration	3,130,000	2,746,500	383,500	-
Sheriff - Jail	-	7,866,700	-	7,866,700
Sheriff - Field Operations	-	6,182,900	-	6,182,900
Animal Services & Enforcement	585,700	623,500	-	37,800
Emergency Management	31,800	218,000	-	186,200
Debt Service	-	-	-	-
Gen'l Co. Pub. Improvements	-	6,778,300	-	6,778,300
At Large Drains	-	16,900	-	16,900
Landfill	-	-	-	-
HCS Admin.	6,000	1,323,500	-	1,317,500
Transfer to Health Fund	-	1,720,200	-	1,720,200

## 2015 Revenue & Expenditure Comparison by Department

Activity Name	Revenues	Expenditures	Revenues Over Expenditures	Expenditures Over Revenues
Veterans Affairs	11,300	132,300	-	121,000
Medical Examiner	17,000	507,600	-	490,600
Comm. Mental Health	-	2,822,500	-	2,822,500
Transfer to Child Care Fund	-	3,411,600	-	3,411,600
Social Services	-	-	-	-
Service to Seniors	-	225,000	-	225,000
Veterans Burial	-	115,000	-	115,000
Soldiers & Sailors Relief	-	14,000	-	14,000
Public Housing	-	125,000	-	125,000
Transfer to Parks Fund	-	157,800	-	157,800
MSU Extension	14,500	300,600	-	286,100
Law Library Appropriation	-	57,900	-	57,900
Planning	6,000	160,100	-	154,100
Economic Development	-	75,000	-	75,000
Strategic Issues	-	15,000	-	15,000
Contingencies	-	100,500	-	100,500
Reserves	-	32,000	-	32,000
Rest. Reserve-Personnel	-	768,500	-	768,500
Insurance	-	707,400	-	707,400
Capital Improvements	-	-	-	-
<b>TOTAL</b>	<b>\$ 64,437,100</b>	<b>\$ 64,437,100</b>	<b>\$ 53,679,300</b>	<b>\$ 53,679,300</b>

### Law Enforcement Fund

Revenues	\$ 11,432,100	\$ -	\$ 11,432,100	\$ -
Circuit Court-Trial Div.	-	535,500	-	535,500
Circuit Court-Family Div.	-	688,500	-	688,500
District Court	-	535,500	-	535,500
Friend of the Court	-	20,000	-	20,000
Prosecuting Attorney	70,000	1,747,100	-	1,677,100
Community Corrections	-	11,000	-	11,000
Sheriff - Administration	-	342,600	-	342,600
Sheriff - Jail	-	4,700,500	-	4,700,500
Sheriff - Field Operations	-	2,203,900	-	2,203,900
Animal Services & Enforcement	-	329,500	-	329,500
Capital Improvements	-	273,600	-	273,600
Contingency	-	50,000	-	50,000
Reserves	-	-	-	-
Restricted Reserve	-	64,400	-	64,400
<b>TOTAL</b>	<b>\$ 11,502,100</b>	<b>\$ 11,502,100</b>	<b>\$ 11,432,100</b>	<b>\$ 11,432,100</b>

### Parks Fund

Parks	\$ 80,500	\$ 478,200	\$ -	\$ 397,700
Transfer from General Fund	157,800	-	157,800	-

## 2015 Revenue & Expenditure Comparison by Department

Activity Name	Revenues	Expenditures	Revenues Over Expenditures	Expenditures Over Revenues
Markin Glen Park	162,200	115,800	46,400	-
Scotts Mill Park	16,500	13,600	2,900	-
Cold Brook Park	119,700	110,100	9,600	-
Prairie View Park	85,400	96,500	-	11,100
River Oaks Park	123,600	124,000	-	400
Fairgrounds	478,500	286,000	192,500	-
KRV Trail	41,300	41,300	-	-
KRV Trailway Programming	115,900	115,900	-	-
County Fair	184,600	184,600	-	-
<b>TOTAL</b>	<b>\$ 1,566,000</b>	<b>\$ 1,566,000</b>	<b>\$ 409,200</b>	<b>\$ 409,200</b>

Percent Funded by Revenues	89.9%
Percent Funded by General Fund	10.1%

### Friend of the Court Fund

FOC Fund	\$ 2,189,700	\$ 3,243,600	\$ -	\$ 1,053,900
Transfer from General Fund	1,053,900	-	1,053,900	-
	<b>\$ 3,243,600</b>	<b>\$ 3,243,600</b>	<b>\$ 1,053,900</b>	<b>\$ 1,053,900</b>

Percent Funded by Revenues	67.5%
Percent Funded by General Fund	32.5%

### Health Fund

Administration	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	1,720,200	-	1,720,200	-
Education	-	84,900	-	84,900
Dental	806,500	1,186,900	-	380,400
Laboratory	204,200	349,800	-	145,600
Vision and Hearing	123,900	154,200	-	30,300
HH Hazardous Waste	181,700	372,000	-	190,300
Pers. Health Admin.	-	462,700	-	462,700
Maternal & Child Health Admin.	-	97,000	-	97,000
Health Promo. & Disease Prev.	-	136,400	-	136,400
Child Health	-	-	-	-
Immunization Clinic	439,700	315,800	123,900	-
Disease Surv.	222,600	322,200	-	99,600
STD	311,700	416,200	-	104,500
Health Care Access & Outreach	-	-	-	-
Cig. Tax-AIDS Project	-	71,800	-	71,800
Cig. Tax-Groundwater Prot.	-	-	-	-
Env.-Admin.	200	231,700	-	231,500
EH-Food Safety & Facilities Div.	726,000	597,200	128,800	-
EH-Land, Water & Wastewater	434,600	372,500	62,100	-

## 2015 Revenue & Expenditure Comparison by Department

Activity Name	Revenues	Expenditures	Revenues Over Expenditures	Expenditures Over Revenues
Surface Water Monitoring	-	-	-	-
<b>TOTAL</b>	<b>\$ 5,171,300</b>	<b>\$ 5,171,300</b>	<b>\$ 2,035,000</b>	<b>\$ 2,035,000</b>

Percent Funded by Revenues	66.7%
Percent Funded by General Fund	33.3%

### Child Care Fund

Juvenile Home	\$ 3,762,000	\$ 3,662,400	\$ 99,600	\$ -
Transfer from General Fund	3,411,600	-	3,411,600	-
In-Home Care	-	740,200	-	740,200
Foster Home	-	1,367,200	-	1,367,200
In Home Detention	-	-	-	-
Intensive Learning	-	225,500	-	225,500
Day Treatment Program	-	403,600	-	403,600
Juvenile Drug Court	-	182,700	-	182,700
Restitution/Community Service	-	131,300	-	131,300
Intake Assessment & Evaluation	-	274,100	-	274,100
CASA	-	80,300	-	80,300
C-Waivers In Home Care	-	25,000	-	25,000
Family Dependency Treatment	-	81,300	-	81,300
<b>TOTAL</b>	<b>\$ 7,173,600</b>	<b>\$ 7,173,600</b>	<b>\$ 3,511,200</b>	<b>\$ 3,511,200</b>

Percent Funded by Revenues	52.4%
Percent Funded by General Fund	47.6%

<b>Grand Total</b>	<b>\$ 93,093,700</b>	<b>\$ 93,093,700</b>	<b>\$ 72,120,700</b>	<b>\$ 72,120,700</b>
Less: Transfers from General Fund				
208	(157,800)	(157,800)	-	-
215	(1,053,900)	(1,053,900)	-	-
221	(1,720,200)	(1,720,200)	-	-
292	(3,411,600)	(3,411,600)	-	-
<b>Adjusted Grand Total</b>	<b>\$ 86,750,200</b>	<b>\$ 86,750,200</b>	<b>\$ 72,120,700</b>	<b>\$ 72,120,700</b>

## Historical Departmental Revenue Summary Comparison

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual
<b>General Fund</b>	\$ 62,082,438	\$ 63,218,605	\$ 65,128,801	\$ 64,056,984	\$ 60,159,458
<b>Law Enforcement Fund</b>	11,142,226	10,834,790	11,569,823	12,029,019	12,019,936
<b>Information Systems</b>	122,491	87,625	83,310	59,986	-
<b>Parks</b>	717,751	793,725	876,843	1,017,753	1,182,088
<b>Friend of the Court</b>	90,645	87,331	363,703	371,805	2,267,119
<b>Health</b>	2,994,619	3,644,648	3,815,981	4,168,124	3,928,126
<b>Child Care</b>	3,218,556	3,605,302	3,463,388	3,684,429	3,506,278
<b>Grand Total</b>	<u>\$ 80,368,726</u>	<u>\$ 82,272,026</u>	<u>\$ 85,301,849</u>	<u>\$ 85,388,100</u>	<u>\$ 83,063,005</u>

## Historical Departmental Revenue Summary Comparison

2011 Actual	2012 Actual	2013 Actual	2014 Adj Budget	2015 Budget	Increase (Decrease)
\$ 64,058,558	\$ 60,330,872	\$ 59,025,042	\$ 66,207,200	\$ 64,437,100	\$ (1,770,100)
11,719,320	11,514,116	11,214,895	11,355,000	11,502,100	147,100
-	-	-	-	-	-
1,184,459	1,319,367	1,577,900	1,326,200	1,408,200	82,000
2,016,126	2,165,088	2,181,749	2,190,800	2,189,700	(1,100)
4,049,638	3,290,039	3,366,195	3,422,900	3,451,100	28,200
3,494,973	3,682,396	3,722,760	3,762,900	3,762,000	(900)
<hr/>					
<u>\$ 86,523,074</u>	<u>\$ 82,301,878</u>	<u>\$ 81,088,541</u>	<u>\$ 88,265,000</u>	<u>\$ 86,750,200</u>	<u>\$ (1,514,800)</u>

**KALAMAZOO COUNTY  
SEV & TAXABLE  
VALUE GROWTH 1960 - 2014**

1960	\$326,765,245	Base Year	1996	\$4,605,798,743	8.19%
1961	\$437,692,835	33.95%		<b>\$4,399,095,216</b>	5.27% <b>C</b>
1962	\$587,235,465	34.17%	1997	\$5,046,814,588	9.58%
1963	\$594,956,357	1.31%		<b>\$4,719,375,172</b>	7.28% <b>C</b>
1964	\$605,105,700	1.71%	1998	\$5,405,457,238	7.11%
1965	\$611,955,176	1.13%		<b>\$4,964,423,900</b>	5.19% <b>C</b>
1966	\$688,951,176	12.58%	1999	\$5,820,431,591	7.68%
1967	\$754,254,462	9.48%		<b>\$5,229,558,268</b>	5.34% <b>C</b>
1968	\$784,879,886	4.06%			
1969	\$844,398,485	7.58%	2000	\$6,085,319,646	4.55%
				<b>\$5,383,527,193</b>	2.94% <b>C</b>
1970	\$920,612,529	9.03%	2001	\$6,514,825,076	7.06%
1971	\$953,080,440	3.53%		<b>\$5,746,338,033</b>	6.74% <b>C</b>
1972	\$1,039,708,351	9.09%	2002	\$7,041,241,892	8.08%
1973	\$1,103,466,283	6.13%		<b>\$6,138,162,085</b>	6.82% <b>C</b>
1974	\$1,180,469,861	6.98%	2003	\$7,534,009,202	7.00%
1975	\$1,261,688,605	6.88%		<b>\$6,398,020,818</b>	4.23% <b>C</b>
1976	\$1,219,122,803	-3.37% <b>A</b>	2004	\$8,022,206,352	6.48%
1977	\$1,309,380,035	7.40%		<b>\$6,757,516,459</b>	5.62% <b>C</b>
1978	\$1,432,160,322	9.38%	2005	\$8,480,400,646	5.71%
1979	\$1,623,309,255	13.35%		<b>\$7,121,900,777</b>	5.39% <b>C</b>
			2006	\$8,997,222,049	6.09%
1980	\$1,807,887,125	11.37%		<b>\$7,546,721,917</b>	5.96% <b>C</b>
1981	\$2,017,476,000	11.59%	2007	\$9,411,054,325	4.60%
1982	\$2,207,617,000	9.42%		<b>\$7,950,674,219</b>	5.35% <b>C</b>
1983	\$2,306,274,191	4.47%	2008	\$9,688,818,821	2.95%
1984	\$2,369,434,809	2.74%		<b>\$8,265,432,248</b>	3.96% <b>C</b>
1985	\$2,463,662,969	3.98%	2009	\$9,463,789,245	-2.32%
1986	\$2,495,721,561	1.30%		<b>\$8,372,294,102</b>	1.29% <b>C</b>
1987	\$2,584,939,417	3.57%			
1988	\$2,747,288,543	6.28%	2010	\$8,987,753,185	-5.03%
1989	\$2,965,998,169	7.96%		<b>\$8,109,538,321</b>	-3.14% <b>C</b>
			2011	\$8,829,083,907	-1.77%
1990	\$3,233,332,393	9.01%		<b>\$8,056,645,291</b>	-0.65% <b>C</b>
1991	\$3,446,158,573	6.58%	2012	\$8,487,575,311	-3.87%
1992	\$3,528,581,310	2.39% <b>B</b>		<b>\$7,902,294,649</b>	-1.92% <b>C</b>
1993	\$3,793,141,852	7.50%	2013	\$8,425,663,793	-0.73%
1994	\$3,980,287,211	4.93%		<b>7,867,653,544</b>	-0.44% <b>C</b>
1995	\$4,257,042,892	6.95%	2014	\$8,631,653,296	2.44%
	<b>\$4,178,784,364</b>	4.99% <b>C</b>		<b>7,959,552,381</b>	1.17% <b>C</b>

A INVENTORY EXEMPT  
B ASSESSMENT FREEZE  
C TAXABLE VALUE

## State of Michigan Funding

Year	State Shared Revenue*	Single Bus. Tax	Cigarette Tax	Alcohol Tax	Court Financing	IV-D Reimb.	Township Liquor Lic.	Sheriff Training	Health Cost Sharing	Child Care-Net	Total
2005	\$ -	\$ -	\$ 149,151	\$ 1,172,428	\$ 1,498,133	\$ 1,900,093	\$ 10,335	\$ 34,613	\$ 1,164,956	\$ 1,267,866	\$ 7,197,575
% change	-100.0%	-100.0%	8.7%	7.7%	-5.1%	4.7%	0.0%	-1.1%	-3.7%	3.8%	-21.9%
2006	\$ -	\$ -	\$ 140,919	\$ 1,260,915	\$ 1,519,536	\$ 1,908,147	\$ 10,619	\$ 38,506	\$ 1,157,975	\$ 1,166,160	\$ 7,202,777
% change	0.0%	0.0%	-5.5%	7.5%	1.4%	0.4%	2.7%	11.2%	-0.6%	-8.0%	0.1%
2007	\$ -	\$ -	\$ 115,150	\$ 1,346,451	\$ 1,507,167	\$ 1,880,834	\$ 11,016	\$ 36,516	\$ 1,209,897	\$ 1,613,608	\$ 7,720,639
% change	0.0%	0.0%	-18.3%	6.8%	-0.8%	-1.4%	3.7%	-5.2%	4.5%	38.4%	7.2%
2008	\$ -	\$ -	\$ 82,032	\$ 1,486,559	\$ 1,442,926	\$ 1,725,768	\$ 10,753	\$ 36,433	\$ 1,209,906	\$ 2,086,178	\$ 8,080,555
% change	0.0%	0.0%	-28.8%	10.4%	-4.3%	-8.2%	-2.4%	-0.2%	0.0%	29.3%	4.7%
2009	\$ -	\$ -	\$ 59,412	\$ 1,449,683	\$ 1,301,184	\$ 2,072,263	\$ 11,573	\$ 31,908	\$ 1,160,332	\$ 2,745,922	\$ 8,832,277
% change	0.0%	0.0%	-27.6%	-2.5%	-9.8%	20.1%	7.6%	-12.4%	-4.1%	31.6%	9.3%
2010	\$ -	\$ -	\$ 39,393	\$ 1,471,727	\$ 1,268,712	\$ 1,880,910	\$ 11,983	\$ 30,845	\$ 1,186,499	\$ 2,684,730	\$ 8,574,799
% change	0.0%	0.0%	-33.7%	1.5%	-2.5%	-9.2%	3.5%	-3.3%	2.3%	-2.2%	-2.9%
2011	\$ 4,793,844	\$ -	\$ 16,146	\$ 1,500,245	\$ 1,226,514	\$ 1,632,978	\$ 13,841	\$ 30,149	\$ 1,151,519	\$ 2,828,919	\$ 13,194,154
% change	0.0%	0.0%	-59.0%	1.9%	-3.3%	-13.2%	15.5%	-2.3%	-2.9%	5.4%	53.9%
2012	\$ 3,959,286	\$ -	\$ 13,243	\$ 1,852,291	\$ 1,233,092	\$ 1,764,210	\$ 12,582	\$ 29,762	\$ 1,120,306	\$ 2,858,164	\$ 12,842,938
% change	-17.4%	0.0%	-18.0%	23.5%	0.5%	8.0%	-9.1%	-1.3%	-2.7%	1.0%	-2.7%
2013	\$ 4,018,028	\$ -	\$ 9,963	\$ 2,124,658	\$ 1,253,579	\$ 1,788,141	\$ 13,933	\$ 29,321	\$ 1,130,069	\$ 3,352,044	\$ 13,719,737
% change	1.5%	-	0.0%	14.7%	1.7%	1.4%	10.7%	-1.5%	0.9%	17.3%	6.8%
2014**	\$ 4,148,800	\$ -	\$ -	\$ 2,091,700	\$ 1,244,000	\$ 1,800,100	\$ 10,000	\$ 30,000	\$ 1,173,100	\$ 3,430,900	\$ 13,928,600
% change	3.3%	0.0%	0.0%	-1.6%	-0.8%	0.7%	-28.2%	2.3%	3.8%	2.4%	1.5%
2015**	\$ 5,188,800	\$ -	\$ -	\$ 2,409,000	\$ 1,254,000	\$ 1,788,000	\$ 10,000	\$ 30,000	\$ 1,213,100	\$ 3,419,000	\$ 15,311,900
% change	25.1%	0.0%	0.0%	15.2%	0.8%	-0.7%	0.0%	0.0%	3.4%	-0.3%	9.9%

\* Distribution of income tax prior to 1997 and sales tax starting in 1997. Eliminated in 2004 and restored in 2011

\*\* Budget

## 2015 Expenditure Budget Analysis

	2013 Actual	2014 Adjusted Budget	2015				Proposed Budget
			Salary Adjustment	Fringe Adjustment	Direct Operating Adjustment	Other Adjustment	
<b>General Fund</b>							
Board of Commissioners	\$ 207,839	\$ 209,000	\$ -	\$ -	\$ -	\$ -	209,000
County Administration	511,399	531,100	14,700	5,400	-	-	551,200
Legal Services	195,797	208,400	7,600	2,800	-	-	218,800
Circuit Court Administration	5,143,021	5,559,800	(23,400)	(5,100)	400,800	-	5,932,100
Circuit Court Trial Division	450,218	450,200	(11,900)	(4,400)	-	-	433,900
Circuit Court Family Division	861,938	861,700	(31,200)	(11,500)	2,500	-	821,500
District Court	4,868,861	5,121,300	(95,500)	(34,900)	(7,200)	-	4,983,700
Jury Board	3,174	3,300	-	-	-	-	3,300
Probate Court	781,806	891,100	17,900	6,100	-	-	915,100
Adult Probation	42,658	50,700	-	-	-	-	50,700
Elections	180,808	384,000	700	200	(217,000)	-	167,900
Clerk/Register	628,293	664,400	13,800	5,100	-	-	683,300
Resource Development	57,566	60,800	2,400	900	-	-	64,100
Finance	1,240,603	1,287,200	24,700	9,100	2,300	-	1,323,300
Equalization	425,545	449,100	(30,900)	(11,300)	-	-	406,900
Human Resources	596,918	539,800	6,100	2,200	-	-	548,100
Information Systems	809,479	920,200	58,900	26,700	-	-	1,005,800
Prosecuting Attorney	2,365,330	2,434,200	(5,400)	(2,000)	35,000	-	2,461,800
Treasurer	725,182	745,400	6,100	2,300	-	-	753,800
Buildings & Grounds	2,251,570	2,293,100	(1,800)	1,400	73,100	-	2,365,800
Utilities	1,007,186	1,189,100	-	-	132,000	-	1,321,100
Security	520,836	564,100	2,600	1,400	5,000	-	573,100
Drain Commissioner	242,283	287,300	7,300	2,700	-	-	297,300
Soil Erosion & Sedimentation Control	82,869	86,800	400	100	-	-	87,300
Sheriff - Administration/Support	2,274,951	2,238,000	244,300	256,500	7,700	-	2,746,500
Sheriff - Jail	7,263,019	7,482,400	310,000	167,400	(93,100)	-	7,866,700
Sheriff - Field Operations	5,674,063	5,875,600	170,600	92,200	44,500	-	6,182,900
Animal Services & Enforcement	540,305	609,200	10,500	3,800	-	-	623,500
Emergency Management	203,676	213,300	3,100	1,600	-	-	218,000
Capital Improvements	4,828,841	8,754,600	-	-	-	(1,976,300)	6,778,300
At Large Drains	8,648	12,500	-	-	-	4,400	16,900
HCS Administration	1,002,541	1,031,400	85,300	31,100	175,700	-	1,323,500
Veterans Affairs	148,862	119,700	7,300	2,700	2,600	-	132,300
Medical Examiner	520,178	540,100	-	-	(32,500)	-	507,600
Community Mental Health	2,680,329	2,663,900	-	-	158,600	-	2,822,500
Social Services	631,100	631,100	-	-	-	(631,100) *	-

\*This activity was moved to Circuit Court

## 2015 Expenditure Budget Analysis

	2013 Actual	2014 Adjusted Budget	2015				Proposed Budget
			Salary Adjustment	Fringe Adjustment	Direct Operating Adjustment	Other Adjustment	
<b>General Fund (Continued)</b>							
Services for Seniors	200,000	225,000	-	-	-	-	225,000
Veterans Burial	114,242	105,000	-	-	10,000	-	115,000
Soldiers & Sailors	13,733	9,800	-	-	4,200	-	14,000
Public Housing	-	125,000	-	-	-	-	125,000
MSU Extension	297,682	300,100	300	200	-	-	300,600
Law Library	42,193	56,000	-	-	1,900	-	57,900
Planning	147,380	155,900	3,100	1,100	-	-	160,100
Economic Development	479,391	75,000	-	-	-	-	75,000
Strategic Issues	268,928	15,000	-	-	-	-	15,000
Contingencies	-	200,500	-	-	-	(100,000)	100,500
Reserves	101,661	1,415,000	-	-	-	(1,383,000)	32,000
Restricted Reserve	-	423,900	255,300	89,300	-	-	768,500
Insurance	834,261	627,700	-	-	79,700	-	707,400
	<b>\$ 52,477,163</b>	<b>\$ 59,697,800</b>	<b>\$ 1,052,900</b>	<b>\$ 643,100</b>	<b>\$ 785,800</b>	<b>\$ (4,086,000)</b>	<b>\$ 58,093,600</b>
<b>Law Enforcement Fund</b>							
Circuit Court Trial Division	505,132	521,600	10,200	3,700	-	-	535,500
Circuit Court Family Division	705,604	730,200	(30,700)	(11,200)	200	-	688,500
District Court	516,663	400,100	99,200	36,200	-	-	535,500
Friend of the Court	20,000	20,000	-	-	-	-	20,000
Prosecuting Attorney	1,778,768	1,739,600	5,500	2,000	-	-	1,747,100
Community Corrections	12,143	11,000	-	-	-	-	11,000
Sheriff - Administration/Support	544,978	333,700	5,800	3,100	-	-	342,600
Sheriff - Jail	4,599,268	4,791,500	330,500	178,500	(600,000)	-	4,700,500
Sheriff - Field Operations	2,383,579	2,121,900	53,300	28,700	-	-	2,203,900
Animal Services & Enforcement	364,247	326,600	2,100	800	-	-	329,500
Capital Improvements	293,621	273,600	-	-	-	-	273,600
Contingency	-	50,000	-	-	-	-	50,000
Reserves	-	-	-	-	-	-	-
Restricted Reserve	-	35,200	21,400	7,800	-	-	64,400
	<b>\$ 11,724,003</b>	<b>\$ 11,355,000</b>	<b>\$ 497,300</b>	<b>\$ 249,600</b>	<b>\$ (599,800)</b>	<b>\$ -</b>	<b>\$ 11,502,100</b>

## 2015 Expenditure Budget Analysis

	2013 Actual	2014 Adjusted Budget	2015				Proposed Budget
			Salary Adjustment	Fringe Adjustment	Direct Operating Adjustment	Other Adjustment	
<b>Parks Fund</b>							
Administration/Support	522,500	494,400	(9,400)	(6,800)	-	-	478,200
Markin Glen Park	104,470	115,300	-	-	500	-	115,800
Scotts Mill Park	11,071	13,500	-	100	-	-	13,600
Cold Brook Park	103,648	110,100	-	-	-	-	110,100
Prairie View Park	98,419	96,500	-	-	-	-	96,500
River Oaks Park	95,973	124,000	-	-	-	-	124,000
Fairgrounds	311,994	285,400	400	200	-	-	286,000
KRV Trail	25,040	35,100	4,300	400	1,500	-	41,300
KRV Trailway Programming	357,628	117,600	-	100	(1,800)	-	115,900
County Fair	130,598	117,800	6,300	1,000	59,500	-	184,600
	<u>\$ 1,761,341</u>	<u>\$ 1,509,700</u>	<u>\$ 1,600</u>	<u>\$ (5,000)</u>	<u>\$ 59,700</u>	<u>\$ -</u>	<u>\$ 1,566,000</u>
<b>Friend of the Court Fund</b>							
	<u>\$ 3,097,253</u>	<u>\$ 3,180,200</u>	<u>\$ 35,000</u>	<u>\$ 12,800</u>	<u>\$ 15,600</u>	<u>\$ -</u>	<u>\$ 3,243,600</u>
<b>Health Fund</b>							
Administration	291,115	343,400	(106,700)	(38,900)	(197,800)	-	-
Health Education	70,819	87,400	500	200	(3,200)	-	84,900
Oral Health Program	1,017,979	1,164,100	8,900	2,900	11,000	-	1,186,900
Laboratory	323,839	342,600	3,400	1,300	2,500	-	349,800
Vision and Hearing	151,491	154,400	-	-	(200)	-	154,200
Household Hazardous Waste	351,100	367,600	3,800	400	200	-	372,000
Clinical Services Administration	440,073	453,400	2,700	900	5,700	-	462,700
Maternal & Child Health Administration	92,373	96,000	600	200	200	-	97,000
Health Promotion & Disease Prevention	105,649	127,800	9,200	3,400	(4,000)	-	136,400
Immunization Clinic	329,627	300,700	1,100	400	13,600	-	315,800
Communicable Disease Surveillance	302,299	314,400	13,200	4,800	(10,200)	-	322,200
S.T.D.	392,812	433,700	(15,400)	(5,600)	3,500	-	416,200
HIV Counseling & Testing	65,051	68,900	2,200	900	(200)	-	71,800
Environmental Administration	220,202	221,800	1,300	500	8,100	-	231,700
EH - Food Safety & Facilities Division	598,911	622,800	(16,900)	(6,200)	(2,500)	-	597,200
EH - Land, Water & Wastewater Division	357,342	358,300	4,700	1,700	7,800	-	372,500
	<u>\$ 5,110,682</u>	<u>\$ 5,457,300</u>	<u>\$ (87,400)</u>	<u>\$ (33,100)</u>	<u>\$ (165,500)</u>	<u>\$ -</u>	<u>\$ 5,171,300</u>

## 2015 Expenditure Budget Analysis

	2013 Actual	2014 Adjusted Budget	2015			Proposed Budget	
			Salary Adjustment	Fringe Adjustment	Direct Operating Adjustment		Other Adjustment
<b>Child Care Fund</b>							
Juvenile Home	3,472,010	3,370,400	29,800	13,600	248,600	-	3,662,400
In-Home Care	463,519	465,800	200,300	73,100	1,000	-	740,200
Foster Home	1,028,060	1,378,400	-	-	(11,200)	-	1,367,200
Intensive Learning	224,475	225,100	300	100	-	-	225,500
Day Treatment	614,352	675,300	(193,200)	(70,600)	(7,900)	-	403,600
Juvenile Drug Court	248,139	302,500	(68,000)	(24,800)	(27,000)	-	182,700
Restitution/Community Service	139,395	145,400	(9,800)	(3,600)	(700)	-	131,300
Intake Assessment & Evaluation	282,100	314,800	(29,000)	(10,500)	(1,200)	-	274,100
CASA	69,171	79,800	500	100	(100)	-	80,300
C-Waivers In Home Care	9,932	25,000	-	-	-	-	25,000
Family Dependency Treatment Court	67,751	82,500	(1,500)	(500)	800	-	81,300
	<u>\$ 6,618,904</u>	<u>\$ 7,065,000</u>	<u>\$ (70,600)</u>	<u>\$ (23,100)</u>	<u>\$ 202,300</u>	<u>\$ -</u>	<u>\$ 7,173,600</u>
<b>Grand Total</b>	<u>\$ 80,789,346</u>	<u>\$ 88,265,000</u>	<u>\$ 1,428,800</u>	<u>\$ 844,300</u>	<u>\$ 298,100</u>	<u>\$ (4,086,000)</u>	<u>\$ 86,750,200</u>

## 2015 Salary Base General Operations

	Positions	12/31/2014 Base	2015 Steps	% of Base	Estimated 2015 Cost
<b>Unions</b>					
Sheriff's Command	11.0000	\$ 954,928	\$ 9,589	1.00%	\$ 964,517
F.O.P.	199.0000	11,303,041	179,770	1.59%	11,482,811
AFSCME - Juvenile Home - Maintenance, Parks, Animal Control	37.0000	1,131,978	20,289	1.79%	1,152,267
UAW - Juvenile Court/Home	46.8000	1,401,741	9,552	0.68%	1,411,293
F.O.P.- District Court	28.5000	1,400,734	13,561	0.97%	1,414,295
	39.0000	1,226,020	12,198	0.99%	1,238,218
	<u>361.3000</u>	<u>17,418,442</u>	<u>244,959</u>	<u>1.41%</u>	<u>17,663,401</u>
<b>Non Union</b>	366.0625	18,482,766	201,072	1.09%	18,683,838
<b>Elected</b>					
Judicial	14.0000	922,721	-	-	922,721
Board of Commissioners	11.0000	139,230	-	-	139,230
Other Elected	5.0000	478,483	20,925	4.37%	499,408
	<u>30.0000</u>	<u>1,540,434</u>	<u>20,925</u>	<u>4.37%</u>	<u>1,561,359</u>
Total Elected	<u>30.0000</u>	<u>1,540,434</u>	<u>20,925</u>	<u>1.36%</u>	<u>1,561,359</u>
Total Non Union	<u>366.0625</u>	<u>18,482,766</u>	<u>201,072</u>	<u>1.09%</u>	<u>18,683,838</u>
Total Union	<u>361.3000</u>	<u>17,418,442</u>	<u>244,959</u>	<u>1.41%</u>	<u>17,663,401</u>
Total	<u>757.3625</u>	<u>\$ 37,441,642</u>	<u>\$ 466,956</u>	<u>1.25%</u>	<u>\$ 37,908,598</u>

**2015 Salary Base  
General Operations**  
(Continued)

**Others**

Election Workers	\$	6,000	
B&G - Temporary		17,000	
B&G - Overtime		64,400	
Security - Overtime		20,000	
Security - Temporary		153,900	
Sheriff, Overtime - General Fund		1,500	
Sheriff, Overtime - Command		8,000	
Sheriff, FOP Overtime - General Fund		890,200	
Sheriff - Temporary		6,900	
Animal Control - Overtime		3,000	
Sheriff, Command Overtime - Law Enforcement		2,000	
Sheriff, FOP Overtime - Law Enforcement		332,500	
Animal Control, Overtime - Law Enforcement		24,000	
Parks - Overtime		24,300	
Parks - Temporary		222,600	
Health Dental - Temporary		157,300	
Health HHW - Temporary		9,000	
Child Care - Overtime		103,400	
Child Care - Temporary		112,800	<u>2,158,800</u>
Total Salary Costs			40,067,398
Plus Salary Reserves			577,400
Plus (Minus) Rounding			<u>(498)</u>
Grand Total			<u>\$ 40,644,300</u>

## 2015 Non-Union Salary Schedule

	A	B	C	D	E	F	G	H
K01	10.76	11.30	11.83	12.38	12.92	13.45	13.99	14.52
K02	11.31	11.88	12.44	13.02	13.58	14.15	14.71	15.28
K03	11.99	12.58	13.19	13.78	14.38	14.98	15.58	16.18
K04	12.75	13.38	14.03	14.66	15.30	15.93	16.58	17.22
K05	14.32	15.03	15.75	16.46	17.19	17.89	18.60	19.33
K06	15.61	16.39	17.18	17.94	18.73	19.51	20.30	21.07
K07	17.28	18.15	18.99	19.86	20.73	21.59	22.46	23.33
K08	19.96	20.95	21.95	22.95	23.95	24.95	25.95	26.95
K09	21.81	22.90	23.98	25.07	26.16	27.25	28.36	29.45
K10	23.92	25.11	26.32	27.51	28.70	29.90	31.09	32.28
K11	27.08	28.44	29.79	31.14	32.51	33.85	35.20	36.56
K12	29.94	31.45	32.94	34.43	35.93	37.42	38.92	40.42
K13	33.24	34.91	36.58	38.23	39.90	41.55	43.22	44.89
K14	38.10	39.99	41.90	43.81	45.71	47.61	49.52	51.43
K15	42.59	44.71	46.84	48.98	51.10	53.23	55.37	57.49
K16	47.73	50.11	52.50	54.89	57.27	59.66	62.05	64.43
K17	53.66	56.34	59.03	61.71	64.40	67.08	69.76	72.44

## Debt Schedule Summary

Description	Funding Source	Interest Rate	Expiration	December 31, 2014			2015 Requirements		
				Principal Balance	Interest Balance	Total	Principal	Interest	Total
<b>County Direct Debt</b>									
Juvenile Home 2007	Building Authority	4.000%	4/1/2032	24,950,000	11,723,031	36,673,031	800,000	1,091,813	\$1,891,813
Expo Center 2011	County of Kalamazoo	3.200%	4/1/2026	2,435,000	504,356	2,939,356	175,000	77,620	252,620
Airport 2012	Building Authority	2.433%	5/1/2028	6,420,000	1,196,100	7,616,100	640,000	198,225	838,225
	Sub-total		County Direct Debt	\$33,805,000	\$13,423,488	\$47,228,488	\$1,615,000	\$1,367,657	\$2,982,657
<b>Other County Debt</b>									
Climax Water 1982	Climax Village	5.000%	5/1/2020	60,000	9,000	\$69,000	10,000	2,750	\$12,750
Comstock Township 1996	Comstock Township	4.750%	5/1/2016	250,000	11,875	261,875	125,000	8,906	133,906
Cooper 2012	Cooper Township	1.960%	5/1/2021	935,000	64,631	999,631	130,000	17,052	147,052
Village of Augusta 2005	Village of Augusta	2.125%	4/1/2025	465,000	55,945	520,945	40,000	9,457	49,457
Townline Drain 2008	Townline Drain District	3.550%	3/1/2018	190,000	17,316	207,316	45,000	7,335	52,335
Indian/Pickeral Lakes 2010	Brady/Pavilion Twps.	4.000%	12/31/2017	820,000	64,800	884,800	280,000	32,800	312,800
	Sub-total		Other County Debt	\$2,720,000	\$223,567	\$2,943,567	\$630,000	\$78,300	\$708,300
			<b>Total County Debt</b>	<b>\$36,525,000</b>	<b>\$13,647,055</b>	<b>\$50,172,055</b>	<b>\$2,245,000</b>	<b>\$1,445,957</b>	<b>\$3,690,957</b>

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

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

## Historical Departmental Expenditure Summary Comparison

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual
<b>General Fund</b>	\$ 46,572,781	\$ 49,528,809	\$ 52,808,444	\$ 52,500,686	\$ 54,568,222
<b>Law Enforcement Fund</b>	10,118,343	10,527,878	11,658,270	12,658,599	12,469,434
<b>Information Systems</b>	885,936	925,207	948,255	901,220	-
<b>Parks</b>	984,972	1,056,268	1,154,692	1,319,094	1,440,046
<b>Friend of the Court</b>	2,791,177	2,846,563	2,880,353	2,981,881	2,996,714
<b>Health</b>	5,519,701	5,465,463	5,672,538	5,497,315	5,774,119
<b>Child Care</b>	6,736,317	7,214,555	6,685,497	6,943,724	6,598,294
<b>Grand Total</b>	<u>\$ 73,609,227</u>	<u>\$ 77,564,743</u>	<u>\$ 81,808,049</u>	<u>\$ 82,802,519</u>	<u>\$ 83,846,829</u>

## Historical Departmental Expenditure Summary Comparison

2011 Actual	2012 Actual	2013 Actual	2014 Adj Budget	2015 Budget	Increase (Decrease)
\$ 56,721,953	\$ 58,689,962	\$ 52,477,163	\$ 59,697,800	\$ 58,093,600	\$ (1,604,200)
11,151,686	11,640,586	11,724,003	11,355,000	11,502,100	147,100
-	-	-	-	-	-
1,414,419	1,481,269	1,761,341	1,509,700	1,566,000	56,300
2,982,695	2,982,385	3,097,253	3,180,200	3,243,600	63,400
5,665,266	5,251,283	5,110,682	5,457,300	5,171,300	(286,000)
6,169,271	6,678,942	6,618,904	7,065,000	7,173,600	108,600
<hr/>					
<u>\$ 84,105,290</u>	<u>\$ 86,724,427</u>	<u>\$ 80,789,346</u>	<u>\$ 88,265,000</u>	<u>\$ 86,750,200</u>	<u>\$ (1,514,800)</u>

## Allocated 2013 Fund Balances

Title	2012 Allocations	CIP & Budget Additions	New Requests	Total Additions	Deletion	Expended	2013 Allocations
<b>GENERAL FUND</b>							
Drain Advance	185,000.00			-			185,000.00
Lake Level	15,000.00			-			15,000.00
Inland Lake Advance	4,068.83			-			4,068.83
<u>Automation: Mandated, Regulatory and/or Technically Required</u>							
Disaster Recovery Project	40,000.00			-			40,000.00
Finance/Payroll/H R Systems	-		10,000.00	10,000.00		-	10,000.00
<u>Buildings and Grounds:</u>							
Elevator Replacement	188,025.00			-		-	188,025.00
Flooring Fund	19,802.96	9,036.04		9,036.04		-	28,839.00
Major Repairs/Maintenance	391,197.12	27,675.71		27,675.71		-	418,872.83
2012 CIP Replace Washer in Jail	6,893.91			-	6,453.91	440.00	-
Parking Ramp Renovation	2,200,000.00			-			2,200,000.00
<u>Circuit Court</u>							
Drug Court Reserve	348,696.19			-		60,000.00	288,696.19
Audio Video Security System	3,564.03			-	3,564.03	-	(0.00)
CIP 2011 Circuit Court E Filing System	1,800.00			-	1,800.00	-	-
Circuit Court Software/Projects	285,270.00			-	-	10,675.00	274,595.00
2012 CIP Circuit Court Servers	8,000.00			-	8,000.00	-	-
<u>District Court</u>							
Upgrade Courtroom Technology (JAVS)	16,080.00			-	16,080.00	-	-
South Location Update	25,000.00			-		25,000.00	-
District Ct clerk's office re-model	6,750.54			-	6,750.54	-	0.00
Digital Imaging, aka Microfiche Project	15,000.00			-		9,055.00	5,945.00
<u>Health &amp; Community Services</u>							
Technology Update/Software	6,192.96			-		1,004.34	5,188.62
Healthy Babies Healthy Start	50,000.00			-	-	-	50,000.00
<u>Office of Prosecuting Attorney</u>							
Prosecuting Attorney Office Furniture			7,000.00	7,000.00	-	-	7,000.00
<u>Parks</u>							
I-94 Business Loop	50,000.00			-		-	50,000.00
2009 CIP - Repair Cold Brook Ramp	8,829.59			-		8,829.59	-
2011 CIP River Oaks- Soccer Irrigation	3,285.22			-		-	3,285.22
2011 CIP Scotts Mill Dam - Repairs	10,000.00			-		-	10,000.00
2011 CIP Prairie View - Grant Match	9,905.57			-		9,905.57	-
2012 CIP River Oaks Improvement	15,000.00			-		-	15,000.00
2013 CIP River Oaks Irrigation Project		15,000.00		15,000.00		-	15,000.00
<u>Purchasing:</u>							
Furniture Fund	14,674.56			-		6,689.05	7,985.51
<u>Sheriff:</u>							
Act 302 Training	12,008.82	8,276.12		8,276.12		-	20,284.94
Iris Scan Upgrade	11,000.00			-	11,000.00	-	-
911 Public Safety Training	6,795.25			-		1,318.47	5,476.78
Sheriff New Road Patrol Vehicle	-	43,000.00		43,000.00		-	43,000.00
<u>General:</u>							
Admin Building Upgrades	5,916.56			-	5,916.56	-	(0.00)
Administration Bldg Security Upgrade	20,000.00			-	20,000.00	-	-
Consolidated Project Management	85,000.00			-		66,622.15	18,377.85
Hark Orchids	250,000.00			-		250,000.00	-
Airport	125,000.00			-		79,391.00	45,609.00
Southwest Michigan First	150,000.00			-		75,000.00	75,000.00
Land Bank Grant Match	100,000.00	100,000.00		100,000.00		200,000.00	-
<b>Total General Fund</b>	<b>4,693,757.11</b>	<b>202,987.87</b>	<b>17,000.00</b>	<b>219,987.87</b>	<b>79,565.04</b>	<b>803,930.17</b>	<b>4,030,249.77</b>
<b>LAW ENFORCEMENT FUND</b>							
2011 CIP- Capture Station & Interface	30,000.00			-	30,000.00	-	-
2013 CIP VARDA Surveillance Alarm		2,500.00		2,500.00		-	2,500.00
<b>Total Law Enforcement Fund</b>	<b>60,246.00</b>	<b>2,500.00</b>	<b>-</b>	<b>2,500.00</b>	<b>30,000.00</b>	<b>-</b>	<b>2,500.00</b>
<b>TOTAL OPERATING FUNDS</b>	<b>5,516,703.11</b>	<b>205,487.87</b>	<b>17,000.00</b>	<b>222,487.87</b>	<b>109,565.04</b>	<b>803,930.17</b>	<b>4,032,749.77</b>

## Circuit Court Revenues and Expenditures

Fund No.	Activity No.	Fund Name	Activity Name	2012 Actual	2013 Actual	2014 Adjusted Budget	2015 Preliminary Budget	Change 2015-2014
<b>Revenues</b>								
101	132	General Fund	Circuit Court-Admin.	\$ 710,945	\$ 674,458	\$ 719,100	\$ 661,200	\$ (57,900)
101	134	General Fund	Circuit Court-Trial Div.	182,916	183,361	183,000	183,000	-
101	135	General Fund	Circuit Court-Family Div.	342,836	343,619	342,500	343,000	500
101	141	General Fund	Friend of the Court	423,608	391,549	419,000	419,000	-
101	166	General Fund	Family Counseling	25,215	26,055	23,700	24,500	800
215	000	F.O.C. Fund	F.O.C. Fund	2,145,088	2,161,699	2,170,800	2,169,700	(1,100)
292	662	Child Care	Juvenile Home	3,500,196	3,540,560	3,580,700	3,579,800	(900)
<b>TOTAL</b>				<b>7,330,804</b>	<b>7,321,302</b>	<b>7,438,800</b>	<b>7,380,200</b>	<b>(58,600)</b>
<b>Expenditures</b>								
101	132	General Fund	Circuit Court Admin.	\$ 5,205,855	\$ 5,143,021	\$ 5,559,800	\$ 5,932,100	\$ 372,300
101	134	General Fund	Circuit Court-Trial Div.	445,633	450,218	450,200	433,900	(16,300)
101	135	General Fund	Circuit Court-Family Div.	859,324	861,938	861,700	821,500	(40,200)
104	134	Law Enf. Fund	Circuit Court-Trial Div.	508,525	505,132	521,600	535,500	13,900
104	135	Law Enf. Fund	Circuit Court-Family Div.	717,564	705,604	730,200	688,500	(41,700)
104	141	Law Enf. Fund	Friend of the Court	20,000	20,000	20,000	20,000	-
215	141	F.O.C. Fund	F.O.C. Fund	2,982,385	3,097,253	3,180,200	3,243,600	63,400
292	662	Child Care	Juvenile Home	3,509,631	3,472,010	3,387,300	3,662,400	275,100
292	664	Child Care	In-Home Care	458,825	463,519	465,100	740,200	275,100
292	665	Child Care	Foster Home	1,054,486	1,028,060	1,368,400	1,367,200	(1,200)
292	667	Child Care	Intensive Learning	228,828	224,475	220,100	225,500	5,400
292	668	Child Care	Day Treatment Program	575,282	614,352	667,300	403,600	(263,700)
292	669	Child Care	Juvenile Drug Court	253,550	248,139	300,100	182,700	(117,400)
292	671	Child Care	Restitution/Comm.Serv.	135,721	139,395	145,400	131,300	(14,100)
292	672	Child Care	Intake Assess. & Eval.	304,457	282,100	314,900	274,100	(40,800)
292	673	Child Care	CASA	70,983	69,171	79,900	80,300	400
292	674	Child Care	C-Waivers In Home Care	24,279	9,932	25,000	25,000	-
292	676	Child Care	Family Dependency Treatment Ct	62,900	67,751	82,500	81,300	(1,200)
<b>TOTAL</b>				<b>17,418,228</b>	<b>17,402,070</b>	<b>18,379,700</b>	<b>18,848,700</b>	<b>469,000</b>
<b>Difference (General &amp; Law Enforcement Support)</b>				<b>\$ (10,087,424)</b>	<b>\$ (10,080,768)</b>	<b>\$ (10,940,900)</b>	<b>\$ (11,468,500)</b>	<b>\$ (527,600)</b>
<b>Percentage Increase (Decrease)</b>								<u>4.82%</u>

## Annual Drug Court Budget Male, Female, Family Dependency, Juvenile, & Sobriety Courts

	Male (1)	Female (1)	Family (1)	Juvenile (1)	Sobriety (2)	Combined
<b>Period: 1/1-12/31/15</b>						
<b>Expenditures</b>						
Personnel	\$ 179,492	\$ 106,808	\$ 44,800	\$ 126,100	\$ -	\$ 457,200
Direct Operating	23,178	22,578	21,750	24,375	57,250	\$ 149,131
Client Services	43,200	28,800	27,200	17,600	57,750	\$ 174,550
Treatment	46,000	76,000	37,308	74,000	25,000	\$ 258,308
<b>Grand Total</b>	<b>\$ 291,870</b>	<b>\$ 234,186</b>	<b>\$ 131,058</b>	<b>\$ 242,075</b>	<b>\$ 140,000</b>	<b>\$ 1,039,189</b>

<b>Revenues</b>						
Client Contributions	\$ 8,200	\$ 7,000	\$ -	\$ -	\$ 50,000	\$ 65,200
SCAO Grant	268,692	212,208	77,313	59,375	55,000	\$ 672,588
Byrne Grant	-	-	-	-	-	\$ -
State CCF	-	-	12,695	83,850	-	\$ 96,545
General Fund	-	-	-	-	-	\$ -
PA 2 Funds	-	-	-	-	35,000	\$ 35,000
Drug Court Foundation	14,978	14,978	28,355	15,000	-	\$ 73,311
In-Kind Match	-	-	-	-	-	\$ -
General Fund (CCF)	-	-	12,695	83,850	-	\$ 96,545
<b>Grand Total</b>	<b>\$ 291,870</b>	<b>\$ 234,186</b>	<b>\$ 131,058</b>	<b>\$ 242,075</b>	<b>\$ 140,000</b>	<b>\$ 1,039,189</b>

<b>Period: 1/1-12/31/14</b>						
<b>Expenditures</b>						
Personnel	\$ 176,968	\$ 108,482	\$ 46,800	\$ 218,900	\$ -	\$ 551,150
Direct Operating	23,178	22,578	16,200	23,000	68,000	\$ 152,956
Client Services	30,000	30,000	27,000	5,600	57,000	\$ 149,600
Treatment	46,000	76,518	28,904	55,000	25,000	\$ 231,422
<b>Grand Total</b>	<b>\$ 276,146</b>	<b>\$ 237,578</b>	<b>\$ 118,904</b>	<b>\$ 302,500</b>	<b>\$ 150,000</b>	<b>\$ 1,085,128</b>

<b>Revenues</b>						
Client Contributions	\$ 8,200	\$ 7,600	\$ -	\$ -	\$ 60,000	\$ 75,800
SCAO Grant	55,000	-	80,000	-	55,000	\$ 190,000
Byrne Grant	145,000	140,000	-	-	-	\$ 285,000
State CCF	-	-	11,952	143,750	-	\$ 155,702
General Fund	-	-	-	-	-	\$ -
PA 2 Funds	21,000	21,000	-	-	35,000	\$ 77,000
Drug Court Foundation	46,946	68,978	15,000	15,000	-	\$ 145,924
In-Kind Match	-	-	-	-	-	\$ -
General Fund (CCF)	-	-	11,952	143,750	-	\$ 155,702
<b>Grand Total</b>	<b>\$ 276,146</b>	<b>\$ 237,578</b>	<b>\$ 118,904</b>	<b>\$ 302,500</b>	<b>\$ 150,000</b>	<b>\$ 1,085,128</b>

### General Fund Costs

2015	\$0.00
2014	\$0.00

- (1) Per 2014 budget application submitted to SCAO  
 (2) Per 2014 budget applications submitted to SCAO and KCMHSAS for PA2 funds

NOTE: The Sobriety Drug Court is part of District Court; the other drug courts are all part of Circuit Court. Also, the Sobriety Drug Court personnel (2.0 FTEs) are funded by the General Fund and those positions are included in District Court's budget.

## District Court Revenues and Expenditures

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Actual 2010
Other Revenues	\$ 4,928,594	\$ 4,817,941	\$ 4,686,813	\$ 4,264,067	\$ 4,193,379
City Subsidies	0	0	0	0	0
City Share of Ord. Fines & Costs	244,574	238,623	237,842	236,656	201,561
Total Revenues	5,173,168	5,056,564	4,924,655	4,500,723	4,394,940
Less: Expenditures	5,139,077	5,302,094	5,301,645	5,451,235	5,433,579
Excess Revenues (Expenditures)	\$ 34,091	\$ (245,530)	\$ (376,990)	\$ (950,513)	\$ (1,038,639)

Percent Change:

Other Revenues	5.39%	-2.25%	-2.72%	-9.02%	-1.66%
City Subsidies					
City Share of Ord. Fines & Costs	-10.49%	-2.43%	-0.33%	-0.50%	-14.83%
Total Revenues	4.52%	-2.25%	-2.61%	-8.61%	-2.35%
Less: Expenditures	-3.30%	3.17%	-0.01%	2.82%	-0.32%
Excess Revenues (Expenditures)	-109.35%	-820.22%	53.54%	152.13%	9.27%

	Actual 2011	Actual 2012	Actual 2013	Adj'd Budget 2014	Budget 2015
Other Revenues	\$ 3,916,698	\$ 4,029,829	\$ 3,803,386	\$ 4,344,200	\$ 3,949,000
City Subsidies	0	0	0	0	0
City Share of Ord. Fines & Costs	133,039	133,476	75,152	80,000	80,000
Total Revenues	4,049,737	4,163,305	3,878,537	4,424,200	4,029,000
Less: Expenditures	5,491,797	5,354,842	5,385,525	5,521,400	5,519,200
Excess Revenues (Expenditures)	\$ (1,442,059)	\$ (1,191,538)	\$ (1,506,987)	\$ (1,097,200)	\$ (1,490,200)

Percent Change:

Other Revenues	-6.60%	2.89%	-5.62%	14.22%	-9.10%
City Subsidies					
City Share of Ord. Fines & Costs	-34.00%	0.33%	-43.70%	6.45%	0.00%
Total Revenues	-7.85%	2.80%	-6.84%	14.07%	-8.93%
Less: Expenditures	1.07%	-2.49%	0.57%	2.52%	-0.04%
Excess Revenues (Expenditures)	38.84%	-17.37%	26.47%	-27.19%	35.82%

## Court Appointed Attorneys

	2011 Actual	2011 Budget	2012 Actual	2012 Budget	2013 Budget	2014 Budget	2015 Budget
<b>Expenditures</b>							
<b>Circuit Court</b>							
Appeals Attorney Appointed	\$ 67,790	\$ 72,000	\$ 72,075	\$ 72,000	\$ 72,000	\$ 75,000	\$ 69,000
Court Appointed Attorney Felony	988,072	1,055,000	979,490	1,055,000	1,031,800	1,000,000	1,000,000
Court Appointed Attorney Support	716,681	675,000	808,540	820,000	712,100	809,000	820,000
Court Appointed Attorney Domestic	17,906	20,000	14,362	18,000	18,000	16,200	16,200
<b>Total</b>	<b>1,790,449</b>	<b>1,822,000</b>	<b>1,874,467</b>	<b>1,965,000</b>	<b>1,833,900</b>	<b>1,900,200</b>	<b>1,905,200</b>
<b>District Court</b>							
Court Appointed Appeal	-	6,000	-	6,000	6,000	6,000	6,000
Court Appointed Attorney	373,115	400,000	331,725	400,000	400,000	400,000	400,000
<b>Total</b>	<b>373,115</b>	<b>406,000</b>	<b>331,725</b>	<b>406,000</b>	<b>406,000</b>	<b>406,000</b>	<b>406,000</b>
<b>Probate Court</b>							
Med. & Guardian At Litem	54,146	50,000	64,688	50,000	58,300	58,300	58,300
<b>Grand Total Expenditures</b>	<b>\$ 2,217,711</b>	<b>\$ 2,278,000</b>	<b>\$ 2,270,880</b>	<b>\$ 2,421,000</b>	<b>\$ 2,298,200</b>	<b>\$ 2,364,500</b>	<b>\$ 2,369,500</b>
<b>Revenues</b>							
<b>Circuit Court</b>							
Attorney Fees Reimb.	\$ 212,647	\$ 330,000	\$ 205,581	\$ 211,600	\$ 255,000	\$ 208,000	\$ 200,000
TD Atty Fees Reimb.	-	-	-	-	-	-	-
FD Atty Fees Reimb.	-	-	-	-	-	-	-
<b>Total</b>	<b>212,647</b>	<b>330,000</b>	<b>205,581</b>	<b>211,600</b>	<b>255,000</b>	<b>208,000</b>	<b>200,000</b>
<b>District Court</b>							
Atty Fees Reimb.	55,793	70,000	64,387	60,000	65,000	65,000	65,000
<b>Grand Total Revenues</b>	<b>\$ 268,439</b>	<b>\$ 400,000</b>	<b>\$ 269,968</b>	<b>\$ 271,600</b>	<b>\$ 320,000</b>	<b>\$ 273,000</b>	<b>\$ 265,000</b>
<b>Net Expenditures</b>							
<b>Circuit Court</b>	<b>\$ 1,577,803</b>	<b>\$ 1,492,000</b>	<b>\$ 1,668,886</b>	<b>\$ 1,753,400</b>	<b>\$ 1,578,900</b>	<b>\$ 1,692,200</b>	<b>\$ 1,705,200</b>
<b>District Court</b>	<b>317,322</b>	<b>336,000</b>	<b>267,338</b>	<b>346,000</b>	<b>341,000</b>	<b>341,000</b>	<b>341,000</b>
<b>Probate Court</b>	<b>54,146</b>	<b>50,000</b>	<b>64,688</b>	<b>50,000</b>	<b>58,300</b>	<b>58,300</b>	<b>58,300</b>
<b>Total</b>	<b>\$ 1,949,271</b>	<b>\$ 1,878,000</b>	<b>\$ 2,000,912</b>	<b>\$ 2,149,400</b>	<b>\$ 1,978,200</b>	<b>\$ 2,091,500</b>	<b>\$ 2,104,500</b>

## Authorized Positions Per Original Budget Operating Funds

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>General Fund</b>											
Board of Commissioners	11.0000	11.0000	11.0000	17.0000	17.0000	17.0000	17.0000	17.0000	17.000	17.000	17.000
County Administration	4.8000	4.8000	4.8000	4.8000	4.8000	4.8000	4.8000	5.0000	4.800	4.800	5.000
Legal Services	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.0000	1.000	1.000	1.000
Circuit Court Administration	42.1750	42.1750	41.1750	42.1750	41.1750	41.1750	41.1750	41.5000	41.500	43.500	43.500
Drug Court	-	-	-	-	-	-	-	-	-	-	-
Circuit Court Trial Division	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.000	7.000	7.000
Circuit Court Family Division	8.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.000	7.000	7.000
District Court	67.0000	65.4000	66.9000	68.6500	68.6500	69.0000	71.0000	71.0000	71.000	71.000	71.000
Probate Court	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	8.500	8.500	8.500
Elections	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.500	-	-
Clerk/Register	11.5000	11.5000	11.5000	11.5000	11.5000	11.5000	11.5000	11.5000	11.500	11.500	11.500
Resource Development	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.000	1.000	1.000
Finance	13.3000	13.3000	10.8000	10.8000	10.7000	10.7000	10.7000	10.7000	9.700	9.700	10.000
Equalization	4.8750	4.8750	4.8750	4.8750	5.9750	6.0000	6.0000	6.0000	6.000	6.000	6.000
Human Resources	4.5000	4.5000	5.5000	5.5000	6.0000	6.0000	7.0000	7.0000	7.000	6.000	6.000
Information Systems	10.1000	9.7000	9.7000	9.7000	9.7000	9.7000	-	-	-	-	-
Prosecuting Attorney	24.0000	22.5000	22.5000	23.0000	23.0000	23.0000	22.5000	22.5000	22.500	23.500	22.500
Purchasing	0.0000	0.0000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.500	1.500	1.500
Treasurer	10.0000	10.0000	10.0000	10.0000	9.0000	9.0000	9.0000	9.0000	9.000	9.000	9.000
Buildings & Grounds	31.8000	31.8000	31.8000	31.8000	31.4000	31.0000	31.5000	31.5000	31.625	30.625	34.625
Security	2.0000	2.0000	2.0000	3.0000	3.0000	3.0000	3.0000	3.0000	3.000	-	-
Drain Commissioner	2.5000	2.5000	2.5000	2.5000	2.5000	2.5000	2.5000	1.5000	1.500	3.000	3.000
Soil Erosion & Sedimentation Control	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.500	-	-
Sheriff	148.3000	127.3000	122.3000	128.3000	128.3000	121.5000	123.5000	125.5000	122.500	123.500	121.500
Pretrial Services	-	-	-	-	-	-	-	-	-	-	-
KJIIMS	-	-	-	-	-	-	-	-	-	-	1.000
Animal Services & Enforcement	9.0000	8.0000	8.0000	8.0000	7.7500	8.0000	8.0000	7.0000	7.000	7.000	7.000
Emergency Management	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.500	1.500	1.500
HCS Administration	14.3500	12.1125	11.1625	12.1625	12.6750	12.6750	12.6750	12.2250	10.625	10.375	12.575
Veterans Affairs	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	1.8750	1.8750	1.750	1.750	1.500
Medical Examiner	-	-	-	-	1.5000	1.7500	1.5000	1.5000	1.500	1.500	1.500
MSU Extension	2.2000	2.2000	2.2000	2.2000	4.0000	4.0000	4.0000	3.9000	3.900	3.400	3.775
Planning	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.0000	1.0000	1.000	1.000	1.000
Recycling	-	-	-	-	-	-	-	-	-	-	-
	<b>446.4000</b>	<b>417.6625</b>	<b>412.2125</b>	<b>429.4625</b>	<b>432.1250</b>	<b>425.8000</b>	<b>420.2250</b>	<b>419.7000</b>	<b>413.900</b>	<b>411.650</b>	<b>416.475</b>

**Authorized Positions Per Original Budget  
Operating Funds**

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Law Enforcement</b>											
Circuit Court Trial Division	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.000	7.000	7.000
Circuit Court Family Division	6.5000	6.5000	6.5000	6.5000	7.5000	7.5000	7.5000	7.5000	7.500	7.500	7.500
District Court	7.0000	8.6000	8.6000	8.6000	8.6000	8.6000	6.6000	6.6000	6.600	6.600	6.600
Prosecuting Attorney	19.5000	21.0000	21.0000	20.5000	21.5000	21.5000	21.5000	21.5000	22.500	22.500	23.500
Community Corrections	-	-	-	-	-	-	-	-	-	-	1.000
Criminal Justice Commission	-	-	-	-	-	-	-	-	-	-	1.000
Sheriff	63.0000	63.0000	63.0000	63.0000	63.0000	70.0000	68.0000	66.0000	66.000	66.000	70.000
Animal Services & Enforcement	6.0000	7.0000	7.0000	7.0000	7.2500	7.5000	7.5000	7.5000	7.500	7.500	7.500
	<b>109.0000</b>	<b>113.1000</b>	<b>113.1000</b>	<b>112.6000</b>	<b>114.8500</b>	<b>122.1000</b>	<b>118.1000</b>	<b>116.1000</b>	<b>117.100</b>	<b>117.100</b>	<b>124.100</b>
<b>Information Systems</b>											
	-	-	-	-	-	-	9.7000	10.6000	10.600	10.600	10.600
<b>Parks</b>											
Parks	5.6250	5.6250	5.6250	5.6250	5.6250	5.6250	5.6250	5.6250	5.625	5.625	6.625
Markin Glen	1.0000	1.0000	1.0000	0.9000	0.9000	0.9000	1.0000	1.0000	1.000	1.000	1.000
Scotts Mill	-	-	-	-	-	-	-	-	-	-	1.000
Cold Brook	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.000	1.000	1.000
Prairie View	0.9000	0.9000	0.9000	1.0000	1.0000	1.0000	1.0000	1.0000	1.000	1.000	1.000
River Oaks	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.000	1.000	1.000
Fairgrounds	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.000	4.000	4.000
KRV Trail	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	-	-	-	-	-
KRV Trailway Programming	1.0000	1.0000	2.0000	2.0000	2.0000	2.0000	1.0000	-	-	-	-
County Fair	0.6250	0.5000	-	-	-	-	-	-	-	-	-
	<b>15.2500</b>	<b>15.1250</b>	<b>15.6250</b>	<b>15.6250</b>	<b>15.6250</b>	<b>15.6250</b>	<b>14.6250</b>	<b>13.6250</b>	<b>13.625</b>	<b>13.625</b>	<b>15.625</b>
<b>Friend of the Court</b>											
	<b>49.0000</b>	<b>49.0000</b>	<b>49.0000</b>	<b>49.0000</b>	<b>49.0000</b>	<b>50.0000</b>	<b>50.0000</b>	<b>50.0000</b>	<b>50.000</b>	<b>51.000</b>	<b>48.000</b>
<b>Health</b>											
Administration	-	2.0000	2.0000	2.0000	3.0000	3.0000	3.0000	3.0000	3.600	2.600	3.600
Health Education	1.0000	1.0000	1.0000	1.0000	1.0000	0.7500	0.7500	-	-	-	-
Dental	11.1000	11.1000	11.6000	11.6000	11.1000	9.9000	8.7000	10.2000	10.350	10.350	8.750
Laboratory	2.8000	2.8000	2.8000	2.8000	6.8000	6.8000	6.8000	7.0000	8.650	8.650	8.650
Vision and Hearing	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000	2.700	3.500	3.500
Household Hazardous Waste	3.7000	3.7000	2.9000	2.9000	2.9000	2.9000	2.9000	2.9000	2.300	2.300	2.300
Clinical Services Administration	6.9375	6.9375	6.9375	6.9375	6.9375	6.9375	9.9375	9.9375	11.000	10.000	8.000

## Authorized Positions Per Original Budget Operating Funds

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Health (Continued)</b>											
Maternal & Child Health Administration	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-	-	-	-	-
Health Promotion & Disease Prev	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	-	-	-	-	-
Child Health	-	-	-	-	-	-	1.0000	1.0000	1.000	1.500	1.500
Community Health - Administration	-	-	-	-	-	-	-	-	-	1.000	2.000
Immunization Clinic	2.0000	2.0000	2.5000	2.5000	2.5000	2.5000	4.5000	4.4000	4.400	4.300	4.300
Communicable Disease Surveillance	4.3000	3.9375	4.7000	4.7000	4.7000	4.7000	3.7000	3.8000	3.800	4.300	4.300
S.T.D.	4.5000	5.3000	3.5000	3.5000	3.5000	3.5000	4.5000	3.0000	3.000	2.000	2.000
Health Care Access & Outreach	-	-	-	-	-	1.0000	1.0000	1.0000	1.000	-	-
HIV Counseling & Testing	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.000	1.000	1.000
Groundwater Protection	-	-	-	-	-	-	0.7500	0.7500	0.750	0.750	0.750
Environmental Administration	2.8000	2.8000	4.0000	4.0000	4.0000	4.0000	4.0000	5.0000	5.000	5.000	5.000
EH - Food Safety & Facilities Division	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.000	8.000	8.000
EH - Land, Water & Wastewater Division	5.0000	5.0000	6.0000	6.0000	6.0000	6.7500	5.0000	6.0000	7.000	7.000	7.000
Surface Water Monitoring	-	-	-	-	-	-	1.0000	1.0000	1.000	1.000	1.000
	<u>59.1375</u>	<u>61.5750</u>	<u>62.9375</u>	<u>62.9375</u>	<u>67.4375</u>	<u>67.7375</u>	<u>69.5375</u>	<u>70.9875</u>	<u>74.550</u>	<u>73.250</u>	<u>71.650</u>
<b>Child Care</b>											
Juvenile Home	52.5000	52.6500	50.6500	50.6500	50.6500	54.0000	37.7500	37.7500	37.7500	38.7500	37.7500
In-Home Care	10.5000	6.5000	6.5000	6.5000	5.5000	5.5000	5.5000	5.0000	5.0000	5.0000	6.0000
In Home Detention	-	-	-	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Intensive Learning Center	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Day Treatment Program	5.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000
Juvenile Drug Court	1.6625	2.6625	2.6625	2.6625	2.6625	2.6625	2.6625	2.5000	2.5000	2.5000	2.5000
Youth Diversion	-	-	-	-	-	-	-	-	-	-	0.2500
Restitution/Community Service	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.2500	1.2500	1.2500	1.2500
Intake Assessment & Evaluation	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.0000
CASA	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Family Dependency Treatment Court	0.7500	0.7500	0.5000	-	-	-	-	-	-	-	-
	<u>78.5750</u>	<u>78.7250</u>	<u>76.4750</u>	<u>75.9750</u>	<u>75.9750</u>	<u>79.3250</u>	<u>63.0750</u>	<u>61.7500</u>	<u>61.7500</u>	<u>62.7500</u>	<u>62.7500</u>
<b>Grand Total</b>	<u>757.3625</u>	<u>735.1875</u>	<u>729.3500</u>	<u>745.6000</u>	<u>755.0125</u>	<u>760.5875</u>	<u>745.2625</u>	<u>742.7625</u>	<u>741.525</u>	<u>739.975</u>	<u>749.200</u>

## Authorized Positions Per Original Budget Operating Funds

		2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Accumulative Change by Fund</b>	<b>Total</b>											
General Fund	21.8250	28.7375	5.4500	(17.2500)	(2.6625)	6.3250	5.5750	0.5250	5.8000	2.250	(4.825)	(8.100)
Law Enforcement Fund	(11.1000)	(4.1000)	-	0.5000	(2.2500)	(7.2500)	4.0000	2.0000	(1.0000)	-	(7.000)	4.000
Information Systems Fund	(9.6000)	-	-	-	-	-	(9.7000)	(0.9000)	-	-	-	1.000
Parks Fund	(0.3750)	0.1250	(0.5000)	-	-	-	1.0000	1.0000	-	-	(2.000)	-
F.O.C. Fund	1.0000	-	-	-	-	(1.0000)	-	-	-	(1.000)	3.000	-
Health Fund	(15.8875)	(2.4375)	(1.3625)	-	(4.5000)	(0.3000)	(1.8000)	(1.4500)	(3.5625)	1.300	1.600	(3.375)
Child Care Fund	11.8250	(0.1500)	2.2500	0.5000	-	(3.3500)	16.2500	1.3250	-	(1.000)	-	(4.000)
	<u>(2.3125)</u>	<u>22.1750</u>	<u>5.8375</u>	<u>(16.2500)</u>	<u>(9.4125)</u>	<u>(5.5750)</u>	<u>15.3250</u>	<u>2.5000</u>	<u>1.2375</u>	<u>1.550</u>	<u>(9.225)</u>	<u>(10.475)</u>

## Law Enforcement Positions

	2015 Budget	2014 Budget	2013 Budget	2012 Budget	2011 Budget	2010 Budget	2009 Budget	2008 Budget	2007 Budget	2006 Budget	2005 Budget
<b>Circuit Court:</b>											
Administrative Division	42.1750	42.1750	41.1750	42.1750	41.1750	41.1750	41.1750	41.500	41.500	43.500	43.500
GF - Trial Division	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.000	7.000	7.000	7.000
LE -Trial Division	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.000	7.000	7.000	7.000
GF - Family Division	8.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.000	7.000	7.000	6.000
LE - Family Division	6.5000	6.5000	6.5000	6.5000	7.5000	7.5000	7.5000	7.500	7.500	7.500	8.500
Child Care											
Juvenile Home	52.5000	52.6500	50.6500	50.6500	50.6500	54.0000	37.7500	37.750	37.750	38.750	37.750
In Home Care	10.5000	6.5000	6.5000	6.5000	5.5000	5.5000	5.5000	5.000	5.000	5.000	6.000
In Home Detention	-	-	-	-	1.0000	1.0000	1.0000	1.000	1.000	1.000	1.000
Intensive Learning	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.000	1.000	1.000	1.000
Day Treatment	5.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.000	8.000	8.000	8.000
Juvenile Drug Court	1.6625	2.6625	2.6625	2.6625	2.6625	2.6625	2.6625	2.500	2.500	2.500	2.500
Youth Diversion	-	-	-	-	-	-	-	-	-	-	0.250
Restitution/Comm. Service	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.250	1.250	1.250	1.250
Intake Assessment & Evaluation	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.250	4.250	4.250	4.000
CASA	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.000	1.000	1.000	1.000
Family Dependency Treatment Court	0.7500	0.7500	0.5000	-	-	-	-	-	-	-	-
Friend of the Court	49.0000	49.0000	49.0000	49.0000	49.0000	50.0000	50.0000	50.000	50.000	51.000	48.000
	<u>198.2500</u>	<u>197.4000</u>	<u>194.1500</u>	<u>194.6500</u>	<u>194.6500</u>	<u>199.0000</u>	<u>182.7500</u>	<u>181.750</u>	<u>181.750</u>	<u>185.750</u>	<u>182.750</u>
<b>District Court:</b>											
General Fund	67.0000	65.4000	66.9000	68.6500	68.6500	69.0000	71.0000	71.000	71.000	71.000	72.000
Law Enforcement Fund	7.0000	8.6000	8.6000	8.6000	8.6000	8.6000	6.6000	6.600	6.600	6.600	5.600
	<u>74.0000</u>	<u>74.0000</u>	<u>75.5000</u>	<u>77.2500</u>	<u>77.2500</u>	<u>77.6000</u>	<u>77.6000</u>	<u>77.600</u>	<u>77.600</u>	<u>77.600</u>	<u>77.600</u>
<b>Prosecuting Attorney:</b>											
General Fund	24.0000	22.5000	22.5000	23.0000	23.0000	23.0000	22.5000	22.500	22.500	23.500	24.500
Law Enforcement Fund	19.5000	21.0000	21.0000	20.5000	21.5000	21.5000	21.5000	21.500	22.500	22.500	21.500
	<u>43.5000</u>	<u>43.5000</u>	<u>43.5000</u>	<u>43.5000</u>	<u>44.5000</u>	<u>44.5000</u>	<u>44.0000</u>	<u>44.000</u>	<u>45.000</u>	<u>46.000</u>	<u>46.000</u>
<b>Probate Court</b>											
	<u>8.5000</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>						

## Law Enforcement Positions

	2015 Budget	2014 Budget	2013 Budget	2012 Budget	2011 Budget	2010 Budget	2009 Budget	2008 Budget	2007 Budget	2006 Budget	2005 Budget
<b>Sheriff:</b>											
General Fund	148.3000	127.3000	122.3000	128.3000	128.3000	121.5000	123.5000	125.500	122.500	123.500	121.500
Security	2.0000	2.0000	2.0000	3.0000	3.0000	3.0000	3.0000	3.000	3.000	-	-
Law Enforcement Fund	63.0000	63.0000	63.0000	63.0000	63.0000	70.0000	68.0000	66.000	66.000	66.000	70.000
	<u>213.3000</u>	<u>192.3000</u>	<u>187.3000</u>	<u>194.3000</u>	<u>194.3000</u>	<u>194.5000</u>	<u>194.5000</u>	<u>194.500</u>	<u>191.500</u>	<u>189.500</u>	<u>191.500</u>
<b>Criminal Justice Comm.</b>	-	-	-	-	-	-	-	-	-	-	1.000
<b>Community Corrections</b>	-	-	-	-	-	-	-	-	-	-	1.000
<b>Animal Services &amp; Enforcement</b>											
General Fund	9.0000	8.0000	8.0000	8.0000	7.7500	8.0000	8.0000	7.000	7.000	7.000	7.000
Law Enforcement Fund	6.0000	7.0000	7.0000	7.0000	7.2500	7.5000	7.5000	7.500	7.500	7.500	7.500
	<u>15.0000</u>	<u>15.0000</u>	<u>15.0000</u>	<u>15.0000</u>	<u>15.0000</u>	<u>15.5000</u>	<u>15.5000</u>	<u>14.500</u>	<u>14.500</u>	<u>14.500</u>	<u>14.500</u>
<b>Grand Total</b>	<u>552.5500</u>	<u>530.7000</u>	<u>523.9500</u>	<u>533.2000</u>	<u>534.2000</u>	<u>539.6000</u>	<u>522.8500</u>	<u>520.850</u>	<u>518.850</u>	<u>521.850</u>	<u>522.850</u>

## Position/Expenditure Summary 2015 Budget

	General Operating Funds				Law Enforcement Fund				Combined			
	Positions	Percent of Total Dept.	Amount	Percent of Total Dept.	Positions	Percent of Total Dept.	Amount	Percent of Total Dept.	Positions	Percent of Total Dept.	Amount	Percent of Total Dept.
Circuit Court:												
Administrative Divison	42.1750	100.0%	\$ 5,932,100	100.0%	-	-	\$ -	-	42.1750	100.0%	\$ 5,932,100	100.0%
Trial Division	7.0000	50.0%	433,900	44.8%	7.0000	50.0%	535,500	55.2%	14.0000	100.0%	969,400	100.0%
Family Division	8.0000	55.2%	821,500	54.4%	6.5000	44.8%	688,500	45.6%	14.5000	100.0%	1,510,000	100.0%
Child Care	78.5750	100.0%	7,173,600	100.0%	-	-	-	-	78.5750	100.0%	7,173,600	100.0%
Friend of the Court	49.0000	100.0%	3,243,600	99.4%	-	-	20,000	0.6%	49.0000	100.0%	3,263,600	100.0%
	<u>184.7500</u>		<u>\$ 17,604,700</u>		<u>13.5000</u>		<u>\$ 1,244,000</u>		<u>198.2500</u>		<u>\$ 18,848,700</u>	
District Court	67.0000	90.5%	4,983,700	90.3%	7.0000	9.5%	535,500	9.7%	74.0000	100.0%	5,519,200	100.0%
Jury Board	-	-	3,300	100.0%	-	-	-	-	-	-	3,300	100.0%
Adult Probation	-	-	50,700	100.0%	-	-	-	-	-	-	50,700	100.0%
Probate Court	8.5000	100.0%	915,100	100.0%	-	-	-	-	8.5000	100.0%	915,100	100.0%
Prosecuting Attorney	24.0000	55.2%	2,461,800	58.5%	19.5000	44.8%	1,747,100	41.5%	43.5000	100.0%	4,208,900	100.0%
Sheriff	148.3000	70.2%	16,796,100	69.9%	63.0000	29.8%	7,247,000	30.1%	211.3000	100.0%	24,043,100	100.0%
Emergency Management	1.5000	100.0%	218,000	100.0%	-	-	-	-	1.5000	100.0%	218,000	100.0%
Medical Examiner	-	-	507,600	100.0%	-	-	-	-	-	-	507,600	100.0%
Law Library	-	-	57,900	100.0%	-	-	-	-	-	-	57,900	100.0%
Animal Services & Enforcement	9.0000	60.0%	623,500	65.4%	6.0000	40.0%	329,500	34.6%	15.0000	100.0%	953,000	100.0%
Community Corrections	-	-	-	-	-	-	11,000	100.0%	-	-	11,000	100.0%
Other	205.3125	100.0%	31,025,700	98.8%	-	-	388,000	1.2%	205.3125	100.0%	31,413,700	100.0%
Grand Totals	<u>648.3625</u>		<u>\$ 75,248,100</u>		<u>109.0000</u>		<u>\$ 11,502,100</u>		<u>757.3625</u>		<u>\$ 86,750,200</u>	

NOTE: The above totals do not include grant funds.

## History – Non-Union Compensation

1975 – 2014

Year	Type of Adjustment	M's	P's	T's	CPI-W
1975	Salary	6.00	6.00	6.00	9.10
1976	Salary	7.00	7.00	7.00	5.80
1977	Salary <ul style="list-style-type: none"> <li>• Implement personal business days, 1 day</li> </ul>	6.00	6.00	6.00	6.45
1978	Salary <ul style="list-style-type: none"> <li>• Retirement changed to non-contributory</li> <li>• Add prescription drug rider (\$2.00 copay)</li> </ul>	0.00	0.00	0.00	7.60
	Retirement Amendment	4.50	4.50	4.50	
1979	Salary	6.00	6.00	6.00	11.50
1980	Salary	5.00	5.00	5.00	13.50
	Steps	1.20	1.20	1.20	
	Dental/Life	<u>0.75</u>	<u>0.60</u>	<u>0.60</u>	
	<ul style="list-style-type: none"> <li>• Implement dental benefits for employee only</li> <li>• Increase life coverage</li> <li>• Set cap of \$81.22 for County's portion of health insurance premiums</li> <li>• Exchange Washington's Birthday, Veterans' Day, and General Election Day for 2.5 personal business days</li> </ul>	6.95	6.80	6.80	
1981	Salary	5.20	7.50	8.10	8.63
	Steps	1.20	1.20	1.20	
	Retirement	2.90	0.00	0.00	
	Longevity	0.25	0.25	0.25	
	Schedule Adjustment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
	<ul style="list-style-type: none"> <li>• Increase longevity from \$15 to \$20</li> <li>• Change Managers' (M's) retirement to include option at 25 years/age 55 (cost 1.10%)</li> </ul>	9.50	9.50	9.50	
1982	Salary	10.50	8.50	10.50	3.81
	Steps	00.50	00.50	00.50	
	Health Insurance	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	
	<ul style="list-style-type: none"> <li>• Cap for County's portion of insurance increased to \$105</li> </ul>				

## History – Non-Union Compensation

1975 – 2014

Year	Type of Adjustment	M's	P's	T's	CPI-W
1983	Salary	4.23	4.68	4.55	3.27
	Steps	0.49	1.10	0.82	
	Retirement	1.00	0.00	0.00	
	Health Insurance	0.47	0.41	0.82	
	Step Adjustment	<u>0.01</u>	<u>0.01</u>	<u>0.01</u>	
	<ul style="list-style-type: none"> <li>• Cap for County's portion of insurance increased to \$120</li> <li>• Step adjustment reflects change of effective date of steps to actual anniversary (grade) date</li> </ul>	6.20	6.20	6.20	
1984	Salary	1.80	3.20*	3.20*	3.56
	Retirement	0.10	0.00	0.00	
	Health Insurance	<u>2.10</u>	<u>0.80</u>	<u>0.80</u>	
	<ul style="list-style-type: none"> <li>• Percent pooled for implementation of HAY and County salary policies</li> <li>• Implement HMO, traditional health plan, dental/orthodontics and vision for employees and dependents (100% paid by HMO; 95% for traditional)</li> <li>• Retirement formula increased to 1.95 for Managers</li> </ul>	4.00	4.00	4.00	
1985	Salary	2.50	2.50	2.50	3.63
	Steps	0.90	1.10	2.50	
	Retirement	<u>0.10</u>	<u>0.00</u>	<u>0.00</u>	
	<ul style="list-style-type: none"> <li>• Retirement formula changed from 1.95 to 2.0 for Managers</li> <li>• Change retirees to Blue Cross-Blue Shield of Michigan as of July 1985</li> <li>• Increase HMO copay for office visits from \$5.00 to \$10.00; increase prescription copay from \$2.00 to \$5.00; implement cost containment measures or traditional plan and reduce out-of-pocket costs as of November 1985</li> </ul>	3.50	3.60	3.60	
1986	Salary	5.00	5.00	5.00	0.64
	Steps	1.00	1.00	1.00	
	Health Costs	<u>-1.50</u>	<u>-1.50</u>	<u>-1.50</u>	
	<ul style="list-style-type: none"> <li>• Sick leave accrual reduced from four to three hours per pay period</li> </ul>				

## History – Non-Union Compensation

1975 – 2014

Year	Type of Adjustment	M's	P's	T's	CPI-W
1986 (cont'd)	<ul style="list-style-type: none"> <li>• Trade retirement disability provision with implementation of short/long-term disability policies</li> <li>• Eliminate post 1985 accrued lump sum payoffs for retirement benefit, as well as sick leave payoff upon termination</li> <li>• Change traditional plan to third party administrator as of November 1986</li> <li>• Implement second HMO option as of November 1986</li> </ul>				
1987	Salary	4.15	4.15	4.15	4.48
	Steps	0.83	0.83	0.83	
	Retirement	<u>0.02</u>	<u>0.02</u>	<u>0.02</u>	
	<ul style="list-style-type: none"> <li>• Retirement amendments include allowing deferred status employees the same reduced early retirement options as active employees and granting death benefits to minor children of employees</li> </ul>	5.80	5.00	3.30	
1988	Salary	1.30	0.80	2.30	4.38
	Steps	1.80	2.10	1.00	
	Implementation*	<u>2.70</u>	<u>2.10</u>	<u>0.00</u>	
	*Adjustment to salary line	5.80	5.00	3.30	
	*Pay per point rather than by range				
	*Change to 4.0% steps instead of 2.5%				
	<ul style="list-style-type: none"> <li>• As of March 1988                             <ul style="list-style-type: none"> <li>○ Eliminate third HMO (HMOWest)</li> <li>○ Implement HMO – Physicians Health Plan</li> <li>○ Implement DMO with Prudential</li> </ul> </li> </ul>				
1989	Salary: January 1	2.10	2.10	2.10	
	April 1	2.00	2.00	1.50	
	October 1	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	
		5.10	5.10	3.60	
	Steps	2.20	1.40	1.00	
	Schedule Cost	<u>3.90</u>	<u>3.90</u>	<u>3.20</u>	
	<ul style="list-style-type: none"> <li>• Implement KalFlex benefit program (Section 125). Changes include:                             <ul style="list-style-type: none"> <li>○ Plan design changes to HMOs</li> <li>○ Implement three alternative KC plans</li> <li>○ Life at .5, 1, 2, 3 x compensation</li> </ul> </li> </ul>				

## History – Non-Union Compensation

1975 – 2014

Year	Type of Adjustment	M's	P's	T's	CPI-W
	<ul style="list-style-type: none"> <li>○ Implement Medical Care and Dependent Care Reimbursement accounts</li> <li>○ Compliance with Section 89</li> </ul>				
1990	Salary: January 1 July 1 <ul style="list-style-type: none"> <li>● Improve tuition reimbursement from \$240 per year to \$500 cap/year/75% up to cap</li> <li>● Introduce PPO prescription plan</li> <li>● Eliminate Medicare B supplement</li> </ul>	3.9 1.0	3.9 1.0	5.7 0.0	6.10
1991	Salary <ul style="list-style-type: none"> <li>● Establish new 104% G step for P's and M's</li> <li>● Increase retirement formulas:               <ul style="list-style-type: none"> <li>○ TOPS: From average of 1.58% to 1.7% or 8.2% increase in benefit formula</li> <li>○ P's: From average of 1.62% to 1.9% or 17.3% increase in benefit formula</li> <li>○ M's: From 1.0% to 2.25% or 12.5% increase in benefit formula</li> </ul> </li> </ul> Total percentage cost for all three groups: 6.01% <ul style="list-style-type: none"> <li>● Removed inpatient copay for PHP</li> <li>● For KC plans:               <ul style="list-style-type: none"> <li>○ Remove all services subject to deductibles/copays</li> <li>○ Motor vehicle claim exclusion applies</li> <li>○ Periodic exams covered</li> <li>○ Mammograms covered</li> <li>○ Limited outpatient surgery covered at 100%</li> <li>○ Limited second opinion required</li> <li>○ Limited well-baby care with early discharge</li> <li>○ Social workers covered as providers for mental health services</li> <li>○ Allowance for intensive outpatient mental health treatment</li> <li>○ 50% inpatient mental health benefit if not authorized by Occupational Health Center</li> <li>○ Modification of pre-existing condition language</li> <li>○ Vision opt in rule applies</li> </ul> </li> <li>● Add Child Care Referral program</li> </ul>	1.20	1.20	3.80	2.80

## History – Non-Union Compensation

1975 – 2014

Year	Type of Adjustment	M's	P's	T's	CPI-W
1992	Salary: January 1	2.50	2.50	2.50	2.87
	July 1	2.80	2.80	1.20	
	<ul style="list-style-type: none"> <li>• Target lines adjusted                             <ul style="list-style-type: none"> <li>○ TOPS, 12.0%</li> <li>○ M's, 11.6%</li> <li>○ P's, 14.6%</li> </ul> </li> <li>• Retirement:                             <ul style="list-style-type: none"> <li>○ TOPS from an average 1.7% to 1.9%</li> <li>○ P's from an average 1.9% to 2.1%</li> <li>○ M's from an average 2.25% to 2.5%</li> </ul> </li> <li>• Longevity moves from \$20/year after 4 years of service to \$20/year after 6 years of service with an additional \$5/year at 5 year increments up to \$40 after 26 years</li> </ul>				
1993	Salary:	3.30	3.30	3.90	2.50
	<ul style="list-style-type: none"> <li>• Changes Target line for TOPS to 9% below median of KAWS</li> <li>• KalFlex changes:                             <ul style="list-style-type: none"> <li>○ Incorporated Pricing Modification</li> <li>○ Allowed for Opt-out option of health insurance</li> </ul> </li> </ul>				
1994	Salary	2.70	2.70	2.76	2.70
	<ul style="list-style-type: none"> <li>• KalFlex changes:</li> <li>• Added CAPP Care PPO network to self-insured plan</li> </ul>				
1995	Salary	3.50	3.50	1.60	
	<ul style="list-style-type: none"> <li>• Retirement:                             <ul style="list-style-type: none"> <li>○ Increase multiplier for TOPS from 1.9% to 2.2%</li> </ul> </li> <li>• Change TOPS Target line to 10.9% below KAWS</li> </ul>				
1996	Salary	2.70	2.30	2.40	2.60
	<ul style="list-style-type: none"> <li>• Target line slope adjusted for P's and M's by increasing per-point value by 4% with no change in base constant, resulting in <u>average</u> increases shown.</li> <li>• Professional retirement multiplier increased from 2.1% to 2.2% and <u>not</u> charged to compensation</li> </ul>				

## History – Non-Union Compensation

1975 – 2014

Year	Type of Adjustment	M's	P's	T's	CPI-W
1997	Salary <ul style="list-style-type: none"> <li>• Target line slope adjusted for P's and M's by increasing per point value by 6.3% with no change in base constant, resulting in <u>average</u> increases shown.</li> <li>• Minor adjustments and improvements in the KC Health Plan</li> </ul>	3.90	3.90	3.20	3.30
1998	Salary <ul style="list-style-type: none"> <li>• Target line slope adjusted for P's and M's by increasing per point value by 5.5% with no change in base constant, resulting in <u>average</u> increases shown.</li> <li>• Several adjustments and improvements in the KalFlex Program to comply with Federal Regulations</li> </ul>	3.50	3.50	2.50	
1999	Salary <ul style="list-style-type: none"> <li>• Target line adjusted for TOPS (from 10.9% to 12.1%) and P's (from 14.6% to 15.8% for retirement multiplier improvement (from 2% to 2.3%) and early retirement at age 55 with 25 years service</li> </ul>	3.50	2.30	2.30	
2000	Salary <ul style="list-style-type: none"> <li>• Retirement Multiplier for TOPS and Ps from 2.3% to 2.4%</li> <li>• First year using AMS Foundation survey</li> </ul>	3.0	2.40	2.20	
2001	Salary <ul style="list-style-type: none"> <li>• Retirement Multiplier for TOPS and Ps from 2.4% to 2.5%</li> </ul>	4.10	3.30	3.20	
2002	Salary	4.30	4.20	4.00	
2003	Salary <ul style="list-style-type: none"> <li>• KalFlex changes include 10% copay on prescriptions and increase "premium share" to \$20 single, \$50 family</li> </ul>	3.10	3.10	3.10	
2004	Salary <ul style="list-style-type: none"> <li>• Eliminate pre-certification for MRI and CT scans. Allow physical therapy to be performed by licensed PT anywhere</li> </ul>	0.00	0.00	0.00	

## History – Non-Union Compensation

1975 – 2014

Year	Type of Adjustment	M's	P's	T's	CPI-W
2005	<p>Salary</p> <ul style="list-style-type: none"> <li>• KalFlex changes included:               <ul style="list-style-type: none"> <li>○ KC High Plan-increased employee portion of the premium from \$20 to \$50 per month for single and from \$50 to \$110 per month for family, deductibles increased from \$100/\$300 to \$250/\$750</li> <li>○ Added Consumer Directed Health Plan – Employee premium \$23/month for single and \$80/month for family; \$2,000 single/\$4,000 family deductible; and added a Health Reimbursement Account, partially funded by the County. The County also from funds \$300 in preventive care.</li> <li>○ Eliminated Gastric Bypass Surgery from KC Plans</li> <li>○ Increased prescription copay from 10%, with \$5.00 minimum, to 25%, with minimum</li> <li>○ Eliminated pre-certification of chemotherapy and radiation therapy and second surgical opinions requirement</li> <li>○ Increased home health care visits from 50 to 100 visits per plan year</li> <li>○ Increased organ transplant maximums from \$200,000 per lifetime to \$200,000 per transplant</li> <li>○ Copays increased on both HMOs from \$10 to \$30, and increased emergency room visit copay from \$25 to \$50 and specialist copay from \$10 to \$30. There will also be changes to the prescription drug plans for the HMOs moving to a 25% coinsurance payment with a \$10 minimum and a \$100 maximum.</li> </ul> </li> </ul>	0.00	0.00	0.00	
2006	<p>Salary</p> <ul style="list-style-type: none"> <li>• Leave Policy Changes-Employees may now use sick leave for the illness of a family member and the 10 hours of “doctor time” was rolled into personal leave</li> </ul>	1.80	1.80	1.80	

## History – Non-Union Compensation

1975 – 2014

Year	Type of Adjustment	M's	P's	T's	CPI-W
2006 (cont'd)	<ul style="list-style-type: none"> <li>• Longevity eliminated for new employees hired after January 1, 2006</li> <li>• Insurance Plan Changes:               <ul style="list-style-type: none"> <li>○ Life Insurance-Employees given a \$20,000 base life insurance plan, rather than one times salary, and life insurance will no longer include accidental death and dismemberment coverage</li> <li>○ Disability Insurance-Waiting period for long-term disability reduced from 6 months to 90 days, and eliminated short-term disability</li> <li>○ PHP HMO-Physician's health Plan has been eliminated by the carrier</li> </ul> </li> </ul>				
2007	Salary	2.00	2.00	2.00	
2008	Salary	1.50	1.50	1.50	
2009	Salary <ul style="list-style-type: none"> <li>• Insurance Plan changes               <ul style="list-style-type: none"> <li>○ Added \$500 preventive</li> <li>○ Added colonoscopy</li> <li>○ Changed provider to Blue Cross Blue Shield</li> <li>○ Eliminated KalFlex allowance and incorporated the premium share (8%)</li> <li>○ Added opt-out bonus</li> </ul> </li> <li>• Flexible Spending-Changed to Corporate Benefit Strategies for FSA &amp; COBRA</li> <li>• Flexible Spending-Increased the MRA max from \$2,000 to \$3,205/year</li> </ul>	2.00	2.00	2.00	
2010	Salary <ul style="list-style-type: none"> <li>• Banding structure adopted. No step increases for 2010</li> <li>• Insurance Plan Changes               <ul style="list-style-type: none"> <li>○ Premium share changed from 8% to 10%</li> <li>○ Changed to a 3-tiered pricing structure (single, dual, family)</li> <li>○ Pharmacy benefit changed to \$10/\$40 plan</li> <li>○ Added short term disability plan</li> </ul> </li> </ul>	0.00	0.00	0.00	

## History – Non-Union Compensation

1975 – 2014

Year	Type of Adjustment	M's	P's	T's	CPI-W
2011	Salary <ul style="list-style-type: none"> <li>• Step increases for 2011</li> <li>• Insurance Plan Changes               <ul style="list-style-type: none"> <li>○ Premium share changed from 10% to 12%</li> <li>○ Health Reform changes made                   <ul style="list-style-type: none"> <li>- Added dependent coverage to age 26</li> <li>- Removed lifetime limits</li> <li>- Removed annual limits on preventive care</li> <li>- Eliminated reimbursement for OTC drugs from flexible spending accounts</li> </ul> </li> </ul> </li> </ul>	0.00	0.00	0.00	
2012	Salary <ul style="list-style-type: none"> <li>• Step increases for 2012</li> <li>• Insurance Plan Changes               <ul style="list-style-type: none"> <li>○ Premium share changed from 12% to 20%</li> <li>○ Add immunization coverage per Health Reform</li> <li>○ Eliminated part-time benefits if hired or transferred after 12/31/2011</li> <li>○ Eliminated retiree health for employees hired after 12/31/2011</li> </ul> </li> </ul>	-2.00	-2.00	-2.00	
2013	Salary <ul style="list-style-type: none"> <li>• K-banding structure adopted</li> <li>• No step increases for 2013</li> <li>• Insurance Plan Changes               <ul style="list-style-type: none"> <li>○ Annual maximum for medical reimbursement decreased to \$2,500 as required by Health Reform</li> <li>○ Expanded Women's Preventive Care with no cost sharing as required by Health Reform</li> </ul> </li> </ul>	<u>K-BAND</u> 0.00			
2014	Salary <ul style="list-style-type: none"> <li>• Step increases for 2014</li> <li>• Insurance Plan Changes               <ul style="list-style-type: none"> <li>○ Change in waiting period to 1<sup>st</sup> of month after 45 days</li> </ul> </li> </ul>	1.00			

## History – Non-Union Compensation

1975 – 2014

Year	Type of Adjustment	<u>K-BAND</u>
2015	Salary <ul style="list-style-type: none"> <li>• Discontinue offering the Standard Health Plan</li> <li>• Increase network deductible on Enhanced plan to \$300/\$600/\$900</li> <li>• Incorporate emergency room co-pay of \$75, waived if admitted</li> <li>• Change pharmacy co-pays to \$8 generics/\$40 brand/\$80 non-formulary</li> <li>• Increase LTD benefit to 66.67% of pre-disability income paid monthly</li> <li>• Change LTD compensation duration to 5 yrs</li> <li>• Change funding mechanism of Sheriff's office dental/vision plan to self-insured</li> <li>• Increase specific stop loss from \$150k to \$200k</li> <li>• Move all Medicare eligible retirees to BCBS Medicare Advantage Plan</li> <li>• Move pre-Medicare retirees to a plan that mirrors the active employee Enhanced plan</li> </ul>	2.00

## Fringe Rate Calculation Actual Costs as of 12/31/2013

	<b>Basic</b>	<b>% of payroll</b>
FICA	\$ 3,302,909	7.33%
Workers Comp.	464,775	1.03%
Unemployment Expense	340,490	0.76%
OSHA/MIOSHA	9,119	0.02%
Miscellaneous	160	0.00%
Basic Fringe Rate	\$ 4,117,453	9.14%

	<b>Benefit Base</b>	<b>% of Payroll</b>
Tuition Reimbursement	\$ 12,324	0.03%
Legal Services	37,588	0.09%
Contractual Services	29,342	0.07%
Advertising	574	0.00%
Wellness Incentives	278	0.00%
Wellness Initiative	230,648	0.53%
MRA DCRA Administration	18,989	0.04%
Life Insurance	189,237	0.43%
Disability Insurance	310,518	0.71%
Employee Assistance	21,158	0.05%
ADA	350	0.00%
Benefit Base	\$ 851,006	1.95%

	<b>KALFLEX</b>	
Longevity	\$ 90,569	0.29%
Retirement	2,355,735	7.64%
Retirement - Other	32,331	0.10%
Stop Loss Coverage	395,644	1.28%
Health Care Administrator	366,578	1.19%
Health Claims	3,698,661	11.99%
Health Claims Tax	51,814	0.17%
Prescriptions	1,155,166	3.75%
Dental Insurance	450,148	1.46%
Health Opt-out	113,057	0.37%
PCORI Fees	1,435	0.00%
Retiree Health Insurance	1,580,040	5.12%
	\$ 10,291,176	33.37%

Total Fringe Rate KalFlex 44.46%

	<b>FOP/ KCSSA</b>	
Longevity	\$ 477,283	3.70%
College Credits	58,450	0.45%
Retirement-F.O.P.	2,028,469	15.74%
Retirement-Command	119,731	0.93%
Dental Insurance - FOP/KCSSA	170,244	1.32%
Stop Loss Coverage	112,173	0.87%
Health Care Administrator	103,389	0.80%
Health Claims - FOP/KCSSA	951,509	7.38%
Health Claims Tax- FOP/KCSSA	14,228	0.11%
Prescriptions - FOP/KCSSA	343,743	2.67%
Health Opt-Out - FOP/KCSSA	83,623	0.65%
PCORI Fees	433	0.00%
Retiree Health Ins - FOP/KCSSA	1,191,960	9.25%
	\$ 5,655,235	43.88%

Total Fringe Rate Non-KalFlex 54.97%

## Employee Benefits Analysis

	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013
<b>Gross Payroll:</b>	\$43,715,711	\$44,610,374	\$47,008,287	\$47,658,395	\$46,816,651	\$46,408,366	\$45,049,632
<b>Revenues:</b>							
General Operating Revenues	\$15,860,201	\$16,387,673	\$17,279,677	\$17,395,451	\$16,889,811	\$16,804,378	\$16,716,102
Grant Revenues	2,308,987	2,249,130	2,410,514	2,488,604	\$2,443,877	\$2,394,522	2,023,573
Other Non Health revenues	213,653	355,209	87,282	198,481	\$97,188	\$148,695	7,509
Health revenues	1,410,487	1,154,391	1,060,509	1,206,722	\$1,207,064	\$1,976,842	1,891,714
<b>Total</b>	<b>\$ 19,793,328</b>	<b>\$ 20,146,403</b>	<b>\$20,837,982</b>	<b>\$21,289,257</b>	<b>\$20,637,940</b>	<b>\$21,324,438</b>	<b>\$20,638,898</b>
<b>Expenditures:</b>							
F.I.C.A.	\$3,276,879	\$3,373,831	\$3,505,222	\$ 3,564,130	\$ 3,477,128	\$ 3,409,481	\$ 3,302,909
Pension	2,989,411	2,904,124	3,134,188	4,017,800	3,987,071	4,432,649	4,536,266
Workers Comp.	953,573	-172,015	308,294	359,765	441,430	323,706	464,775
Unemployment	353,459	249,603	336,721	296,673	269,352	317,452	340,490
Longevity	694,372	691,464	738,338	784,576	704,876	595,589	567,852
College Credits	70,450	70,050	70,995	68,405	67,650	62,650	58,450
Tuition Reimb.	12,719	17,721	20,304	15,757	14,059	13,264	12,324
Wellness	296,701	294,892	298,076	261,263	274,927	251,439	230,926
Other	122,624	153,296	371,352	12,336	31,728	46,082	77,133
Subtotal	8,770,188	7,582,966	8,783,490	9,380,705	9,268,221	9,452,312	9,591,124
Health Insurance	8,107,859	7,976,311	6,706,866	7,739,663	6,928,433	7,542,739	7,431,599
OPEB Contribution		1,491,027	4,123,418	3,200,836	3,344,872	2,737,000	2,772,000
Life Insurance	164,584	122,306	163,162	153,131	180,456	193,799	189,237
Disability Insurance	294,790	230,702	231,182	355,203	355,255	339,318	310,518
Dental Insurance	378,495	419,564	577,395	603,210	653,239	600,176	620,392
Other	0	17	0	0	0	0	0
Subtotal	8,945,728	10,239,928	11,802,023	12,052,043	11,462,254	11,413,031	11,323,746
<b>Total</b>	<b>\$17,715,916</b>	<b>\$17,822,894</b>	<b>\$20,585,513</b>	<b>\$21,432,748</b>	<b>\$20,730,476</b>	<b>\$20,865,343</b>	<b>\$20,914,870</b>

## Employee Benefits Analysis

	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013
<b>% of Total Salaries:</b>							
F.I.C.A.	7.50%	7.56%	7.46%	7.48%	7.43%	7.35%	7.33%
Pension	6.84%	6.51%	6.67%	8.43%	8.52%	9.55%	10.07%
Workers Comp.	2.18%	-0.39%	0.66%	0.75%	0.94%	0.70%	1.03%
Unemployment	0.81%	0.56%	0.72%	0.62%	0.58%	0.68%	0.76%
Longevity	1.59%	1.55%	1.57%	1.65%	1.51%	1.28%	1.26%
College Credits	0.16%	0.16%	0.15%	0.14%	0.14%	0.13%	0.13%
Tuition Reimb.	0.03%	0.04%	0.04%	0.03%	0.03%	0.03%	0.03%
Wellness	0.68%	0.66%	0.63%	0.55%	0.59%	0.54%	0.51%
Reserve for Future Years	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.28%	0.34%	0.79%	0.03%	0.07%	0.10%	0.17%
Subtotal	20.07%	16.99%	18.69%	19.68%	19.81%	20.36%	21.29%
Health Insurance	18.55%	17.88%	14.27%	16.24%	14.80%	16.25%	16.50%
OPEB Contribution		3.34%	8.77%	6.72%	7.14%	5.90%	6.15%
Life Insurance	0.38%	0.27%	0.35%	0.32%	0.39%	0.42%	0.42%
Disability Insurance	0.67%	0.52%	0.49%	0.75%	0.76%	0.73%	0.69%
Dental Insurance	0.87%	0.94%	1.23%	1.27%	1.40%	1.29%	1.38%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Subtotal	20.47%	22.95%	25.11%	25.30%	24.49%	24.59%	25.14%
<b>Total</b>	<b>40.54%</b>	<b>39.94%</b>	<b>43.80%</b>	<b>44.98%</b>	<b>44.30%</b>	<b>44.95%</b>	<b>46.43%</b>
<b>Rate Actually Applied:</b>							
FOP/Sheriff Command	57.00%	57.00%	57.00%	57.00%	57.00%	57.00%	57.00%
Kalflex	36.50%	36.50%	36.50%	36.50%	36.50%	36.50%	36.50%
Part Time w/ Retirement							15.70%
Temporary	15.00%	15.00%	15.00%	15.00%	10.00%	10.00%	10.00%

## Employee Benefits Analysis

	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013
<b>EMPLOYEE BENEFITS FUND SUMMARY</b>							
Working Capital:							
Balance as of January 1	\$3,078,620	\$5,156,032	\$7,479,541	\$7,723,617	\$7,580,127	\$7,487,591	\$7,946,686
Revenue	19,793,328	20,146,403	20,837,982	21,289,257	20,637,940	21,324,438	20,638,898
Expenditures	17,715,916	17,822,894	20,585,513	21,432,748	20,730,476	20,865,343	20,914,870
Surplus/(Deficit)	2,077,412	2,323,509	252,469	(143,490)	(92,535)	459,095	(275,973)
Balance as of December 31	\$5,156,032	\$7,479,541	\$7,732,010	\$7,580,127	\$7,487,591	\$7,946,686	\$7,670,713

## Longevity Analysis

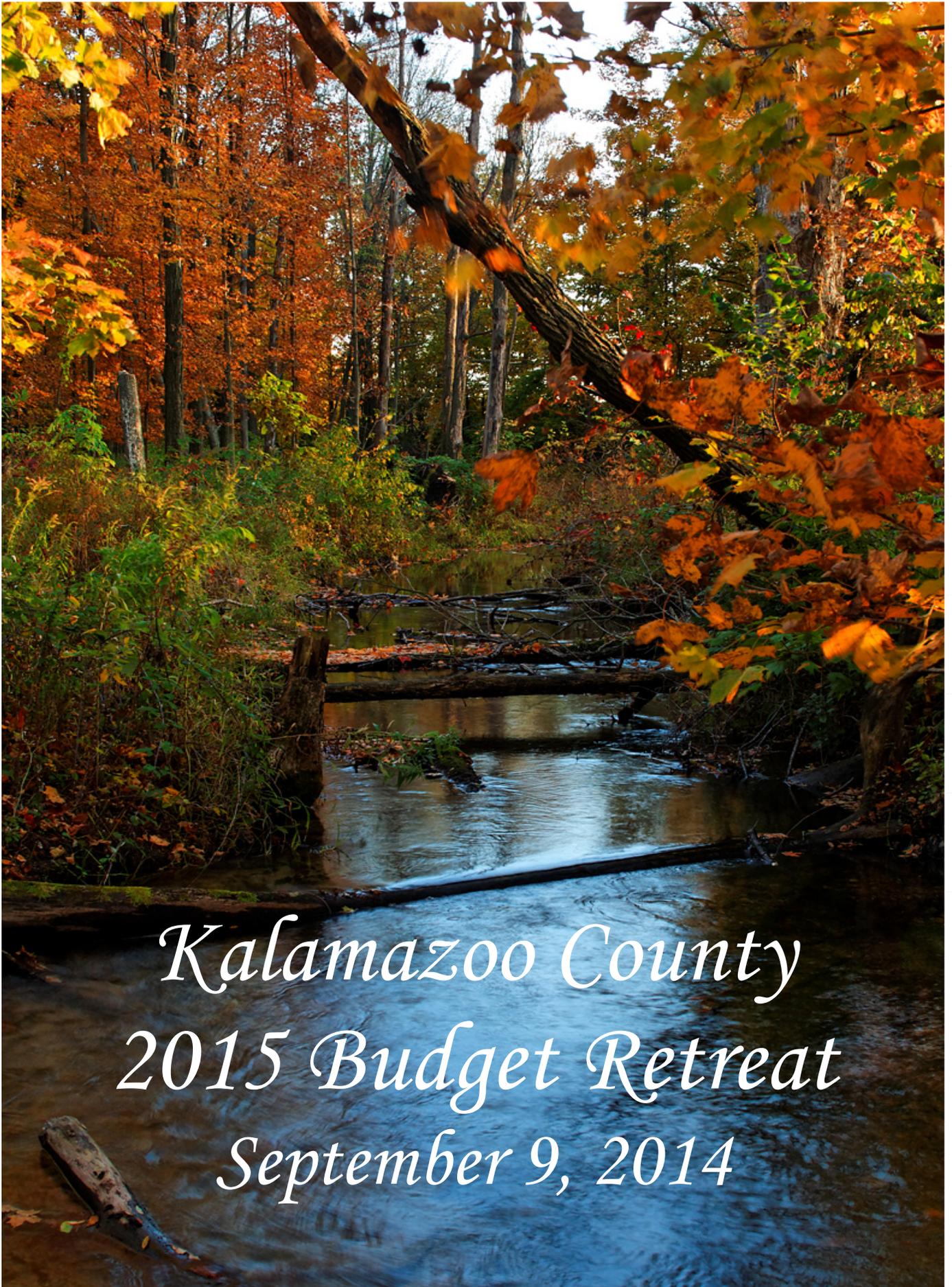
Year	Number of Employees			Amounts			Average Amounts		
	KCSD Unions	Other	Total	KCSD Unions	Other	Total	KCSD Unions	Other	Total
2013	159	357	516	\$482,015	\$85,762	\$567,777	\$3,032	\$240	\$1,100
2012	160	478	638	493,112	102,448	595,560	3,082	214	933
2011	160	473	633	478,353	226,662	705,015	2,990	479	1,114
2010	177	464	641	605,753	224,393	830,146	3,422	484	1,295
2009	165	448	613	474,079	218,689	692,768	2,873	488	1,130
2008	168	440	608	479,879	211,585	691,464	2,856	481	1,137
2007	170	450	620	487,437	206,935	694,372	2,867	460	1,120
2006	164	449	613	471,083	217,415	688,498	2,872	484	1,123
2005	146	446	592	383,835	268,736	652,571	2,629	603	1,102
2004	137	445	582	345,876	272,080	617,956	2,525	611	1,062
2003	128	482	610	330,075	302,731	632,806	2,579	628	1,037
2002	136	472	605	371,339	230,613	601,952	2,730	489	995
2001	126	479	605	328,860	254,651	583,511	2,610	532	964
2000	116	484	600	291,847	260,291	552,139	2,516	538	920
1999	109	470	579	276,046	240,054	516,100	2,533	511	891
1998	111	407	518	272,118	200,292	472,410	2,452	492	912
1997	123	410	533	277,120	190,061	467,181	2,253	464	877
1996	123	463	586	250,996	188,116	439,112	2,041	406	749
1995	128	414	542	240,671	174,551	415,222	1,880	422	766
1994	128	410	538	244,328	141,375	385,703	1,909	345	717
1993	122	380	502	233,943	128,786	362,729	1,918	339	723
1992	120	354	474	214,574	132,488	347,062	1,788	374	732
1991	114	419	533	178,492	118,022	296,514	1,566	282	556
1990	112	393	505	138,601	88,600	227,201	1,238	225	450

## Delinquent Tax Revolving (Fund 620) Working Capital History

Year	Beginning Balance	Net Income(Loss)	Ending Balance	Maximum Receivable	Amount Available for Tax Purchase	General Fund Appropriation
2015	\$ 19,808,121	\$ 902,000	\$ 20,710,121	\$ 15,100,000	5,610,121	\$ 1,300,000
2014	24,448,121	(4,640,000)	19,808,121	15,100,000	4,708,121	2,300,000
2013	24,212,330	798,136	24,448,121	17,790,000	6,658,121	1,800,000
2012	22,739,310	1,473,019	24,212,330	19,955,000	4,257,330	1,200,000
2011	19,997,669	2,741,641	22,739,310	22,255,000	484,310	1,200,000
2010	17,300,356	2,697,313	19,997,669	21,808,000	(1,810,331)	1,000,000
2009	15,446,037	1,854,319	17,300,356	16,493,000	807,356	1,000,000
2008	14,189,428	1,256,609	15,446,037	10,266,000	5,180,037	1,000,000
2007	12,792,124	1,397,303	14,189,428			
2006	12,024,082	768,042	12,792,124			
2005	11,234,089	789,994	12,024,082			
2004	10,762,254	471,835	11,234,089			
2003	10,110,513	651,741	10,762,254			
2002	9,560,471	550,042	10,110,513			
2001	9,021,404	539,067	9,560,471			
2000	8,348,699	672,705	9,021,404			
1999	7,777,733	570,966	8,348,699			
1998	6,940,550	837,183	7,777,733			



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*Kalamazoo County  
2015 Budget Retreat  
September 9, 2014*



# Kalamazoo County Board Of Commissioners

## 2015 BUDGET RETREAT

September 9, 2014

4:00 p.m. to 6:00 p.m.

County Administration Building

### Call to Order

Chairman Maturen

### Introduction

Peter Battani

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Tracie Moored

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Tracie Moored

### Preliminary 2015 Budget ..... 51-53

Tracie Moored

### New Funding Requests ..... 55-57

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Tracie Moored

### Citizens Time

### Adjourn



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## Alcohol Tax

Preliminary State of Michigan estimates of the 2014-2015 distribution for Kalamazoo County ~~are~~ is \$2,091,660,408,998. The Truth in Taxation amount for 2014 is \$2,034,763,441,616. This amount equates to ~~.2355~~ 3093 mills of the County General Operating and Law Enforcement Levy for rollback purposes. Projected payments will rollback property tax rates, and recapture of any of the rollback through Truth in Taxation hearings must divert 50% of the rollback to Substance Abuse prevention and treatment services.

The 2015 budget proposes that revenues from Alcohol Tax not be used to reduce property taxes but be recaptured through the Truth in Taxation hearing; and that the Substance Abuse Coordinating Agency be directed to prepare a plan for the use of 50% of the funds received. It is acknowledged that the other 50% is used to reduce the levels of the overall deficit. Effective ~~October 1, 2002~~ January 1, 2014, the Substance Abuse Coordinating Agency was transferred from ~~the Health & Community Services Department (formerly Human Services Department)~~ to Kalamazoo Community Mental Health Services to South West Michigan Behavioral Health.

## At Large Drain Assessments

The 2015 General Fund Budget includes \$12,500,16,900 for the County share of At Large Drain Assessments for 2014.

This policy recognizes that in the past the County has paid 100% of the total assessment including the share allocable to the Kalamazoo County Road Commission. Due to funding limitations in 2005, this policy acknowledges that the County has asked the Kalamazoo County Road Commission to pay its allocable share of At Large Drain Assessments in the future.

This policy of sharing the costs of At Large Drain Assessments in accordance with the Michigan Drain Code shall remain in effect for all future years unless revoked or amended by Board of Commissioners action.

~~This policy also establishes the level of the General Fund advance to the Revolving Drain Fund at \$185,000 for 2014. The advance is intended to cover minor repair or maintenance costs for various drains. Should the Drain Commissioner determine that a drain needs major repair, maintenance or construction, the Drain Commissioner may submit a request to the County Administrator and Board of Commissioners for a special one-time increase in the advance.~~

~~The Drain Commissioner will provide monthly accounting reports to the Office of Finance and make a maximum effort to recover outstanding balances owed to the Revolving Drain Fund by preparing appropriate drain assessments each year. Any outstanding balances that the Drain Commissioner Attorney or Corporate Counsel opines to be uncollectible shall be reported to the Board of Commissioners as soon as determined.~~

## Carryover

The 2015 budget contains \$~~329,500~~2,600,000 in the General Fund and \$0 in the Law Enforcement fund as Carryover. Of this carryover amount, \$2 million is a capital fund allocation from fund balance.

## Cigarette Tax

Preliminary estimates of the 2014 and 2015 distributions for Kalamazoo County are \$1,500 and \$0 respectively. Because 2013 distributions were \$2,280,411 less-higher than estimated, the actual Truth in Taxation amount for 2014 is -\$728,411. This amount equates to .0024-0011 mills of the County General Operating and Law Enforcement Levy for rollback purposes. Projected payments will rollback property tax rates. Recapture of any rollback through Truth in Taxation hearings must divert 12/17 of the rollback to Preventive Health programs and 5/17 of the rollback to Public Safety.

The 2015 Budget does not contain revenues from Cigarette Tax.

## Compensation

The Kalamazoo County Board of Commissioners establishes compensation policy for Kalamazoo County Government. The term, "compensation", is traditionally understood to mean salary or pay. By compensation, the Board of Commissioners recognizes according to this policy, a larger definition to mean both salary and benefits. Salary and benefits together constitute a very significant budget expenditure for the County, and should be viewed by employees as two parts of one compensation package.

~~In 2014, Administration will conduct a review of Merit Based Pay options, particularly those applicable to the public sector, and bring a written report, summarizing its findings and recommendations, to the Board of Commissioners by September 1, 2014.~~

It is the policy of the Kalamazoo County Board of Commissioners to set employee compensation levels consistent with the following principles:

- Compensation is under the authority of the Board of Commissioners, and shall be annually reviewed and established by the Board of Commissioners.
- Compensation shall be set at levels necessary to recruit and retain qualified employees. Salary levels are determined by the duties and responsibilities of the particular position, the educational requirements for the position, and a comparison to the salary levels for other County positions, the prevailing salary levels for similar positions with other employers within relevant labor markets, the financial condition of the County and other relevant considerations.
- Benefit levels are determined by the prevailing benefit levels with other employers within relevant labor markets, including both cost and value of benefits, the financial condition of the County and other relevant considerations, with consideration that deferred benefits should be crafted to encourage continued service by qualified employees.
- Each year the County Administration shall make recommendations to the Board of Commissioners during the budget process for changes in compensation levels based upon the financial condition of the County, changes in the cost of living, prevailing compensation levels for employees of other employers within relevant labor markets and other relevant considerations.
- Compensation shall be established in a manner, which is fiscally prudent and does not jeopardize either vital County services or the County's financial well-being.

## Delinquent Tax Revolving Fund

Delinquent Tax Revolving Fund operates based on the statutory responsibility of the County Treasurer to collect delinquent real property taxes in the County for all units of government. Cash flow to the units is adversely impacted because taxpayers have a period of time to pay their taxes after delinquency begins. Legislation allows [the Board of Commissioners to authorize](#) the County Treasurer to borrow short term against those taxes and reimburse the units, including the County, for their share of the delinquencies. As the delinquent taxes are collected, the cash is used to pay off the notes and the interest on the notes. When the notes are paid off, the accumulated interest income, collection fees, and penalties (the net gain on the revolving funds) are transferred to the General Fund. This process was used by Kalamazoo County through 1994.

Passage of Proposal A limited the growth of property assessments and reduced the amount of taxes collected for schools on residential property. This proposal also caused the amount of delinquent property taxes to drop significantly in 1995. Beginning that year, the County Treasurer did not borrow funds externally, but utilized a short-term advance from the General Fund to purchase each year's delinquent taxes from all units. The ultimate goal of that change was to build an adequate reserve in the Delinquent Tax Revolving Fund so that borrowing of any kind was unnecessary. This goal was reached in 2000.

[Any surplus in the fund may be transferred to the County General Fund by action of the County Board of Commissioners. A surplus will be calculated according to relevant statutory provisions and the generally accepted accounting principles for government entities.](#)

~~Approval of Tax Reversion Legislation in 1999 affected delinquent tax collections. The funding level allocated to General Fund will be reviewed each year. Amounts above cash flow needs will be transferred to the General Fund.~~

## Drug Court Reserve

1. A Drug Court Reserve activity will be established in the General Fund. This reserve would be carried forward, along with any future-year allocation, minus any utilized funds. The parameters established for utilization would mirror the grant spending tests that currently occur in the County.
2. The first allocation was the new funding approval of \$20,000 in the 2010 budget. A full year allocation of \$40,000 was established in the 2011 budget. The same annual amount was recommended in subsequent operational budgets. ~~and is again recommended for 2014~~ The 2015 amount is recommended to be \$32,000. Due to the elimination of the Economic Development Fund, an additional, one time amount of \$288,000 was reserved in the Allocated Funds process in 2013. ~~At the Board's discretion, allocations~~ Allocations will continue to be made each year into the reserve ~~until contributions and will reach a the Board's~~ until contributions and will reach the Board's maximum of \$500,000 in 2015.
3. The Circuit Court will continue to be committed to pursuing all grant funding opportunities. The Circuit Court will continue to request funding from the Drug Treatment Court Foundation as needed. Should funding be necessary to support any differences in expense and revenue not covered by grants or Foundation support, funds may be transferred by the Board of Commissioners from the Drug Court Reserve to the operating budget of the 9<sup>th</sup> Circuit Court to support the Drug Courts.
4. The Circuit Court agrees that funds allocated from the Drug Court Reserve account into the operating budget of the Court for the Drug Courts may not be used for future reductions in the Courts operational budgets, should they become necessary, without the concurrence of the Board of Commissioners.

### Drug Court Reserve Funding

Year	Allocated	Used	Balance
2010	\$ 20,000	-	\$ 20,000
2011	\$ 40,000	-	\$ 60,000
2012	\$ 40,000	\$ 39,304	\$ 60,696
2013	\$ 40,000	\$100,000	\$ 696
2013	\$288,000*	-	\$288,696
2014	\$ 40,000	-	\$328,696
2015	<u>\$ 32,000</u> <u>\$500,000</u>		<u>\$360,696</u>

\*one time

## **Drug Law Enforcement Fund**

The Drug Forfeiture fund is used to account for earmarked revenue set aside for drug law enforcement under provisions of Public Act 135 of 1985 as amended. The property seized by the County shall be retained in this fund for official use by the Sheriff.

Allowable expenditures include payments for expenses of seizure, forfeiture and sale. The available balance is to be used to enhance law enforcement efforts pertaining to controlled substances.

## Employee Benefits Fund

Funding of employee benefits has a major impact on the operations of County Government, both general operations and grants. The budget for 2015 ~~establishes~~ continues four benefit rates, based on the level and costs of benefits, with the understanding that Employee Benefits Fund revenues and expenditures must be closely monitored.

The rate for temporary employees and others with no benefits will be 10%, the rate for part-time employees with retirement only benefits will be 15.7%, the rate for FOP and Sheriff Command union members will be 54% and the rate for all regular full-time and part-time employees with benefits will be 36.5%.

This fund covers costs associated with health insurance for both active employees and retirees, life insurance, vision and prescription benefits, long term disability insurance, FICA, pension, workers' compensation, unemployment, and various employee fringe activities such as safety, wellness, etc.

The 2015 Healthcare reform changes shall be closely monitored and recommendations will be forthcoming.

Sound financial management practices for an employee benefit fund call for a fund balance in the amount of \$5,000,000. This balance level is based upon three (3) months cash need and the fact that the County is self-insured on a number of critical fronts as follows:

- |                             |                                       |
|-----------------------------|---------------------------------------|
| * Health Insurance          | <del>\$150,000</del> 200,000 specific |
| * Workers' Compensation     | \$400,000 specific                    |
| * Unemployment Compensation | County at total risk                  |

The 2015 Budget sets the charges as stated above, with the ability for staff to alter the percentages in conjunction with the level of fund balance when the situation dictates.

## Employee Training & Memberships

The 2015 General Operating Budget includes funding for employee training and memberships. In consideration of the importance of employee training and as acknowledgment of the significant funding limitations. The following guidelines for expenditure of Employee Training & Membership funds shall be adopted:

1. Travel or attendance at conferences shall be limited to within the State of Michigan only (i.e. no County funded out of state travel).
2. Department heads, court administrators and elected officials are encouraged to evaluate and compare the costs of County paid memberships and the benefits to the County, department and employee of the membership.

This policy shall also apply to grant funded activities and employees.

This policy does not apply to travel or attendance at conferences when state or federal law or a grant award requires travel or attendance at the conference.

The County Administrator or designee is given express authority to grant exceptions to the above based upon a written request.

The Board of Commissioners recognizes that annual budget appropriations for professional memberships, licenses, dues and subscriptions are an integral part of ongoing staff development for County departments/courts and employees.

## **Fees For Services**

Recognizing that governments provide services to citizens and that while the costs of providing services generally increases from year to year, revenues frequently increase at a rate less than the rate of increase in costs, many governmental units have implemented a fee policy which is intended to recover from the user of services, part of the costs of providing the services.

This policy affirms that it is the intent of Kalamazoo County to establish uniform, consistent and defensible procedures for setting fees for services offered by and through Kalamazoo County Government.

Administrative staff shall establish and adopt procedures to assist departments in determining whether to charge a fee, in determining the full cost of the service and determining the fee level.

Bi-annually, departments shall conduct a service cost analysis and if needed propose to the Board of Commissioners, through Administration, fee changes or implementation of new fees.

The Board of Commissioners shall have final authority for setting all fees unless otherwise limited by law or contract.

## Fund Balance

The County will maintain an unrestricted, uncommitted, unassigned General Fund balance within a range adequate to meet unexpected fiscal and liquidity needs of County operations. This balance allows orderly adjustment to changes resulting from fluctuations of revenue sources or expenditure emergencies.

Property Tax is the County's largest revenue source. The collection of this stream for the General Fund does not begin until tax bills are distributed in July. The County is required to sustain an operational fund balance to support activities that occur prior to the collection process and beyond. Practice must support a \$18 million cash flow requirement for 2015.

The County also receives federal, state and grant revenues of approximately \$40 million. These sources of revenue are not in the control of the County. The continuation of these sources, as we have experienced in the past, are not guaranteed. Fund balance is the only mechanism that allows the County to appropriately react without immediate elimination of valuable services. This fund has also been the only source outside of revenue sharing to fund capital projects.

Because the fund balance formula can fluctuate with revenue adjustments, a target range of uncommitted General Fund balance to General Operating Revenues will be at 20% to 25%. Any amounts over the 20% threshold shall be limited to non-operational expenditures. The projected unrestricted General Fund balance for year end 2015 is 23.619.9%.

## General County Public Improvement Facilities and Capital Expense

During the past twenty years, federal funds and millage supported bonded indebtedness have supported funding for Law Enforcement, Juvenile Court, and Administration Building projects, as well as major improvements/renovations to the Courthouse and other facilities.

While acknowledging the importance of programs, compensation, and various other matters, the emphasis in the past years has been on setting aside funds for major capital funding. During 1999, the Board of Commissioners began the process of developing a vision of how the facilities supporting the County's Law Enforcement function might be renovated in the future. In 2004, the decision was made to utilize State Revenue Sharing Reserves to create a funding mechanism to expand jail facilities.

With the return of State Shared Revenue, given the extensive capital needs within the County, this budget year it is the recommendation to designate ~~\$2,978,800~~ \$3,838,800 of State Shared Revenue in 2015 as resources for capital needs. Jail operations "match" for the expanded jail operations has been reduced from the total revenue projected in the amount of \$1,350,000.

Expenditures for capital matters fall into ~~three~~ four tiers. Tier I expenditures are for the replacement of routine items such as desks, minor renovations, mowers, vehicles, and other direct support issues needed by employees to carry out their responsibilities. Early each year, in preparation of the next year's budget, the Capital Improvement Program (CIP) Committee prioritizes and reviews the requests and prepares a recommendation. Once reviewed by Administration, the CIP recommendation is incorporated into the Budget for approval by the Board.

A sub-category to Tier I is Tier I-a and has been created to account for Sheriff vehicle purchases in the General Fund and Law Enforcement Fund. These are capital purchases that were previously accounted for in the field operation activity.

The 2015 recommendations for Tier I expenditures are:

General Fund	\$ <del>500,000</del> <u>488,500</u>
I-a: GF Sheriff Vehicle	201,000
Law Enforcement Fund	150,000
I-a: LE Sheriff Vehicle	<u>123,600</u>
Total	\$ <del>974,600</del> <u>963,100</u>

Tier II expenditures are major building repairs, alterations and major renovations of space and/or building systems not fundable from normal Buildings and Grounds funds. In 2015, \$250,000 is allocated for these expenditures. The intent of these funds is to enable the County to properly care for such needs as may occur.

**General County Public Improvement  
Facilities and Capital Expense (continued)**

Tier III expenditures are for major building construction or expansion and where extensive renovation is required. Capital projects have been outlined with the completion of the Facilities Master Plan.

The allocation in Tier III totals \$~~2,798,800~~4,838,800 for the General County reserve in 2014. There is \$3,838,800 to provide funding for the Gull Road Court Facility currently being constructed. (The remaining \$2,500,000 funding for the Gull Road Court Facility will be from fund balance with the 2014 Allocated Fund Balance process.) There is also \$1,000,000 to provide funding for additional projects outlined in the Facilities Master Plan.

Tier IV expenditures are for Capital Technology needs. The projects in this category will be outlined in the Technology Planning Policy.

This Policy provides the following funding for capital:

TIER I	\$	<del>974,600</del> 963,100
TIER II		250,000
TIER III		<del>2,798,800</del> 4,838,800
TIER IV		<u>1,000,000</u>
TOTAL	\$	<u><del>4,023,400</del>7,051,900</u>

For 2015, Tier I expenditures are funded by the General Fund and Law Enforcement Fund. Tier II, Tier III and Tier IV expenditures are funded by the General Fund.

This policy confirms the intent to continue funding Tier I, Tier II, Tier III and Tier IV expenditures from the General Fund and Law Enforcement Fund in future years as appropriate.

## General Fund Law Enforcement Ratio

Each year, Kalamazoo County budgets have recognized that the 1980 Law Enforcement Millage Resolution and each subsequent renewal has included a maintenance-of-effort provision. This provision states that the percent of the General Operating budget allocated to the Law Enforcement area would be within five percent of the rate as established by current County Board budget policies in effect at the date of passage the resolution for millage renewal.

The table below provides the percent of the General Operating budget allocated to Law Enforcement as approved with each millage renewal.

YEAR	MAINTENANCE OF EFFORT %
1980	63.6
1986	62.6
1992	60.7
1998	61.2
2004	64.3
2010	67.3
2011	65.7
2012	64.0
2013	63.8
2014	64.1

This budget policy recognizes that the Law Enforcement areas make up 64.0% of the General Operating Budget, which is within the five percent limitation imposed by the Board of Commissioners in the millage resolution.

The 2015 Budget continues the process of maintaining an appropriate level of law enforcement funding in the General Fund. The calculation is derived as follows:

### General Fund Percentage Allocated to Law Enforcement

General Operating Budget	\$ 86,750,200
Less Law Enforcement	(11,502,100)
Less Alcohol Tax	(2,409,000)
Less Cigarette Tax	0
	\$ 72,839,100

**General Fund – Law Enforcement Ratio (continued)**

Law Enforcement Departments:

Circuit Court: Administration	\$ 5,932,100	
Circuit Court: Trial Division	433,900	
Circuit Court: Family Division	821,500	
Friend of the Court	3,243,600	
Law Library	57,900	
Adult Probation	50,700	
Child Care Fund	<u>7,173,600</u>	\$ 17,713,300
District Court		\$ 4,983,700
Probate Court		\$ 915,100
Prosecuting Attorney		\$ 2,461,800
Sheriff		\$ 16,796,100
Animal Services & Enforcement		\$
623,500		
Capital and Debt	\$ 646,600	
Courthouse Security	573,100	
Restricted Reserve	522,600	
Utilities and Insurance	1,307,500	
Percent of Contingencies	<u>68,300</u>	\$ <u>3,118,100</u>
<b>Total Law Enforcement - General</b>		<b>\$ <u>46,611.600</u></b>
<b>Percent of Law Enforcement to General Operating</b>		<b><u>64.0%</u></b>

## **Grant Application & Award**

To maintain proper administrative and fiscal control of all funds appropriated to the County from the Federal, State and local governments, non-profit agencies, and other private sources, this policy sets forth guidelines for the application, acceptance and administration of grants for Kalamazoo County Government.

Departments are encouraged to seek revenues in the form of grants or other funding sources to expand programs and services to meet existing community needs which are consistent with the established mission of the County of Kalamazoo and the submitting department or court.

The Kalamazoo County Board of Commissioners shall have final authority for acceptance of all grant awards. The Chair of the Board or a designated official where authorized, shall sign all grant award contracts.

The submitting department is responsible for ensuring that the grant application and award procedures supported by this policy are followed. Complying with the internal grant review procedures will ensure that all contracts are reviewed and approved by Corporate Counsel before submission to the Board of Commissioners and all awards requiring local match are approved by the Director of Finance.

The submitting department should identify a plan for program continuation/termination after grant funding ends so that there will be little or no impact on the General Fund.

It is understood that the County incurs indirect costs associated with the operation and oversight of all federal, state and other grants, therefore all grants shall be charged either indirect costs or rental for space occupied to the extent allowed by the awarding agency.

## **Jail Reimbursement**

In 1989, the State of Michigan began a program to reimburse counties \$35 per day for inmates housed in the County's Jail who were qualified under the State Minimum Sentencing Guidelines for a sentence of twelve months or more.

The 1991 Budget allocated State Jail Reimbursement revenue to fund one Detective Sergeant Position and two Road Patrol Officer positions. This Policy recognizes that monies derived from this program are at the discretion at the State and currently only covers two Road Patrol Officers.

In 2009 and 2010 this reimbursement was not funded by the State and was restored for 2011. This reimbursement remains uncertain for future years.

## Law Enforcement Contracting

The 2015 Budget includes the continuation of contracting with municipalities for Law Enforcement services. Current contracts are in effect through December 31, 2014.

Beginning in 2012, the County subsidized indirect cost of each contracted officer while the Township will reimburse 100% of the direct costs.

This policy will be evaluated yearly and may be subject to revision by the Board of Commissioners. In subsequent years, depending on budgetary consideration, subsidizing indirect costs may be discontinued.

## **Loans for Governmental Purposes**

As a governmental unit, Kalamazoo County does not make loans except for those functions which may be specifically authorized by law, and deemed necessary by the Board of Commissioners on a case by case basis for governmental purposes.

## **Local Corrections Officers Training Fund**

Public Act 124 of 2003, as amended, imposes a booking fee on each inmate when first admitted into a county jail. The County is allowed to retain \$10.00 per inmate as a source of revenue. Use shall be approved by the County Board of Commissioners.

These revenues are restricted to be used only for costs relating to the continuing education, certification, re-certification, and training of local corrections officers and inmate programs including substance abuse and mental health programs in the county. However, revenue from the fees shall not be used to supplant current spending by the county for continuing education, certification, re-certification, and training of local correction officers.

## **Mileage, Meals & Incidental Expenses Reimbursement**

This policy recognizes that mileage, meals and incidental expenses may be incurred as part of the normal course of business. The County follows the Internal Revenue Service policies and guidelines when determining reimbursement eligibility unless addressed in other policies established by the Board of Commissioners.

### **Mileage**

The 2014 Budget acknowledges that the per mile reimbursement to employees for business travel on behalf of the County is the published Internal Revenue Service (IRS) allowance as of January 1. This rate is now 56.5-0 cents per mile for the remainder of 2014, but has not been published for 2015.

### **Meals & Incidental Expenses**

The 2015 Budget acknowledges that the meals and incidental expenses reimbursement to employees for business travel on behalf of the County, as contained in the Business Expense Reimbursement Policy, will not exceed the Federal Meal & Incidental Expense rates per locality as published by the Internal Revenue Service.

## Millage Levies – Truth In Taxation

The 2013 property tax levies for Kalamazoo County were 4.6871 mills for the General Operating millage and 1.4491 mills for the Law Enforcement millage.

Due to declines in 2014 taxable valuation, a Base Tax Rate Fraction (BTRF) is not required in the General Operating and Law Enforcement levies.

Also, referring to the policies on alcohol and cigarette taxes, a rollback in property taxes of \$~~2,022,446~~,~~2,441,616~~ or ~~.2593~~-~~3093~~ mills (~~.1981~~-~~2363~~ and ~~.0612~~~~0730~~) and \$~~728~~-~~8,411~~ or ~~.0001~~-~~0011~~ mills (~~-.0001~~-~~0.0008~~ and ~~.0000~~~~0003~~) respectively is necessary.

The following table summarizes the rollback factors and the levy impact:

LEVYROLLBACK FACTORS/ MILLAGE ROLLBACK						
	BTRF	Alcohol	Cigarette	BTRF	Alcohol	Cigarette
G.O.M	<del>1.0127</del> 0.976	<del>0.9577</del> 0.496	<del>1.0000</del> 0.9998	<del>4.7466</del> 4.6759	<del>4.4890</del> 4.4508	<del>4.6872</del> 4.6863
L.E.M.	<del>1.0127</del> 0.976	<del>0.9577</del> 0.496	<del>1.0000</del> 0.9998	<del>1.4675</del> 1.456	<del>1.3879</del> 1.3761	<del>1.4491</del> 1.4488
Total	<del>1.0127</del> 0.976	<del>0.9577</del> 0.496	<del>1.0000</del> 0.9998	<del>6.2141</del> 6.1215	<del>5.8769</del> 5.8269	<del>6.1363</del> 6.1351

Individual and total levy rollback is summarized as follows:

	General	Law Enforcement	Total
2013 Actual Levy	4.6871	1.4491	6.1362
Truth in Taxation	<del>(.0595)</del> 0.0112	<del>(.0184)</del> 0.0035	<del>(.0779)</del> 0.0147
Alcohol Tax	<del>-.1981</del> 0.2363	<del>-.0612</del> 0.0730	<del>-.2593</del> 0.3093
Cigarette Tax	<del>-.0001</del> 0.0008	<del>-.0000</del> 0.0003	<del>-.0001</del> 0.0011
Total Rollbacks	<del>-.1385</del> 0.2483	<del>-.0428</del> 0.0768	<del>-.1813</del> 0.3251

**Millage Levies – Truth In Taxation (continued)**

	General	Law Enforcement	Total
2014 Legal Tax Rate	<del>4.5486</del> 4.4388	<del>1.4063</del> 1.3723	<del>5.9549</del> 5.8111
<b>2014 Recaptures</b>			
BTRF	<del>(0.0595)</del> 0.0112	<del>(0.0184)</del> 0.0035	<del>(0.0779)</del> 0.0147
Alcohol Tax	0.2363	0.0730	<del>0.2593</del> 0.3093
Cigarette Tax	<del>0.0001</del> 0.0008	<del>0.0000</del> 0.0003	<del>0.0001</del> 0.0011
Total Recaptures	<u><del>.1385</del>0.2483</u>	<u><del>-.0428</del>0.0768</u>	<u><del>.1813</del>0.3251</u>
2014 Recaptured Levy	<u>4.6871</u>	<u>1.4491</u>	<u>6.1362</u>

The 2014 Budget recognizes the recapture of the Base Tax rollback (~~-0.779~~0.0147 mill), Alcohol Tax (~~-0.2593~~0.3093 mill) and Cigarette Tax (~~-0.0001~~0.0011 mill) for a total levy of 6.1362 mills (4.6871 and ~~1.787~~1.4491mills) respectively.

In terms of tax revenue growth, excluding effects of refunds, 2015 tax revenues are budgeted ~~equal to~~ 1.5% higher than 2014. Because the Headlee Rollbacks of 1993 and 2003 were not recaptured, there exists about \$~~1,682,000~~1,702,000 in unlevied property taxes.

## Other Post Employment Benefits (OPEB)

Government Accounting Standards Board (GASB) Statement No. 45 requires plan sponsors to start recording an annual expense for other post employment benefits besides pension benefits. The intent of this requirement is to recognize the cost of providing this benefit as it is earned. The primary example of OPEB is retiree health insurance, but it may include other items such as life insurance, dental insurance or vision insurance.

The annual expense must be determined by an actuarial valuation of assets and liabilities for each benefit plan. In addition to recording the Annual Required Contribution (ARC)<sup>1</sup>, the plan sponsor must disclose the Net OPEB Obligation (NOO). The Net OPEB Obligation is the cumulative difference between the annual OPEB costs (ARC) and the annual actual employer contributions accumulated from the implementation of Statement No. 45.

For Kalamazoo County, GASB No. 45 applies to the retiree health insurance plan.

This policy recognizes that health insurance costs have risen dramatically in the past ten years and that the Board of Commissioners has made changes in the benefit plan recently to reduce the growth in costs with the option of Retiree Health being closed for new hires after December 31, 2011. This will increase our required ARC for several years. The availability to new hires ceases and the plan structure accelerates. The 2015 contribution will be 50% of the ARC plus \$300,000 based on pension changes and an additional amount of savings based on any post 65 savings in the Retiree Health Plans. This will be adjusted to meet pay as you go requirements.

Administration continually reviews various options to reduce the cost of retiree health care (i.e. Unfunded Actuarial Accrued Liability and Annual Required Contribution).

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1 "ARC" is defined as the employer's required contributions for the year, calculated in accordance with certain parameters, and includes (a) the normal costs for the year and (b) a component for amortization of the total unfunded actuarial accrued liabilities (or funding excess) of the plan over a period not to exceed thirty years.

## **Parks Improvement Fund**

The 2015 Budget does not contain an appropriation from the Parks Fund to the Parks Improvement Fund. The following policy replaced a 1985 policy in 2006 and remains in effect for 2015:

However, at the end of each year, if the actual final appropriation is less than the budgeted appropriation, then the Parks Improvement Fund will receive one-half of the difference and the General Fund keeps one-half. If the actual final appropriation from the General Fund is more than the budget, then the Parks Improvement Fund will not receive a designation.

## **Payment of Indirect Costs or Rent**

Departments, courts and elected officials are encouraged to seek revenues in the form of grants or other funding sources to expand programs and services to meet existing community needs which are consistent with the established mission of the County of Kalamazoo and the submitting department, court or elected official.

This policy acknowledges that the County incurs costs associated with the operation and oversight of all federal, state and other grants, therefore all grants shall be charged either indirect costs or rental for space occupied to the extent allowed by the awarding agency.

The indirect costs include primarily support services such as County Administration, Legal Services, Purchasing, Treasurer's Office, Human Resources, Information Systems, Document Services and Finance. Space occupancy costs include support by Buildings & Grounds, security, insurance and utilities.

This policy is consistent with a prior Board of Commissioner policy first adopted on October 3, 1978 and subsequently reaffirmed by inclusion in the Grant Application & Award Policy.

## Retirement System

The growth in the pension system assets and liabilities has been discussed and reviewed with the Board of Commissioners on an ongoing basis. The funding level includes the **system as a whole** which includes Kalamazoo County Roads and Kalamazoo County Community Mental Health. The following table shows the funding level and employer contribution rate of the Retirement System since 1984:

Date	Actuarial Funding Level	Market Funding Level	County Actual Contribution Rate	County Normal Contribution Rate
1984	89.3%	89.9%	10.44%	10.28%
1985	93.6%	101.2%	9.26%	9.77 %
1986	100.4%	109.3%	8.81%	9.61%
1987	112.6%	114.6%	6.06%	7.93%
1988	110.5%	115.3%	6.16%	7.97%
1989	118.9%	134.0%	5.29%	7.69%
1990	110.0%	114.8%	6.89%	8.37%
1991	108.7%	124.4%	7.65%	9.10%
1992	107.1%	119.0%	7.25%	8.15%
1993	105.4%	119.5%	7.44%	8.78%
1994	102.6%	107.6%	8.01%	9.02%
1995	106.5%	127.9%	7.63%	9.19%
1996	111.5%	135.8%	7.36%	9.14%
1997	123.4%	154.2%	4.62%	9.06%
1998	138.9%	169.5%	4.27%	9.29%
1999	127.7%	147.5%	3.38%	9.25%
2000	132.4%	139.8%	1.15%	9.11%
2001	134.7%	131.6%	0.26%	9.13%
2002	107.6%	95.3%	8.29%	10.40%
2003	113.9%	135.5%	5.25%	9.28%
2004	116.8%	134.9%	6.04%	10.54%
2005	123.3%	136.5%	4.56%	10.57%
2006	129.0%	145.3%	2.90%	9.97%
2007	137.1%	143.0%	2.36%	10.04%
2008	128.4%	93.5%	3.02%	9.07%
2009	119.7%	105.9%	4.92%	8.67%
2010	115.8%	113.7%	5.61%	8.79%
2011	109.8%	103.3%	7.07%	8.79%
2012	105.6%	109.9%	7.67%	8.32%
2013	113.6%	126.0%	4.58%	8.38%

County funding levels for 2013 Actuarial are ~~102.9~~111.0%, and for Market are ~~107.2~~123.0%

## **Retirement System (continued)**

Each year, a possible increased benefit payment to existing retirees could be considered by the Board of Commissioners through an Ad Hoc check. Before any Ad Hoc check is authorized to the retirees in the retirement system, an actuarial valuation must be calculated and presented to the Board of Commissioners and any cost must be pre-funded to the retirement system.

Administration does not recommend an Ad Hoc check at this time.

## Revenue Sharing and County Incentive Program

As part of the State's Fiscal Year 2015 budget, the legislature and Governor continues the program for county revenue sharing payments whereby 80% of the projected county payment will be made to eligible counties. The remaining 20% of the payment will be made after each eligible county complies with the new County Incentive Program (CIP). Eligible counties are those counties that have exhausted their reserve accounts and have re-entered the revenue sharing program.

The three required areas for the 20% incentive are:

- Accountability and Transparency
- Consolidation of Services
- Unfunded Accrued Liability Plan

The County agrees to comply with the incentive requirements to receive the 20% Incentive Program funding.

The Revenue Sharing and County Incentive revenue is budgeted in the amount of ~~\$2,798,800~~ 3,838,800 to the General County Public Improvement Fund, and ~~a Sheriff Reserve of \$1,250,350,000 and \$100,000 for utilities cost increase for Jail Expansion.~~ for operational cost for the Jail Expansion.

## **Revolving Drain Fund Policy**

The Kalamazoo County Board of Commissioners created the Kalamazoo County Revolving Drain Fund (RDF) pursuant to the Drain Code of 1956 (MCL 280.1 et al). The amount appropriated to the RDF is considered to be an asset/liability for accounting purposes and is not part of the county's annual budget appropriation.

This policy establishes the level of the General Fund advance to the Revolving Drain Fund at \$200,000 for 2015.

# Salaries and Employee Benefits

## Non-Union Employees

The County Board adopted a Banding Structure to complement our Hay Compensation System. Implementation of salary bands follows best practices for compensation plans while strengthening internal equity, promoting vesting incentives, and enhancing our ability to attract and retain quality employees.

The 2012 salary schedule recognized a 2% structural reduction. A Fair Labor Standard Act audit was complete in 2013 for non-union employees and a new salary structure was introduced. The 2015 Budget recognizes a 12% salary schedule increase and step recognition for eligible employees.

## County-Wide Elected Officials

In 2008, the Board of Commissioners adopted the following policy concerning the establishment of the annual salaries for the offices of County Clerk/Register, County Drain Commissioner, County Prosecuting Attorney, County Sheriff, and County Treasurer (collectively referred to as the county-wide elected officials):

- The Board of Commissioners accepts the Hay Wage Classification Schedule for the county-wide elected officials;
- The Board of Commissioners shall re-evaluate the Wage Classification Schedule for the county-wide elected officials every four years and shall complete the re-evaluation by March 1 of the year in which the re-evaluation commenced; and
- Whenever a person is newly elected to one of the county-wide elected offices, and the person had not previously held that office, the Board of Commissioners shall establish the first year's annual salary for that office at the "A" step for the office under the then current Hay Wage Classification Schedule for that office; and
- Whenever a person is newly elected to one of the county-wide elected offices, and the person had been holding that office prior to the election, the Board of Commissioners shall establish the first year's annual salary for that office at a step level under the then current Hay Wage Classification Schedule for that office.
- State law requires salaries for these elected officials to be set prior to their term of office, and allows the salaries to be raised, but not lowered, during their term of office.

## Salaries and Employee Benefits (continued)

The table below reflects salaries and recommended band placement for 2014 for Elected Officials.

	<b>2015</b>	<b>Band</b>
Drain Commissioner	\$ <del>77,958.40</del> 82,922.00	K13- <del>DE</del>
Treasurer	\$ <del>93,204.80</del> 99,028.80	K14- <del>EF</del>
Clerk/RoD	\$ <del>93,204.80</del> 99,028.80	K14- <del>EF</del>
Sheriff	\$ <del>111,924.80</del> 119,121.60	K16- <del>DE</del>
Prosecutor	\$ <del>102,190.40</del> 109,200.00	K16- <del>BC</del>

Future step increases will be considered by the Board of Commissioners during the annual budget process.

### Judges

Since January 1, 2002, the Judges salaries have been:

Circuit	\$94,195	\$45,724	\$0	\$139,919
Probate	\$94,195	\$45,724	\$0	\$139,919
District	\$92,548	\$45,724	\$0	\$138,272

Information has not been received from the State Officers Compensation Commission (SOCC) regarding 2015 salaries for Judges.

### County Commissioners

The following policy regarding County Commissioner compensation is as follows:

Increases in compensation for County Commissioners of Kalamazoo County shall be equivalent to but no greater than the lowest average compensation adjustment granted by the County Board for a non-union County employee group for the two years immediately preceding a new two-year term for County Commissioners.

The compensation for 2015 will ~~mirror the amounts in 2013~~ be as follows:

Chairperson	\$ <del>15,300</del> 15,376
Vice Chairperson	\$ <del>13,770</del> 13,839
Other Commissioners	\$ <del>12,240</del> 12,301

### Overtime

Quarterly, an overtime evaluation will be conducted by the Finance Director with respective Department Heads to ensure that projections indicate this line item will remain in budget. Should actual exceed budget, this amount will need to be adjusted within a direct operating line item.

## State Court Funding

Prior to 1996, PA 189 Court Financing and PA 288 Jury Reimbursement Funding were two sources of funding under this category.

Funds were budgeted at \$770,000 annually and were allocated to the Budget Stabilization Fund in 1994. In 1995, 1996, and 1997, the funds were used to offset declines in cigarette taxes (\$189,000), capital needs (\$83,000) in 1995, and in operations primarily at the law enforcement level (\$300,000).

Court Funding Reimbursement legislation (Public Act 374 of 1996) provided single funding to replace PA 189 Court Financing and PA 288 Jury Reimbursement Funding. This legislation also assumed 100% of the funding for judges' salaries.

The projections are for the County to receive \$~~1,244,000~~1,254,000 for the State's fiscal ~~2013/2014~~2014/2015.

In keeping with the Board's policy relative to General Fund - Law Enforcement Ratio and with its Strategic Planning (Prevention and Facilities), the focus of these funds will be on law enforcement.

## Strategic Planning

The 2015 Budget continues the Board of Commissioners' strategy established in 1996 to provide additional funding for a variety of areas that seek to improve the overall face of County Government and services to citizens.

In 2014, the strategic budget is focused on the following three major areas:

1. *Strategic Planning* – The 2015 Budget contains \$5,000 for ongoing work on the strategic planning process initiated by previous Boards and Administration.
2. *Management Audit* – \$5,000 is budgeted in 2015 to be used for reviewing alternatives for meeting service needs and streamlining procedures with the expectation that the long term returns from improved effectiveness and efficiency will outweigh the initial investment. Any proposal for use of these funds must be submitted to the County Administrator for review and approval. Consultant contracts would then be presented to the Board of Commissioners for final approval.
3. *Management Development* - \$5,000 is budgeted to be used for county-wide managerial training or coaching.

## Sustainability

Kalamazoo County is committed to fostering a safe, secure future that conserves natural resources while meeting basic human needs and services. This commitment to a sustainable future will be a consideration in making public policy, developing public programs, operating public facilities, and delivering public services.

All employees must therefore recognize and respect the connections between economic, environmental, social, and health systems in meeting their explicit and implied responsibilities to current and future generations. Our goals are:

- Promote and demonstrate efficient and effective use of renewable and consumable resources;
- Collaborate with public and private partners on projects aimed at sustainability;
- Continuously enhance our perspective and expertise in making sustainable choices on behalf of the citizens; and
- Identify and pursue new opportunities that promote sustainable practices.

To monitor its impacts, County Administration will annually present inventory of the county's sustainability efforts, and report on progress related to the stated policy goals.

## Tax Foreclosure Fund

The Tax Foreclosure Fund operates based on Public Act 206 of 1893 as amended and is used to manage the tax foreclosure process for Kalamazoo County. The County Treasurer became the Foreclosing Governmental Unit on February 3, 2009, when the County Board of Commissioners adopted a resolution that rescinds the County's election to have the State of Michigan manage tax foreclosed property.

On July 9, 2009, the County Board of Commissioners and the County Treasurer entered into an intergovernmental agreement with the Michigan Land Bank Fast Track Authority creating the Kalamazoo County Land Bank Authority. The 2015 Budget for this fund includes an allocation to the Land Bank Authority in the amount of \$250,000. This transfer amount will be reviewed annually.

Per MCL sections 211.87b, any surplus from this fund can be transferred to the General Fund. This policy sets an amount of \$200,000 of cash to remain in this fund to provide for appropriate cash flow needs. All remaining balances, as reported by the Treasurer in the Annual Report of Balance in Land Sale Proceeds provided in June of the second calendar year after foreclosure, shall be transferred to the general fund in the following County budget year.

## Technology Planning

### (Intent)

County Administration, in cooperation with Department Heads, Court Administrators and Elected Officials, is developing a Capital Strategy Review to address present and future technology needs.

The 2015 Budget message began this review by requesting a narrative addressing anticipated technology needs with estimated costs for the future five years.

A compilation of the needs is in progress and research is being completed to develop a sustainable funding strategy. In the 2015 budget, a \$1 million commitment from Fund Balance has been established.

County Administration proposes to present a formalized policy in July, 2015.

#### Preliminary Draft (by year)

Major Technology Equipment (Non CIP Eligible - Non Operational)*	Cost \$	Year	Department
Imaging System	425,000	2015	Prosecuting Attorney
Imaging System	350,000	2015	8th District Court
Imaging System	55,000	2015	Probate Court
Javs - Critical Move Items	200,000	2015	9th Circuit Court
Odyssey's Software - 2014 Release/Update	90,000	2015	9th Circuit Court
I5 Upgrade	50,000	2016	8th District Court
Jury Systems Incorporated - Software Upgrade	75,000	2016	9th Circuit Court
Javs - Long Term	600,000	2016	9th Circuit Court
Jail Archonix Update	340,000	2016	Sheriffs Office
Javs Centro	185,200	2017	8th District Court
Javs Upgrade MAC/Juvenile Hom	600,000	2017	9 <sup>th</sup> Circuit Court
Intergraph RMS System Upgrade	194,000	2018	Sheriffs Office
Javs Centro	185,200	2018	8th District Court
800 MHz Portable and Mobile Radios	1,500,000	2018	Sheriffs Office
Dispatch Consoles	250,665	2019	Sheriffs Office
Security System MAC	201,661	2020	Court Security Committee
<b>Total</b>		<b>5,301,726</b>	

\*all ongoing maintenance must be covered within operational budgets

## Use of Budget Stabilization Fund

The 2015 General Fund Budget does not include a revenue transfer from the Budget Stabilization Fund.

Per Public Act 30 of 1978, these funds may only be utilized during the budget process to prevent a reduction in the level of public service provided, or prevent a reduction in the number of employees providing these services. It can also be used due to a natural disaster. A 2/3 vote is required for utilization. Per budget policy, the release of these funds must accompany a pay-back plan.

Per the Public Act, the amount of money in the fund shall not exceed 15% of the most recent General Fund Budget or the average of the last five adjusted budgets, whichever is less.

This policy acknowledges use of these reserves for 2003 as one-time sources of funding and not on going revenue. This policy also recognizes the 2005 deposit of \$750,000 in the Budget Stabilization Fund as repayment of the 2003 withdrawal.

The 2004 General Fund Budget included as revenue a transfer from the Budget Stabilization Fund of \$650,000 as part of the budget balancing process, but the transfer was not needed.

## Wireless Emergency Fund

Pursuant to Public Act 81 of 1999 as amended and Public Act 32 of 1986, the County receives funds for Enhanced 911 Emergency Services for all county Public Service Answering Points (PSAPs). These funds are then distributed to the City of Kalamazoo (which includes Western Michigan University's portion) the City of Portage, and Kalamazoo Township. The remaining County share remains in the Wireless Emergency Fund. Use of the fund is to be designated by the County Board of Commissioners.

The County began receiving revenue in budget year 2000. These funds are established to support direct dispatch costs only. In 2005 the County utilized \$215,643 from this fund to assist with costs for the co-located dispatch at Crosstown. In 2011 the County utilized \$460,435 for Motorola Plant System upgrade and replacement. With the 2012 budget reduction measures, the Sheriff proposed, and the Board of Commissioners approved, the transfer of an additional \$80,000 to the General fund for 2012 and 2013 budget years. The 2011 budget policy established a transfer to the General Fund to support direct operating costs for County Dispatch Services.

The [2015](#) budget continues the policy that \$100,000 will be transferred from the Wireless Emergency Fund to the General Fund.



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## Five Year Budget Projections

## Five Year Projections Operating Funds\*

Revenues	Budgeted 2014	Budgeted 2015
Property Taxes	\$ 47,772,000	\$ 48,762,100
State Court Fund	1,244,000	1,254,000
Alcohol Tax	2,091,700	2,409,000
State Shared Revenue	4,148,800	5,188,800
Departmental Revenue	27,537,600	26,334,100
Carryover	329,500	2,600,000
Interfund Transfers	202,200	202,200
Total Estimated Funds	\$ 83,325,800	\$ 86,750,200
<b>Expenditures</b>		
Salaries	39,203,900	40,644,300
Fringe	16,148,800	16,984,700
Direct Operating	23,497,000	21,716,600
Contingency	250,500	150,500
Capital Tier I	974,600	963,100
Capital Tier II	250,000	250,000
Capital Tier III - General County	2,798,800	4,838,800
Capital Tier IV - Technology	-	1,000,000
Debt	-	-
Interfund Transfers	202,200	202,200
Total Estimated Expenditures	\$ 83,325,800	\$ 86,750,200
Excess Revenues and (Expenditures)	\$ -	\$ -

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

### ASSUMPTIONS

- A- Property tax assumptions: 2015~ 1.50%, 2016~1.50%, 2017~1.50%, 2018 ~ 1.50%, 2019~ 1.50
- B- Projections are flat
- C- Projections tied with transfer needs
- D- Projections reflect an increased 2% salary schedule adjustment and steps for 2015 / steps to follow
- E- Projection includes blended fringe rates
- F- Increased projection of .50% each year

## Five Year Projections Operating Funds\*

	2016		2017		2018		2019	
\$	49,493,532	\$	50,235,934	\$	50,989,473	\$	51,754,316	A
	1,254,000		1,254,000		1,254,000		1,254,000	
	2,409,000		2,409,000		2,409,000		2,409,000	
	5,188,800		5,188,800		5,188,800		5,188,800	
	26,334,100		26,334,100		26,334,100		26,334,100	B
	-		-		-		-	
	202,200		202,200		202,200		202,200	C
<b>\$</b>	<b>84,881,632</b>	<b>\$</b>	<b>85,624,034</b>	<b>\$</b>	<b>86,377,573</b>	<b>\$</b>	<b>87,142,416</b>	

\$	41,050,743	\$	41,461,250	\$	41,875,863	\$	42,294,622	D
	16,420,297		16,584,500		16,750,345		16,917,849	E
	21,825,183		21,934,309		22,043,980		22,154,200	F
	150,500		150,500		150,500		150,500	
	974,600		974,600		974,600		974,600	
	250,000		250,000		250,000		250,000	
	3,838,800		3,838,800		3,838,800		3,838,800	
	-		-		-		-	
	202,200		202,200		202,200		202,200	
<b>\$</b>	<b>84,712,323</b>	<b>\$</b>	<b>85,396,160</b>	<b>\$</b>	<b>86,086,289</b>	<b>\$</b>	<b>86,782,771</b>	

\$ 169,308    \$ 227,875    \$ 291,285    \$ 359,645

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# 2015 PRELIMINARY RETREAT OPERATIONAL BUDGET

## 2015 Budget Preliminary Retreat

	General Fund	Parks	F.O.C.
<b>Revenue</b>			
Property Tax	\$ 37,330,000	\$ -	\$ -
State Shared Revenue	5,188,800	-	-
State Court Fund	1,254,000	-	-
Alcohol Tax	2,409,000	-	-
Circuit Court, et al	1,630,700	-	-
District Court	4,029,000	-	-
Clerk/Register	2,182,700	-	-
Treasurer	2,724,000	-	-
Sheriff	3,030,000	-	-
Other Departmental Revenue	1,958,900	1,408,200	2,169,700
Wireless Emergency Fund Transfer	100,000	-	-
Carryover	2,600,000	-	-
Interfund Transfers	-	-	20,000
<b>Total</b>	<b>\$ 64,437,100</b>	<b>\$ 1,408,200</b>	<b>\$ 2,189,700</b>
<b>Expenditures</b>			
Salary	\$ 24,142,700	\$ 853,400	\$ 2,139,600
Fringe	10,309,900	243,600	781,000
Direct Operating	16,762,200	469,000	323,000
Contingency	100,500	-	-
Capital - Tier I	488,500	-	-
Capital - Tier I Sheriff Vehicle	201,000	-	-
Capital - Tier II	250,000	-	-
Capital - Tier III - General	4,838,800	-	-
Capital - Tier IV - Technology	1,000,000	-	-
Debt	-	-	-
Interfund Transfers	-	-	-
<b>Total</b>	<b>\$ 58,093,600</b>	<b>\$ 1,566,000</b>	<b>\$ 3,243,600</b>
<b>Variance</b>	<b>\$ 6,343,500</b>	<b>\$ (157,800)</b>	<b>\$ (1,053,900)</b>

## 2015 Budget Preliminary Retreat

Health	Child Care	Total General Funds	Law Enforcement	Grand Total
\$ -	\$ -	\$ 37,330,000	\$ 11,432,100	\$ 48,762,100
-	-	5,188,800	-	5,188,800
-	-	1,254,000	-	1,254,000
-	-	2,409,000	-	2,409,000
-	-	1,630,700	-	1,630,700
-	-	4,029,000	-	4,029,000
-	-	2,182,700	-	2,182,700
-	-	2,724,000	-	2,724,000
-	-	3,030,000	-	3,030,000
3,451,100	3,579,800	12,567,700	70,000	12,637,700
-	-	100,000	-	100,000
-	-	2,600,000	-	2,600,000
-	182,200	202,200	-	202,200
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 3,451,100	\$ 3,762,000	\$ 75,248,100	\$ 11,502,100	\$ 86,750,200
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 2,958,000	\$ 3,441,000	\$ 33,534,700	\$ 7,109,600	\$ 40,644,300
1,029,400	1,226,000	13,589,900	3,394,800	16,984,700
1,183,900	2,506,600	21,244,700	471,900	21,716,600
-	-	100,500	50,000	150,500
-	-	488,500	150,000	638,500
-	-	201,000	123,600	324,600
-	-	250,000	-	250,000
-	-	4,838,800	-	4,838,800
-	-	1,000,000	-	1,000,000
-	-	-	-	-
-	-	-	202,200	202,200
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 5,171,300	\$ 7,173,600	\$ 75,248,100	\$ 11,502,100	\$ 86,750,200
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\$ (1,720,200)	\$ (3,411,600)	\$ -	\$ -	\$ -



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## 2015 NEW FUNDING REQUESTS

## 2015 Budget - New Funding

### ADMINISTRATIVE RECOMMENDATIONS

#### Clerk Register of Deeds

#### Board of Canvassers Compensation

**No Operating Increase**

- This request is to increase Board of Canvassers' compensation to align with neighboring counties. This approval; would increase compensation to \$50 per half day and \$100 per full day. This increase will be covered within the Elections budget and will not require new operational Funding.

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### NON-RECOMMENDED

#### Planning

**\$6,000**

- This request is to increase the operational budget by \$6,000 to cover the Southcentral Michigan Planning Council (SMPC), the membership fee.

**Because of the unique salary reimbursement situation the Planning department is able to cover this expense in their operational budget. At such time a salary reimbursement is not on-going this budget would require additional operational funding to cover operations.**

#### Health & Community Services

**\$310,000**

- Older Adult Services Advisory Council is requesting an additional \$250,000 general fund appropriation to the Area Agency on Aging. The County's 2014 appropriation is \$225,000. The total appreciation would be \$475,000.

**Administration is not recommending an operating increase at this time.**

- This request is to fund an additional 1.0 FTE K7 Social Worker position. Additional funding has been approved in the 2015 State budget for in-home services but not for social workers who are required to develop the care plans and arrange for the in-home or community services

**Administration is not recommending additional fte in the 2015 budget.**

#### Probate Court

#### Increase of 1.0 FTE

**\$63,000**

- Probate Court is requesting the creation of a 1.0 FTE position to fulfill the statutorily required reviews and assessments that fall within the jurisdiction of the probate court. This function was previously provided by a Circuit Court employee who has now retired. The position would permit greater efficiency and customer service through intake and

## 2015 Budget - New Funding

the possibility of case managing/reviewing existing guardianship and conservatorship files.

**Administration is not recommending additional FTE in the 2015 budget.**

### **Increase of 0.50 FTE**

**\$32,000**

- Probate Court is requesting the creation of a 0.50 FTE - Deputy Register of Probate position. Earlier this summer the Circuit Court requested that a .5 FTE position be split from the 1.0 joint FTE for the Adoption and Program Specialist. The remaining 0.50 FTE was filled in July and Probate is now requesting an additional 0.50 FTE be authorized to allow a single 1.0 FTE

**Administration is not recommending additional FTE in the 2015 budget.**



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## 2015 HISTORICAL ANALYSIS

## Historical Departmental Revenue Summary Comparison

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual
<b>General Fund</b>	\$ 62,082,438	\$ 63,218,605	\$ 65,128,801	\$ 64,056,984	\$ 60,159,458
<b>Law Enforcement Fund</b>	11,142,226	10,834,790	11,569,823	12,029,019	12,019,936
<b>Information Systems</b>	122,491	87,625	83,310	59,986	-
<b>Parks</b>	717,751	793,725	876,843	1,017,753	1,182,088
<b>Friend of the Court</b>	90,645	87,331	363,703	371,805	2,267,119
<b>Health</b>	2,994,619	3,644,648	3,815,981	4,168,124	3,928,126
<b>Child Care</b>	3,218,556	3,605,302	3,463,388	3,684,429	3,506,278
<b>Grand Total</b>	<u>\$ 80,368,726</u>	<u>\$ 82,272,026</u>	<u>\$ 85,301,849</u>	<u>\$ 85,388,100</u>	<u>\$ 83,063,005</u>

## Historical Departmental Revenue Summary Comparison

2011 Actual	2012 Actual	2013 Actual	2014 Adj Budget	2015 Budget	Increase (Decrease)
\$ 64,058,558	\$ 60,330,872	\$ 59,025,042	\$ 66,207,200	\$ 64,437,100	\$ (1,770,100)
11,719,320	11,514,116	11,214,895	11,355,000	11,502,100	147,100
-	-	-	-	-	-
1,184,459	1,319,367	1,577,900	1,326,200	1,408,200	82,000
2,016,126	2,165,088	2,181,749	2,190,800	2,189,700	(1,100)
4,049,638	3,290,039	3,366,195	3,422,900	3,451,100	28,200
3,494,973	3,682,396	3,722,760	3,762,900	3,762,000	(900)
<hr/>					
<u>\$ 86,523,074</u>	<u>\$ 82,301,878</u>	<u>\$ 81,088,541</u>	<u>\$ 88,265,000</u>	<u>\$ 86,750,200</u>	<u>\$ (1,514,800)</u>

## Historical Departmental Expenditure Summary Comparison

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual
<b>General Fund</b>	\$ 46,572,781	\$ 49,528,809	\$ 52,808,444	\$ 52,500,686	\$ 54,568,222
<b>Law Enforcement Fund</b>	10,118,343	10,527,878	11,658,270	12,658,599	12,469,434
<b>Information Systems</b>	885,936	925,207	948,255	901,220	-
<b>Parks</b>	984,972	1,056,268	1,154,692	1,319,094	1,440,046
<b>Friend of the Court</b>	2,791,177	2,846,563	2,880,353	2,981,881	2,996,714
<b>Health</b>	5,519,701	5,465,463	5,672,538	5,497,315	5,774,119
<b>Child Care</b>	6,736,317	7,214,555	6,685,497	6,943,724	6,598,294
<b>Grand Total</b>	<u>\$ 73,609,227</u>	<u>\$ 77,564,743</u>	<u>\$ 81,808,049</u>	<u>\$ 82,802,519</u>	<u>\$ 83,846,829</u>

## Historical Departmental Expenditure Summary Comparison

2011 Actual	2012 Actual	2013 Actual	2014 Adj Budget	2015 Budget	Increase (Decrease)
\$ 56,721,953	\$ 58,689,962	\$ 52,477,163	\$ 59,697,800	\$ 58,093,600	\$ (1,604,200)
11,151,686	11,640,586	11,724,003	11,355,000	11,502,100	147,100
-	-	-	-	-	-
1,414,419	1,481,269	1,761,341	1,509,700	1,566,000	56,300
2,982,695	2,982,385	3,097,253	3,180,200	3,243,600	63,400
5,665,266	5,251,283	5,110,682	5,457,300	5,171,300	(286,000)
6,169,271	6,678,942	6,618,904	7,065,000	7,173,600	108,600
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<u>\$ 84,105,290</u>	<u>\$ 86,724,427</u>	<u>\$ 80,789,346</u>	<u>\$ 88,265,000</u>	<u>\$ 86,750,200</u>	<u>\$ (1,514,800)</u>

**Fund Balances and Working Capital  
(Operating Funds Only)\***

Year	Beginning Fund Balance	Revenues	Expenses	Excess Revenues (Expenses)	Ending Fund Balance	Unrestricted Unassigned Balance	Balance as % of Revenues
2015	\$ 26,199,076	\$ 84,150,200	\$ 86,750,200	\$ (2,600,000)	23,599,076	<b>16,723,149</b>	19.9%
2014	26,528,576	82,996,300	83,325,800	(329,500)	26,199,076	<b>21,825,828</b>	26.3%
2013	26,229,376	86,816,862	86,517,662	299,200	26,528,576	<b>21,838,815</b>	25.2%
2012	30,651,926	88,238,867	92,661,416	(4,422,550)	26,229,376	<b>20,320,881</b>	23.0%
2011	28,236,028	92,042,248	89,626,350	2,415,898	30,651,926	<b>24,327,571</b>	26.4%
2010	29,019,852	88,988,567	89,772,390	(783,823)	28,236,028	<b>23,147,791</b>	26.0%
2009	26,434,275	92,822,757	90,237,180	2,585,577	29,019,852	<b>22,867,133</b>	24.6%
2008	22,940,475	93,091,705	89,597,905	3,493,800	26,434,275	<b>18,705,734</b>	21.3%
2007	18,233,191	90,636,244	85,928,960	4,707,284	22,940,475	<b>15,078,874</b>	17.9%
2006	11,473,699	89,256,832	82,497,340	6,759,492	18,233,191	<b>11,017,692</b>	13.3%
2005	9,376,286	84,496,909	82,399,496	2,097,413	11,473,699	<b>6,448,111</b>	7.4%

\*Includes General, Law Enforcement, Parks, Friend of the Court, Health and Child Care-Probate Funds.



## Budgeted Carryover History

Year	General Fund	Law Enforcement Fund
2015	\$ 2,600,000	\$ -
2014	329,500	-
2013	-	-
2012	500,000	-
2011	1,144,200	202,200
2010	261,700	242,400
2009	221,400	138,000
2008	594,900	146,000
2007	-	-
2006	25,000	-
2005	100,000	25,000
2004	248,000	500,000
2003	522,900	-



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