

# Kalamazoo County 2017 General Operating Budget

**COUNTY OF KALAMAZOO**



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



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## OFFICE OF FINANCE AND INTERNAL SERVICES

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To: Board of Commissioners

From: Tracie Moored, Finance and Internal Services Director / Controller  
John Faul, Interim County Administrator

Date: September 06, 2016

Re: 2017 Budget Message

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On September 13, 2016, the Board of Commissioners will begin its formal, public process regarding the 2017 budget. Our budget presentation focuses on continuing the prudent, long-term fiscal policies of the Board of Commissioners, supporting mandates, providing essential services, and protecting public health, safety and welfare.

✚ Administration's recommended budget highlights the following:

- The 2017 budget has been submitted without utilizing any carryover funding.
- The 2017 budget recognizes \$20,000 in funding for Strategic Planning sessions for the Board of Commissioners and Administration.
- The 2017 budget contains the ability to grant non-union salary steps and a 1.50% salary schedule increase, which is consistent with property tax increases.

✚ The following policies contain substantive adjustments for 2017:

- Drug Law Enforcement Fund: Redefine the use of funds by the Sheriff and Prosecuting Attorney.
- Salaries and Employee Benefits:
  - Grant steps and a 1.50% salary schedule increase to non-union employees for 2017.
  - Through legislative changes, Judges have been granted a salary increase.

✚ New Funding requests are at an unprecedented high this budget year. There are over \$3 million in requests and over twenty positions requested.

Administration recommends delayed discussion and /or approval of 2017 new funding until the following events occur:

- Completion of Strategic Planning sessions which outline county priorities and budgetary focus (to be completed by March 2017)
- Personal Property reimbursement from the State of Michigan is fully vetted and the true impact of funding is realized (to be completed by March 2017)
- A decision is made regarding an additional Dispatch Authority surcharge (to be completed by May 2017)

The Budget Workbook contains the materials we will present for public discussion. Please feel free to contact us with any questions or concerns.



## 2017 Organizational Budget Priorities

The Organizational Budget Priorities established by each Department help guide Administration and the Board to focus on priorities to establish budgetary needs.



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## Kalamazoo County 2017 Organizational Budget Priorities

### Kalamazoo County Board of Commissioners 2010 Strategic Plan

- Ø Seek to improve the health and quality of life of the community through coordinated planning, resource development, and service delivery so all residents can participate in the opportunities, benefits, and responsibilities of society.
- Ø Strive to be a trusted and active partner in creating and supporting a growing diverse regional economy
- Ø Provide services as good uses of public funds through results-oriented service delivery that is responsive, responsible, user-friendly, and transparent
- Ø Seek to be the safest, and most just and restorative community based on best practice

### 2017 Departmental Priorities

- Ø **8<sup>th</sup> District Court**
  1. Improve collection efficiencies
  2. Continue to reorganize Probation and focus more attention on therapeutic processes
  3. Add additional specialty courts
  4. Implement strategic plan to work with Circuit and Probate Courts to “re-engineer” court processes in order to improve service delivery
  5. Implementation of imaging software and electronic records
- Ø **9<sup>th</sup> Circuit Court**
  1. Long term planning for facilities
  2. Improve efficiencies within the judicial system
  3. Long term planning for technology needs (both new & replacement)
  4. Increased staffing needs
  5. Monitoring of the Child Care Fund
- Ø **Administration**
  1. Facility Master Plan implementation
  2. Engagement team development
  3. Develop an enhanced public communication strategy
  4. Resolve Public Health nurses situation
  5. Continue local unit of government outreach and collaboration

## Departmental Priorities (cont'd)

### Ø **Adult Probation**

1. Incorporate COMPAS needs into the pre-sentence investigation report for all offenders sentenced in Circuit Court.
2. Continue to enhance offender skills and promote offender success by utilizing best practices and using COMPAS needs information.
3. Continue use of problem solving courts and local programming as an alternative to jail and prison thus keeping the Kalamazoo County prison commitment rate at less than the state rate of 21.5% (Kalamazoo County's rate for 2015 13.8%).
4. Continue to work with the Circuit Court and Local stakeholders to improve efficiencies in the probation process.
5. Update employee equipment as needed and able (does not include technology as this is provided by the State)

### Ø **Airport**

1. Secure new air service: direct Florida service, direct southern hub service, and an east coast hub
2. Continue to develop newly acquired land to diversify revenue stream
3. Improve the airport's net position
4. Reduce operating costs by 5% by evaluating current service contracts
5. Increase revenues by 5% (new service)

### Ø **Animal Services & Enforcement**

1. Develop a site plan for a new shelter and work on completing the design
2. Work with IS to purchase software for online license renewal and email notice
3. Increase dog license sales by >3%
4. Lower the number of animals coming into the shelter through spay/neuter
5. Promote more adoptions to decrease euthanasia

### Ø **Board of Commissioners**

1. Administrator search
2. Board development and training
3. Consolidated dispatch
4. Indigent defense
5. Implement/monitor Local Housing Assistance Fund Millage

### Ø **Buildings and Grounds**

1. Develop staffing needs for both maintenance and custodian
2. Get a deferred maintenance/life cycle replacement plan for all buildings
3. Begin the system upgrades indicated by the deferred master plan established above
4. Schedule Tier II expenditures for future years
5. Continue to develop skills and equipment training for maintenance staff

## Departmental Priorities (cont'd)

### Ø **Corporate Counsel**

1. Management of the Health and Community Services building project
2. Assist in the development of a plan to meet the new minimum standards for indigent defense representation.
3. Hire an assistant corporate counsel and work on succession planning for the corporate counsel's office
4. Assist in finding a long-term solution to the County jail nursing/medical issues
5. In collaboration with the Sheriff's office and Finance, develop a long-term policing contract model for the townships

### Ø **County Clerk & Register of Deeds**

1. Complete renovation of Clerk/Register Office space
2. Continue placing more records on line and continue to index historical records
3. Implement new voting system as determined by local clerks and County Clerk, including public information and training
4. Continue to provide excellent customer service
5. Implement new laws (CPL and others) as required

### Ø **Drain Office**

1. County drain maintenance, engineering and legal processing, and assessments
2. Site development permits
3. Construction site soil erosion permits
4. County compliance with Federal Stormwater Permit (includes all county facilities and county drains)
5. Finish project accounting upgrades

### Ø **Equalization Office**

1. Adapt and conform to the changing demands of the Treasury Department and State Tax Commission
2. Work with the Planning Department to expand the utilization of Pictometry to include the assessors within Kalamazoo County
3. Contract a portion of the commercial and industrial appraisal studies
4. Offer continuing education courses to staff and assessors for required recertification
5. Expand on employee professional development

### Ø **Finance**

1. Maintain County budgeting and financial activities for the Board of Commissioners and departments
2. Review and strengthen internal controls county wide
3. Focus on employee professional development
4. Develop, implement, and maintain purchasing policies and procedures
5. Develop Finance internship program with area colleges and universities

## Departmental Priorities (cont'd)

### Ø **Health & Community Services**

1. Strengthen program assistance to low-income residents through funding for the Community Action Agency (CAA)
2. Provide Spanish speaking translation services to assist clients in Health and Community Services programs
3. Increase the efficiency of public health billing and data management through purchase of an enhanced Electronic Health Record System
4. Enhance services to seniors by strengthening the Area Agency on Aging evidence-based programs
5. Expedite services to veterans by expanding the staffing levels of the Veterans Service office

### Ø **Human Resources**

1. Explore centralization of screening/hiring of County employees
2. Continue to enhance employee development
3. Continue to enhance/promote Wellness Program
4. Explore mentoring program for new employees and new supervisors
5. Explore improving technology in Human Resources

### Ø **Information Systems**

1. Staying "Current" with existing and new technology initiatives including virtualization, mobility, wireless, cloud opportunities
2. Web Site enhancements to include mobilization and wide screen and column formatting
3. Continue to evaluate and implement "Best Practices" in Security to meet evolving Federal, State and credit card industry standards
4. Staffing and reorganization challenges – finding, recruiting and maintaining top talent
5. Strategic, County-wide IT planning

### Ø **Office of Prosecuting Attorney**

1. Maintaining the quality of service provided to the community by this office
2. Purchase and installation of an electronic document management and case flow system
3. Maintain/improve employee satisfaction and morale
4. Meeting changing expectations of the courts
5. Solidify plans for replacement of Michigan Avenue Courthouse

### Ø **MSU Extension**

1. Provide relevant, high quality, research based information and educational programs to improve the quality of lives and economic prosperity of residents in Kalamazoo County
2. Increase participation of youth in 4-H Youth Development program by 20%
3. Increase enrollment of adult volunteers in 4-H by 15%
4. Grow the local consumer horticulture program by increasing the number of Master Gardeners serving the greater Kalamazoo County area by 10%
5. Improve the health and increase the physical activity of Kalamazoo county residents by providing training to 1000 adults and 1200 youth in nutrition, physical education, diabetes prevention, and food safety

## Departmental Priorities (cont'd)

### Ø **Parks & Expo Center**

1. Complete funding, planning, and engineering for the final sections of the KRV Trail
2. Complete final phase of Expo Center Master Plan – relocate horse arenas, replace barn 16, Lake Street sidewalk, replace fencing
3. Complete Markin Glen Master Plan Project Phase 2 – playgrounds, new restroom, mountain bike trails and support facilities (project as planned is grant dependent)
4. Complete Cold Brook County Park Master Plan
5. Work on long-term vision of the Kalamazoo County Park and Recreation Master Plan 2016-2020 Action Plan including exploring possibility of acquiring new park property

### Ø **Planning & Community Development**

1. Finalize County Master Plan project started in 2016
2. Expand the use of Geographic Information System (GIS) through continued communication with departments
3. Support current users of the Pictometry aerial imagery on the Pictometry Connect-Explorer website and increase awareness of new potential website users
4. Manage the County Brownfield Redevelopment Authority's work, including the 3-year \$400,000 EPA grant
5. Continue work on collaborative efforts with local and regional partners

### Ø **Probate Court**

1. Document Management – moving forward with an imaging system that fits Probate Court's needs
2. Address increasing caseload by creating a 1 FTE Probate Court Caseworker position
3. Address increasing caseload by creating a 1 FTE Deputy Register position
4. Continue working with SCAO on the MICourts Case Management System Premier Court Implementation
5. Build on collaborative efforts with WMU Medical School and reach out to the WMU Law School for similar arrangement

### Ø **Sheriff's Office**

1. Add positions to USS Road Division, Jail Division, and Clerical
2. Replace all 800 Mhz Motorola Radios, due to upgrade needs (continued from 2016)
3. Finalize a financial and operational plan for Body Cameras
4. Tie jail video surveillance/security camera system upgrade and replacement
5. Partner with other Law Enforcement agencies in Kalamazoo County research and purchase an improved Records Management System (RMS)

### Ø **Treasurer's Office**

1. Reduction of tax foreclosures/tax foreclosure assistance
2. Maintain departmental revenue/paperless environment
3. Support Land Banking Activities and Community Development
4. Cross train and develop staff, train new Chief Deputy Treasurer
5. Electronic payment options for collection of Accommodation Tax



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## 2017 BUDGET POLICIES

The Budget Policies reflect the decisions and direction of the Kalamazoo County Board of Commissioners. The policies address specific areas, such as taxation, the philosophy of revenue predictions, upcoming financial requirements, priorities, and pending matters.



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## Policies Index

Alcohol Tax.....	6
At Large Drain Assessments.....	7
Carryover .....	8
Cigarette Tax.....	9
Compensation.....	10
Delinquent Tax Revolving Fund.....	11
Drug Court Reserve.....	12
Drug Law Enforcement Fund .....	13
Employee Benefits Fund .....	14
Employee Training & Memberships.....	15
Fees For Services .....	16
Fund Balance.....	17
General County Public Improvement .....	18-19
General Fund Law Enforcement Ratio.....	20-21
Grant Application & Award.....	22
Indirect Costs and Rent .....	23
Jail Reimbursement.....	24
Law Enforcement Contracting .....	25
Loans for Governmental Purposes .....	26
Local Corrections Officers Training Fund.....	27
Mileage, Meals & Incidental Expenses Reimbursement .....	28
Millage Levies – Truth In Taxation .....	29-30
Other Post Employment Benefits (OPEB) .....	31

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**Policies Index (cont'd)**

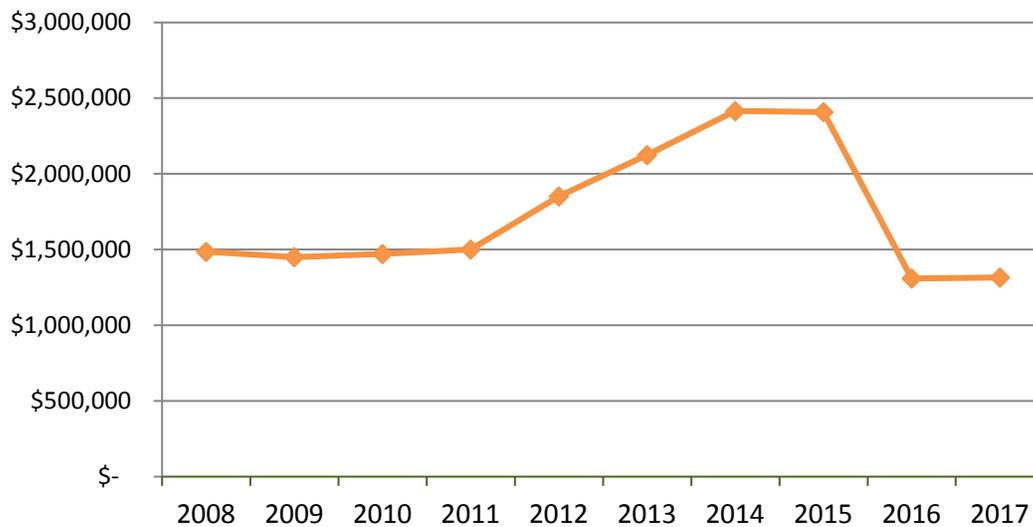
Parks Improvement Fund .....	32
Retirement System.....	33-34
Revenue Sharing and County Incentive Program.....	35
Revolving Drain Fund .....	36
Salaries and Employee Benefits.....	37-38
State Court Funding .....	39
Strategic Planning .....	40
Sustainability .....	41
Tax Foreclosure Fund.....	42
Technology Planning .....	43
Use of Budget Stabilization Fund.....	44
Wireless Emergency Fund.....	45

## Alcohol Tax

Preliminary State of Michigan estimates of the ~~2015-2016~~-2017 distribution for Kalamazoo County is ~~\$1,308,789~~~~1,315,836~~. The Truth in Taxation amount for ~~2015-2016~~ is ~~\$2,609,940~~~~1,324,601~~. This amount equates to ~~.3221~~~~.1660~~ 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 ~~2016-2017~~ 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.

### Alcohol Tax Revenue Analysis



## At Large Drain Assessments

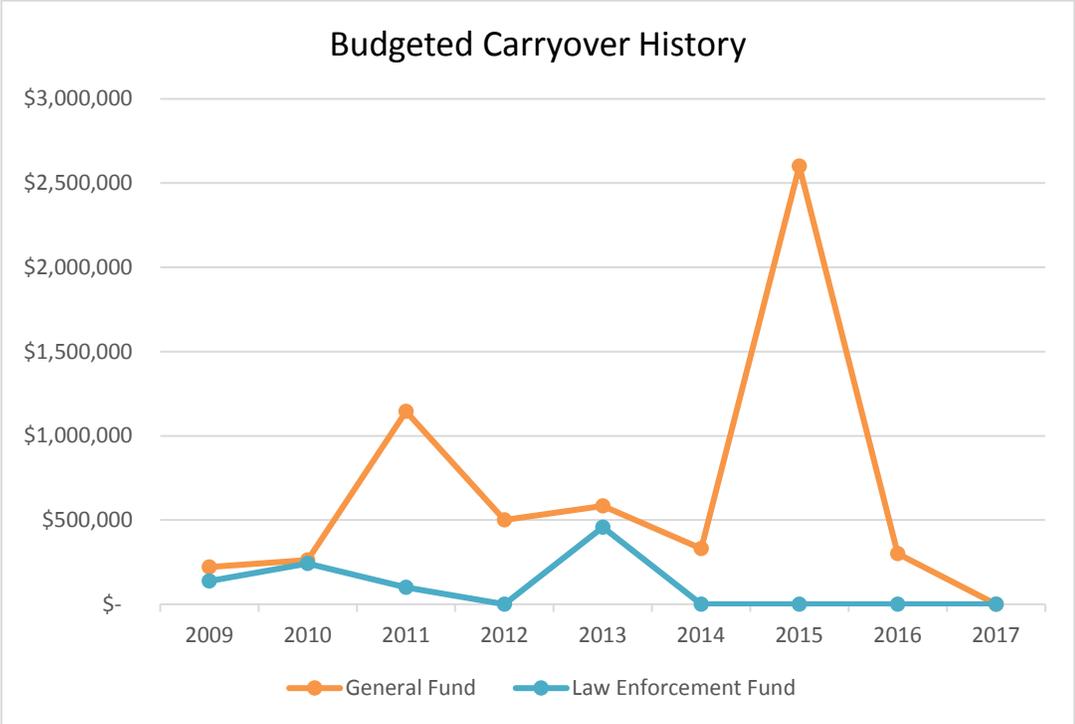
The ~~2016~~2017 General Fund Budget includes \$~~13,200~~21,800 for the County share of At Large Drain Assessments for ~~2015~~2016.

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 ~~2016~~–2017 budget contains \$~~290,5000~~ in the General Fund and \$0 in the Law Enforcement fund as Carryover.



## Cigarette Tax

The ~~2016~~-2017 Budget does not contain revenues from Cigarette Tax.

## Compensation

The Kalamazoo County Board of Commissioners establishes the 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 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

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.

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. 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.

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.

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	\$ 32,000	-	\$360,696
2016	<u>\$-</u>	-	<u>\$360,696</u>
	<u>\$500,000</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~~ Michigan Compiled Laws 333.7521-333.7524 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 County shall be reimbursed for these expenditures first. The available balance is net proceeds~~ are to be used to enhance law enforcement efforts pertaining to controlled substances ~~by the Sheriff and/or the Prosecuting Attorney~~. Budgets shall be approved by the County Board of Commissioners prior to the use of any funds.

Twenty Percent (20%) of the net proceeds for all civil forfeiture actions initiated by the Kalamazoo County Sheriff that require the filing of a complaint by the Office of the Prosecuting Attorney shall be available to the Prosecuting Attorney.

Eighty percent (80%) of the net proceeds for all civil forfeiture actions initiated by the Kalamazoo County Sheriff that require the filing of a complaint by the Office of the Prosecuting Attorney shall be available to the Sheriff.

The net proceeds for forfeiture actions initiated by the Sheriff and not involving the Office of the Prosecuting Attorney shall be available to the Sheriff.

## 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 ~~2016~~-2017 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 8.75%, the rate for part-time employees with retirement only benefits will be 11.75%, 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 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	<del>\$400,000</del> 550,000 specific
* Unemployment Compensation	County at total risk

The ~~2016~~-2017 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 ~~2016~~2017 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 are not eligible to receive a cash advance for travel related activities.

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 ~~2016~~2017.

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 ~~2016~~2017 is ~~21.4~~22.1%.

## General County Public Improvement Facilities and Capital Expense

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. This vision has been carried forward in the budget process.

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 ~~2016~~2017 as resources for capital needs consistent with the Board's Revenue Sharing County Incentive Program.

Expenditures for capital matters fall into four tiers. Tier I expenditures exceed \$1,000 and are for the replacement of routine items such as 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 ~~2016~~-2017 recommendations for Tier I expenditures are:

General Fund	\$ <del>475,000</del> 500,000
I-a: GF Sheriff Vehicle	201,000
Law Enforcement Fund	150,000
I-a: LE Sheriff Vehicle	<u>123,600</u>
Total	\$ <del>949,600</del> <u>974,600</u>

Effective with the 2018 budget cycle, the minimum cost for Tier I capital items will be \$2,000.

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 ~~2016~~2017, \$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 \$~~3,338,800~~3,389,500 for the General County reserve in ~~2016-2017~~ to provide funding for the Facilities Master Plan projects.

Tier IV expenditures are for Capital Technology needs. The funding for ~~2016-2017~~ is \$500,000 and projects in this category will be outlined in the Technology Planning Policy.

This Policy provides the following funding for capital:

TIER I	\$	<del>949,600</del> 974,600
TIER II		250,000
TIER III		<del>3,338,800</del> 3,389,500
TIER IV		<u>500,000</u>
TOTAL	\$	<u><del>5,038,400</del>5,114,100</u>

For ~~2016~~2017, 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
2015	64.0
2016	64.4

This budget policy recognizes that the Law Enforcement areas make up ~~64.4~~65.7% of the General Operating Budget, which is within the five percent limitation imposed by the Board of Commissioners in the millage resolution.

The ~~2016-2017~~ Budget continues the process of maintaining an appropriate level of law enforcement funding in the General Fund. The calculation is derived in the table on the following page:

**General Fund Percentage Allocated to Law Enforcement**

General Operating Budget	\$	<del>87,349,100</del>	87,748,500
Less Law Enforcement		<del>(11,879,000)</del>	(12,429,000)
Less Alcohol Tax		<del>(1,308,800)</del>	(1,315,900)
Less Cigarette Tax		\$	-
	\$	<del>74,161,300</del>	74,003,600

**Law Enforcement Departments:**

Circuit Court	\$	<del>6,404,100</del>	6,639,400
Probate Court		<del>949,100</del>	966,900
Law Library		<del>58,000</del>	58,600
Friend of the Court		<del>3,240,600</del>	3,347,300
Child Care Fund		<del>9,218,200</del>	9,539,500
	\$	<del>19,870,000</del>	20,551,700
District Court	\$	<del>4,768,800</del>	4,601,400
Adult Probation	\$		50,700
Prosecuting Attorney	\$	<del>2,481,300</del>	2,541,500
Sheriff	\$	<del>16,695,600</del>	16,962,300
Animal Services & Enforcement	\$	<del>642,500</del>	661,500
Capital	\$	<del>610,000</del>	645,900
Courthouse Security		<del>573,200</del>	577,900
Restricted Reserve		<del>758,300</del>	595,100
Utilities and Insurance		<del>1,243,500</del>	1,344,000
Percent of Contingencies		<del>68,300</del>	64,700
	\$	<del>3,253,300</del>	3,227,600

**Total Law Enforcement - General** \$ ~~47,762,200~~ 48,596,700

**Percent of Law Enforcement to General Operating** ~~64.465.7%~~

## 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~~ and rental for space occupied (as applicable) to the extent allowed by the awarding agency.

## **Payment of Indirect Costs ~~or~~ and 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~~ and rental for space occupied (as applicable) 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.

## **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 has remained stable over the past four years.

## Law Enforcement Contracting

The ~~2016~~-2017 Budget includes the continuation of contracting with municipalities for Law Enforcement services. Current contracts are in effect through December 31, ~~2015~~2016.

Beginning in 2012, the County will subsidize 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 ~~2016~~2017 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 \$~~0.57~~50.54 per mile for the remainder of ~~2015~~2016, but has not been published for ~~2016~~2017.

### Meals & Incidental Expenses

The ~~2016~~2017 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 ~~2014~~2015 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 ~~inflationary growth declines~~ in ~~2015~~2016 taxable valuation, a Base Tax Rollback (BTRF) is ~~not~~ required in the General Operating, ~~and~~ Law Enforcement, ~~and~~ Housing levies ~~totaling .0337 mills (.0258 and .0080).~~

Also, referring to the policy on alcohol, a rollback in property taxes of ~~\$2,609,940~~1,324,601 or ~~.3221~~1660 mills (~~.2461~~1248 and ~~.0761~~0027) is necessary.

The Budget recognizes the recapture of ~~the Base Tax rollback (.0147),~~ Alcohol Tax (~~-.3221~~.1660 mill) for a total levy of ~~6.1362~~6.2362 mills (~~4.6871~~4.6871, ~~1.4491~~1.4491, and ~~0.1000~~ mill) respectively.

In terms of tax revenue growth, excluding effects of refunds, ~~2016~~2017 tax revenues are budgeted ~~1.751~~1.50% higher than ~~2015~~2016. Because the Headlee Rollbacks of 1993 and 2003 were not recaptured, there exists about ~~\$1,747,000~~1,716,000 in unlevied property taxes.

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	<del>0.9945</del> 1.0007	<del>0.9475</del> 0.9483	1.0000	<del>4.6613</del> 4.6904	<del>4.4411</del> 4.4450	4.6871
L.E.M.	<del>0.9945</del> 1.0007	<del>0.9475</del> 0.9483	1.0000	<del>1.4411</del> 1.4501	<del>1.3730</del> 1.3743	1.4491
Housing Fund	1.0007	0.9483	1.0000	0.1001	0.0025	1.1126
Total	<del>0.9945</del> 1.0007	<del>0.9475</del> 0.9483	1.0000	<del>6.1025</del> 6.2406	<del>5.8141</del> 5.8217	<del>6.1362</del> 6.1388

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

Individual and total levy rollback is summarized ~~as follows~~ in the following table:

	General	Law Enforcement	Housing Fund	Total
<del>2014-2015</del> Actual Levy	4.6871	1.4491	0.1000	<del>6.1362</del> 6.2362
<del>2016-2017</del> Rollbacks				
Truth in Taxation	<del>0.0258</del> (0.0033)	<del>0.0080</del> (0.0010)	(0.0001)	<del>0.0337</del> (0.0044)
Alcohol Tax	<del>0.2460</del> 0.1248	<del>0.0761</del> 0.0386	-	<del>0.3221</del> 0.1660
Cigarette Tax	-	-	0.1000	-
Total Rollbacks	<del>0.2718</del> 0.1215	<del>0.0840</del> 0.0376	(0.0026)	<del>0.3558</del> 0.1616
<del>2016-2017</del> Legal Tax Rate	<del>4.6871</del> 4.5656	<del>1.4491</del> 1.4115	0.0974	<del>6.1362</del> 6.0746
<del>2016-2017</del> Recaptures				
BTRF	<del>0.0258</del> (0.0033)	<del>0.0080</del> (0.0010)	(0.0001)	<del>0.0337</del> (0.0044)
Alcohol Tax	<del>0.2460</del> 0.1248	<del>0.0761</del> 0.0386	0.0027	<del>0.3221</del> 0.1660
Cigarette Tax	-	-	-	-
Total Recaptures	<del>0.2718</del> 0.2388	<del>0.0840</del> 0.0376	0.0026	<del>0.3558</del> 0.1616
<del>2016-2017</del> Recaptured Levy	4.6871	1.4491	0.1000	<del>6.1362</del> 6.2362

## 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), 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 ~~2016~~–2017 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).

### Kalamazoo County Retiree Health Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Required Contribution	Actual Contribution
<b>County of Kalamazoo</b>						
12/31/2007	\$ -	\$ 68,274,028	\$ 68,274,028	0.0%	\$ 6,380,571	\$ 2,222,375
12/31/2008	1,514,332	77,583,594	76,069,262	2.0%	6,380,571	4,066,027
12/31/2009	3,071,475	64,557,503	61,486,028	4.8%	5,497,891	4,408,914
12/31/2010					4,267,777	3,200,836
12/31/2011	5,169,571	68,730,743	63,561,172	7.5%	4,459,827	3,334,872
12/31/2012					5,334,543	2,737,000
12/31/2013	5,560,607	86,776,528	81,215,921	6.4%	5,362,232	2,772,000
12/31/2014					5,127,397	2,863,700
12/31/2015	6,541,999	78,994,809	72,452,810	8.3%	5,068,227	2,834,114
Actuarial valuations completed biennially.						

## Parks Improvement Fund

The ~~2016~~-2017 Budget does not contain an appropriation from the Parks Fund to the Parks Improvement Fund.

In 2014 the Kalamazoo County Board of Commissioners changed the allocation of the Accommodations Tax revenue and starting in 2016 the Parks & Expo Center budget will receive 29% of this revenue, less the funds retained by the County Treasurer for Accommodation Tax collection administrative expenses. This change eliminates the need for the General Fund appropriation in 2016.

The following policy replaced a 1985 policy in 2006 and remains in effect should an appropriation from the general fund become necessary.

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.

## 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.

County funding levels for ~~2014~~-2015 Actuarial are ~~115.6~~114.9%, and for Market are ~~124.4~~113.3%.

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.

The table [on the following page](#) shows the funding level and employer contribution rate of the [total](#) Retirement System since 1984.

## Retirement System (continued)

Date	Total System		County	
	Actuarial Funding Level	Market Funding Level	Actual Contribution Rate	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%
2014	118.3%	127.2%	2.91%	8.98%
2015	118.0%	116.3%	3.15%	8.75%

## Revenue Sharing and County Incentive Program

As part of the State's Fiscal Year ~~2016~~-2017 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 required area for the 20% incentive is Accountability and Transparency.

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 ~~\$5,188,800~~5,239,500 and is broken out for ~~\$3,838,800~~3,889,500 to the General County Public Improvement Fund for Facilities and Technology, 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 \$185,000 for ~~2016~~-2017 and the Revolving lake level fund for \$15,000.

## 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.

~~A Fair Labor Standard Act audit was complete in 2013 for non-union employees and a new salary structure was introduced.~~ The 2016-2017 Budget recognizes ~~up to a 2.25~~1.5% salary schedule increase and step recognition for eligible non-union 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;
- 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.

The 2016-2017 salary and recommended band placement for Elected Officials is as follows:

	Incumbent		Non-Incumbent	
	Annual Salary	Band & Step	Annual Salary	Band & Step
Drain Commissioner	<del>\$88,358.40</del> 93,288.00	K13-FE	\$78,956.80	K13-A
Treasurer	<del>\$105,310.40</del> 111,030.40	K14-GF	\$90,438.40	K14-A
Clerk/Register of Deeds	<del>\$105,310.40</del> 111,030.40	K14-GF	\$90,438.40	K14-A
Sheriff	<del>\$126,880.00</del> 133,952.00	K16-FE	\$113,339.20	K16-A
Prosecutor	<del>\$116,750.40</del> 123,635.20	K16-DC	\$113,339.20	K16-A

**Salaries and Employee Benefits (continued)**

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~~ Effective January 1, 2017, the Judges salaries are:

	State Portion	County Portion	Total Salary
Circuit	<del>\$94,195</del> 95,594.19	\$45,724.00	<del>\$139,919</del> 141,318.19
Probate	<del>\$94,195</del> 95,594.19	\$45,724.00	<del>\$139,919</del> 141,318.19
District	<del>\$92,548</del> 93,930.72	\$45,724.00	<del>\$138,272</del> 139,654.72

~~Information has not been received from the State Officers Compensation Commission (SOCC) regarding 2016 salaries for Judges.~~

**County Commissioners**

~~The following policy regarding County Commissioner compensation is as follows~~ Each year during the budget process, Commissioners can elect to increase their compensation using the following policy or may elect to increase their compensation using some other method:

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 2016 will be as follows~~ The 2017 budget reflects a 2.13% increase for Commissioners resulting in the following compensation:

Chairperson	<del>\$15,607</del> 15,940
Vice Chairperson	<del>\$14,047</del> 14,347
Other Commissioners	<del>\$12,486</del> 12,752

**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 \$~~1,182,000~~1,569,400 for the State's fiscal year ~~2015/2016~~2016/2017.

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 ~~2016~~-2017 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 ~~2016~~2017, the strategic budget is focused on the following three major areas:

1. *Strategic Planning* –~~The 2016 Budget contains \$10,000~~20,000 is budgeted for ongoing work on the strategic planning process initiated by previous Boards and Administration.

~~*Management Audit* – \$10,000 is budgeted in 2016 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.~~

2. *Management Development* - \$50,000 is budgeted to be used for county-wide managerial/supervisory 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.

A facility standards committee shall be created and meet at least quarterly. This committee shall consist of, but is not limited to, representatives from the Board of Commissioners, Administration, Finance, Buildings and Grounds, and Information Systems.

The *Facilities Standards Committee* recommends design standards and criteria for new buildings and major alterations of Kalamazoo County facilities. This committee shall recommend criteria standards to be used in the programming, design, and documentation of County buildings to the Board of Commissioners for the 2018 Budget process.

## 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 ~~2016~~-2017 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

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. The ~~2016~~-2017 budget contains a \$500,000 commitment to the Capital Fund.

## Use of Budget Stabilization Fund

The ~~2016~~-2017 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 from the State in budget year 2000. These funds are established to support direct dispatch costs only. The 2011 budget policy established a transfer to the General Fund to support direct operating costs for County Dispatch Services.

The ~~2016–2017~~ budget continues the policy that \$100,000 will be transferred from the Wireless Emergency Fund to the General Fund.

On October 4, 2014 the Kalamazoo County Board of Commissioners adopted and assessed a county 9-1-1 charge of \$0.42 per month (surcharge) to service users, except for users of a prepaid wireless telecommunications service, located in Kalamazoo County, as permitted under Section 401b of the Emergency 9-1-1 Service Enabling Act, Act 32 of the Public Acts of 1986, as amended, being MCL 484.1401b.

The Primary Public Safety Answering Points operated by Public Agencies within the County have entered into an agreement for the distribution of Surcharge Revenues.

These Surcharge Revenues shall be distributed according to the Agreement for Distribution entered into by the Public Agencies that operate the Primary Public Safety Answering Points within the County and the remaining shall be distributed to the County of Kalamazoo Consolidated Dispatch Authority.

The County Share of the surcharge revenues is \$43,000 and in accordance with the agreement is for the use of the Kalamazoo County Sheriff to fund costs as described in section 401b(14) as amended of the Emergency 9-1-1-Service Enabling Act.



## 2017 Operating Budget



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## Operating Budget Index

2017 Recommended Budget.....	46-47
General Fund.....	48
Law Enforcement Fund.....	49
Parks Fund .....	50
Friend of the Court Fund .....	51
Human Services-Health Division Fund .....	52
Child Care Fund .....	53
Fund Balances and Working Capital.....	54

## 2017 Budget Recommended

Revenue	General Fund	Parks	F.O.C.
Property Tax	\$ 39,325,000	\$ -	\$ -
State Court Fund	1,569,400	-	-
Alcohol Tax	1,315,900	-	-
State Shared Revenue	5,239,500	-	-
Circuit Court, et al	1,862,400	-	-
District Court	4,244,000	-	-
Clerk/Register	2,300,000	-	-
Treasurer	2,834,000	-	-
Sheriff	2,888,500	-	-
Other Departmental Revenue	1,850,400	1,695,200	2,245,500
Wireless Emergency Fund Transfer	143,000	-	-
Carryover	-	-	-
Interfund Transfers	-	-	20,000
	<hr/>		
	<hr/>		
Total	\$ 63,572,100	\$ 1,695,200	\$ 2,265,500
	<hr/>		
	<hr/>		
<b>Expenditures</b>			
Salary	24,659,600	913,700	2,202,500
Fringe	10,513,400	254,600	803,900
Direct Operating	15,972,200	526,900	340,900
Contingency	100,500	-	-
Capital - Tier I	500,000	-	-
Capital - Tier I Sheriff Vehicle	201,000	-	-
Capital - Tier II	250,000	-	-
Capital - Tier III - General	3,389,500	-	-
Capital - Tier IV - Technology	500,000	-	-
Debt	-	-	-
Interfund Transfers	-	-	-
	<hr/>		
Total	\$ 56,086,200	\$ 1,695,200	\$ 3,347,300
	<hr/>		
	<hr/>		
Variance	\$ 7,485,900	\$ -	\$ (1,081,800)

## 2017 Budget Recommended

	Health	Child Care	Total General	Law	Grand
\$	-	\$ -	\$ 39,325,000	\$ 12,359,000	\$ 51,684,000
	-	-	1,569,400	-	1,569,400
	-	-	1,315,900	-	1,315,900
	-	-	5,239,500	-	5,239,500
	-	-	1,862,400	-	1,862,400
	-	-	4,244,000	-	4,244,000
	-	-	2,300,000	-	2,300,000
	-	-	2,834,000	-	2,834,000
	-	-	2,888,500	-	2,888,500
	2,745,100	4,841,600	13,377,800	70,000	13,447,800
	-	-	143,000	-	143,000
	-	-	-	-	-
	-	200,000	220,000	-	220,000
<hr/>					
\$	2,745,100	\$ 5,041,600	\$ 75,319,500	\$ 12,429,000	\$ 87,748,500
<hr/>					
	2,622,800	3,677,400	34,076,000	7,779,800	41,855,800
	942,000	1,288,700	13,802,600	3,633,700	17,436,300
	1,086,500	4,573,400	22,499,900	471,900	22,971,800
	-	-	100,500	50,000	150,500
	-	-	500,000	150,000	650,000
	-	-	201,000	123,600	324,600
	-	-	250,000	-	250,000
	-	-	3,389,500	-	3,389,500
	-	-	500,000	-	500,000
	-	-	-	-	-
	-	-	-	220,000	220,000
<hr/>					
\$	4,651,300	\$ 9,539,500	\$ 75,319,500	\$ 12,429,000	\$ 87,748,500
<hr/>					
\$	(1,906,200)	\$ (4,497,900)	\$ -	\$ -	\$ -

**County of Kalamazoo  
General Fund (Fund 101)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2017**

Estimated Source of Funds

Property Taxes	\$ 39,325,000	
State Shared Revenue	5,239,500	
State Court Fund	1,182,000	
Alcohol Tax	1,703,300	
Cigarette Tax	-	
Revenue Sharing Reserve	-	
Circuit Court, et al	1,862,400	
District Court	4,244,000	
Clerk/Register	2,300,000	
Treasurer	2,834,000	
Sheriff	2,888,500	
Other Departmental Revenue	1,850,400	
Wireless Emergency Fund Transfer	143,000	
Carryover	-	
Total Estimated Funds	-	\$ 63,572,100

Estimated Expenditures

Salaries	\$ 24,051,800	
Fringe	10,281,800	
Salary/Fringe Reserves	889,400	
Direct Operating	15,922,200	
Contingency	100,500	
Capital Tier I	500,000	
Capital Tier I Sheriff Vehicle	201,000	
Capital Tier II	250,000	
Capital Tier III - General	3,389,500	
Capital Tier IV - Capital Technology	500,000	
Debt	-	
Interfund Transfers	7,485,900	
Total Estimated Expenditures	7,485,900	\$ 63,572,100

Projected Unassigned Fund Balance 2017

\$19,361,309

**County of Kalamazoo  
Law Enforcement (Fund 104)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2017**

Estimated Source of Funds

Property Taxes	\$	12,359,000	
Departmental Revenue		70,000	
Previously Generated Funds		-	
Total Estimated Funds			\$ 12,429,000

Estimated Expenditures

Salaries	\$	7,639,100	
Salary/Fringe Reserves		206,500	
Fringe		3,567,900	
Direct Operating		471,900	
Contingency		50,000	
Capital Tier I		150,000	
Capital Tier I Sheriff Vehicle		123,600	
Sheriff Reduction		-	
Interfund Transfers		220,000	
Total Estimated Expenditures			\$ 12,429,000

Projected Restricted Fund Balance 2017		\$ 309,936
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**County of Kalamazoo  
Parks (Fund 208)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2017**

Estimated Source of Funds

Departmental Revenue	\$ 1,695,200	
Accomodation Tax Appropriation	-	
Kellogg Grant	-	
General Fund Appropriation	-	
Total Estimated Funds		\$ 1,695,200

Estimated Expenditures

Salaries	\$ 913,700	
Fringe	254,600	
Direct Operating	526,900	
Transfer to Special Parks Fund	-	
Total Estimated Expenditures		\$ 1,695,200

Projected Fund Balance 2017	\$ -
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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, 2017**

Estimated Source of Funds

Departmental Revenue	\$ 2,245,500	
General Fund Appropriation	1,081,800	
Law Enforcement Fund Appropriation	20,000	
Total Estimated Funds		\$ 3,347,300

Estimated Expenditures

Salaries	\$ 2,202,500	
Fringe	803,900	
Direct Operating	340,900	
Total Estimated Expenditures		\$ 3,347,300

Projected Fund Balance 2017	\$ -
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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, 2017**

Estimated Source of Funds

Departmental Revenue	\$ 2,745,100	
General Fund Appropriation	<u>1,906,200</u>	
Total Estimated Funds		<u><u>\$ 4,651,300</u></u>

Estimated Expenditures

Salaries	\$ 2,622,800	
Fringe	942,000	
Direct Operating	<u>1,086,500</u>	
Total Estimated Expenditures		<u><u>\$ 4,651,300</u></u>

Projected Fund Balance 2017	<u><u>\$ -</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, 2017**

Estimated Source of Funds

Non-Tax Revenues	\$	4,841,600	
General Fund Appropriation		4,497,900	
Law Enforcement Fund Appropriation		200,000	
Total Estimated Funds		9,539,500	\$

Estimated Expenditures

Salaries	\$	3,677,400	
Fringe		1,288,700	
Direct Operating		4,573,400	
Total Estimated Expenditures		9,539,500	\$

Projected Fund Balance 2017		-	\$
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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
2017	\$ 32,521,500	\$ 87,748,500	\$ 87,748,500	\$ -	\$ 32,521,500	<b>19,361,309</b>	22.1%
2016	32,812,000	87,058,600	87,349,100	(290,500)	32,521,500	<b>24,361,309</b>	28.0%
2015	30,982,552	92,048,218	90,218,770	1,829,448	32,812,000	<b>16,067,785</b>	17.5%
2014	26,528,576	93,908,708	89,454,733	4,453,976	30,982,552	<b>23,371,325</b>	24.9%
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%

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

Consistent with the Fund Balance policy, this schedule reflects the Boards approval of the commitment for \$5,000,000 to fund an Animal Services & Enforcement facility. This commitment reflects the fund balance.



## 2017 Five Year Budget Assumptions

## Five Year Budget Assumptions Operating Funds\*

Revenues	Adopted 2016	Budgeted 2017
Property Taxes	\$ 50,834,000	\$ 51,684,000
State Court Fund	1,182,000	1,569,400
Alcohol Tax	1,308,800	1,315,900
State Shared Revenue	5,188,800	5,239,500
Departmental Revenue	28,339,200	27,719,700
Carryover	290,500	-
Interfund Transfers	205,800	220,000
Total Estimated Funds	\$ 87,349,100	\$ 87,748,500
<b>Expenditures</b>		
Salaries	41,573,400	41,855,800
Fringe	17,292,600	17,436,300
Direct Operating	23,088,400	22,971,800
Contingency	150,500	150,500
Capital Tier I	949,600	974,600
Capital Tier II	250,000	250,000
Capital Tier III - General County	3,338,800	3,389,500
Capital Tier IV - Technology	500,000	500,000
Debt	-	-
Interfund Transfers	205,800	220,000
Total Estimated Expenditures	\$ 87,349,100	\$ 87,748,500
Excess Revenues and (Expenditures)	\$ -	\$ -

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

### ASSUMPTIONS

- A- Property tax assumptions: 2017~1.50% 2018 ~ 1.50% 2019~ 1.75%, 2020~2.00% 2021~2.00%
- B- Projections are flat
- C- Projections tied with transfer needs
- D- Projections reflect an increase up to 1.50% schedule adjustment and steps ~ Future years, steps
- E- Projection includes blended fringe rates
- F- Increased projection of 1.0% each year

## Five Year Budget Assumptions Operating Funds\*

	Projected 2018	Projected 2019	Projected 2020	Projected 2021	
\$	52,459,260	\$ 53,377,297	\$ 54,444,843	\$ 55,533,740	A
	1,569,400	1,569,400	1,569,400	1,569,400	
	1,315,900	1,315,900	1,315,900	1,315,900	
	5,239,500	5,239,500	5,239,500	5,239,500	
	27,719,700	27,719,700	27,719,700	27,719,700	B
	-	-	-	-	
	220,000	220,000	220,000	220,000	C
<b>\$</b>	<b>88,523,760</b>	<b>\$ 89,441,797</b>	<b>\$ 90,509,343</b>	<b>\$ 91,598,240</b>	
\$	42,274,358	\$ 42,697,102	\$ 43,124,073	\$ 43,555,313	D
	17,755,230	17,932,783	18,112,110	18,293,232	E
	23,201,518	23,433,533	23,667,869	23,904,547	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	
	3,389,500	3,389,500	3,389,500	3,389,500	
	500,000	500,000	500,000	500,000	
	-	-	-	-	
	220,000	220,000	220,000	220,000	
<b>\$</b>	<b>88,715,706</b>	<b>\$ 89,548,017</b>	<b>\$ 90,388,652</b>	<b>\$ 91,237,692</b>	
\$	(191,946)	\$ (106,220)	\$ 120,691	\$ 360,548	



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## 2017 Capital Improvement



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## Capital Improvement Index

Capital Improvement Committee Message .....	57-60
All Departmental CIP Requests .....	61-62
Committee Memo – (CIP) Tier I Submissions .....	63
2017 Summary Recommendations by Department .....	64-65
General Fund Recommended Approval Detail.....	66-67
Law Enforcement Recommended Approval Detail.....	68
Capital Improvement Projections.....	69
General County Public Improvement - General Reserve .....	70
General County Public Improvement - Technology Reserve .....	71
Allocated Fund Balances .....	72



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

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

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

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

DATE: March 10, 2016

TO: Department Heads  
Elected Officials  
Court Administrators

FROM: Capital Improvement Program Committee  
David Rachowicz, Chair

RE: 2017 – 2021 CAPITAL IMPROVEMENT PROGRAM  
**(CIP)/TIER I SUBMISSIONS**

The capital improvement program (CIP) planning process for 2017 – 2021 is underway. The CIP Committee is comprised of the following department/court representatives:

David Rachowicz, Chair (non-voting)  
Lisa Bradshaw, Office of Finance  
Ann Filkins, District Court  
Ron Kuivenhoven, Buildings & Grounds  
Paul Matyas, Sheriff's Office  
Thomas O'Brien, Purchasing  
Jason Pechawer, Health & Community Services  
Sue Sayles, Circuit Court  
Lisa Thompson, Information Systems

**Please carefully review the information contained in this memo and utilize the Capital Improvement Program CIP 100 / 200 Excel Form that is attached.**

### **KEY DATES:**

**May 2, 2016** Building remodeling/repairs, capital security, and technology requests due

**June 1, 2016** Final Department CIP Requests Due

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 2017, 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).

**The purchase of office furniture under the \$1,000 threshold is no longer 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 2017 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 2017. Materials submitted should be included in a single Excel file that includes CIP 100 Form(s) for each item requested in 2017 plus a CIP 200 Form for CIP items for the years 2018 through 2021. The excel forms are attached. Only items submitted on current CIP forms will be considered for funding in 2017. 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 (2017) 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 2017 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 2017 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 2017 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 2017 requests if the funding requirements are for multi-year projects that go beyond 2017. 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 2017, 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 that are over \$1,000 per item and under \$50,000 for the complete request. Projects over \$50,000 should be discussed directly with Information Systems for appropriate planning. Technology requests may comprise or contain hardware based technology systems (i.e. video systems, "Smart" display systems, multi-function printers, high-end scanners, network servers), any technology that requires use of the Enterprise Network or any software solution/system.

In an effort to allow more time for review and discussion between departments, Building and Grounds, and Information Systems, all building remodeling/repairs, capital security, and technology requests are due on **Monday, May 2, 2016** and should be submitted to me ([dmrach@kalcounty.com](mailto:dmrach@kalcounty.com)) via attachments to e-mail. Please provide supporting documentation, vendor proposals, and/or quotes with your CIP Form 100 for these items. These items do not need to be prioritized at the time of this early submittal. If after review by Buildings and Grounds and Information Systems the department is still planning on proceeding with the request, the final CIP Form 100 should be submitted and prioritized with all other department CIP requests.

Departmental CIP requests are due on **Monday, June 1, 2016** and should be submitted to me ([dmrach@kalcounty.com](mailto:dmrach@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

Department/Court	Priority	Item & Description	Requested Amount	Category
Animal Services	1	On Line Dog license renewal and look up	9,000	5
Animal Services	2	One 4x4 1/2 ton pick up truck	31,000	8
Animal Services	3	One 4x4 1/2 ton pick up trucks	31,000	8
Animal Services	3	Mobile Data Terminals	10,500	8
Animal Services	4	Animal Transport Caps	10,000	8
Animal Services	5	Light Bars	4,600	8
Building & Grounds	1	Salt Truck & Spreader	41,000	8
Building & Grounds	2	Grounds Utility Vehicle	9,500	5
Building & Grounds	3	Cordless Backpack Vacuum	1,800	6
Building & Grounds	4	Wide Area Vacuum	2,700	5
Capital Security	1	Security System Update & Upgrade	41,600	8
Circuit Court	1	Audio Video Equipment - Juvenile Home	16,500	8
Circuit Court	2	PolyComm Unit	16,000	8
Circuit Court	2	PolyComm Unit	16,000	5
Circuit Court	3	Vehicle-Mini Van	25,000	8
Circuit Court	4	Court Room Tables (2)	10,000	8
Circuit Court	5	Countertop for Multipurpose room	8,000	8
Circuit Court	6	Scanners - 6	13,000	8
Circuit Court	7	Copy/Printer Machines (2)	3,200	5
Circuit Court	8	Flooring - Juvenile Home	35,000	9
Circuit Court	9	Shelving	10,000	6
Circuit Court	10	JAVS	49,900	5
District Court	1	IBM i5	48,000	8
District Court	2	Shredder	4,000	8
District Court	3	Furniture	11,100	8
Finance	1	EDEN Training Module	42,000	5
Health & Community Svcs	1	HHW-Power Pallet Jack	5,000	8
Health & Community Svcs	2	Clinical Services - Biomedical Freezer	2,300	8
Health & Community Svcs	3	Laboratory-Microscope Accessories	8,000	5
Health & Community Svcs		HHW-Install heat tape in eaves	6,000	6
Health & Community Svcs		HHW-Install new eaves and downspouts	6,000	8
Health & Community Svcs	4	Mail Van	20,000	8
Office Prosecuting Attorney	1	MAC 5th Floor Area Improvements	6,800	4
Parks & Fairgrounds	1	RecTrac Update	8,100	8
Parks & Fairgrounds	2	Lawn Mower	16,000	8
Parks & Fairgrounds	3	Cold Brook Master Plan	15,000	5
Parks & Fairgrounds	4	Asphalt Repairs	20,000	6
Parks & Fairgrounds	5	800 MHz Radios	5,000	8
Parks & Fairgrounds	6	Replacement Well	8,000	8
Parks & Fairgrounds	7	River Oaks Restroom Renovation	12,000	4
Parks & Fairgrounds	8	ADA Improvements	-	6
Parks & Fairgrounds	9	Soccer Goals	12,000	8
Parks & Fairgrounds	10	Snow Plow	-	8
Parks & Fairgrounds	11	Expo Furniture	-	8
Parks & Fairgrounds	12	Expo Center Infrastructure Plan	-	6
Probate Court	1	Microfilm Reader/Printer	6,500	8
Probate Court	2	Lektriever	27,000	8
Planning	1	Work Station for GIS Coordinator	3,500	8
Sheriff's Office	1	Livescan	28,000	8

## All Departmental CIP Requests

Department/Court	Priority	Item & Description	Requested Amount	Category
Sheriff's Office	2	Isolation Cell Cameras	13,500	9
Sheriff's Office	3	Taser Replacement	25,000	8
Sheriff's Office	4	FARO Reality Reconstruction Equipment	38,000	5
Sheriff's Office	5	Unmarked Operational Vehicle	28,000	8
Sheriff's Office	6	Unmarked Operational vehicle	27,000	8
Sheriff's Office	7	AED Upgrade	23,000	9
Sheriff's Office	8	Jail Transport Van	31,000	8
Sheriff's Office	9	Evacuation Chair	4,300	9
Sheriff's Office		Bathroom remodeling	29,000	6
Sheriff's Office	10	Night Vision/Thermal Imager Fusion	12,000	5
Sheriff's Office	11	Jail Floor Scrubber	6,500	5
Sheriff's Office	13	Healy St Visitation Room Separation Door	4,600	6
<b>TOTAL:</b>			<b>\$ 957,500</b>	

<u>Evaluation Criteria</u>	<u>Weight</u>
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 critical service or facility deficiency	6
To improve services/operational efficiencies	5
Aesthetic improvement	4
Leverage additional resources	3

DATE: August 19, 2016  
TO: Tracie Moored  
FROM: Capital Improvement Program Committee  
David Rachowicz, Chair  
RE: 2017 CAPITAL IMPROVEMENT PROGRAM  
**(CIP)/TIER I SUBMISSIONS**

The capital improvement program Committee (CIP) planning process for 2017 is complete. The CIP Committee was comprised of the following department/court representatives:

David Rachowicz, Chair (non-voting)  
Lisa Bradshaw, Office of Finance  
Ann Filkins, District Court  
Paul Matyas, Sheriff's Office  
Eric McNamara, Buildings & Grounds  
Thomas O'Brien, Purchasing  
Jason Pechawer, Health & Community Services  
Sue Sayles, Circuit Court  
Lisa Thompson, Information Systems

Attached are the recommendations that were reviewed, prioritized, and recommended for funding by the committee. The 2017, CIP requests totaled \$992,500 and \$650,000 was funded. This includes \$150,000 from the Law Enforcement Fund and \$500,000 from the General Fund.

Recognizing that the need is greater than the funding available, the CIP Committee is also recommending a new strategy to maximize the funding available. The committee approved the following four alternate projects:

Alternate 1: Sheriff's Office AED Upgrades	\$23,000
Alternate 2: Circuit Court Scanners	\$13,000
Alternate 3: Unmarked Detective Vehicle	\$22,000
Alternate 4: River Oaks Restroom Renovation	\$12,000

If approved by the Board of Commissioners as alternate projects, these projects may be completed in order if other approved CIP projects are funded through alternative sources or can no longer be completed.

Overall, the committee does a good job of representing the various departments and Kalamazoo County and works collaboratively to review projects to maximize the efficiency and return for Kalamazoo County Government. Please do not hesitate to contact me if you have any questions about the process or work of the committee.

## 2017 CIP Committee Recommendations by Department

Department/Description	Department Request	Recommended LE	Recommended GF	% Total of GF
<b>Animal Services</b>				
On Line Dog license renewal/look up	\$ 9,000	\$ -	\$ -	
One 4x4 1/2 ton pick up truck	31,000	30,900	-	
One 4x4 1/2 ton pick up trucks	31,000	-	30,900	
Mobile Data Terminals	10,500	-	10,500	
Animal Transport Caps	10,000	10,000	-	
Light Bars	4,600	4,600	-	
<b>Subtotal</b>	<b>96,100</b>	<b>45,500</b>	<b>41,400</b>	<b>8.3%</b>
<b>Building &amp; Grounds</b>				
Salt Truck & Spreader	41,000	-	41,000	
Grounds Utility Vehicle	9,500	-	9,500	
Cordless Backpack Vacuum	1,800	-	1,800	
Wide Area Vacuum	2,700	-	2,700	
<b>Subtotal</b>	<b>55,000</b>	<b>-</b>	<b>55,000</b>	<b>11.0%</b>
<b>Capital Security</b>				
Security System Update and Upgrade	41,600	-	40,000	
<b>Subtotal</b>	<b>41,600</b>	<b>-</b>	<b>40,000</b>	<b>8.0%</b>
<b>Circuit Court</b>				
Audio Video Equipment-Juv. Home	16,500	-	16,500	
PolyComm Unit	16,000	-	12,000	
PolyComm Unit	16,000	-	-	
Vehicle-Mini Van	25,000	-	22,000	
Court Room Tables (2)	10,000	-	10,000	
Countertop for Multipurpose room	8,000	-	4,000	
Scanners - 6	13,000	-	-	
Copy/Printer Machines (2)	3,200	-	-	
Flooring - Juvenile Home	35,000	-	-	
Shelving	10,000	-	-	
JAVS	49,900	-	-	
<b>Subtotal</b>	<b>202,600</b>	<b>-</b>	<b>64,500</b>	<b>12.9%</b>
<b>District Court</b>				
IBM i5	48,000	-	48,000	
Shredder	4,000	-	4,000	
Furniture	11,100	-	4,000	
<b>Subtotal</b>	<b>63,100</b>	<b>-</b>	<b>56,000</b>	<b>11.2%</b>
<b>Finance</b>				
EDEN Training Module	42,000	-	42,000	
<b>Subtotal</b>	<b>42,000</b>	<b>-</b>	<b>42,000</b>	<b>8.4%</b>
<b>Flooring Fund</b>				
Annual Funding	30,000	-	30,000	
<b>Subtotal</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>6.0%</b>
<b>Furniture Fund</b>				
Annual Funding	5,000	-	5,000	
<b>Subtotal</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>1.0%</b>
<b>Health &amp; Community Services</b>				
HHW-Power Pallet Jack	5,000	-	5,000	
Clinical Svs-Biomedical Freezer	2,300	-	2,300	
Laboratory-Microscope Accessories	8,000	-	8,000	
HHW-Install heat tape in eaves	6,000	-	-	

## 2017 CIP Committee Recommendations by Department

Department/Description	Department Request	Recommended LE	Recommended GF	% Total of GF
HHW-Install new eaves/downspouts	6,000	-	-	
Mail Van	20,000	-	20,000	
<b>Subtotal</b>	<b>47,300</b>	<b>-</b>	<b>35,300</b>	<b>7.1%</b>
<b>Office Prosecuting Attorney</b>				
MAC 5th Floor Area Improvements	6,800	-	4,000	
<b>Subtotal</b>	<b>6,800</b>	<b>-</b>	<b>4,000</b>	<b>0.8%</b>
<b>Parks &amp; Fairgrounds</b>				
RecTrac Update	8,100	-	8,100	
Lawn Mower	16,000	-	16,000	
Cold Brook Master Plan	15,000	-	15,000	
Asphalt Repairs	20,000	-	20,000	
800 MHz Radios	5,000	-	5,000	
Replacement Well	8,000	-	7,200	
River Oaks Restroom Renovation	12,000	-	-	
ADA Improvements	-	-	-	
Soccer Goals	12,000	-	-	
Snow Plow	-	-	-	
Expo Furniture	-	-	-	
Expo Center Infrastructure Plan	-	-	-	
<b>Subtotal</b>	<b>96,100</b>	<b>-</b>	<b>71,300</b>	<b>14.3%</b>
<b>Probate Court</b>				
Microfilm Reader/Printer	6,500	-	6,500	
Lektriever	27,000	-	27,000	
<b>Subtotal</b>	<b>33,500</b>	<b>-</b>	<b>33,500</b>	<b>6.7%</b>
<b>Planning</b>				
Work Station for GIS Coordinator	3,500	-	-	
<b>Subtotal</b>	<b>3,500</b>	<b>-</b>	<b>-</b>	
<b>Sheriff's Office</b>				
Livescan	28,000	28,000	-	
Isolation Cell Cameras	13,500	13,500	-	
Taser Replacement	25,000	25,000	-	
FARO Reality Reconstruction Equipment	38,000	38,000	-	
Unmarked Operational Vehicle	28,000	-	22,000	
Unmarked Operational vehicle	27,000	-	-	
AED Upgrade	23,000	-	-	
Jail Transport Van	31,000	-	-	
Evacuation Chair	4,300	-	-	
Bathroom Improvements	29,000	-	-	
Night Vision/Thermal Imager Fusion	12,000	-	-	
Jail Floor Scrubber	6,500	-	-	
Healy St Visitation Room Separation Door	4,600	-	-	
<b>Subtotal</b>	<b>269,900</b>	<b>104,500</b>	<b>22,000</b>	<b>4.4%</b>
<b>Grand Total</b>	<b>\$ 992,500</b>	<b>\$ 150,000</b>	<b>\$ 500,000</b>	<b>100%</b>

## 2017 General Fund Recommended Approval Detail

Item	Amount	Department
<b>1. 4x4 1/2 ton pick up truck</b> 4x4 pickup truck to replace a 2013 pickup. The 2013 vehicle will be transferred to B&G, Sheriff or Parks Department.	<b>\$30,900</b>	<b>Animal Services</b>
<b>2. Mobile Data Terminals</b> To replace older discontinued equipment.	<b>\$10,500</b>	<b>Animal Services</b>
<b>3. Salt Truck &amp; Spreader</b> To replace 2006 and 2008 platform trucks with a dedicated truck designated from the state to be a salt truck.	<b>\$41,000</b>	<b>Building &amp; Grounds</b>
<b>4. Grounds Utility Vehicle</b> Utility vehicle will be utilized at Gull Road Justice Complex to move materials and Building and Grounds personnel.	<b>\$9,500</b>	<b>Building &amp; Grounds</b>
<b>5. Cordless Backpack Vacuum</b> Equipment for Gull Road Justice Complex for stairwells and connecting tunnel to Juvenile Home.	<b>\$1,800</b>	<b>Building &amp; Grounds</b>
<b>6. Wide Area Vacuum</b> New equipment for Gull Road Justice Complex.	<b>\$2,700</b>	<b>Building &amp; Grounds</b>
<b>7. Security System Update &amp; Upgrade</b> Upgrade existing 2012 equipment at Michigan Avenue Courthouse that can no longer be serviced.	<b>\$40,000</b>	<b>Capital Security</b>
<b>8. Audio Video Equipment - Juvenile Home</b> Replacement of audio video equipment for multi purpose room.	<b>\$16,500</b>	<b>Circuit Court</b>
<b>9. PolyComm Unit</b> Replace older equipment in the courtroom.	<b>\$12,000</b>	<b>Circuit Court</b>
<b>10. Vehicle-Mini Van</b> To replace 2008 vehicle to transport youth.	<b>\$22,000</b>	<b>Circuit Court</b>
<b>11. Court Room Tables (2)</b> Replace older tables with more functional tables for courtroom use.	<b>\$10,000</b>	<b>Circuit Court</b>
<b>12. Countertop for Multipurpose room</b> Replace original countertop.	<b>\$4,000</b>	<b>Circuit Court</b>
<b>13. IBM i5</b> Upgrade older equipment. Joint request with Probate Court.	<b>\$48,000</b>	<b>District Court</b>
<b>14. Shredder</b> Replace older equipment due to high volume usage.	<b>\$4,000</b>	<b>District Court</b>
<b>15. Furniture</b> Replace existing tables that would allow functional meeting space for the District Court and other departments.	<b>\$4,000</b>	<b>District Court</b>
<b>16. EDEN Training Module</b> New Software to manage mandatory and developmental training. Assist managers and supervisors with tracking employees training.	<b>\$42,000</b>	<b>Finance</b>
<b>17. Flooring Fund Reserve</b> 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.	<b>\$30,000</b>	<b>Flooring Fund</b>
<b>18. Furniture Fund Reserve</b> This fund is utilized to meet the needs of new and replacement furniture for all County Departments. This fund is administered by Buildings and Grounds.	<b>\$5,000</b>	<b>Furniture Fund</b>
<b>19. HHW-Power Pallet Jack</b> New equipment will improve operational efficiencies and be utilized for movement of electronics and chemicals.	<b>\$5,000</b>	<b>Health &amp; Community Svcs</b>

## 2017 General Fund Recommended Approval Detail

Item	Amount	Department
<b>20. Clinical Services-Biomedical Freezer</b> Replacement of older biomedical refrigerator with a biomedical freezer. This is more cost effective and saves space while meeting storage needs.	<b>\$2,300</b>	<b>Health &amp; Community Svcs</b>
<b>21. Laboratory-Microscope Accessories</b> New equipment to be used with existing microscopes. Will increase efficiencies in reviewing lab samples.	<b>\$8,000</b>	<b>Health &amp; Community Svcs</b>
<b>22. Mail Van</b> To replace 2006 vehicle that has transmission and other mechanical issues.	<b>\$20,000</b>	<b>Health &amp; Community Svcs</b>
<b>23. MAC 5th Floor Area Improvements</b> Improvements will move a kitchen area from direct walkway of public and add needed storage space. This process will be combined with 2016 CIP request.	<b>\$4,000</b>	<b>Office Prosecuting Attorney</b>
<b>24. RecTrac Update</b> Upgrade to newer version to meet PCI compliance.	<b>\$8,100</b>	<b>Parks &amp; Fairgrounds</b>
<b>25. Lawn Mower</b> Replacement of one of six lawnmowers used in County Parks which maintains 1400 acres.	<b>\$16,000</b>	<b>Parks &amp; Fairgrounds</b>
<b>26. Cold Brook Master Plan</b> To develop a Master Plan for Cold Brook Parks that will provide direction on projects and allow the County to apply for state, MDNR, NPS, and other grand funding.	<b>\$15,000</b>	<b>Parks &amp; Fairgrounds</b>
<b>27. Asphalt Repairs</b> Repair park drives and parking areas, which are the most critical areas.	<b>\$20,000</b>	<b>Parks &amp; Fairgrounds</b>
<b>28. 800 MHz Radios</b> Replacement of two radios which allows parks employees to communicate with other parks employees and the ability to contact Sheriff Dispatch in an emergency.	<b>\$5,000</b>	<b>Parks &amp; Fairgrounds</b>
<b>29. Replacement Well</b> Replacement of 30 year old well that is showing signs of potential failure. The well provides water service to the campground restrooms/showers and individual campsites.	<b>\$7,200</b>	<b>Parks &amp; Fairgrounds</b>
<b>30. Microfilm Reader/Printer</b> Replacement of older equipment that is used by staff and the public and shared with FOC to view old records. The new Digital Reader/Printer will produce higher quality images.	<b>\$6,500</b>	<b>Probate Court</b>
<b>31. Lektriever</b> Replacement of older equipment that will be used to retain file storage. The current model will no longer be serviceable.	<b>\$27,000</b>	<b>Probate Court</b>
<b>32. Unmarked Operational Vehicle</b> Annual replacement of unmarked operational vehicles.	<b>\$22,000</b>	<b>Sheriff's Office</b>

## 2017 Law Enforcement Recommended Approval Detail

Item	Amount	Department
<b>1. One 4x4 1/2 ton pick up truck</b> New 4x4 truck to replace 2013 truck. The 2013 truck will be transferred to B&G, Sheriff or Parks Department.	<b>\$30,900</b>	<b>Animal Services</b>
<b>2. Animal Transport Caps</b> Replacement of older equipment that is beyond repair.	<b>\$10,000</b>	<b>Animal Services</b>
<b>3. Light Bars</b> Replacement of older equipment that has become discontinued.	<b>\$4,600</b>	<b>Animal Services</b>
<b>4. Livescan</b> Purchase will complete the replacement of livescan project initiated in 2015.	<b>\$28,000</b>	<b>Sheriff's Office</b>
<b>5. Isolation Cell Cameras</b> Install new security cameras in isolation cells of the jail for continuous monitoring.	<b>\$13,500</b>	<b>Sheriff's Office</b>
<b>6. Taser Replacement</b> Replacement of older equipment that is not supported by manufacturer. New Tasers are digital based and contain event and charge logs.	<b>\$25,000</b>	<b>Sheriff's Office</b>
<b>7. FARO Reality Reconstruction Equipment</b> FARO is utilized for analysis animation, simulation and drawing of traffic accidents scenes as well as crime scenes.	<b>\$38,000</b>	<b>Sheriff's Office</b>

## Capital Improvement Projections

Department	<u>CIP</u>	<u>CIP Estimated Cost</u>				5-Year Total
	2017	2018	2019	2020	2021	
<b>Animal Services &amp; Enforcement</b>	\$ -	\$ 93,000	\$ 63,000	\$ 89,500	\$ 75,000	\$ 320,500
<b>Building &amp; Grounds</b>	-	80,000	75,000	110,000	75,000	340,000
<b>Capital Security</b>	-	6,500	6,500	48,400	-	61,400
<b>Circuit Court</b>	23,000	110,000	129,000	83,000	38,000	383,000
<b>District Court</b>	-	1,100	1,100	4,000	1,100	7,300
<b>Finance</b>	-	7,000	-	-	-	7,000
<b>Health &amp; Community Services</b>	-	119,100	22,700	20,600	6,600	169,000
<b>Office Prosecuting Attorney</b>	-	15,000	-	-	-	15,000
<b>Parks &amp; Fairgrounds</b>	24,000	185,000	148,000	185,000	132,000	674,000
<b>Planning</b>	-	-	-	-	-	-
<b>Sheriff's Office</b>	98,800	407,000	387,000	250,000	342,000	1,484,800
<b>Total Requested:</b>	<b>\$ 145,800</b>	<b>\$1,023,700</b>	<b>\$ 832,300</b>	<b>\$ 790,500</b>	<b>\$ 669,700</b>	<b>\$3,462,000</b>

NOTE: CIP Projections as identified by departments not currently reviewed or approved by CIP

The following items from 2017 were reviewed by the CIP committee and are recommended for approval if additional funding becomes available:

Sheriff's Office - AED Upgrade	\$ 23,000
Circuit Court - Scanners (6)	\$ 13,000
Sheriff's Office - Unmarked Operational Vehicle	\$ 22,000
Parks & Fairgrounds - River Oaks Restroom Renovation	\$ 12,000

## Fund 466-General County Public Improvement General Reserve

<b>Date</b>	<b>Deposit</b>	<b>Withdrawal</b>	<b>Balance</b>	<b>Comments</b>
12/31/14	\$ 2,798,800	\$ -	\$ 18,006,546	Transfer from General Fund
12/31/14	5,000,000	-	23,006,546	Delinquent Tax Revolving Fund Transfer
12/31/14	340,634	-	23,347,180	Interest Income
12/31/14	9,726	-	23,356,907	Energy Rebates
12/31/14	-	111,305	23,245,602	Deferred Maintenance A&E & FMP Update
12/31/14	-	473,262	22,772,340	MI Ave Court Deferred Maintenance
12/31/14	-	2,809,745	19,962,595	Healy Street Property
12/31/14	-	6,802,172	13,160,423	Gull Road Justice Facility
12/31/15	4,829,758	-	17,990,181	Transfer from General Fund
12/31/15	-	-	17,990,181	Allocated Fund Balance transfer
12/31/15	610,336	-	18,600,517	Interest, rebate credits, contingency
12/31/15	-	14,299,983	4,300,534	Gull Road Justice Facility
12/31/15	-	8,075	4,292,459	MAC FMP Deferred Maintenance
12/31/15	-	33,516	4,258,942	FMP A&E/Consulting Services
12/31/15	-	37,500	4,221,442	VFW Purchase
<b>Projection</b>				
2016	3,338,800	-	7,560,242	Transfer from General Fund
	3,538,600	-	11,098,842	Allocated Fund Balance transfer
	100,000	-	11,198,842	Interest Income
	-	48,000	11,150,842	Deferred Maintenance
	-	719,300	10,431,542	Gull Road Justice Facility
	-	339,287	10,092,256	VFW Purchase
	-	13,500,000	(3,407,744)	Alcott Project HCS facility
	-	-	-	
2017	3,389,500	-	(18,244)	Transfer from General Fund
	500,000	-	481,756	HCS Reserves for Project
	30,000	-	511,756	Investment Income
	-	5,000,000	(4,518,244)	Animal Services & Enforcement Facility

## Fund 466-General County Public Improvement Technology Reserve

Date	Deposit	Withdrawal	Balance	Comments
2015				
01/01/15	\$ 1,000,000	\$ -	\$ 1,000,000	Established per Budget Policy
2016				
01/01/16	\$ 500,000	\$ -	\$ 1,500,000	Budget Policy Appropriation
	-	300,000	1,200,000	Timekeeping System
	-	600,000	600,000	Juvenile Home Security System
Projected				
01/01/17	\$ 500,000	\$ -	\$ 1,100,000	Budget Policy Appropriation

## Allocated Fund Balances

Title	2015	CIP & Budget Additions	New Requests	Total Additions	Deletion	Expended	2016 Budget Allocations
<b>GENERAL FUND</b>							
Drain Advance	\$ 185,000.00	-	-	-	-	-	185,000.00
Lake Level	15,000.00	-	-	-	-	-	15,000.00
				-			
<b>Automation: Mandated, Regulatory Required</b>							
Disaster Recovery Project	40,000.00	-	-	-	-	-	40,000.00
Finance/Payroll/Human Resources Systems	10,000.00	-	-	-	-	-	10,000.00
<b>Buildings and Grounds:</b>							
Elevator Maintenance	188,025.00	-	-	-	-	-	188,025.00
Flooring Fund	33,683.12	10,035.99	-	10,035.99	-	-	43,719.11
Major Repairs/Maintenance	519,911.40	245,300.00	-	245,300.00	-	33,464.40	731,747.00
Parking Ramp Renovation// Maintenance	1,196,027.78	-	-	-	-	486,423.85	709,603.93
Parking Operating Costs	1,000,000.00	-	-	-	-	37,396.50	962,603.50
2015 CIP New Equipment B&G Floor Buffer	-	2,000.00	-	2,000.00	-	-	2,000.00
<b>Circuit Court</b>							
Drug Court Reserve	328,696.19	-	-	-	-	-	328,696.19
Circuit Court Software/Projects	721,950.00	-	-	-	-	159,623.22	562,326.78
2015 CIP Circuit Court Docket Display	-	10,997.12	-	10,997.12	-	-	10,997.12
<b>District Court</b>							
Digital Imaging, aka Microfiche Project	3,888.85	-	-	-	3,888.85	-	-
Word Merge Application	-	-	8,000.00	8,000.00	-	-	8,000.00
<b>Health &amp; Community Services</b>							
Technology Update/Software	37,102.23	-	-	-	2,531.23	34,571.00	-
Equipment Purchase - Copy Machine	1,300.00	-	-	-	82.31	1,217.69	-
<b>Parks</b>							
I-94 Business Loop	12,500.00	-	-	-	12,500.00	-	-
2011 CIP River Oaks- Soccer Irrigation	3,285.22	-	-	-	-	-	3,285.22
2011 CIP Scotts Mill Dam - Repairs	10,000.00	-	-	-	-	-	10,000.00
2013 CIP River Oaks Irrigation Project	15,000.00	-	-	-	-	-	15,000.00
<b>Purchasing:</b>							
Furniture Fund	19,671.72	7,955.60	-	7,955.60	-	5,701.99	21,925.33
<b>Sheriff:</b>							
2015 CIP Livescan Plus	-	48,000.00	-	48,000.00	-	-	48,000.00
<b>General:</b>							
Social Welfare Funds - DHS	45,027.79	-	-	-	-	9,301.93	35,725.86
General County Public Improvement - HCS	3,538,600.00	-	-	-	-	-	3,538,600.00
				-			
<b>Total General Fund</b>	<b>\$ 7,924,669.30</b>	<b>324,288.71</b>	<b>8,000.00</b>	<b>332,288.71</b>	<b>19,002.39</b>	<b>767,700.58</b>	<b>7,470,255.04</b>
<b>LAW ENFORCEMENT FUND</b>							
2014 CIP Transport Vehicles	32,000.00	-	-	-	-	-	32,000.00
2015 CIP New Equipment-Circuit Ct Live Scan	-	24,000.00	-	24,000.00	-	-	24,000.00
2015 CIP New Equipment-Sheriff Live Scan	-	24,000.00	-	24,000.00	-	-	24,000.00
				-			
<b>Total Law Enforcement Fund</b>	<b>\$ 32,000.00</b>	<b>48,000.00</b>	<b>-</b>	<b>48,000.00</b>	<b>-</b>	<b>-</b>	<b>80,000.00</b>
				-			
<b>TOTAL OPERATING FUNDS</b>	<b>\$ 7,956,669.30</b>	<b>372,288.71</b>	<b>8,000.00</b>	<b>380,288.71</b>	<b>19,002.39</b>	<b>767,700.58</b>	<b>7,550,255.04</b>



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## 2017 New Funding Requests



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## 2017 New Funding Requests

<b>Circuit Court</b>
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Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
1. Creation of Juvenile Probation Officer Position	1.0	J12	\$45,200	\$16,500	

**Reason for Request:**

The Family Division of Circuit Court launched the KEYS program (Kalamazoo Empowering Youth for Success) with the goal of treating juvenile delinquency in a different rehabilitative manner, consistent with recognized best practices rather than using juvenile detention. This program focuses on treating juveniles during the second shift, non-traditional work hours, so they can focus on education during day time hours while focusing on rehabilitation in an intensive manner at our site daily during after-school hours.

Juvenile Probation utilizes the KEYS program on cases where the juveniles have multiple delinquency issues along with severe behavior issues and special needs requiring a lot of supervision and redirection. Where we would historically detain this level of juveniles in response to their offenses, we are focusing on changing their thinking through daily group cognitive behavior therapy. We provide daily transportation during after-school hours to bring clients on site in order to keep them in their community during treatment. Once they reach a level where they are on the path to rehabilitation, we work to provide opportunities for vocational opportunities through community partners.

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
2. Creation of Judicial Aide Position	1.0	K06	\$37,100	\$13,500	

**Reason for Request:**

The Trial Division of Circuit Court will reorganize the division as of October 2016. With the reorganizing, the trial division will separate the criminal and civil aspects of the court. As this division occurs, there will become a need for an additional judicial aide position.

The position of judicial aide is an essential functioning position assisting the judge in and out of the courtroom. The judicial aide provides primary support to the judge in order to enable the courtroom and office to run effectively and efficiently. The judicial aide also ensures that all court proceedings are video recorded and documented and that the court's disposition of cases complies with caseflow management guidelines which are mandated by the Supreme Court. This judicial aide position will also be crucial in monitoring, modifying and coordinating the court schedule for all cases to be scheduled before the court and serve as judicial advocate by monitoring and evaluating requests for communication with the judge.

# 2017 New Funding Requests

**Circuit Court**

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
3. Creation of Court Services Specialist II Position	1.0	K05	\$34,000	\$12,400	

**Reason for Request:**

The number of proper litigants continues to increase, which requires more staff time to assist these individuals in accessing the system. This is especially true in the area of domestic relations. New filings of divorce with children are trending upward which then generates an increase in post judgment activity in which the majority of litigants attempt to represent themselves. From 2010 to 2015 post judgment domestic court activity has increased from 4,429 to 4,814. This results in more activity at the front counter, more telephone calls, and more scheduled court time resulting in the increase of staff time needed to process the court orders.

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
4. Creation of Automation & Technology Analyst Position	1.0	K07	\$41,000	\$15,000	

**Reason for Request:**

The court continues to move forward toward a more electronically advanced business system to include electronic signatures and records; access to electronic records; e-filing initiatives; electronic forms internal and external; web access; public access; video conferencing; audio/video court recordings; jury management system and the development and reconfiguration of the court's case management system functionality to name a few.

The court has seen a tremendous increase in requests for data and monitoring case information. To determine new project initiatives and project outcomes, the court must provide verification using data elements. Data is also required for grants submissions and justifications for continuation of funded projects. There are multiple Michigan Supreme Court state reporting requirements that are monitored and completed by the technology unit.

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
5. Increase in Court Appointed Attorney Support Fees					\$60,000

**Reason for Request:**

Account#101-132-806.07

The Circuit Court is requesting a \$60,000 budget increase for Court Appointed Attorney Fees Support. This is the Court Appointed Attorney Fees for juvenile and child protective proceedings. Between 2011 and 2015, costs have increased by \$191,773 or 23.76%. The rate which these attorneys are paid has remained the same during this time period. There are now also more requirements of these court appointed attorneys. Over that same time period, Circuit Court has

## 2017 New Funding Requests

### Circuit Court

been able to absorb this increase in the budget, but this cannot continue as more and more costs are being required to be absorbed by the Circuit Court budget.

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
6. Increase In Expert Witness Fees					\$10,000

**Reason for Request:**

Account#101-132-805.01

The Circuit Court is requesting \$10,000 budget increase for Expert Witness Fees. This is the expense by indigent defense attorneys providing expert witnesses for indigent defendants. Between 2011 and 2015, expenses have increased by \$16,336 or 91.46%. The rate which these witnesses are paid has remained the same. Over that same time period, Circuit Court has been able to absorb this increase in the budget, but this cannot continue as more and more costs are being required to be absorbed by the Circuit Court budget.

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
7. Creation of Part-Time Court Security Positions	0.00	NF-12	\$134,800	\$11,800	

**Reason for Request:**

The Circuit Court is requesting a budget increase to fund the addition of part-time Court Security Officers for the Gull Road Courthouse as well as the Healy Street facility.

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
8. Creation of Probate Caseworker Position	1.0	K06	\$37,100	\$13,500	

**Reason for Request:**

Kalamazoo County Probate Court is respectfully requesting the creation of one additional 1.0 FTE within the court. The position is tentatively called a Probate Caseworker. The primary function of the position will be to fulfill the statutorily required reviews and assessments that fall within the jurisdiction of the Probate Court. The population we primarily serve is expanding at an unprecedented rate- some statistics show that over 10,000 Americans are turning 60 every day. Consistent with those numbers our case load has increased more than 44% over the last decade.

## 2017 New Funding Requests

### Circuit Court

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
9. Creation of Deputy Register Position	1.0	K05	\$34,000	\$12,400	

**Reason for Request:**

Kalamazoo County is respectfully requesting the creation of an additional 1.0 FTE deputy register. The requested position would be placed in the K-5 band, consistent with the other deputy registers. The court's case load has been expanding over the last few years and we anticipate this to continue. We have experienced an increase of over 44% in our filings and more than a 30% increase in our dispositions over the last few years. Statistics show that over 10,000 Americans turn 60 every day- those baby boomers make up a huge portion of our docket. The addition would allow us a greater ability to manage the increase and serve the public more efficiently. Further we have increased our efforts at imaging and microfilming our files as required by the Supreme Court. We have the most stringent (and onerous) record retention schedule of any of the courts.

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
10. Increase in Medical & Guardian Ad Litem Fees					\$6,100

**Reason for Request:**

Account#101-148-802.00

Michigan statute requires that when certain types of petitions are filed the court MUST appoint counsel to represent the person subject to the petition. These cases are primarily petitions seeking treatment for a person alleged to be mentally ill, guardianships for those alleged to be developmentally disabled and those alleged to be incapacitated for a myriad of reasons (e.g. age, substance abuse, and injury). Over the last 5 years the court has experienced a 51% increase in the fees we pay for appointed counsel. We have been able to juggle different budget lines to keep the budget balanced but given the increasing trend we feel compelled to actually ask for an increase in the budget line.

<b>Total Circuit Court Request</b>	<b>\$534,400</b>
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### Health & Community Services

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
1. Funding of Community Action Agency Manager Position	1.0	K10	\$56,800	\$20,700	

# 2017 New Funding Requests

## Health & Community Services

**Reason for Request:**

The Community Action Agency (CAA) is requesting a general fund allocation to support the Community Action Agency Manager position. This position provides centralized oversight of the work and functions of the CAA, as the CAA operates many community service and self-sufficiency programs for low income and at-risk members of the community. Currently, the CAA Manager is funded from the Community Services Block Grant, which is the largest source of funding CAA receives. Federal guidelines have placed a cap of 16% of CSBG grant funds for administrative purposes; while CAA's administrative budget for the current grant year is 22%. As administrative costs continue to increase, the amount of funding available for programs and services for Kalamazoo County residents decreases. As there are not any additional sources of funding beyond those received from the State of Michigan, this request will ensure adherence to the state and federal policies and guidelines from the funding the CAA currently receives, as well as the continuation of the programs and services provided to the community.

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
2. Creation of Community Health Outreach Worker Position	1.0	K06	\$37,100	\$13,500	\$4,000

**Reason for Request:**

The Hispanic population of Kalamazoo County increased 37.9-percent between 2000 and 2010, representing the fastest growing racial demographic in Kalamazoo County. In response to this increasing need, the Health and Community Services Department is conducting an internal review of our ability to provide quality service to the expanding Hispanic community and identify areas of improvement. Results show that, because we currently have very few bilingual staff, many of our HCS programs are struggling to keep pace with the increases in number of clients who only speak Spanish. Lack of effective communication, both spoken and written, between staff and clients can result in eligible families and children not being aware of, or receiving needed services.

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
3. Funding for Purchase of Electronic Health Records Software System					\$130,000

**Reason for Request:**

HCS is requesting an appropriation up to \$130,000 from the general fund to replace the current Insight EHR software system that was purchased in 2004. Insight is currently used to serve STD, Immunization, Tuberculosis, Hearing and Vision, BCCNP (Breast and Cervical Cancer Control Program Navigation Program) and CSHCS (Children's Special Health Care Services) clients. The primary reason for replacement is that Netsmart, the vendor for Insight, has announced that they will not support an updated version of Microsoft SQL database server that Insight currently uses (Microsoft SQL Server 2008) and Microsoft will not support the SQL Server 2008 after July, 2019. The County Information Systems Department supports replacement of Insight before 2019 due to the mission critical importance of maintaining a current, supported version of Microsoft SQL Server. Insight is 'locked' at SQL Server 2008 with no plans from Netsmart to update Insight

## 2017 New Funding Requests

### Health & Community Services

beyond that SQL version. The vendor's current solution is to buy another EHR (which they sell) or continue to run Insight on an unsupported SQL version.

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
4. Creation of Veterans Service Coordinator Position	1.0	K06	\$37,100	\$13,500	\$4,000

**Reason for Request:**

The Veterans Service Office is requesting an additional general fund allocation for the purpose of funding an additional 1.0 FTE Veterans Service Specialist position. Currently, the Veterans Service Office includes a Veterans Service Coordinator (1.0 FTE), a Veterans Service Specialist (1.0 FTE) and an Administrative Assistant (0.5 FTE). Over the past year, data shows a steady increase with the volume of veterans and their family members who receive assistance from the Veterans Service Office. The increased workload includes internal and external meetings and presentations, scheduled and walk-in appointments, making and returning phone calls, as well as the daily paperwork associated with each Veteran who receives services. In order to address the increased demand, the Veterans Service Office is requesting an additional 1.0 FTE Veterans Service Specialist position.

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
5. General Fund Allocation to Area Agency on Aging Program					\$90,000

**Reason for Request:**

The AAIIIA is requesting an additional general fund allocation of \$90,000 for the purpose of continuing the community classes provided via evidence based Healthy Living Programs which include Creating Confident Caregivers (CCC), Matter of Balance (MOB), Personal Action Toward Health (PATH), Chronic Pain PATH and Diabetes PATH. The necessity to make this request stems from the elimination of United Way funding due a change in their focus, and MI Health Endowment Funding. This new funding will allow current programs to continue.

<b>Total Health &amp; Community Services Request</b>	<b>\$406,700</b>
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### Human Resources

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
1. Creation of HR Generalist Position	1.0	K06	\$37,100	\$13,500	\$1,500

# 2017 New Funding Requests

## Human Resources

**Reason for Request:**

This position would be responsible for assisting the HR Specialists with recruiting, screening and interviewing applicants. In addition, they would assist with coordinating training events, required HR reporting and data entry, creation/dissemination of the County newsletters, assist with trend analysis, and cover the front desk for lunch, breaks, and scheduled time off.

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
2. Increase Diversity Training					\$12,200

**Reason for Request:**

Account#101-226-956.26

Currently, Human Resources budgets \$6,800 to fund annual diversity training events. We would like to request an additional \$12,200 to expand the number of times we can offer training events throughout the year.

\*\*This item was approved by motion by the Board at its budget meeting of 9/15/16.\*\*

### Total Human Resources Request

**\$64,300**

## Planning

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
1. Creation of Grant Writer Position	1.0	K08	\$47,500	\$17,300	

**Reason for Request:**

The purpose of this position is to increase the County's grant application efforts to potentially receive more grants for various departments in the County. Currently staff has little time to research grant opportunities or write grant applications in addition to keeping up with their existing tasks. Coordinating with department heads, the grant writer would focus on finding appropriate grants, and research and evaluate their suitability for the County, including the long term sustainability of the grant funded programs and grant funded positions.

The grant writer would assist County staff in the preparation and submittal of grant applications and monitor compliance with grant reporting requirements. The grant writer would also provide analysis of the existing County programs and policies in relation to grants offered, and process, monitor and coordinate required grant evaluation reports.

### Total Planning Request

**\$64,800**

# 2017 New Funding Requests

## Prosecuting Attorney

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
1. Creation of Assistant Prosecuting Attorney Position	1.0	K10	\$56,800	\$20,700	

**Reason for Request:**

The increased funding will support an additional 1.0 FTE Assistant Prosecuting Attorney I (K10-A), which will allow a current and more experienced APA to be transferred/assigned as the Specialty Courts APA.

<b>Total Prosecuting Attorney Request</b>	<b>\$77,500</b>
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## Sheriff

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
1. Creation of 5 Deputy/COII Positions – Field Operations	5.0	F19	\$332,200	\$179,400	

**Reason for Request:**

With the growth of the townships in the areas patrolled by the Sheriff’s Office, the population the department immediately serves is over 105,000. Growth in Kalamazoo County occurs in the outlying areas as it has been for the past decade or so. The patrol section of the Sheriff’s Office has experienced a proportional growth and most townships are not in a financial position to pay for extra patrols. The Sheriff’s Office patrol has not experienced growth since the 1980’s. The Sheriff’s Office is requesting the addition of five (5) F-19 patrol deputies for general assignment throughout the County. This allows for the maintenance of one additional Deputy on duty for each shift.

The Sheriff proposes to finance this request with funding that becomes available contingent upon the Consolidated Dispatch Center activation. The Consolidated Dispatch Authority is anticipated to be funded with a phone surcharge which will allow an estimated \$800,000.00 in costs (wages, benefits and co-located dispatch fees) that are currently budgeted by the Sheriff’s Office to be applied to this request.

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
2. Creation of Cook Position - Jail	1.0	NF10	\$29,400	\$15,900	

**Reason for Request:**

The original plan for staffing of the jail addition and renovation called for the Sheriff to operate with the staff provided and then determine additional resource needs. The Sheriff Office has operated the jail since 2013 when the addition was completed. Inmates who were being housed

# 2017 New Funding Requests

## Sheriff

in other county jails were all returned to the Kalamazoo County jail making the average daily population 392 inmates. New programs directed at rehabilitation and improved inmate services were implemented. In the three years since the opening of the addition, the Sheriff's Office has identified operational efficiencies in areas that were previously estimated that additional resources would be necessary. Having identified those efficiencies and areas where additional resources are needed, the Sheriff is requesting the addition of eight (8) NF-17 Correction Officers and one (1) NF-10 Cook.

The Sheriff proposes to finance this request with funding that becomes available contingent upon the Consolidated Dispatch Center activation. The Consolidated Dispatch Authority is anticipated to be funded with a phone surcharge which will allow an estimated \$800,000.00 in costs (wages, benefits and co-located dispatch fees) that are currently budgeted by the Sheriff's Office to be applied to this request.

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
3. Creation of 8 Correction Officer Positions – Jail	8.0	NF17	\$336,500	\$181,700	

**Reason for Request:**

The original plan for staffing of the jail addition and renovation called for the Sheriff to operate with the staff provided and then determine additional resource needs. The Sheriff Office has operated the jail since 2013 when the addition was completed. Inmates who were being housed in other county jails were all returned to the Kalamazoo County jail making the average daily population 392 inmates. New programs directed at rehabilitation and improved inmate services were implemented. In the three years since the opening of the addition, the Sheriff's Office has identified operational efficiencies in areas that were previously estimated that additional resources would be necessary. Having identified those efficiencies and areas where additional resources are needed, the Sheriff is requesting the addition of eight (8) NF-17 Correction Officers and one (1) NF-10 Cook.

The Sheriff proposes to finance this request with funding that becomes available contingent upon the Consolidated Dispatch Center activation. The Consolidated Dispatch Authority is anticipated to be funded with a phone surcharge which will allow an estimated \$800,000.00 in costs (wages, benefits and co-located dispatch fees) that are currently budgeted by the Sheriff's Office to be applied to this request.

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
4. Creation of Clerk/Typist II Position – Support	1.0	NF13	\$30,700	\$16,600	

**Reason for Request:**

With the growth of the townships in the areas patrolled by the Sheriff's Office, the population the department immediately serves is over 105,000. Growth in Kalamazoo County occurs in the outlying areas as it has been for the past decade or so. The patrol section of the Sheriff's Office

# 2017 New Funding Requests

## Sheriff

has experienced a proportional growth and most townships are not in a financial position to pay for extra patrols. The Sheriff's Office patrol has not experienced growth since the 1980's. The Sheriff's Office is requesting the addition of one (1) NF-13 Clerk/Typist II to support the additional patrol deputies requested.

The Sheriff proposes to finance this request with funding that becomes available contingent upon the Consolidated Dispatch Center activation. The Consolidated Dispatch Authority is anticipated to be funded with a phone surcharge which will allow an estimated \$800,000 in costs (wages, benefits and co-located dispatch fees) that are currently budgeted by the Sheriff's Office to be applied to this request.

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
5. Funding to Support Contracting for Corrections Medical Services					\$760,000

**Reason for Request:**

Historically, the Sheriff's Office has maintained medical care for the inmates with Registered Nurses and contracting with a local physician and pharmacy. Over the years, the Sheriff's Office has increasingly met with Nurse vacancies and have been unable to fill the positions. The result has been the recent temporary contracting with an outside vendor who is providing nurses so the county jail can meet its mandatory obligations and also meet the numerous medical needs of the inmates.

The County Jail is authorized five Registered Nurses. Currently there is only one nurse employed with the Sheriff's Office and three nurses employed by the outside vendor on staff.

To remedy this ongoing problem the Sheriff's Office sought input of several other Sheriff's Offices in Michigan and were directed to professional corrections medical care vendors who provide a complete program for medical services. Working with the Purchasing Director, a Request for Proposal (RFP) was sent to several national vendors as well as the Kalamazoo medical centers requesting the vendor design and establish an on-site medical services program to meet the inmate needs; design and establish an on-site dental services program; to coordinate the vendor program with the Kalamazoo County Community Mental Health agency; and establish an off-site network of hospitals, physicians, and other ancillary medical providers for services that cannot be performed in the County jail.

The RFP process resulted in two national vendors who also are successful corrections medical providers in Michigan presenting RFP's. Each vendor was interviewed by County staff and a medical team after which the Undersheriff met with the vendor representatives to obtain a Best Final Offer.

The Sheriff's Office is requesting \$1,375,227 for 2017 with preparations to being in 2016 so the Medical Health Care for inmates can be implemented January 1, 2017 or shortly thereafter. This cost will be offset by the nurse wages and benefit costs, general fund medical expense and general fund hospitalization expense.

## 2017 New Funding Requests

### Sheriff

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
6. Funding for Purchase of Motorola Radios					\$489,300

**Reason for Request:**

The Sheriff's Office is seeking funding to purchase 100 portable police radios to replace our current portable radios. Our current radios were designed to have a 7 year support life but because of their reliability and ruggedness, the Sheriff's Office believed a 10 year use cycle could be justified. The current radios were purchased in 2004 and have exceeded their expectations by 2 years. That expectation has expired resulting in radio parts and repair being problematic.

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
7. Increase FTE of two existing Drug Testing Assistant Positions	1.2	K03	\$34,900	\$19,300	

**Reason for Request:**

The 9<sup>th</sup> Circuit Court and the Office of Community Corrections propose to consolidate and expand drug testing operations by transferring 9<sup>th</sup> Circuit Court's Drug Treatment Courts (DTC) and Swift and Sure program (S&S) drug testing to OCC.

Frequent court-ordered AOD testing is essential. An accurate testing program is the most objective and efficient way to establish a framework for accountability and to gauge each participant's progress. Modern technology offers highly reliable testing to determine if an individual has recently used specific drugs. Further, it is commonly recognized that alcohol use frequently contributes to relapse among individuals whose primary drug of choice is not alcohol.

One of the three core functions of OCC is administering drug tests – to the tune of more than 20,000 samples and 140,000 individual tests per year. OCC is staffed to operate during "normal" weekday hours. After-hours, weekend and holiday testing is performed with personnel in overtime status. Because OCC is not staffed to offer anything other than Monday-Friday, "9-to-5" hours, court clients working anything but those hours must (1) make alternate arrangements; (2) at almost triple the cost. By adding an additional 1.2 FTE to OCC and combining the 0.8 FTE DTC personnel, OCC would be able to provide 80 hours of drug testing each week.

<b>Total Sheriff Request</b>	<b>\$2,425,900</b>
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<b>Total 2017 New Funding Requests</b>	<b>\$3,573,600</b>
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**Kalamazoo County  
Recommended Budget - General Operations  
2017 Reconciliation**

	Increase (Decrease) Revenues	Increase (Decrease) Expenditures	Variance
Recommended Budget			
General Fund	\$ 63,572,100	\$ 56,086,200	\$ 7,485,900
Law Enforcement Fund	12,429,000	12,429,000	-
Parks Fund	1,695,200	1,695,200	-
Friend of the Court Fund	2,265,500	3,347,300	(1,081,800)
Health Fund	2,745,100	4,651,300	(1,906,200)
Child Care Fund	5,041,600	9,539,500	(4,497,900)
	87,748,500	87,748,500	-

**Administrative Recommendation**

Reduce Insurance Budget	(12,200)
Increase Human Resources - Diversity Training	12,200

\$ 87,748,500	\$ 87,748,500	\$ -
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## Other Funds



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## Other Funds Index

Employee Benefits Fund .....	85
Budget Stabilization Fund .....	86
Technology Fund .....	87
Nazareth Facility Fund .....	88
Local Housing Assistance Fund .....	89
Accommodation Tax Fund .....	90
Brownfield Redevelopment Fund .....	91
Register of Deeds Automation Fund .....	92
911 Service Fund .....	93
Concealed Pistol Licensing .....	94
Local Correction Officers Training Fund .....	95
Drug Law Enforcement Fund .....	96
Law Library Fund .....	97
Veterans' Trust Fund .....	98
General County Public Improvement Fund .....	99
Tax Foreclosure Fund .....	100
Airport Fund .....	101
Delinquent Tax Revolving Fund .....	102
Central Stores Fund .....	103
Drain Equipment Revolving Fund .....	104
Local Site Remediation Revolving Fund .....	105
Special Assessment Drains Fund .....	106
Projected Fund Balance .....	107

**County of Kalamazoo  
Employee Benefits (Fund 103)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2017**

Estimated Source of Funds

General Operating Revenue	\$ 16,800,000	
Grant Revenue	1,500,000	
Employee Participation-Health	2,012,000	
Stop Loss Reimbursement	-	
Interest Income	96,000	
Carryover	4,000	
Total Estimated Funds	<u>4,408,000</u>	<u>\$ 20,412,000</u>

Estimated Expenditures

Health Care Expenditures	\$ 8,577,500	
OPEB Contribution	2,686,000	
Workers' Compensation	500,000	
Unemployment	110,000	
FICA	3,464,000	
Retirement	876,000	
F.O.P. & Command Retirement	2,300,000	
Disability and Life Insurance	502,000	
Longevity	500,000	
College Credits	54,000	
Tuition Reimbursement	25,000	
Wellness	125,500	
OSHA/MIOSHA	11,000	
Other Operating	681,000	
Total Estimated Expenditures	<u>20,412,000</u>	<u>\$ 20,412,000</u>

Projected Restricted Fund Balance 2017	<u>\$ 7,909,478</u>
Board Restricted for Employee Benefits	

**County of Kalamazoo  
 Budget Stabilization (Fund 106)  
 Estimated Source of Funds and Estimated Expenditures  
 For the Year Ending December 31, 2017**

Estimated Source of Funds

Previously Generated Fund	\$ -	
Total Estimated Funds	-	\$ -

Estimated Expenditures

Contingency Appropriation	\$ -	
Total Estimated Expenditures	-	\$ -

Projected Restricted Fund Balance 2017	\$ 2,500,000
Restricted per PA 30 of 1978	-

**County of Kalamazoo  
Technology (Fund 112)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2017**

Estimated Source of Funds

Carryover	\$	181,200	
Telephone Equipment Use Charges		226,000	
Network Use Charges		475,000	
Stock Equipment Revenue		20,600	
Local and Long Distance Charges		11,200	
Total Estimated Funds		11,200	\$ 914,000

Estimated Expenditures

Telecommunications:			
Salaries	\$	35,200	
Fringe		12,900	
Direct Operating		134,700	
Depreciation Expense		43,900	
Enterprise Network:			
Salaries		113,300	
Fringe Benefits		41,500	
Direct Operating		407,500	
Depreciation Expense		125,000	
Total Estimated Expenditures		125,000	\$ 914,000

Projected Restricted Fund Balance 2017		\$ 876,059	
Internal Service Fund Restricted for County-wide Technology Needs.			

**County of Kalamazoo  
Nazareth Facility (Fund 115)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2017**

Estimated Source of Funds

Previously Generated Funds	\$	143,300	
Rent		652,000	
Central Stores Charges		14,000	
Total Estimated Funds		143,300	\$ <u><u>809,300</u></u>

Estimated Expenditures

Salaries	\$	173,100	
Fringe		63,100	
Direct Operating		556,100	
Depreciation Expense		17,000	
Total Estimated Expenditures		809,300	\$ <u><u>809,300</u></u>

Projected Restricted Fund Balance 2017	\$	34,783
Internal Service Fund Restricted for Nazareth Facilities Expenditures		34,783

**County of Kalamazoo  
Local Housing Assistance Fund (Fund 225)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2017**

Estimated Source of Funds

Property Taxes	<u>\$ 700,000</u>	
Total Estimated Funds		<u><u>\$ 700,000</u></u>

Estimated Expenditures

Housing Commission Appropriation	<u>\$ 700,000</u>	
Total Estimated Expenditures		<u><u>\$ 700,000</u></u>

Projected Restricted Fund Balance 2017	<u><u>\$ -</u></u>
Restricted for Local Housing Assistance	

**County of Kalamazoo  
Accommodation Tax (Fund 229)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2017**

Estimated Source of Funds

Previously Generated Funds	\$	-	
Accommodation Tax		2,741,500	
Total Estimated Funds		2,741,500	\$ <u>2,741,500</u>

Estimated Expenditures

Transfer to General Fund	\$	78,000	
Transfer to Parks		347,400	
Transfer to Expo Center - Debt Service		256,000	
Convention/Visitors Bureau		1,891,100	
Parks Promotion		-	
Fairgrounds Capital Improvements		169,000	
Total Estimated Expenditures		2,741,500	\$ <u>2,741,500</u>

Projected Restricted Fund Balance 2017	\$	233,105
Restricted per County Ordinance for Fairgrounds Improvements and Parks Promotion		233,105

**County of Kalamazoo  
Brownfield Redevelopment Authority (Fund 247)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2017**

Estimated Source of Funds

Previously Generated Funds	\$	9,000	
Service Fees		10,000	
Tax Incremental Revenue		422,100	
School Tax Incremental Revenue		303,100	
Total Estimated Funds		303,100	\$ 744,200

Estimated Expenditures

Direct Operating	\$	730,600	
Indirect		1,900	
Transfer to LSRRF		11,700	
Total Estimated Expenditures		11,700	\$ 744,200

Projected Restricted Fund Balance 2017	\$	189,697
Restricted per PA 381 of 1996 for Brownfield Activities		189,697

**County of Kalamazoo  
Register of Deeds Automation (Fund 256)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2017**

Estimated Source of Funds

Previously Generated Funds	\$	324,300	
Recording Fees		200,000	
Investment Income		-	
Total Estimated Funds		-	\$ 524,300

Estimated Expenditures

Salaries	\$	53,500	
Fringe		11,900	
Direct Operating		458,900	
Contingency Appropriation		-	
Total Estimated Expenditures		-	\$ 524,300

Projected Restricted Fund Balance 2017		\$ 546,986
Restricted per PA 698 of 2002		

**County of Kalamazoo  
911 Service Fund (Fund 261)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2017**

Estimated Source of Funds

State Grant Revenue	\$ 467,000	
911 Surcharge	1,173,300	
Total Estimated Funds	<u>1,173,300</u>	<u>\$ 1,640,300</u>

Estimated Expenditures

City of Kalamazoo	\$ 102,800	
City of Portage	86,400	
Charter Township of Kalamazoo	78,400	
New Equipment 911	34,000	
Non County Public Safety Answering Points	57,000	
Consolidated Dispatch Authority	1,073,000	
Reserve for Future Use	65,700	
Transfer to General Fund	143,000	
Total Estimated Expenditures	<u>1,430,300</u>	<u>\$ 1,640,300</u>

Projected Restricted Fund Balance 2017	\$ 819,833
Restricted per PA 379 of 2008	<u>819,833</u>

**County of Kalamazoo  
 Concealed Pistol Licensing (Fund 262)  
 Estimated Source of Funds and Estimated Expenditures  
 For the Year Ending December 31, 2017**

Estimated Source of Funds

Previously Generated Funds	\$	-	
General Operating Revenue		100,000	
Investment Income		-	
Total Estimated Funds		-	\$ 100,000

Estimated Expenditures

Salaries	\$	18,600	
Fringe		6,800	
Direct Operating		74,600	
Total Estimated Expenditures		74,600	\$ 100,000

Projected Restricted Fund Balance 2017	\$	45,672
Restricted per PA 3 of 2015		45,672

**County of Kalamazoo  
Local Correction Officers Training (Fund 263)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2017**

Estimated Source of Funds

PA 124 Booking Fees	\$	75,000	
Previously Generated Funds		-	
Total Estimated Funds		75,000	\$ 75,000

Estimated Expenditures

Correction Officers Training	\$	24,000	
Inmate Rehab Program		26,000	
Contingency Appropriation		25,000	
Total Estimated Expenditures		75,000	\$ 75,000

Projected Restricted Fund Balance 2017	\$	393,142
Restricted per PA 124 of 2003 for Inmate Programs and Correction Officer Training		393,142

**County of Kalamazoo  
Drug Law Enforcement (Fund 266)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2017**

Estimated Source of Funds

Forfeitures	\$ -	
Previously Generated Funds	70,300	
Total Estimated Funds	70,300	\$ 70,300

Estimated Expenditures

Sheriff:		
New Equipment	\$ 52,900	
Filing Fees	1,000	
Office of the Prosecuting Attorney:		
Employee Training	4,000	
Contingency Appropriation	12,400	
Total Estimated Expenditures	12,400	\$ 70,300

Projected Restricted Fund Balance 2017 \$ 12,461.00  
 Restricted per PA 135 of 1985 for Law Enforcement Pertaining to Controlled Substances

**County of Kalamazoo  
Law Library (Fund 269)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2017**

Estimated Source of Funds

Penal Fines	\$ 6,500	
Transfer from General Fund	58,600	
Total Estimated Funds	<u>65,100</u>	<u>\$ 65,100</u>

Estimated Expenditures

Kalamazoo Library Contract	\$ 65,100	
Total Estimated Expenditures	<u>65,100</u>	<u>\$ 65,100</u>

Projected Restricted Fund Balance 2017		\$ -
Restricted per PA 236 of 1961		<u>-</u>

**County of Kalamazoo  
Veterans' Trust (Fund 294)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2017**

Estimated Source of Funds

State Grants	<u>\$ 85,000</u>	
Total Estimated Funds		<u><u>\$ 85,000</u></u>

Estimated Expenditures

Direct Operating	<u>\$ 85,000</u>	
Total Estimated Expenditures		<u><u>\$ 85,000</u></u>

Projected Restricted Fund Balance 2017	<u>\$ -</u>
Restricted per PA 9 of 1946	

**County of Kalamazoo  
 General County Public Improvement (Fund 466)  
 Estimated Source of Funds and Estimated Expenditures  
 For the Year Ending December 31, 2017**

Estimated Source of Funds

Carryover	\$ 9,980,500	
Transfer from General Fund	3,889,500	
Investment Income	30,000	
Total Estimated Funds		\$ 13,900,000

Estimated Expenditures

Reserve for HCS-Alcott	\$ 12,800,000	
Reserve for Technology	1,100,000	
Total Estimated Expenditures		\$ 13,900,000

Projected Restricted Fund Balance 2017	\$ -
Board Restricted for Capital Projects	-

**County of Kalamazoo  
Tax Foreclosure (Fund 516)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2017**

Estimated Source of Funds

Foreclosure Fee Revenue	\$	597,500	
Interest Income		80,000	
Sales of Tax Property		163,600	
Total Estimated Funds		163,600	\$ 841,100

Estimated Expenditures

Foreclosure Expenditures	\$	532,700	
Reserved for Future Use		-	
Transfer to General Fund		58,400	
Transfer to Land Bank		250,000	
Total Estimated Expenditures		250,000	\$ 841,100

Projected Restricted Fund Balance 2017		\$ 2,548,423
Restricted per PA 206 of 1893 for the Management of Tax Foreclosed Properties		2,548,423

**County of Kalamazoo  
 Airport (Fund 581)  
 Estimated Source of Funds and Estimated Expenditures  
 For the Year Ending December 31, 2017**

Estimated Source of Funds

Operating Revenue	\$	4,219,800	
Non-Operating Revenue		566,100	
Carryover		2,780,600	
Total Estimated Funds		2,780,600	\$ 7,566,500

Estimated Expenditures

Salaries	\$	1,029,300	
Fringe		419,900	
Direct Operating		2,830,800	
Depreciation		3,077,000	
Debt Service		209,500	
Total Estimated Expenditures		209,500	\$ 7,566,500

Capital	\$	(207,000)	
Debt Service Principle	\$	(615,000)	

Projected Airport Working Capital		\$ 4,647,432
Approved by the Aeronautics Board on 8/11/16		

**County of Kalamazoo  
Delinquent Tax Revolving (Fund 620)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2017**

Estimated Source of Funds

Tax Collection Fees/Interest	\$ 1,625,000	
Interest Income	20,000	
Total Estimated Funds	<u>1,645,000</u>	<u>\$ 1,645,000</u>

Estimated Expenditures

Reserved for Future Use	\$ 145,000	
Transfer to General Fund	1,500,000	
Total Estimated Expenditures	<u>1,645,000</u>	<u>\$ 1,645,000</u>

Projected Restricted Fund Balance 2017	\$ 20,601,528
Restricted per PA 206 of 1893	<u>20,601,528</u>

**County of Kalamazoo  
Central Stores (Fund 633)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2017**

Estimated Source of Funds

Previously Generated Funds	\$	-	
Document Services		87,500	
Miscellaneous Charges		60,400	
Vehicle Services		561,800	
Mail Services		308,000	
Total Estimated Funds		308,000	\$ 1,017,700

Estimated Expenditures

Salaries	\$	80,300	
Fringe		29,300	
Direct Operating Document Services		87,500	
Direct Operating Misc. Charges		60,400	
Direct Operating Vehicle Services		479,100	
Direct Operating Mail Operations		281,100	
Total Estimated Expenditures		281,100	\$ 1,017,700

Projected Restricted Fund Balance 2017	\$	140,285
Internal Service Fund Restricted for Vehicle Maintenance, Document and Mail Services		140,285

**County of Kalamazoo  
 Drain Equipment Revolving (Fund 639)  
 Estimated Source of Funds and Estimated Expenditures  
 For the Year Ending December 31, 2017**

Estimated Source of Funds

Previously Generated Funds	\$ 400	
Total Estimated Funds		\$ 400

Estimated Expenditures

Contingency Appropriation	\$ 400	
Total Estimated Expenditures		\$ 400

Projected Restricted Fund Balance 2017	\$ -
Restricted per PA 40 of 1956	-

**County of Kalamazoo  
 Local Site Remediation Revolving Fund (Fund 643)  
 Estimated Source of Funds and Estimated Expenditures  
 For the Year Ending December 31, 2017**

Estimated Source of Funds

Transfer from BRA Fund	<u>\$ 11,700</u>	
Total Estimated Funds		<u><u>\$ 11,700</u></u>

Estimated Expenditures

Reserved for Future Use	<u>\$ 11,700</u>	
Total Estimated Expenditures		<u><u>\$ 11,700</u></u>

Projected Restricted Fund Balance 2017	<u>\$ 41,476</u>
Restricted per PA 381 of 1996	

**County of Kalamazoo  
Special Assessment Drains (Fund 801)  
Estimated Source of Funds and Estimated Expenditures  
For the Year Ending December 31, 2017**

Estimated Source of Funds

Previously Generated Funds	<u>\$ 935,000</u>	
Total Estimated Funds		<u><u>\$ 935,000</u></u>

Estimated Expenditures

Contingency Appropriation	<u>\$ 935,000</u>	
Total Estimated Expenditures		<u><u>\$ 935,000</u></u>

Projected Restricted Fund Balance 2017	<u><u>\$ -</u></u>
Restricted for Drainage District Expenditures	

**County of Kalamazoo**  
**Synopsis of Uncommitted Fund Balance**  
**As of December 31, 2017**

	Projected Balance	Board Discretion with Restriction	Board Direction without Restriction	Notes on Purpose
<b>Operating Funds</b>				
General Fund	\$ 19,361,309	\$ 19,361,309	\$ 1,811,600	Unassigned fund balance at 20% policy
Law Enforcement	309,936	309,936		Purposes limited to law enforcement activities
<b>Other Funds</b>				
Employee Benefits	7,909,478	2,811,900	2,811,900	Reimbursement of general fund for prior years indirect and retiree health and can be used for any purpose. Remaining balance limited to employee benefits for all operating and grant funded employees.
Budget Stabilization	2,500,000	-	-	
Technology	876,059	-	-	
Nazareth Facility	34,783	-	-	
Accommodation Tax	233,105	-	-	
Brownfield Redevelopment	189,697	-	-	
Register of Deeds Automation	546,986	-	-	
911 Service Fund	819,833	819,833	-	Purposes limited to dispatch and wireless emergency activities
Concealed Pistol Licensing	45,672	-	-	
Local Correction Officers Training	393,142	393,142	-	Purposes limited to Inmate Programs and Correction Officer Training
Drug Law Enforcement	12,461	-	-	Purpose limited to law enforcement activities.
Tax Foreclosure	2,548,423	700,000	-	No limits on purpose after transferred to general fund
Airport	4,647,432	-	-	
Delinquent Tax Revolving	20,601,528	5,242,480	5,242,480	No limits on purpose after transferred to general fund
Central Stores	140,285	-	-	
Local Site Remediation Revolving	41,476	-	-	
<b>TOTAL</b>	<b>\$ 61,211,605</b>	<b>\$ 29,638,600</b>	<b>\$ 9,865,980</b>	

All funds require an adopted budget by the Board of Commissioners in accordance with PA 2 of 1968 as amended.



## 2017 Supplemental Information



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# Supplemental Information Index

## Revenue Budgets and Revenue History

Historical Departmental Revenue Comparison .....	108-109
State Equalized & Taxable Value Growth.....	110
State of Michigan Funding.....	111

## Expenditure Budgets and Expenditure History

2017 Expenditure Analysis .....	112-115
2017 Salary Base, General Operations .....	116-117
Historical Departmental Expenditure Comparison.....	118-121
Debt Schedule Summary, 2017 Requirements & 2016 Actual.....	122

## Departmental Revenue and Expenditure Histories

Circuit Court Revenues & Expenditures .....	123
Annual Drug Court Budget .....	124
District Court Revenues & Expenditures .....	125
Court Appointed Attorneys .....	126

## Positions & Compensation

Authorized Operating Fund Positions .....	127-129
Law Enforcement Positions .....	130-131
Position/Expenditure Summary .....	132
Non-Union Salary Schedule .....	133
Non-Union Compensation & Benefit History.....	134-138
Consumers Price Index – Urban Wage Earners & Clerical Workers .....	139
Fringe Rate Calculation .....	140
Employee Benefits Analysis .....	141-142
Longevity Analysis .....	143

## Other

Delinquent Revolving Tax Fund 620-Working Capital .....	144
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## Historical Departmental Revenue Summary Comparison

General Fund	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Non-Dept. Revenue	\$ 12,545	\$ 1,159	\$ 470,708	\$ 3,206	\$ 3,206
Tax Revenue	38,744,024	38,388,816	36,743,644	36,679,646	37,589,182
State Court Fund	1,442,926	1,301,184	1,268,712	1,226,513	1,233,092
Alcohol Tax	1,486,559	1,449,683	1,471,727	1,500,245	1,852,291
Cigarette Tax	82,032	59,412	39,393	16,146	13,243
State Shared Revenue	-	-	-	4,793,844	3,959,286
Revenue Sharing Reserve	4,958,751	5,176,936	5,161,405	3,735,646	-
Circuit Court Administration	-	-	741,774	707,313	710,945
Circuit Court Trial Division	949,529	800,906	182,896	182,476	182,916
Circuit Court Family Division	454,589	444,681	343,170	342,617	342,836
District Court	4,924,655	4,500,723	4,394,940	4,049,737	4,163,305
Friend of the Court	2,124,591	2,271,458	176,938	429,458	423,608
Probate Court	227,007	220,904	215,673	219,457	222,191
Family Counseling	26,580	24,835	25,215	25,155	25,215
Elections	285,270	183,865	54,059	192,768	150,734
Clerk/Register	1,795,675	1,707,126	1,660,088	1,666,368	2,060,424
Resource Development	-	-	9,500	-	2,600
Finance	97,810	72,567	95,344	88,305	80,468
Central Service Cost Recovery	1,083,648	1,206,357	990,657	872,419	811,744
Equalization	2,100	1,500	1,500	1,000	3,200
Human Resources	26	-	94	-	-
Prosecuting Attorney	203,060	240,335	250,971	250,054	285,210
Treasurer	2,610,334	2,370,240	2,292,332	2,906,664	2,525,481
Drain Commissioner	4,513	(27,061)	1,819	1,044	5,826
Soil Erosion & Sedimentation Ctl	30,347	22,714	22,130	21,754	28,029
Sheriff	2,936,314	2,864,250	2,705,614	3,096,937	2,988,290
Animal Services & Enforcement	538,808	531,370	547,283	561,943	547,251
Emergency Management	47,404	50,085	98,432	55,038	57,917
GCPI	-	-	128,102	380,244	-
HCS Administration	29	21,004	3,567	79	175
Veterans Affairs	21,176	17,307	13,682	14,637	14,231
Medical Examiner	11,010	14,380	11,040	14,220	15,117
Child Care Probate	-	123,383	-	-	-
MSU Extension	16,000	16,000	16,000	16,000	23,693
Planning	11,489	865	6,549	7,625	9,166
Strategic Issues	-	-	14,500	-	-
<b>General Fund</b>	<b>\$ 65,128,801</b>	<b>\$ 64,056,984</b>	<b>\$ 60,159,458</b>	<b>\$ 64,058,558</b>	<b>\$ 60,330,872</b>
<b>Law Enforcement Fund</b>	<b>11,569,823</b>	<b>12,029,019</b>	<b>12,019,936</b>	<b>11,719,320</b>	<b>11,514,116</b>
<b>Information Systems</b>	<b>83,310</b>	<b>59,986</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Parks</b>	<b>876,843</b>	<b>1,017,753</b>	<b>1,182,088</b>	<b>1,184,459</b>	<b>1,319,367</b>
<b>Friend of the Court</b>	<b>363,703</b>	<b>371,805</b>	<b>2,267,119</b>	<b>2,016,126</b>	<b>2,165,088</b>
<b>Health</b>	<b>3,815,981</b>	<b>4,168,124</b>	<b>3,928,126</b>	<b>4,049,638</b>	<b>3,290,039</b>
<b>Child Care</b>	<b>3,463,388</b>	<b>3,684,429</b>	<b>3,506,278</b>	<b>3,494,973</b>	<b>3,682,396</b>
<b>Grand Total</b>	<b>\$ 85,301,849</b>	<b>\$ 85,388,100</b>	<b>\$ 83,063,005</b>	<b>\$ 86,523,074</b>	<b>\$ 82,301,878</b>

## Historical Departmental Revenue Summary Comparison

2013 Actual	2014 Actual	2015 Actual	2016 Adj Budget	2017 Budget	Increase (Decrease)
\$ 29,856	\$ 131,470	\$ (45,092)	\$ 290,500	\$ -	\$ (290,500)
36,345,116	36,845,507	37,737,816	39,025,000	39,325,000	300,000
1,253,579	1,201,457	1,444,256	1,182,000	1,569,400	387,400
2,124,658	2,415,533	2,522,476	1,308,800	1,315,900	7,100
9,963	-	-	-	-	-
4,018,028	4,472,082	5,179,740	5,188,800	5,239,500	50,700
-	-	-	-	-	-
674,458	655,413	693,288	692,800	711,900	19,100
183,361	175,561	178,119	183,000	183,000	-
343,619	343,618	325,675	343,000	343,000	-
3,878,537	3,402,179	3,364,340	4,244,000	4,244,000	-
391,549	417,845	403,020	425,000	418,000	(7,000)
157,883	234,023	221,565	209,500	206,500	(3,000)
26,055	24,675	28,635	25,000	25,400	400
173,418	216,862	241,841	105,000	52,100	(52,900)
2,140,134	2,051,462	2,168,690	2,181,100	2,300,000	118,900
-	-	-	-	-	-
125,442	122,766	132,802	138,900	95,600	(43,300)
620,050	845,375	871,183	674,600	705,000	30,400
2,134	1,000	1,500	-	-	-
-	-	3,000	100	-	(100)
281,441	251,049	310,801	239,800	269,200	29,400
2,432,257	9,050,330	2,473,071	3,313,900	2,834,000	(479,900)
4,495	1,250	1,000	1,600	1,600	-
30,285	24,107	34,158	30,300	30,300	-
3,058,757	2,907,512	3,105,895	2,828,800	3,031,500	202,700
586,416	575,881	631,580	576,200	587,200	11,000
64,124	51,659	32,658	34,600	37,000	2,400
-	-	46,082	-	-	-
(8)	600	12,687	3,000	2,700	(300)
12,458	10,383	9,050	10,900	9,800	(1,100)
17,721	18,128	18,183	17,000	18,000	1,000
-	-	-	-	-	-
14,200	14,200	14,500	14,500	14,500	-
5,056	14,197	1,848	6,000	2,000	(4,000)
20,000	-	-	-	-	-
<b>\$ 59,025,042</b>	<b>\$ 66,476,124</b>	<b>\$ 62,164,366</b>	<b>\$ 63,293,700</b>	<b>\$ 63,572,100</b>	<b>\$ 278,400</b>
11,214,895	11,437,809	11,353,653	11,879,000	12,429,000	550,000
-	-	-	-	-	-
1,577,900	1,358,225	1,513,026	1,647,700	1,695,200	47,500
2,181,749	2,181,434	2,387,530	2,210,700	2,265,500	54,800
3,366,195	3,511,643	3,462,721	3,356,800	2,745,100	(611,700)
3,722,760	3,614,564	4,940,905	5,000,800	5,041,600	40,800
<b>\$ 81,088,541</b>	<b>\$ 88,579,799</b>	<b>\$ 85,822,201</b>	<b>\$ 87,388,700</b>	<b>\$ 87,748,500</b>	<b>\$ 359,800</b>

**KALAMAZOO COUNTY  
SEV & TAXABLE  
VALUE GROWTH 1960 - 2016**

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>
			2015	\$9,003,063,118	4.30%
				<b>8,170,869,806</b>	2.65% <b>C</b>
			2016	\$9,133,331,273	1.45%
				<b>8,026,807,891</b>	-1.76% <b>C</b>

A INVENTORY EXEMPT  
B ASSESSMENT FREEZE  
C TAXABLE VALUE

## State of Michigan Funding

Year	State Shared Revenue*	Cigarette Tax	Alcohol Tax	Court Financing	IV-D Reimb.	Township Liquor Lic.	Sheriff Training	Health Cost Sharing	Child Care-Net	Total
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%	-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%	-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%	-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%	-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%	-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%	-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	4,472,082	-	2,415,533	1,201,457	1,769,865	14,786	11,228	1,193,359	3,252,905	14,331,214
% change	11.3%	0.0%	13.7%	-4.2%	-1.0%	6.1%	-61.7%	5.6%	-3.0%	4.5%
2015	5,179,740	-	2,522,476	1,444,256	1,904,595	14,136	-	1,158,199	4,428,977	16,652,379
% change	28.9%	0.0%	18.7%	15.2%	6.5%	1.5%	-100.0%	2.5%	32.1%	21.4%
2016**	5,188,800	-	1,308,800	1,182,000	1,800,900	12,000	-	1,173,165	4,548,000	15,213,665
% change	0.2%	0.0%	-50.2%	-21.8%	-5.9%	-14.4%	0.0%	1.3%	3.7%	-10.0%
2017**	5,239,500	-	1,315,900	1,569,400	1,802,400	12,000	-	1,244,900	4,548,000	15,732,100
% change	1.0%	0.0%	0.5%	32.8%	0.1%	0.0%	0.0%	6.1%	0.0%	3.4%

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

\*\* Budget

## 2017 Expenditure Budget Analysis

	2015 Actual	2016 Adjusted Budget	2017				Proposed Budget
			Salary Adjustment	Fringe Adjustment	Direct Operating Adjustment	Other Adjustment	
<b>General Fund</b>							
Board of Commissioners	\$ 224,130	\$ 207,300	\$ 2,800	\$ 200	\$ -	\$ -	\$ 210,300
County Administration	352,939	564,900	7,400	2,600	-	-	574,900
Legal Services	220,210	230,000	31,600	11,500	-	-	273,100
Circuit Court Administration	5,205,775	5,109,100	68,300	24,900	122,500	-	5,324,800
Circuit Court Trial Division	427,996	443,100	5,900	2,200	-	-	451,200
Circuit Court Family Division	850,473	851,900	8,500	3,000	-	-	863,400
District Court	4,344,822	4,768,800	(122,600)	(44,800)	-	-	4,601,400
Jury Board	3,108	3,300	-	-	-	-	3,300
Probate Court	938,917	949,100	9,600	8,200	-	-	966,900
Adult Probation	34,319	50,700	-	-	-	-	50,700
Elections	338,790	500,500	200	100	(226,900)	-	273,900
Clerk/Register	678,406	678,600	22,400	8,200	1,800	-	711,000
Finance	1,289,005	1,338,300	(38,600)	(16,700)	8,000	-	1,291,000
Equalization	400,805	424,200	36,800	13,400	-	-	474,400
Human Resources	604,399	621,700	46,300	16,800	(3,100)	12,200	693,900
Information Systems	946,696	1,029,800	27,600	10,100	-	-	1,067,500
Prosecuting Attorney	1,978,653	2,481,300	44,100	16,100	-	-	2,541,500
Treasurer	1,108,175	1,039,300	16,900	6,100	1,800	-	1,064,100
Buildings & Grounds	2,342,216	2,597,600	87,600	32,000	-	-	2,717,200
Utilities	986,322	1,421,100	-	-	(45,300)	-	1,375,800
Security	522,580	573,200	3,000	1,700	-	-	577,900
Drain Commissioner	235,643	305,700	6,800	2,500	(2,000)	-	313,000
Soil Erosion & Sedimentation Control	88,395	88,400	900	300	-	-	89,600
Sheriff - Administration/Support	2,004,026	2,683,600	9,300	(600)	-	-	2,692,300
Sheriff - Jail	6,802,576	7,627,600	(5,600)	(3,100)	(314,500)	-	7,304,400
Sheriff - Field Operations	6,160,440	6,362,400	233,300	126,200	22,000	-	6,743,900
Animal Services & Enforcement	589,999	642,500	13,900	5,100	-	-	661,500
Emergency Management	153,878	218,000	2,400	1,300	-	-	221,700
Capital Improvements	7,145,145	4,789,200	-	-	-	51,300	4,840,500
At Large Drains	17,233	13,200	-	-	-	8,600	21,800
HCS Administration	1,109,213	1,113,500	36,200	13,200	8,400	-	1,171,300
Veterans Affairs	105,288	152,400	12,400	4,600	3,400	-	172,800
Medical Examiner	507,537	518,800	-	-	11,700	-	530,500
Community Mental Health	2,879,238	2,272,400	-	-	3,500	-	2,275,900
Social Services	9,302	*	-	-	-	-	-

\*This activity was moved to Circuit Court

## 2017 Expenditure Budget Analysis

	2015 Actual	2016 Adjusted Budget	2017				Proposed Budget
			Salary Adjustment	Fringe Adjustment	Direct Operating Adjustment	Other Adjustment	
<b>General Fund (Continued)</b>							
Services for Seniors	\$ 483,189	\$ 525,000	\$ -	\$ -	\$ -	\$ -	\$ 525,000
Veterans Burial	74,346	109,000	-	-	(69,000)	-	40,000
Soldiers & Sailors	14,941	14,000	-	-	21,000	-	35,000
Public Housing	125,000	125,000	-	-	-	-	125,000
MSU Extension	287,631	293,300	3,200	1,200	3,300	-	301,000
Law Library	56,998	58,000	-	-	600	-	58,600
Planning	179,099	254,900	8,500	3,100	(30,000)	-	236,500
Economic Development	75,000	75,000	-	-	-	-	75,000
Strategic Issues	10,000	70,000	-	-	-	-	70,000
Contingencies	-	100,500	-	-	-	-	100,500
Reserves	-	-	-	-	-	-	-
Restricted Reserve	-	1,115,200	(172,600)	(53,200)	-	-	889,400
Insurance	450,162	466,200	-	-	28,800	(12,200)	482,800
	<b>\$ 53,363,016</b>	<b>\$ 55,877,600</b>	<b>\$ 406,500</b>	<b>\$ 196,200</b>	<b>\$ (454,000)</b>	<b>\$ 59,900</b>	<b>\$ 56,086,200</b>
<b>Law Enforcement Fund</b>							
Circuit Court Trial Division	\$ 507,956	\$ 527,600	\$ 12,000	\$ 4,400	\$ -	\$ -	\$ 544,000
Circuit Court Family Division	681,382	687,500	37,600	13,700	14,200	-	753,000
District Court	892,964	865,500	210,300	76,700	-	-	1,152,500
Friend of the Court	20,000	20,000	-	-	-	-	20,000
Prosecuting Attorney	2,050,518	1,774,600	120,400	34,800	-	-	1,929,800
Community Corrections	4,300	11,000	-	-	-	-	11,000
Sheriff - Administration/Support	323,024	221,400	(54,100)	(29,200)	7,900	-	146,000
Sheriff - Jail	4,810,781	4,931,100	72,700	39,300	(7,000)	-	5,036,100
Sheriff - Field Operations	2,125,005	1,970,900	(2,800)	(1,500)	(900)	-	1,965,700
Animal Services & Enforcement	338,026	330,100	7,800	2,900	-	-	340,800
Capital Improvements	298,283	273,600	-	-	-	-	273,600
Contingency	-	50,000	-	-	-	-	50,000
Reserves	-	-	-	-	-	-	-
Restricted Reserve	-	215,700	(17,300)	8,100	-	-	206,500
	<b>\$ 12,052,238</b>	<b>\$ 11,879,000</b>	<b>\$ 386,600</b>	<b>\$ 149,200</b>	<b>\$ 14,200</b>	<b>\$ -</b>	<b>\$ 12,429,000</b>

## 2017 Expenditure Budget Analysis

	2015 Actual	2016 Adjusted Budget	2017				Proposed Budget
			Salary Adjustment	Fringe Adjustment	Direct Operating Adjustment	Other Adjustment	
<b>Parks Fund</b>							
Administration/Support	\$ 482,439	\$ 526,000	\$ 7,400	\$ 2,800	\$ 14,500	\$ -	\$ 550,700
Markin Glen Park	107,791	126,300	2,200	800	-	-	129,300
Scotts Mill Park	11,415	14,000	-	-	-	-	14,000
Cold Brook Park	105,918	114,300	1,000	400	500	-	116,200
Prairie View Park	93,046	95,100	1,800	600	(700)	-	96,800
River Oaks Park	126,694	137,000	1,300	500	6,900	-	145,700
Fairgrounds	308,488	299,400	(900)	(300)	3,200	-	301,400
KRV Trail	41,855	57,800	200	100	(400)	-	57,700
KRV Trailway Programming	77,880	92,300	-	-	(8,200)	-	84,100
County Fair	157,499	185,500	1,800	200	(7,300)	-	180,200
Restricted Reserve	-	-	14,900	4,200	-	-	19,100
	<u>\$ 1,513,026</u>	<u>\$ 1,647,700</u>	<u>\$ 29,700</u>	<u>\$ 9,300</u>	<u>\$ 8,500</u>	<u>\$ -</u>	<u>\$ 1,695,200</u>
<b>Friend of the Court Fund</b>							
	<u>\$ 3,245,163</u>	<u>\$ 3,240,600</u>	<u>\$ 64,400</u>	<u>\$ 23,500</u>	<u>\$ 18,800</u>	<u>\$ -</u>	<u>\$ 3,347,300</u>
<b>Health Fund</b>							
Administration	\$ 278,117	\$ 309,700	\$ 37,500	\$ 10,100	\$ 15,100	\$ -	\$ 372,400
Health Education	11,605	-	-	-	-	-	-
Oral Health Program	1,061,048	1,125,800	(604,800)	(204,300)	(316,700)	-	-
Laboratory	337,662	351,600	2,200	800	28,200	-	382,800
Vision and Hearing	153,242	155,200	-	-	100	-	155,300
Household Hazardous Waste	409,941	413,200	9,300	(2,400)	35,000	-	455,100
Clinical Services Administration	348,733	359,800	10,700	3,900	3,000	-	377,400
Maternal & Child Health Administration	101,574	110,500	35,000	12,800	5,000	-	163,300
Community Services Administration	185,438	251,400	(17,300)	(6,300)	(2,300)	-	225,500
Immunization Clinic	319,551	343,400	(7,400)	(2,700)	2,900	-	336,200
Communicable Disease Surveillance	312,673	327,300	(15,000)	(5,500)	(1,800)	-	305,000
S.T.D.	363,708	425,000	27,100	15,200	64,100	-	531,400
HCAO	2,853	-	-	-	-	-	-
HIV Counseling & Testing	71,909	75,000	2,100	800	1,600	-	79,500
Environmental Administration	256,134	208,500	72,100	26,400	7,500	-	314,500
EH - Food Safety & Facilities Division	504,076	601,200	(59,000)	(21,400)	(3,900)	-	516,900
EH - Land, Water & Wastewater Division	374,715	413,000	19,100	7,000	(3,100)	-	436,000
	<u>\$ 5,092,980</u>	<u>\$ 5,470,600</u>	<u>\$ (488,400)</u>	<u>\$ (165,600)</u>	<u>\$ (165,300)</u>	<u>\$ -</u>	<u>\$ 4,651,300</u>

## 2017 Expenditure Budget Analysis

	2015 Actual	2016 Adjusted Budget	2017				Proposed Budget
			Salary Adjustment	Fringe Adjustment	Direct Operating Adjustment	Other Adjustment	
<b>Child Care Fund</b>							
Juvenile Home	\$ 3,664,025	\$ 3,798,400	\$ 161,000	\$ 36,600	\$ (29,300)	\$ -	\$ 3,966,700
In-Home Care	818,974	763,000	8,300	3,000	600	-	774,900
Foster Home	932,446	1,271,600	-	-	(121,600)	-	1,150,000
Intensive Learning	225,003	226,300	(2,300)	(800)	-	-	223,200
Kalamazoo Empowering Youth to Excel	72,736	356,300	(500)	(200)	(30,900)	-	324,700
Juvenile Drug Court	160,222	183,200	11,400	4,200	(1,700)	-	197,100
Restitution/Community Service	144,474	140,500	10,800	3,900	(300)	-	154,900
Intake Assessment & Evaluation	265,554	274,600	21,200	7,700	(2,000)	-	301,500
CASA	79,931	81,800	1,300	500	(1,600)	-	82,000
C-Waivers In Home Care	-	20,000	-	-	-	-	20,000
Family Dependency Treatment Court	60,396	118,500	(19,800)	(7,200)	-	-	91,500
MIDHS	2,257,046	2,039,000	-	-	214,000	-	2,253,000
	<b>\$ 8,680,808</b>	<b>\$ 9,273,200</b>	<b>\$ 191,400</b>	<b>\$ 47,700</b>	<b>\$ 27,200</b>	<b>\$ -</b>	<b>\$ 9,539,500</b>
<b>Grand Total</b>	<b>\$ 83,947,232</b>	<b>\$ 87,388,700</b>	<b>\$ 590,200</b>	<b>\$ 260,300</b>	<b>\$ (550,600)</b>	<b>\$ 59,900</b>	<b>\$ 87,748,500</b>

## 2017 Salary Base Only General Operations

	Positions	12/31/2016 Base	2017 Steps	% of Base	Estimated 2017 Cost
<b>Unions</b>					
Sheriff's Command	12.0000	\$ 1,074,195	\$ -	0.00%	\$ 1,074,195
F.O.P.	199.0000	11,401,229	82,426	0.72%	11,483,655
AFSCME - Juvenile Home - Maintenance, Parks, Animal Control	37.0000	1,218,110	20,496	1.68%	1,238,607
UAW - Juvenile Court/Home	50.8000	1,570,425	14,727	0.94%	1,585,152
	27.5000	1,417,062	12,363	0.87%	1,429,425
	<u>326.3000</u>	<u>16,681,022</u>	<u>130,013</u>	<u>0.78%</u>	<u>16,811,034</u>
<b>Non Union</b>	397.5125	20,387,962	237,088	1.16%	20,625,051
<b>Elected</b>					
Judicial	14.0000	922,721	-	-	922,721
Board of Commissioners	11.0000	142,028	-	-	142,028
Other Elected	5.0000	542,610	21,861	4.03%	564,470
	<u>30.0000</u>	<u>1,607,359</u>	<u>21,861</u>	<u>4.03%</u>	<u>1,629,219</u>
Total Elected	<u>30.0000</u>	<u>1,607,359</u>	<u>21,861</u>	<u>1.36%</u>	<u>1,629,219</u>
Total Non Union	<u>397.5125</u>	<u>20,387,962</u>	<u>237,088</u>	<u>1.16%</u>	<u>20,625,051</u>
Total Union	<u>326.3000</u>	<u>16,681,022</u>	<u>130,013</u>	<u>0.78%</u>	<u>16,811,034</u>
Total	<u>753.8125</u>	<u>\$ 38,676,343</u>	<u>\$ 388,962</u>	<u>1.01%</u>	<u>\$ 39,065,304</u>

## 2017 Salary Base Only General Operations

(Continued)

### Others

Election Workers	\$	7,500	
B&G - Temporary		17,000	
B&G - Overtime		74,700	
Security - Overtime		20,000	
Security - Temporary		153,900	
Sheriff, Overtime - General Fund		1,500	
Sheriff, Overtime - Command		8,500	
Sheriff, FOP Overtime - General Fund		713,000	
Sheriff - Temporary		13,500	
Animal Services - Overtime		3,000	
Sheriff, Command Overtime - Law Enforcement		2,000	
Sheriff, FOP Overtime - Law Enforcement		357,000	
Animal Control, Overtime - Law Enforcement		24,000	
Parks - Overtime		24,800	
Parks - Temporary		236,900	
Health Admin - Temporary		12,800	
Health HHW - Temporary		10,500	
Child Care - Overtime		153,300	
Child Care - Temporary		193,000	2,026,900
Total Salary Costs			41,092,204
Plus Salary Reserves			763,400
Plus (Minus) Rounding			196
Total Salaries			41,855,800
Fringe Benefits			17,436,300
Grand Total			\$ 59,292,100

## Historical Departmental Expenditure Summary Comparison

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
<b>General Fund</b>					
Board of Commissioners	\$ 284,345	\$ 290,126	\$ 285,405	\$ 286,004	\$ 276,137
County Administration	414,025	473,052	489,839	498,914	503,906
Legal Services	164,026	175,404	179,754	186,535	193,643
Circuit Court Administration	4,538,616	4,944,693	5,227,159	5,075,507	5,205,855
Circuit Court Trial Division	454,668	450,323	455,505	448,926	445,633
Circuit Court Family Division	842,735	841,698	842,349	856,527	859,324
District Court	4,942,988	5,069,560	4,981,776	5,018,073	4,857,185
Jury Board	2,517	3,249	3,177	3,096	3,096
Probate Court	875,952	868,838	866,876	888,239	908,032
Adult Probation	52,241	41,913	49,140	43,245	43,664
Elections	477,370	191,726	465,078	205,285	407,549
County Clerk/Register of Deeds	583,955	622,647	600,188	611,544	587,113
Resource Development	106,626	108,072	117,281	110,110	61,262
Finance	935,129	1,050,007	972,748	1,008,975	1,077,889
Equalization	375,246	404,255	415,117	410,132	411,114
Human Resources	920,173	844,810	688,278	588,083	618,306
Information Systems	-	-	921,539	931,831	882,146
Prosecuting Attorney	2,333,056	2,306,852	2,454,822	2,467,009	2,540,664
Purchasing	115,876	117,491	116,032	136,080	99,965
Treasurer	623,952	658,469	606,471	647,712	716,284
Buildings & Grounds	2,181,276	2,169,506	2,177,354	2,239,751	2,191,953
Utilities	933,291	1,059,193	1,042,839	948,314	825,905
Security	552,088	611,371	546,156	548,961	652,106
Drain Commissioner	162,228	211,972	222,170	234,760	233,776
Soil Erosion & Sedimentation Ctrl	73,509	76,313	77,933	80,153	78,235
Sheriff - Administration/Support	14,993,144	15,751,967	15,671,269	2,348,133	2,478,663
Sheriff - Jail	-	-	-	6,629,104	6,672,304
Sheriff - Field Services	-	-	-	6,154,153	5,908,695
Animal Services & Enforcement	517,221	544,283	526,386	526,530	547,891
Emergency Management	226,380	233,846	226,566	240,112	228,278
Debt Service	374,717	376,408	-	-	-
At Large Drains	48,180	34,333	28,726	24,239	23,735
Capital	4,822,381	5,489,195	6,497,533	10,158,994	11,871,123
HCS Administration	1,055,371	1,154,471	1,165,980	1,048,044	961,130
Veterans Affairs	131,835	133,938	138,764	147,590	147,356
Medical Examiner	371,532	423,867	471,513	500,100	504,942
Community Mental Health	2,293,679	2,275,241	2,353,863	2,368,122	2,544,145
Social Services	631,100	631,100	631,100	631,100	631,100
Services for Seniors	100,000	94,900	100,000	169,927	200,000
Veterans Burial	67,500	96,000	104,400	107,248	117,600
Soldiers & Sailors	9,405	9,303	7,848	7,355	6,699
Public Housing	271,000	100,000	-	-	250,000
MSU Extension	304,514	323,498	307,100	292,854	300,457
Law Library	42,172	43,815	43,131	42,280	42,628
Planning	120,585	110,699	114,834	148,792	149,484
Economic Development	425,000	86,300	175,000	200,000	75,000
Strategic Issues	113,567	16,500	39,619	9,107	27,227

## Historical Departmental Expenditure Summary Comparison

2013 Actual	2014 Actual	2015 Actual	2016 Adj Budget	2017 Budget	Increase (Decrease)
\$ 207,839	\$ 198,464	\$ 224,130	\$ 207,300	\$ 210,300	\$ 3,000
511,399	627,826	352,939	564,900	574,900	10,000
195,797	206,439	220,210	230,000	273,100	43,100
5,143,021	6,040,261	5,205,775	5,109,100	5,324,800	215,700
450,218	412,957	427,996	443,100	451,200	8,100
861,938	784,976	850,473	851,900	863,400	11,500
4,868,861	4,742,953	4,344,822	4,768,800	4,601,400	(167,400)
3,174	3,157	3,108	3,300	3,300	-
781,806	903,767	938,917	949,100	966,900	17,800
42,658	46,166	34,319	50,700	50,700	-
180,808	405,040	338,790	500,500	273,900	(226,600)
628,293	637,740	678,406	678,600	711,000	32,400
57,566	50,830	-	-	-	-
1,240,603	1,250,397	1,289,005	1,338,300	1,291,000	(47,300)
425,545	375,803	400,805	424,200	474,400	50,200
596,918	610,604	604,399	621,700	693,900	72,200
809,479	868,787	946,696	1,029,800	1,067,500	37,700
2,365,330	2,369,298	1,978,653	2,481,300	2,541,500	60,200
-	-	-	-	-	-
725,182	990,042	1,108,175	1,039,300	1,064,100	24,800
2,251,570	2,279,647	2,342,216	2,597,600	2,717,200	119,600
1,007,186	1,030,806	986,322	1,421,100	1,375,800	(45,300)
520,836	512,164	522,580	573,200	577,900	4,700
242,283	248,027	235,643	305,700	313,000	7,300
82,869	83,093	88,395	88,400	89,600	1,200
2,274,951	2,730,127	2,004,026	2,683,600	2,692,300	8,700
7,263,019	7,551,715	6,802,576	7,627,600	7,304,400	(323,200)
5,674,063	5,926,790	6,160,440	6,362,400	6,743,900	381,500
540,305	599,671	589,999	642,500	661,500	19,000
203,676	153,281	153,878	218,000	221,700	3,700
-	-	-	-	-	-
8,648	11,993	17,233	13,200	21,800	8,600
4,828,841	8,604,271	7,145,145	4,789,200	4,840,500	51,300
1,002,541	1,010,365	1,109,213	1,113,500	1,171,300	57,800
148,862	112,460	105,288	152,400	172,800	20,400
520,178	515,219	507,537	518,800	530,500	11,700
2,680,329	2,825,767	2,879,238	2,272,400	2,275,900	3,500
631,100	567,072	9,302	-	-	-
200,000	220,649	483,189	525,000	525,000	-
114,242	89,742	74,346	109,000	40,000	(69,000)
13,733	14,341	14,941	14,000	35,000	21,000
-	193,727	125,000	125,000	125,000	-
297,682	289,458	287,631	293,300	301,000	7,700
42,193	56,000	56,998	58,000	58,600	600
147,380	154,173	179,099	254,900	236,500	(18,400)
479,391	195,609	75,000	75,000	75,000	-
268,928	14,439	10,000	70,000	70,000	-

## Historical Departmental Expenditure Summary Comparison

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
<b>General Fund (Continued)</b>					
Contingencies	-	-	125,000	3,500	-
Reserves	-	-	-	-	243,343
Restricted Reserve	2,575,000	-	-	-	-
Insurance	368,273	979,482	1,034,604	490,903	77,420
<b>General Fund</b>	<u>\$ 52,808,444</u>	<u>\$ 52,500,686</u>	<u>\$ 54,568,222</u>	<u>\$ 56,721,953</u>	<u>\$ 58,689,962</u>
<b>Law Enforcement Fund</b>	\$ 11,658,270	\$ 12,658,599	\$ 12,469,434	\$ 11,151,686	\$ 11,640,586
<b>Information Systems</b>	\$ 948,255	\$ 901,220	\$ -	\$ -	\$ -
<b>Parks</b>	\$ 1,154,692	\$ 1,319,094	\$ 1,440,046	\$ 1,414,419	\$ 1,481,269
<b>Friend of the Court</b>	\$ 2,880,353	\$ 2,981,881	\$ 2,996,714	\$ 2,982,695	\$ 2,982,385
<b>Health</b>	\$ 5,672,538	\$ 5,497,315	\$ 5,774,119	\$ 5,665,266	\$ 5,251,283
<b>Child Care</b>	\$ 6,685,497	\$ 6,943,724	\$ 6,598,294	\$ 6,169,271	\$ 6,678,942
<b>Grand Total</b>	<u><u>\$ 81,808,049</u></u>	<u><u>\$ 82,802,519</u></u>	<u><u>\$ 83,846,829</u></u>	<u><u>\$ 84,105,290</u></u>	<u><u>\$ 86,724,427</u></u>

## Historical Departmental Expenditure Summary Comparison

2013 Actual	2014 Actual	2015 Actual	2016 Adj Budget	2017 Budget	Increase (Decrease)
-	-	-	100,500	100,500	-
101,661	-	-	-	-	-
-	-	-	1,115,200	889,400	(225,800)
834,261	224,905	450,162	466,200	482,800	16,600
\$ 52,477,163	\$ 57,741,018	\$ 53,363,016	\$ 55,877,600	\$ 56,086,200	\$ 208,600
\$ 11,724,003	\$ 10,369,332	\$ 12,052,238	\$ 11,879,000	\$ 12,429,000	\$ 550,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,761,341	\$ 1,494,274	\$ 1,513,026	\$ 1,647,700	\$ 1,695,200	\$ 47,500
\$ 3,097,253	\$ 3,118,919	\$ 3,245,163	\$ 3,240,600	\$ 3,347,300	\$ 106,700
\$ 5,110,682	\$ 5,172,727	\$ 5,092,980	\$ 5,470,600	\$ 4,651,300	\$ (819,300)
\$ 6,618,904	\$ 6,229,553	\$ 8,680,808	\$ 9,273,200	\$ 9,539,500	\$ 266,300
\$ 80,789,346	\$ 84,125,823	\$ 83,947,231	\$ 87,388,700	\$ 87,748,500	\$ 359,800

## Debt Schedule Summary

Description	Funding Source	Interest Rate	Expiration	December 31, 2016			2017 Requirements		
				Principal Balance	Interest Balance	Total	Principal	Interest	Total
<b>County Direct Debt</b>									
Juvenile Home Construction 2007	Building Authority	4.000%	4/1/2032	23,250,000	9,573,406	32,823,406	950,000	1,020,813	1,970,813
Expo Center Improvements 2011	Building Authority	3.200%	4/1/2026	2,080,000	354,676	2,434,676	190,000	65,939	255,939
Airport 2012	Building Authority	2.433%	5/1/2028	5,150,000	812,350	5,962,350	615,000	173,075	788,075
	Sub-total County Direct Debt			30,480,000	10,740,432	41,220,432	1,755,000	1,259,827	3,014,827
<b>Other County Debt</b>									
Climax Water 1982	Climax Village	5.000%	5/1/2020	40,000	4,000	44,000	10,000	1,750	11,750
Cooper 2012	Cooper Township	1.960%	5/1/2021	675,000	33,075	708,075	135,000	11,907	146,907
Village of Augusta 2005	Village of Augusta	2.125%	4/1/2025	385,000	37,881	422,881	40,000	7,757	47,757
Townline Drain 2008	Townline Drain District	4.450%	3/1/2018	100,000	4,525	104,525	50,000	3,388	53,388
Indian/Pickeral Lakes Refunding 2010	Brady/Pavilion Twps.	4.000%	12/31/2017	260,000	10,400	270,400	260,000	10,400	270,400
CMH Capital Improvements Bond 2015	CMH	3.000%	5/1/2034	5,000,000	1,631,813	6,631,813	100,000	149,500	249,500
2015 Eliza Street, Schoolcraft Project	Brownfield Redevelopm	1.500%	9/14/2030	150,000	12,651	162,651	0	0	0
Lexington Green Drain 2016	Lexington Green Drain C	1.380%	5/3/2017	100,000	1,380	101,380	100,000	1,380	101,380
	Sub-total Other County Debt			6,710,000	1,735,725	8,445,725	695,000	186,082	881,082
	<b>Total County Debt</b>			<b>37,190,000</b>	<b>12,476,157</b>	<b>49,666,157</b>	<b>2,450,000</b>	<b>1,445,908</b>	<b>3,895,908</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

## Circuit Court Revenues and Expenditures

Fund No.	Activity No.	Fund Name	Activity Name	2014 Actual	2015 Actual	2016 Adjusted Budget	2017 Preliminary Budget	Change 2017-2016
<b>Revenues</b>								
101	132	General Fund	Circuit Court-Admin.	\$ 655,413	\$ 693,288	\$ 692,800	\$ 711,900	\$ 19,100
101	134	General Fund	Circuit Court-Trial Div.	175,561	178,119	183,000	183,000	-
101	135	General Fund	Circuit Court-Family Div.	343,618	325,675	343,000	343,000	-
101	141	General Fund	Friend of the Court	417,845	403,020	425,000	418,000	(7,000)
101	166	General Fund	Family Counseling	24,675	28,635	25,000	25,400	400
215	000	F.O.C. Fund	F.O.C. Fund	2,231,353	2,367,530	2,190,700	2,245,500	54,800
292	662	Child Care	Juvenile Home	3,432,564	8,680,808	5,055,800	4,841,600	(214,200)
<b>TOTAL</b>				<b>7,281,029</b>	<b>12,677,074</b>	<b>8,915,300</b>	<b>8,768,400</b>	<b>(146,900)</b>
<b>Expenditures</b>								
101	132	General Fund	Circuit Court Admin.	\$ 6,040,261	\$ 5,205,775	\$ 5,109,100	\$ 5,324,800	\$ 215,700
101	134	General Fund	Circuit Court-Trial Div.	412,957	427,996	443,100	451,200	8,100
101	135	General Fund	Circuit Court-Family Div.	784,976	850,473	851,900	863,400	11,500
104	134	Law Enf. Fund	Circuit Court-Trial Div.	496,422	507,956	527,600	544,000	16,400
104	135	Law Enf. Fund	Circuit Court-Family Div.	827,566	681,382	687,500	753,000	65,500
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	3,118,919	3,245,163	3,240,600	3,347,300	106,700
292	662	Child Care	Juvenile Home	3,624,208	3,664,025	3,798,400	3,966,700	168,300
292	664	Child Care	In-Home Care	624,700	818,974	763,000	774,900	11,900
292	665	Child Care	Foster Home	840,020	932,446	1,271,600	1,150,000	(121,600)
292	667	Child Care	Intensive Learning	225,032	225,003	226,300	223,200	(3,100)
292	668	Child Care	Day Treatment Program	203,300	72,736	356,300	324,700	(31,600)
292	669	Child Care	Juvenile Drug Court	176,968	160,222	183,200	197,100	13,900
292	671	Child Care	Restitution/Comm.Serv.	146,151	144,474	140,500	154,900	14,400
292	672	Child Care	Intake Assess. & Eval.	268,232	265,554	274,600	301,500	26,900
292	673	Child Care	CASA	77,608	79,931	81,800	82,000	200
292	674	Child Care	C-Waivers In Home Care	-	-	20,000	20,000	-
292	676	Child Care	Family Dependency Treatment Ct	43,243	60,396	173,500	91,500	(82,000)
292	677	Child Care	MIDHS	-	2,257,046	2,039,000	2,253,000	214,000
<b>TOTAL</b>				<b>17,930,563</b>	<b>19,619,554</b>	<b>20,208,000</b>	<b>20,843,200</b>	<b>635,200</b>
<b>Difference (General &amp; Law Enforcement Support)</b>				<b>\$ (10,649,534)</b>	<b>\$ (6,942,480)</b>	<b>\$ (11,292,700)</b>	<b>\$ (12,074,800)</b>	<b>\$ (782,100)</b>
<b>Percentage Increase (Decrease)</b>								<u>6.93%</u>

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

	Male (2)	Female (2)	Family (1)	Juvenile (1)	Sobriety (2)	Combined
<b>Period: 1/1-12/31/17</b>						
<b>Expenditures</b>						
Personnel	\$ 180,600	\$ 128,434	\$ 25,508	\$ -	\$ 18,185	\$ 352,727
Direct Operating	\$ 81,005	\$ 44,199	\$ 14,500	31,330	\$ 35,485	\$ 206,520
Client Services/Treatment	\$ 268,077	\$ 228,478	\$ 141,007	218,800	\$ 110,517	\$ 966,879
Grand Total	<u>\$ 529,682</u>	<u>\$ 401,110</u>	<u>\$ 181,015</u>	<u>\$ 250,130</u>	<u>\$ 164,188</u>	<u>\$ 1,526,125</u>

<b>Revenues</b>						
Client Contributions	\$ 30,000	\$ 10,000	\$ -	\$ -	\$ 70,688	\$ 110,688
SCAO Grant	\$ 87,140	\$ 95,770	\$ 96,893	\$ 50,430	\$ 65,500	\$ 395,733
Byrne Grant	\$ 275,180	\$ 173,434	\$ -	\$ -	\$ -	\$ 448,614
State CCF	\$ -	\$ -	\$ 12,695	\$ 83,850	\$ -	\$ 96,545
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PA 2 Funds	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 28,000	\$ 88,000
KCF	\$ 107,362	\$ 91,906	\$ 58,732	\$ 32,000	\$ -	\$ 290,000
In-Kind Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund (CCF)	\$ -	\$ -	\$ 12,695	\$ 83,850	\$ -	\$ 96,545
Grand Total	<u>\$ 529,682</u>	<u>\$ 401,110</u>	<u>\$ 181,015</u>	<u>\$ 250,130</u>	<u>\$ 164,188</u>	<u>\$ 1,526,125</u>

<b>Period: 1/1-12/31/16</b>						
<b>Expenditures</b>						
Personnel	\$ 164,352	\$ 119,596	\$ -	\$ -	\$ -	\$ 283,948
Direct Operating	\$ 37,215	\$ 21,784	\$ 5,890	\$ 46,277	79,973	\$ 191,140
Client Services/Treatment	\$ 162,445	\$ 128,526	\$ 134,572	\$ 183,422	108,000	\$ 716,965
Grand Total	<u>\$ 364,012</u>	<u>\$ 269,906</u>	<u>\$ 140,462</u>	<u>\$ 229,700</u>	<u>\$ 187,973</u>	<u>\$ 1,192,053</u>

<b>Revenues</b>						
Client Contributions	\$ 26,650	\$ 8,000	\$ -	\$ -	\$ 99,373	\$ 134,023
SCAO Grant	\$ 70,000	\$ 15,000	\$ 55,000	\$ 30,000	\$ 55,000	\$ 225,000
Byrne Grant	\$ 130,000	\$ 125,000	\$ -	\$ -	\$ -	\$ 255,000
State CCF	\$ -	\$ -	\$ 12,695	\$ 83,850	\$ -	\$ 96,545
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PA 2 Funds SWMBH	\$ 30,000	\$ 30,000	\$ 1,340	\$ -	\$ -	\$ 61,340
KCF	\$ 107,362	\$ 91,906	\$ 58,732	\$ 32,000	\$ 5,600	\$ 295,600
In-Kind Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund (CCF)	\$ -	\$ -	\$ 12,695	\$ 83,850	\$ -	\$ 96,545
Grand Total	<u>\$ 364,012</u>	<u>\$ 269,906</u>	<u>\$ 140,462</u>	<u>\$ 229,700</u>	<u>\$ 159,973</u>	<u>\$ 1,164,053</u>

### General Fund Costs

2017	\$96,545.00
2016	\$96,545.00

(1) Per 2017 budget application submitted to SCAO and KCF

(2) Per 2017 budget applications submitted to SCAO, BYRNE, and Estimated budgets for KCF and for PA2 funds  
State CCF Child Care Fund 50% Split

## District Court Revenues and Expenditures

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Other Revenues	\$ 4,686,813	\$ 4,264,067	\$ 4,193,379	\$ 3,916,698	\$ 4,029,829
City Subsidies	0	0	0	0	0
City Share of Ord. Fines & Costs	237,842	236,656	201,561	133,039	133,476
Total Revenues	4,924,655	4,500,723	4,394,940	4,049,737	4,163,305
Less: Expenditures	5,301,645	5,451,235	5,433,579	5,491,797	5,354,842
<b>Excess Revenues (Expenditures)</b>	<b>\$ (376,990)</b>	<b>\$ (950,513)</b>	<b>\$ (1,038,639)</b>	<b>\$ (1,442,059)</b>	<b>\$ (1,191,538)</b>

Percent Change:

Other Revenues	-2.72%	-9.02%	-1.66%	-6.60%	2.89%
City Subsidies					
City Share of Ord. Fines & Costs	-0.33%	-0.50%	-14.83%	-34.00%	0.33%
Total Revenues	-2.61%	-8.61%	-2.35%	-7.85%	2.80%
Less: Expenditures	-0.01%	2.82%	-0.32%	1.07%	-2.49%
<b>Excess Revenues (Expenditures)</b>	<b>53.54%</b>	<b>152.13%</b>	<b>9.27%</b>	<b>38.84%</b>	<b>-17.37%</b>

	Actual 2013	Actual 2014	Actual 2015	Adj'd Budget 2016	Budget 2017
Other Revenues	\$ 3,803,386	\$ 3,402,844	\$ 3,373,865	\$ 4,164,000	\$ 4,164,000
City Subsidies	0	0	0	0	0
City Share of Ord. Fines & Costs	75,152	(666)	(9,524)	80,000	80,000
Total Revenues	3,878,537	3,402,179	3,364,340	4,244,000	4,244,000
Less: Expenditures	5,385,525	5,138,452	5,237,786	5,634,300	5,753,900
<b>Excess Revenues (Expenditures)</b>	<b>\$ (1,506,987)</b>	<b>\$ (1,736,273)</b>	<b>\$ (1,873,445)</b>	<b>\$ (1,390,300)</b>	<b>\$ (1,509,900)</b>

Percent Change:

Other Revenues	-2.89%	-10.53%	-0.85%	23.42%	0.00%
City Subsidies					
City Share of Ord. Fines & Costs	-43.51%	-100.89%	1330.42%	-939.97%	0.00%
Total Revenues	-4.23%	-12.28%	-1.11%	26.15%	0.00%
Less: Expenditures	-1.94%	-4.59%	1.93%	7.57%	2.12%
<b>Excess Revenues (Expenditures)</b>	<b>4.50%</b>	<b>15.21%</b>	<b>7.90%</b>	<b>-25.79%</b>	<b>8.60%</b>

## Court Appointed Attorneys

	2012 Actual	2012 Budget	2013 Actual	2013 Budget	2014 Actual	2014 Budget	2015 Actual	2015 Budget	2016 Budget	2017 Budget
<b>Expenditures</b>										
<b>Circuit Court</b>										
Appeals Attorney Appointed	\$ 72,075	\$ 72,000	\$ 57,751	\$ 72,000	\$ 48,572	\$ 70,000	\$ 73,736	\$ 76,200	\$ 64,000	\$ 62,300
Court Appointed Attorney Felony	979,490	1,055,000	957,448	950,700	902,613	980,000	906,905	925,000	980,000	950,000
Court Appointed Attorney Support	808,540	820,000	820,721	802,100	848,693	829,000	908,455	895,000	850,000	910,000
Court Appointed Attorney Domestic	14,362	18,000	14,526	17,000	13,650	16,200	13,279	16,200	15,000	15,000
<b>Total</b>	<b>1,874,467</b>	<b>1,965,000</b>	<b>1,850,446</b>	<b>1,841,800</b>	<b>1,813,528</b>	<b>1,895,200</b>	<b>1,902,374</b>	<b>1,912,400</b>	<b>1,909,000</b>	<b>1,937,300</b>
<b>District Court</b>										
Court Appointed Appeal	-	6,000	3,019	6,000	2,100	6,000	78	6,000	6,000	6,000
Court Appointed Attorney	331,725	400,000	370,810	400,000	323,973	400,000	383,665	400,000	400,000	400,000
<b>Total</b>	<b>331,725</b>	<b>406,000</b>	<b>373,829</b>	<b>406,000</b>	<b>326,073</b>	<b>406,000</b>	<b>383,743</b>	<b>406,000</b>	<b>406,000</b>	<b>406,000</b>
<b>Probate Court</b>										
Med. & Guardian At Litem	64,688	50,000	55,409	58,300	70,669	67,500	81,558	78,000	61,300	61,300
<b>Grand Total Expenditures</b>	<b>\$ 2,270,880</b>	<b>\$ 2,421,000</b>	<b>\$ 2,279,683</b>	<b>\$ 2,306,100</b>	<b>\$ 2,210,269</b>	<b>\$ 2,368,700</b>	<b>\$ 2,367,675</b>	<b>\$ 2,396,400</b>	<b>\$ 2,376,300</b>	<b>\$ 2,404,600</b>
<b>Revenues</b>										
<b>Circuit Court</b>										
Attorney Fees Reimb.	\$ 205,581	\$ 211,600	\$ 200,413	\$ 205,000	\$ 161,194	\$ 163,000	\$ 156,231	\$ 154,200	\$ 200,000	\$ 190,000
TD Atty Fees Reimb.	-	-	-	-	-	-	-	-	-	-
FD Atty Fees Reimb.	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>205,581</b>	<b>211,600</b>	<b>200,413</b>	<b>205,000</b>	<b>161,194</b>	<b>163,000</b>	<b>156,231</b>	<b>154,200</b>	<b>200,000</b>	<b>190,000</b>
<b>District Court</b>										
Atty Fees Reimb.	64,387	60,000	55,450	65,000	57,087	65,000	52,755	65,000	65,000	65,000
<b>Grand Total Revenues</b>	<b>\$ 269,968</b>	<b>\$ 271,600</b>	<b>\$ 255,863</b>	<b>\$ 270,000</b>	<b>\$ 218,281</b>	<b>\$ 228,000</b>	<b>\$ 208,986</b>	<b>\$ 219,200</b>	<b>\$ 265,000</b>	<b>\$ 255,000</b>
<b>Net Expenditures</b>										
<b>Circuit Court</b>	\$ 1,668,886	\$ 1,753,400	\$ 1,650,033	\$ 1,636,800	\$ 1,652,333	\$ 1,732,200	\$ 1,746,143	\$ 1,758,200	\$ 1,709,000	\$ 1,747,300
<b>District Court</b>	267,338	346,000	318,378	341,000	268,986	341,000	330,988	341,000	341,000	341,000
<b>Probate Court</b>	64,688	50,000	55,409	58,300	70,669	67,500	81,558	78,000	61,300	61,300
<b>Total</b>	<b>\$ 2,000,912</b>	<b>\$ 2,149,400</b>	<b>\$ 2,023,820</b>	<b>\$ 2,036,100</b>	<b>\$ 1,991,988</b>	<b>\$ 2,140,700</b>	<b>\$ 2,158,689</b>	<b>\$ 2,177,200</b>	<b>\$ 2,111,300</b>	<b>\$ 2,149,600</b>

**Authorized Positions Per Original Budget  
Operating Funds**

	<b>2007 Budget</b>	<b>2008 Budget</b>	<b>2009 Budget</b>	<b>2010 Budget</b>	<b>2011 Budget</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2017 Budget</b>
<b>General Fund</b>											
Board of Commissioners	17.0000	17.0000	17.0000	17.0000	17.0000	17.0000	11.0000	11.0000	11.0000	11.0000	11.0000
County Administration	4.8000	5.0000	4.8000	4.8000	4.8000	4.8000	4.8000	4.8000	4.8000	4.8000	4.8000
Legal Services	1.0000	1.0000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	2.0000
Circuit Court Administration	41.5000	41.5000	41.1750	41.1750	41.1750	42.1750	41.1750	42.1750	42.1750	43.1750	43.6750
Circuit Court Trial Division	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000
Circuit Court Family Division	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	8.0000	8.0000	8.0000
District Court	71.0000	71.0000	71.0000	69.0000	68.6500	68.6500	66.9000	65.4000	67.0000	59.5000	54.5000
Probate Court	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	9.0000	9.0000
Elections	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
Clerk/Register	11.5000	11.5000	11.5000	11.5000	11.5000	11.5000	11.5000	11.5000	11.5000	11.0000	11.0000
Resource Development	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-
Finance	9.7000	10.7000	10.7000	10.7000	10.7000	10.8000	10.8000	13.3000	13.3000	13.3000	12.3250
Equalization	6.0000	6.0000	6.0000	6.0000	5.9750	4.8750	4.8750	4.8750	4.8750	4.8750	5.0000
Human Resources	7.0000	7.0000	7.0000	6.0000	6.0000	5.5000	5.5000	4.5000	4.5000	4.5000	5.0000
Information Systems	-	-	-	9.7000	9.7000	9.7000	9.7000	9.7000	10.1000	10.1000	10.1000
Prosecuting Attorney	22.5000	22.5000	22.5000	23.0000	23.0000	23.0000	22.5000	22.5000	24.0000	22.5000	22.2250
Purchasing	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	-	-	-	-
Treasurer	9.0000	9.0000	9.0000	9.0000	9.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000
Buildings & Grounds	31.6250	31.5000	31.5000	31.0000	31.4000	31.8000	31.8000	31.8000	31.8000	33.8000	35.8000
Security	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000	2.0000	2.0000	2.0000	2.0000	2.0000
Drain Commissioner	1.5000	1.5000	2.5000	2.5000	2.5000	2.5000	2.5000	2.5000	2.5000	2.5000	2.5000
Soil Erosion & Sedimentation Control	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000
Sheriff	122.5000	125.5000	123.5000	121.5000	128.3000	128.3000	122.3000	127.3000	148.3000	143.3000	144.3000
Animal Services & Enforcement	7.0000	7.0000	8.0000	8.0000	7.7500	8.0000	8.0000	8.0000	9.0000	9.0000	9.0000
Emergency Management	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000
HCS Administration	10.6250	12.2250	12.6750	12.6750	12.6750	12.1625	11.1625	12.1125	14.3500	12.3500	12.3500
Veterans Affairs	1.7500	1.8750	1.8750	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.5000	2.5000
Medical Examiner	1.5000	1.5000	1.5000	1.7500	1.5000	-	-	-	-	-	-
Intensive Learning Center	-	-	-	-	-	-	-	-	-	-	-
Planning	1.0000	1.0000	1.0000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	2.5000
	<b>413.9000</b>	<b>419.7000</b>	<b>420.2250</b>	<b>425.8000</b>	<b>432.1250</b>	<b>429.4625</b>	<b>412.2125</b>	<b>417.6625</b>	<b>446.4000</b>	<b>433.9000</b>	<b>432.2750</b>
<b>Law Enforcement</b>											
Circuit Court Trial Division	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000
Circuit Court Family Division	7.5000	7.5000	7.5000	7.5000	7.5000	6.5000	6.5000	6.5000	6.5000	6.5000	6.5000
District Court	6.6000	6.6000	6.6000	6.6000	8.6000	8.6000	8.6000	8.6000	7.0000	14.5000	19.5000
Prosecuting Attorney	22.5000	21.5000	21.5000	21.5000	21.5000	20.5000	21.0000	21.0000	19.5000	21.2250	21.2250
Sheriff	66.0000	66.0000	68.0000	70.0000	63.0000	63.0000	63.0000	63.0000	63.0000	68.0000	68.0000
Animal Services & Enforcement	7.5000	7.5000	7.5000	7.5000	7.2500	7.0000	7.0000	7.0000	6.0000	6.0000	6.0000
	<b>117.1000</b>	<b>116.1000</b>	<b>118.1000</b>	<b>122.1000</b>	<b>114.8500</b>	<b>112.6000</b>	<b>113.1000</b>	<b>113.1000</b>	<b>109.0000</b>	<b>123.2250</b>	<b>128.2250</b>
<b>Information Systems</b>	<b>10.6000</b>	<b>10.6000</b>	<b>9.7000</b>	<b>-</b>							

**Authorized Positions Per Original Budget  
Operating Funds**

	<b>2007 Budget</b>	<b>2008 Budget</b>	<b>2009 Budget</b>	<b>2010 Budget</b>	<b>2011 Budget</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2017 Budget</b>
<b>Parks</b>											
Parks	5.6250	5.6250	5.6250	5.6250	5.6250	5.6250	5.6250	5.6250	5.6250	5.6250	5.6250
Markin Glen	1.0000	1.0000	1.0000	0.9000	0.9000	0.9000	1.0000	1.0000	1.0000	1.0000	1.0000
Scotts Mill	-	-	-	-	-	-	-	-	-	-	-
Cold Brook	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Prairie View	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.9000	0.9000	0.9000	0.9000	0.9000
River Oaks	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Fairgrounds	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000
KRV Trail	-	-	-	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
KRV Trailway Programming	-	-	1.0000	2.0000	2.0000	2.0000	2.0000	1.0000	1.0000	1.0000	1.0000
County Fair	-	-	-	-	-	-	-	0.5000	0.6250	0.6250	0.6250
	<b>13.6250</b>	<b>13.6250</b>	<b>14.6250</b>	<b>15.6250</b>	<b>15.6250</b>	<b>15.6250</b>	<b>15.6250</b>	<b>15.1250</b>	<b>15.2500</b>	<b>15.2500</b>	<b>15.2500</b>
<b>Friend of the Court</b>											
	<b>50.0000</b>	<b>50.0000</b>	<b>50.0000</b>	<b>50.0000</b>	<b>49.0000</b>						
<b>Health</b>											
Administration	3.6000	3.0000	3.0000	3.0000	3.0000	2.0000	2.0000	2.0000	-	3.7500	4.0000
Health Education	-	-	0.7500	0.7500	1.0000	1.0000	1.0000	1.0000	1.0000	-	-
Dental	10.3500	10.2000	8.7000	9.9000	11.1000	11.6000	11.6000	11.1000	11.1000	11.1000	-
Laboratory	8.6500	7.0000	6.8000	6.8000	6.8000	2.8000	2.8000	2.8000	2.8000	2.8000	2.8000
Vision and Hearing	2.7000	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000
Household Hazardous Waste	2.3000	2.9000	2.9000	2.9000	2.9000	2.9000	2.9000	3.7000	3.7000	4.7000	4.7000
Clinical Services Administration	11.0000	9.9375	9.9375	6.9375	6.9375	6.9375	6.9375	6.9375	6.9375	4.9375	4.9375
Maternal & Child Health Administration	-	-	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2.0000
Health Promotion & Disease Prev	-	-	-	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	3.5000	2.5000
Child Health	1.0000	1.0000	1.0000	-	-	-	-	-	-	-	-
Community Health - Administration	-	-	-	-	-	-	-	-	-	-	-
Immunization Clinic	4.4000	4.4000	4.5000	2.5000	2.5000	2.5000	2.5000	2.0000	2.0000	2.0000	2.0000
Communicable Disease Surveillance	3.8000	3.8000	3.7000	4.7000	4.7000	4.7000	4.7000	3.9375	4.3000	4.3000	3.5000
S.T.D.	3.0000	3.0000	4.5000	3.5000	3.5000	3.5000	3.5000	5.3000	4.5000	4.5000	5.0000
Health Care Access & Outreach	1.0000	1.0000	1.0000	1.0000	-	-	-	-	-	-	-
HIV Counseling & Testing	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Groundwater Protection	0.7500	0.7500	0.7500	-	-	-	-	-	-	-	-
Environmental Administration	5.0000	5.0000	4.0000	4.0000	4.0000	4.0000	4.0000	2.8000	2.8000	2.8000	3.8000
EH - Food Safety & Facilities Division	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	7.0000
EH - Land, Water & Wastewater Division	7.0000	6.0000	5.0000	6.7500	6.0000	6.0000	6.0000	5.0000	5.0000	6.0000	6.0000
Surface Water Monitoring	1.0000	1.0000	1.0000	-	-	-	-	-	-	-	-
	<b>74.5500</b>	<b>70.9875</b>	<b>69.5375</b>	<b>67.7375</b>	<b>67.4375</b>	<b>62.9375</b>	<b>62.9375</b>	<b>61.5750</b>	<b>59.1375</b>	<b>63.3875</b>	<b>52.2375</b>

**Authorized Positions Per Original Budget  
Operating Funds**

	<b>2007 Budget</b>	<b>2008 Budget</b>	<b>2009 Budget</b>	<b>2010 Budget</b>	<b>2011 Budget</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2017 Budget</b>
<b>Child Care</b>											
Juvenile Home	37.7500	37.7500	37.7500	54.0000	50.6500	50.6500	50.6500	52.6500	52.5000	53.3000	52.5000
In-Home Care	5.0000	5.0000	5.5000	5.5000	5.5000	6.5000	6.5000	6.5000	10.5000	10.5000	10.5000
In Home Detention	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
Kalamazoo Empowering Youth to Excel	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	5.0000	4.0000	4.0000
Juvenile Drug Court	2.5000	2.5000	2.6625	2.6625	2.6625	2.6625	2.6625	2.6625	1.6625	1.6625	1.6625
Restitution/Community Service	1.2500	1.2500	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125
Intake Assessment & Evaluation	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500
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	-	-	-	-	-	-	0.5000	0.7500	0.7500	0.5000	-
	<b>61.7500</b>	<b>61.7500</b>	<b>63.0750</b>	<b>79.3250</b>	<b>75.9750</b>	<b>75.9750</b>	<b>76.4750</b>	<b>78.7250</b>	<b>78.5750</b>	<b>78.1250</b>	<b>76.8250</b>
<b>Grand Total</b>	<b>741.5250</b>	<b>742.7625</b>	<b>745.2625</b>	<b>760.5875</b>	<b>755.0125</b>	<b>745.6000</b>	<b>729.3500</b>	<b>735.1875</b>	<b>757.3625</b>	<b>762.8875</b>	<b>753.8125</b>

<b>Accumulative Change by Fund</b>	<b>Total</b>											
General Fund	15.8000	2.2500	5.8000	0.5250	5.5750	6.3250	(2.6625)	(17.2500)	5.4500	28.7375	(12.5000)	(1.6250)
Law Enforcement Fund	4.1250	-	(1.0000)	2.0000	4.0000	(7.2500)	(2.2500)	0.5000	-	(4.1000)	14.2250	5.0000
Information Systems Fund	(10.6000)	-	-	(0.9000)	(9.7000)	-	-	-	-	-	-	-
Parks Fund	(0.3750)	-	-	1.0000	1.0000	-	-	-	(0.5000)	0.1250	-	-
F.O.C. Fund	1.0000	(1.0000)	-	-	-	(1.0000)	-	-	-	-	-	-
Health Fund	(19.4125)	1.3000	(3.5625)	(1.4500)	(1.8000)	(0.3000)	(4.5000)	-	(1.3625)	(2.4375)	4.2500	(11.1500)
Child Care Fund	14.0750	(1.0000)	-	1.3250	16.2500	(3.3500)	-	0.5000	2.2500	(0.1500)	(0.4500)	(1.3000)
	<b>4.6125</b>	<b>1.5500</b>	<b>1.2375</b>	<b>2.5000</b>	<b>15.3250</b>	<b>(5.5750)</b>	<b>(9.4125)</b>	<b>(16.2500)</b>	<b>5.8375</b>	<b>22.1750</b>	<b>5.5250</b>	<b>(9.0750)</b>

## Law Enforcement Positions

	2007 Budget	2008 Budget	2009 Budget	2010 Budget	2011 Budget	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget
<b>Circuit Court:</b>											
Administrative Division	41.5000	41.5000	41.1750	41.1750	41.1750	42.1750	41.1750	42.1750	42.1750	43.1750	43.6750
General Fund - Trial Division	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000
Law Enforcement - Trial Division	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000
General Fund - Family Division	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	8.0000	8.0000	8.0000
Law Enforcement - Family Division	7.5000	7.5000	7.5000	7.5000	7.5000	6.5000	6.5000	6.5000	6.5000	6.5000	6.5000
Child Care											
Juvenile Home	37.7500	37.7500	37.7500	54.0000	50.6500	50.6500	50.6500	52.6500	52.5000	53.3000	52.5000
In Home Care	5.0000	5.0000	5.5000	5.5000	5.5000	6.5000	6.5000	6.5000	10.5000	10.5000	10.5000
In Home Detention	1.0000	1.0000	1.0000	1.0000	1.0000	-	-	-	-	-	-
Intensive Learning	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Kalamazoo Empowering Youth to Excel	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	5.0000	4.0000	4.0000
Juvenile Drug Court	2.5000	2.5000	2.6625	2.6625	2.6625	2.6625	2.6625	2.6625	1.6625	1.6625	1.6625
Restitution/Comm. Service	1.2500	1.2500	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125
Intake Assessment & Evaluation	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500
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	-	-	-	-	-	-	0.5000	0.7500	0.7500	0.5000	-
Friend of the Court	50.0000	50.0000	50.0000	50.0000	49.0000	49.0000	49.0000	49.0000	49.0000	49.0000	49.0000
	<b>181.7500</b>	<b>181.7500</b>	<b>182.7500</b>	<b>199.0000</b>	<b>194.6500</b>	<b>194.6500</b>	<b>194.1500</b>	<b>197.4000</b>	<b>198.2500</b>	<b>198.8000</b>	<b>198.0000</b>
<b>District Court:</b>											
General Fund	71.0000	71.0000	71.0000	69.0000	68.6500	68.6500	66.9000	65.4000	67.0000	59.5000	54.5000
Law Enforcement Fund	6.6000	6.6000	6.6000	8.6000	8.6000	8.6000	8.6000	8.6000	7.0000	14.5000	19.5000
	<b>77.6000</b>	<b>77.6000</b>	<b>77.6000</b>	<b>77.6000</b>	<b>77.2500</b>	<b>77.2500</b>	<b>75.5000</b>	<b>74.0000</b>	<b>74.0000</b>	<b>74.0000</b>	<b>74.0000</b>
<b>Prosecuting Attorney:</b>											
General Fund	22.5000	22.5000	22.5000	23.0000	23.0000	23.0000	22.5000	22.5000	24.0000	22.5000	22.2250
Law Enforcement Fund	22.5000	21.5000	21.5000	21.5000	21.5000	20.5000	21.0000	21.0000	19.5000	21.2250	21.2250
	<b>45.0000</b>	<b>44.0000</b>	<b>44.0000</b>	<b>44.5000</b>	<b>44.5000</b>	<b>43.5000</b>	<b>43.5000</b>	<b>43.5000</b>	<b>43.5000</b>	<b>43.7250</b>	<b>43.4500</b>
<b>Probate Court</b>											
	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	9.0000	9.0000
	<b>8.5000</b>	<b>9.0000</b>	<b>9.0000</b>								

## Law Enforcement Positions

	2007 Budget	2008 Budget	2009 Budget	2010 Budget	2011 Budget	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget
<b>Sheriff:</b>											
General Fund	122.5000	125.5000	123.5000	121.5000	128.3000	128.3000	122.3000	127.3000	148.3000	143.3000	144.3000
Security	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000	2.0000	2.0000	2.0000	2.0000	2.0000
Emergency Management	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000
Law Enforcement Fund	66.0000	66.0000	68.0000	70.0000	63.0000	63.0000	63.0000	63.0000	63.0000	68.0000	68.0000
	<b>193.0000</b>	<b>196.0000</b>	<b>196.0000</b>	<b>196.0000</b>	<b>195.8000</b>	<b>195.8000</b>	<b>188.8000</b>	<b>193.8000</b>	<b>214.8000</b>	<b>214.8000</b>	<b>215.8000</b>
<b>Animal Services &amp; Enforcement</b>											
General Fund	7.0000	7.0000	8.0000	8.0000	7.7500	8.0000	8.0000	8.0000	9.0000	9.0000	9.0000
Law Enforcement Fund	7.5000	7.5000	7.5000	7.5000	7.2500	7.0000	7.0000	7.0000	6.0000	6.0000	6.0000
	<b>14.5000</b>	<b>14.5000</b>	<b>15.5000</b>	<b>15.5000</b>	<b>15.0000</b>						
<b>Grand Total</b>	<b>520.3500</b>	<b>522.3500</b>	<b>524.3500</b>	<b>541.1000</b>	<b>535.7000</b>	<b>534.7000</b>	<b>525.4500</b>	<b>532.2000</b>	<b>554.0500</b>	<b>555.3250</b>	<b>555.2500</b>

## Position/Expenditure Summary 2017 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	43.6750	100.0%	\$ 5,324,800	100.0%	-	-	\$ -	-	43.6750	100.0%	\$ 5,324,800	100.0%
Trial Division	7.0000	50.0%	451,200	45.3%	7.0000	50.0%	544,000	54.7%	14.0000	100.0%	995,200	100.0%
Family Division	8.0000	55.2%	863,400	53.4%	6.5000	44.8%	753,000	46.6%	14.5000	100.0%	1,616,400	100.0%
Child Care	76.8250	100.0%	9,539,500	100.0%	-	-	-	-	76.8250	100.0%	9,539,500	100.0%
Friend of the Court	49.0000	100.0%	3,347,300	99.4%	-	-	20,000	0.6%	49.0000	100.0%	3,367,300	100.0%
	<u>184.5000</u>		<u>\$ 19,526,200</u>		<u>13.5000</u>		<u>\$ 1,317,000</u>		<u>198.0000</u>		<u>\$ 20,843,200</u>	
District Court	54.5000	73.6%	4,601,400	80.0%	19.5000	26.4%	1,152,500	20.0%	74.0000	100.0%	5,753,900	100.0%
Probate Court	9.0000	100.0%	966,900	100.0%	-	-	-	-	9.0000	100.0%	966,900	100.0%
Prosecuting Attorney	22.2250	51.2%	2,541,500	56.8%	21.2250	48.8%	1,929,800	43.2%	43.4500	100.0%	4,471,300	100.0%
Sheriff	144.3000	68.0%	16,740,600	70.1%	68.0000	32.0%	7,147,800	29.9%	212.3000	100.0%	23,888,400	100.0%
Emergency Management	1.5000	100.0%	221,700	100.0%	-	-	-	-	1.5000	100.0%	221,700	100.0%
Animal Services & Enforcement	9.0000	60.0%	661,500	66.0%	6.0000	40.0%	340,800	34.0%	15.0000	100.0%	1,002,300	100.0%
Other	<u>200.5625</u>	100.0%	<u>30,059,700</u>	98.2%	<u>-</u>	-	<u>541,100</u>	1.8%	<u>200.5625</u>	100.0%	<u>30,600,800</u>	100.0%
Grand Totals	<u><u>625.5875</u></u>		<u><u>\$ 75,319,500</u></u>		<u><u>128.2250</u></u>		<u><u>\$ 12,429,000</u></u>		<u><u>753.8125</u></u>		<u><u>\$ 87,748,500</u></u>	

NOTE: The above totals do not include grant funds.

**KALAMAZOO COUNTY GOVERNMENT**  
**Non-Union Salary Schedule**  
**Effective : 1/1/2017**

	A	B	C	D	E	F
K01	\$ 12.28	\$ 12.85	\$ 13.41	\$ 13.96	\$ 14.51	\$ 15.07
K02	\$ 12.91	\$ 13.51	\$ 14.10	\$ 14.69	\$ 15.27	\$ 15.85
K03	\$ 13.69	\$ 14.30	\$ 14.92	\$ 15.55	\$ 16.17	\$ 16.79
K04	\$ 14.57	\$ 15.21	\$ 15.87	\$ 16.53	\$ 17.20	\$ 17.87
K05	\$ 16.34	\$ 17.08	\$ 17.84	\$ 18.56	\$ 19.31	\$ 20.06
K06	\$ 17.83	\$ 18.62	\$ 19.44	\$ 20.25	\$ 21.07	\$ 21.86
K07	\$ 19.71	\$ 20.61	\$ 21.52	\$ 22.41	\$ 23.31	\$ 24.21
K08	\$ 22.83	\$ 23.82	\$ 24.86	\$ 25.89	\$ 26.93	\$ 27.97
K09	\$ 24.89	\$ 26.01	\$ 27.15	\$ 28.28	\$ 29.44	\$ 30.56
K10	\$ 27.31	\$ 28.55	\$ 29.79	\$ 31.03	\$ 32.27	\$ 33.51
K11	\$ 30.92	\$ 32.32	\$ 33.74	\$ 35.13	\$ 36.53	\$ 37.94
K12	\$ 34.19	\$ 35.73	\$ 37.29	\$ 38.83	\$ 40.40	\$ 41.95
K13	\$ 37.96	\$ 39.68	\$ 41.41	\$ 43.12	\$ 44.85	\$ 46.59
K14	\$ 43.48	\$ 45.47	\$ 47.44	\$ 49.41	\$ 51.39	\$ 53.38
K15	\$ 48.61	\$ 50.83	\$ 53.03	\$ 55.25	\$ 57.47	\$ 59.66
K16	\$ 54.49	\$ 56.97	\$ 59.44	\$ 61.92	\$ 64.40	\$ 66.87
K17	\$ 61.27	\$ 64.05	\$ 66.84	\$ 69.62	\$ 72.40	\$ 75.18

## Non-Union Compensation & Benefit History 2007 – 2017

### 2007

**Compensation**

- 2.0% schedule increase

**Step Increases**

- Step increases granted for 2007

**Leave Time**

- 8 hours of bonus personal time granted for wellness program participation.

**Flexible Spending Accounts**

- No changes

**Insurance**

- No changes

### 2008

**Compensation**

- 1.5% schedule increase

**Step Increases**

- Step increases granted for 2008

**Leave Time**

- No changes

**Flexible Spending Accounts**

- No changes

**Insurance**

- No changes

### 2009

**Compensation**

- 2.0% schedule increase

**Step Increases**

- Step increases granted for 2009

**Leave Time**

- No changes

**Flexible Spending Accounts**

- Change vendors for Flexible Spending Accounts and COBRA to Corporate Benefit Strategies
- Increased the medical reimbursement account maximum from \$2,000 to \$3,205/year

**Insurance**

- Added \$500 preventive
- Added colonoscopy
- Changed provider to Blue Cross Blue Shield
- Eliminated KaFlex allowance and incorporated the premium share (8%)
- Added opt-out bonus (\$20 single; \$35 dual; \$50 family)

## Non-Union Compensation & Benefit History 2007 – 2017

### 2010

#### Compensation

- Banding structure adopted
- No salary schedule adjustment given in 2010

#### Step Increases

- No step increases granted in 2010

#### Leave Time

- No changes

#### Flexible Spending Accounts

- No changes

#### Insurance

- Premium share changed from 8% to 10%
- Changed to a 3-tiered pricing structure (single, dual, family)
- Pharmacy benefit changed to a \$10/\$40 plan
- Added short-term disability plan

### 2011

#### Compensation

- No salary schedule adjustment given in 2011

#### Step Increases

- Step increases granted for 2011

#### Leave Time

- No changes

#### Flexible Spending Accounts

- No changes

#### Insurance

- Premium share changed from 10% to 12%
- Health Reform changes made
  - Added dependent coverage to age 26
  - Removed lifetime limits
  - Removed annual limits on preventive care
  - Eliminated reimbursement for over the counter drugs from flexible spending accounts

## Non-Union Compensation & Benefit History 2007 – 2017

### 2012

#### Compensation

- 2.0% salary schedule reduction
- All employee's wages frozen at 2011 rate until step date

#### Step Increases

- Step increases granted for 2012

#### Leave Time

- No changes

#### Flexible Spending Accounts

- No changes

#### Insurance

- Premium share changed from 12% to 20%
- Add immunization coverage per Health Reform
- Eliminated part-time benefits if hired or transferred after 12/31/2011
- Eliminated retiree health for employees hired after 12/31/2011

### 2013

#### Compensation

- K-banding structure adopted
- No salary schedule adjustment given in 2013

#### Step Increases

- No step increases granted in 2013

#### Leave Time

- No changes

#### Flexible Spending Accounts

- Annual maximum for medical reimbursement decreased to \$2,500 as required by Health Reform

#### Insurance

- Expanded Women's Preventive Care with no cost sharing as required by Health Reform

### 2014

#### Compensation

- 1.0% schedule increase

#### Step Increases

- Step increases granted for 2014

#### Leave Time

- No changes

#### Flexible Spending Accounts

- No changes

#### Insurance

- Change in waiting period to 1<sup>st</sup> of month after 45 days

## Non-Union Compensation & Benefit History 2007 – 2017

### 2015

#### Compensation

- 2.0% schedule increase

#### Step Increases

- Step increases granted for 2015

#### Leave Time

- No changes

#### Flexible Spending Accounts

- No changes

#### Insurance

- Discontinue offering the Standard Health Plan
- Increase network deductible on Enhanced plan to \$300/\$600/\$900
- Incorporate emergency room co-pay of \$75, waived if admitted
- Change pharmacy co-pays to \$8 generics/\$40 brand/\$80 non-formulary
- Increase long-term disability benefit to 66.67% of pre-disability income paid monthly
- Change long-term disability compensation duration to 5 years
- Change funding mechanism of FOP's dental/vision plan to self-insured
- Increase specific stop loss from \$150k to \$200k
- Move all Medicare eligible retirees to BCBS Medicare Advantage Plan
- Move pre-Medicare retirees to a plan that mirrors the active employee Enhanced plan

### 2016

#### Compensation

- 2.25% schedule increase

#### Step Increases

- Step increases granted for 2016

#### Leave Time

- No changes

#### Flexible Spending Accounts

- Change vendors for Flexible Spending Accounts and COBRA to Arcadia Benefits Group.
- Increase MRA limit to \$2,550 (from \$2,500) per IRS guidelines.

#### Insurance

- Increase mental health benefit on disability plan to 5 years (from 2 years).
- Add additional mammogram screenings to preventive care.

## Non-Union Compensation & Benefit History 2007 – 2017

### Proposed 2017 Changes

#### Compensation

- 1.5% schedule increase

#### Step Increases

- Step increases granted for 2017

#### Leave Time

- No changes.

#### Flexible Spending Accounts

- No changes

#### Insurance

- Increase KalFlex employees' dental plan to 75% coverage for class 2 services.
- Increase KalFlex employees' vision plan to \$130 hardware allowance and hardware purchase every 12 months.
- Add hearing coverage to KalFlex employees plan.
- Increase emergency room co-pay to KalFlex employees to \$100.
- Expand Blue Cross Blue Shield Preferred Therapy program for all groups on self-insured plan.
- Change pre-Medicare general retiree pharmacy co-pays to \$8/\$40/\$80.

## Consumer Price Index - Urban Wage Earners and Clerical Workers Original Data Value

**Series Id:** CWUR0000SA0  
**Not Seasonally Adjusted**  
**Area:** U.S. city average  
**Item:** All items  
**Base Period:** 1982-84=100  
**Years:** 2011 to 2016

Year	Jan	Feb	Mar	Apr	May	Jun	HALF1	Change
<b>2011</b>	216.400	217.535	220.024	221.743	222.954	222.522	220.196	
<b>2012</b>	223.216	224.317	226.304	227.012	226.600	226.036	225.581	5.385
<b>2013</b>	226.520	228.677	229.323	228.949	229.399	230.002	228.812	3.231
<b>2014</b>	230.040	230.871	232.560	233.443	234.216	234.702	232.639	3.827
<b>2015</b>	228.294	229.421	231.055	231.520	232.908	233.804	231.167	-1.472
<b>2016</b>	231.061	230.972	232.209	233.438	234.444	235.308	232.905	1.738
							<b>Average Change</b>	2.542

The CPI-W is based on expenditures of households in which more than one half of the income comes from clerical or wage occupations. The CPI-W is used to calculate Social Security cost of living adjustments and most other cost of living adjustments cited in federal legislation.

The CPI-U includes expenditures for all groups including professionals, self-employed, the poor, the unemployed and retired as well as the clerical and wage occupations.

Source: Bureau of Labor Statistics  
 Generated on: July 21, 2016 (02:11:36 PM)

**Fringe Rate Calculation**  
**Actual Cost (no revenue offset) as of 12/31/2015**

<b>Base</b>		<b>% of payroll</b>
FICA	\$ 3,239,768	7.28%
Worker'S Comp.	433,406	0.97%
Unemployment Expense	65,159	0.15%
OSHA/MiOSHA	11,625	0.03%
Miscellaneous	(345)	0.00%
Base Fringe Rate	\$ 3,749,613	8.43%
<b>Part-Time (more than 1,000 hours)</b>		
Base		8.43%
Retirement		2.82%
Less than .8FTE No Benefits		11.24%
<b>Benefits Base</b>		
Tuition Reimbursement	\$ 20,001	0.05%
Legal Services	14,985	0.03%
Contractual Services	92,034	0.21%
MRA/DCRA Administration	17,897	0.04%
Life Insurance	167,549	0.39%
Disability Insurance	212,237	0.49%
Employee Assistance	21,158	0.05%
Software	1,500	0.00%
Depreciation	24,952	0.06%
Wellness	77,937	0.18%
Benefit Base	\$ 650,249	1.50%
<b>KALFLEX</b>		
Longevity	\$ 113	0.00%
Retirement	843,226	2.82%
Retirement - Other	31,249	0.10%
Stop Loss Coverage	333,609	1.11%
Health Care Administrative Exp	375,664	1.25%
Health Claims	4,077,755	13.62%
Health Claims Tax	41,586	0.14%
Prescriptions	1,117,247	3.73%
Dental Insurance	411,434	1.37%
Health Opt-Out	101,700	0.34%
Reinsurance Fee	63,639	0.21%
Federal Insurance Premium	4,233	0.01%
PCORI Fees	2,746	0.01%
Retiree Health Insurance	1,615,445	5.40%
	\$ 9,019,645	30.13%
Total Fringe Rate KALFLEX		40.05%
<b>Non-KALFLEX</b>		
Longevity	\$ 478,100	3.55%
College Credits	54,050	0.40%
Retirement-F.O.P.	2,063,632	15.33%
Retirement-Command	79,839	0.59%
Dental Insurance - FOP	161,423	1.20%
Stop Loss Coverage	110,710	0.82%
Health Care Administrative Exp	124,305	0.92%
Health Claims - FOP	1,024,177	7.61%
Health Claims Tax - FOP	11,818	0.09%
Prescriptions - FOP	367,250	2.73%
Health Opt-Out - FOP	85,250	0.63%
Reinsurance Fee-FOP & KCSDSA	23,364	0.17%
Federal Insurance Prem - FOP & KCSDSA	1,407	0.01%
PCORI Fees	942	0.01%
Retiree Health Insurance - FOP	1,218,669	9.05%
	\$ 5,804,937	43.12%
Total Fringe Rate Non-KALFLEX		53.05%

## Employee Benefits Analysis

	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015
<b>Gross Payroll:</b>	\$47,008,287	\$47,658,395	\$46,816,651	\$46,408,366	\$45,049,632	\$43,466,063	\$44,402,373
<b>Revenues:</b>							
General Operating Revenues	\$17,279,677	\$17,395,451	\$16,889,811	\$16,804,378	\$16,716,102	\$16,626,169	\$16,727,920
Grant Revenues	2,410,514	2,488,604	\$2,443,877	\$2,394,522	2,023,573	1,347,598	1,482,024
Other Non Health revenues	87,282	198,481	\$97,188	\$148,695	7,509	152,126	190,237
Health revenues	1,060,509	1,206,722	\$1,207,064	\$1,976,842	1,891,714	1,914,918	2,024,499
Total	\$20,837,982	\$21,289,257	\$20,637,940	\$21,324,438	\$20,638,898	\$20,040,811	\$20,424,680
<b>Expenditures:</b>							
F.I.C.A.	\$3,505,222	\$ 3,564,130	\$ 3,477,128	\$ 3,409,481	\$ 3,302,909	\$ 3,195,000	\$ 3,239,768
Pension	3,134,188	4,017,800	3,987,071	4,432,649	4,536,266	3,525,041	3,017,947
Workers Comp.	308,294	359,765	441,430	323,706	464,775	498,139	433,406
Unemployment	336,721	296,673	269,352	317,452	340,490	104,065	65,159
Longevity	738,338	784,576	704,876	595,589	567,852	512,984	478,213
College Credits	70,995	68,405	67,650	62,650	58,450	54,750	54,050
Tuition Reimb.	20,304	15,757	14,059	13,264	12,324	12,396	20,001
Wellness	298,076	261,263	274,927	251,439	230,926	216,594	79,274
Other	371,352	12,336	31,728	46,082	77,133	35,156	144,751
Subtotal	8,783,490	9,380,705	9,268,221	9,452,312	9,591,124	8,154,126	7,532,568
Health Insurance	6,706,866	7,739,663	6,928,433	7,542,739	7,431,599	8,144,872	7,906,456
OPEB Contribution	4,123,418	3,200,836	3,344,872	2,737,000	2,772,000	2,863,700	2,834,114
Life Insurance	163,162	153,131	180,456	193,799	189,237	198,783	167,549
Disability Insurance	231,182	355,203	355,255	339,318	310,518	314,082	212,237
Dental Insurance	577,395	603,210	653,239	600,176	620,392	573,983	572,857
Other	0	0	0	0	0	0	0
Subtotal	11,802,023	12,052,043	11,462,254	11,413,031	11,323,746	12,095,420	11,693,212
Total	\$20,585,513	\$21,432,748	\$20,730,476	\$20,865,343	\$20,914,870	\$20,249,546	\$19,225,780

## Employee Benefits Analysis

	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015
<b>% of Total Salaries:</b>							
F.I.C.A.	7.46%	7.48%	7.43%	7.35%	7.33%	7.35%	7.30%
Pension	6.67%	8.43%	8.52%	9.55%	10.07%	8.11%	6.80%
Workers Comp.	0.66%	0.75%	0.94%	0.70%	1.03%	1.15%	0.98%
Unemployment	0.72%	0.62%	0.58%	0.68%	0.76%	0.24%	0.15%
Longevity	1.57%	1.65%	1.51%	1.28%	1.26%	1.18%	1.08%
College Credits	0.15%	0.14%	0.14%	0.13%	0.13%	0.13%	0.12%
Tuition Reimb.	0.04%	0.03%	0.03%	0.03%	0.03%	0.03%	0.05%
Wellness	0.63%	0.55%	0.59%	0.54%	0.51%	0.50%	0.18%
Reserve for Future Years	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.79%	0.03%	0.07%	0.10%	0.17%	0.08%	0.33%
Subtotal	18.69%	19.68%	19.81%	20.36%	21.29%	18.77%	16.99%
Health Insurance	14.27%	16.24%	14.80%	16.25%	16.50%	18.74%	17.81%
OPEB Contribution	8.77%	6.72%	7.14%	5.90%	6.15%	6.59%	6.38%
Life Insurance	0.35%	0.32%	0.39%	0.42%	0.42%	0.46%	0.38%
Disability Insurance	0.49%	0.75%	0.76%	0.73%	0.69%	0.72%	0.48%
Dental Insurance	1.23%	1.27%	1.40%	1.29%	1.38%	1.32%	1.29%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Subtotal	25.11%	25.30%	24.49%	24.59%	25.14%	27.83%	26.34%
<b>Total</b>	<b>43.80%</b>	<b>44.98%</b>	<b>44.30%</b>	<b>44.95%</b>	<b>46.43%</b>	<b>46.60%</b>	<b>43.33%</b>
Rate Actually Applied	57.00%	57.00%	57.00%	57.00%	57.00%	57.00%	54.00%
	36.50%	36.50%	36.50%	36.50%	36.50%	36.50%	36.50%
					15.70%	15.70%	15.70%
	15.00%	15.00%	10.00%	10.00%	10.00%	10.00%	10.00%

### EMPLOYEE BENEFITS FUND SUMMARY

Working Capital:							
Balance as of January 1	\$7,479,541	\$7,723,616	\$7,580,126	\$7,487,590	\$7,946,685	\$7,670,712	\$7,461,978
Revenue	20,837,982	21,289,257	20,637,940	21,324,438	20,638,898	20,040,811	20,424,680
Expenditures	20,585,513	21,432,748	20,730,476	20,865,343	20,914,870	20,249,546	19,225,780
Surplus/(Deficit)	252,469	(143,490)	(92,535)	459,095	(275,973)	(208,734)	1,198,900
Balance as of December 31	\$7,732,010	\$7,580,126	\$7,487,590	\$7,946,685	\$7,670,712	\$7,461,978	\$8,660,878

## Longevity Analysis

Year	Number of Employees			Amounts			Average Amounts		
	KCSD Unions	Other	Total	KCSD Unions	Other	Total	KCSD Unions	Other	Total
1992	120	354	474	\$ 214,574	\$ 132,488	\$ 347,062	\$ 1,788	\$ 374	\$ 732
1993	122	380	502	\$ 233,943	\$ 128,786	\$ 362,729	\$ 1,918	\$ 339	\$ 723
1994	128	410	538	\$ 244,328	\$ 141,375	\$ 385,703	\$ 1,909	\$ 345	\$ 717
1995	128	414	542	\$ 240,671	\$ 174,551	\$ 415,222	\$ 1,880	\$ 422	\$ 766
1996	123	463	586	\$ 250,996	\$ 188,116	\$ 439,112	\$ 2,041	\$ 406	\$ 749
1997	123	410	533	\$ 277,120	\$ 190,061	\$ 467,181	\$ 2,253	\$ 464	\$ 877
1998	111	407	518	\$ 272,118	\$ 200,292	\$ 472,410	\$ 2,452	\$ 492	\$ 912
1999	109	470	579	\$ 276,046	\$ 240,054	\$ 516,100	\$ 2,533	\$ 511	\$ 891
2000	116	484	600	\$ 291,847	\$ 260,291	\$ 552,138	\$ 2,516	\$ 538	\$ 920
2001	126	479	605	\$ 328,860	\$ 254,651	\$ 583,511	\$ 2,610	\$ 532	\$ 964
2002	136	472	605	\$ 371,339	\$ 230,613	\$ 601,952	\$ 2,730	\$ 489	\$ 995
2003	128	482	610	\$ 330,075	\$ 302,731	\$ 632,806	\$ 2,579	\$ 628	\$ 1,037
2004	137	445	582	\$ 345,876	\$ 272,080	\$ 617,956	\$ 2,525	\$ 611	\$ 1,062
2005	146	446	592	\$ 383,835	\$ 268,736	\$ 652,571	\$ 2,629	\$ 603	\$ 1,102
2006	164	449	613	\$ 471,083	\$ 217,415	\$ 688,498	\$ 2,872	\$ 484	\$ 1,123
2007	170	450	620	\$ 487,437	\$ 206,935	\$ 694,372	\$ 2,867	\$ 460	\$ 1,120
2008	168	440	608	\$ 479,879	\$ 211,585	\$ 691,464	\$ 2,856	\$ 481	\$ 1,137
2009	165	448	613	\$ 474,079	\$ 218,689	\$ 692,768	\$ 2,873	\$ 488	\$ 1,130
2010	177	464	641	\$ 605,753	\$ 224,393	\$ 830,146	\$ 3,422	\$ 484	\$ 1,295
2011	160	473	633	\$ 478,353	\$ 226,662	\$ 705,015	\$ 2,990	\$ 479	\$ 1,114
2012	160	478	638	\$ 493,112	\$ 102,448	\$ 595,560	\$ 3,082	\$ 214	\$ 933
2013	159	357	516	\$ 482,015	\$ 85,762	\$ 567,777	\$ 3,032	\$ 240	\$ 1,100
2014	214	83	297	\$ 480,720	\$ 32,368	\$ 513,088	\$ 2,246	\$ 390	\$ 1,728
2015	217	-	217	\$ 478,100	\$ -	\$ 478,100	\$ 2,203	\$ -	\$ 2,203

**County of Kalamazoo  
Delinquent Tax Revolving (Fund 620)  
Working Capital History**

<b>Year</b>	<b>Beginning Fund Balance</b>	<b>Net Income(Loss)</b>	<b>Ending Fund Balance</b>	<b>Delinquent Taxes Purchased by Treasurer</b>	<b>Additional Outstanding Taxes</b>	<b>Working Capital as Receivables</b>	<b>Cash Flow Available for Tax Purchase</b>	<b>General Fund Appropriation</b>
2009	15,446,037	1,854,319	17,300,356	15,368,493	1,264,330	16,632,823	667,533	1,000,000
2010	17,300,356	2,697,313	19,997,669	20,451,764	3,052,675	23,504,439	(3,506,770)	1,000,000
2011	19,997,669	2,741,641	22,739,310	19,312,609	2,942,236	22,254,845	484,466	1,200,000
2012	22,739,310	1,473,019	24,212,330	16,416,950	5,958,488	22,375,438	1,836,891	1,200,000
2013	24,212,330	798,136	25,010,465	13,497,905	4,976,743	18,474,648	6,535,817	1,800,000
2014	25,010,465	(5,307,239)	19,703,227	13,317,940	4,409,954	17,727,894	1,975,333	2,300,000
2015	19,703,227	347,702	20,050,928	12,516,018	3,982,522	16,498,540	3,552,388	1,500,000
2016	20,050,928	405,600	20,456,528	11,774,351	3,439,698	15,214,048	5,242,480	1,500,000



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