KALAMAZOO COUNTY GOVERNMENT

2019

GENERAL OPERATING BUDGET

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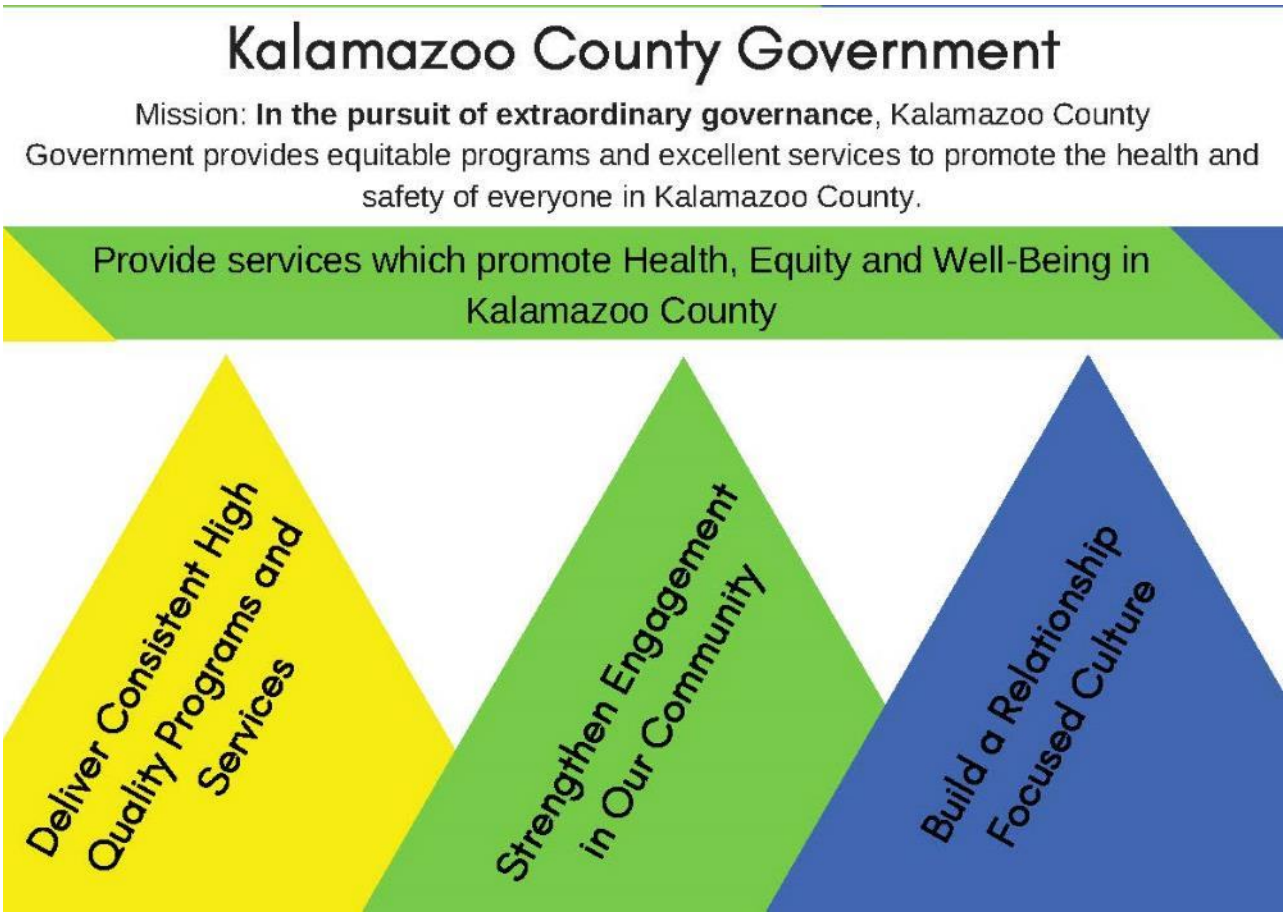
STRATEGIC VISION

The 2019 budget process focused on the County mission statement and strategic vision. Each department was asked to outline their top five priorities along with a corresponding objective. These priorities were linked to one of the three strategic focus areas. Since the budget is the main tool for implementation of the Strategic Plan, the budget, to the extent possible, will be consistent with the goals and objectives of the Strategic Plan.



2019 DEPARTMENTAL BUDGET PRIORITIES

8TH District Court

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Improve collection efficiencies.
OBJECTIVE: Review, update and improve collection process.

County Goal: Build a Relationship Focused Culture
DEPARTMENTAL PRIORITY: Improve employee morale and retention rates.
OBJECTIVE: Develop a culture that fosters communication and trust.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Continue to improve and enhance the probation department.
OBJECTIVE: Focus more attention on therapeutic process for defendants.

County Goal: Build a Relationship Focused Culture
DEPARTMENTAL PRIORITY: Improve relationships with internal and external partners.
OBJECTIVE: Increased communication and meetings with internal and external partners.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Improving efficiencies and service to the public.
OBJECTIVE: Long term planning for technology needs.

9th Circuit Court

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Uphold the law and provide justice for all.
OBJECTIVE: Provide the public with a leading and innovative justice system.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Enhance public trust, respect, and safety.
OBJECTIVE: Safety for our staff and our clients is very important.

County Goal: Build a Relationship Focused Culture
DEPARTMENTAL PRIORITY: Resolve legal matters in a fair and timely manner.
OBJECTIVE: There are no unnecessary delays in processing cases.

County Goal: Build a Relationship Focused Culture
DEPARTMENTAL PRIORITY: Promote the success of individuals, families and youth.
OBJECTIVE: Programs are created that help promote success.

County Goal: Build a Relationship Focused Culture
DEPARTMENTAL PRIORITY: Provide effective services and programs to the citizens of Kalamazoo County.
OBJECTIVE: The Circuit Court develops services and programs that help the citizens of Kalamazoo County.

Office of the Administrator

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Continue to focus on the Board of Commissioner's Strategic Plan.
OBJECTIVE: Explore linking Board of Commissioner agenda requests to strategic plan.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Promote a culture of continuous improvement.
OBJECTIVE: Encourage innovative ideas for service delivery.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Design program implementation to engage feedback and improve service.
OBJECTIVE: Obtain and utilize citizen input.

County Goal: Strengthen Engagement in Our Community
DEPARTMENTAL PRIORITY: Build on public communication strategy.
OBJECTIVE: Expand communication methods to reach more residents.

County Goal: Build a Relationship Focused Culture
DEPARTMENTAL PRIORITY: Proactively Help Citizens Navigate the System.
OBJECTIVE: Explore expanded ability for citizens to locate and interact with County services.

Airport

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Continue to develop available land.
OBJECTIVE: To diversify revenues.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Maintain a strong net position.
OBJECTIVE: To keep the airport financially able to respond to changing needs.

County Goal: Strengthen Engagement in Our Community
DEPARTMENTAL PRIORITY: Continue to work with local leaders to secure new air service to key destinations & hubs.
OBJECTIVE: To maintain the airport as a community asset.

County Goal: Strengthen Engagement in Our Community
DEPARTMENTAL PRIORITY: Continue to engage the community through social media and events.
OBJECTIVE: To maintain the airport as a community asset.

County Goal: Build a Relationship Focused Culture
DEPARTMENTAL PRIORITY: Maintain regular tenant meetings.
OBJECTIVE: Foster positive working relationships.

Animal Services & Enforcement Department

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Complete construction of a new Animal Services Shelter.
OBJECTIVE: Lower euthanasia rates and provide a modern, healthy, inviting environment for the animals and people in the community.

County Goal: Build a Relationship Focused Culture
DEPARTMENTAL PRIORITY: Increase programs and partnerships with local animal welfare groups.
OBJECTIVE: To improve animal care and community relationships.

County Goal: Strengthen Engagement in Our Community
DEPARTMENTAL PRIORITY: Increase volunteer opportunities.
OBJECTIVE: Provide a source of community involvement.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Increase shelter personnel.
OBJECTIVE: Expand hours of operation to include weekend hours.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Increase adoptions and redemptions to owners.
OBJECTIVE: Lower euthanasia numbers.

Buildings & Grounds Department

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Assure Facility Standards and Sustainability Policies are implemented into County and Master Plan projects.
OBJECTIVE: To bring consistency and quality to all County buildings and projects.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Actively support and participate in design of the County Services building and help to complete construction of the new Animal Services building.
OBJECTIVE: Ensure proper implementation of County Facility Standards into Master Plan Projects.

County Goal: Strengthen Engagement in Our Community
DEPARTMENTAL PRIORITY: Implement alternative energy project.
OBJECTIVE: To follow County Sustainability Standards Policy and offset utility costs with a renewable energy source.

County Goal: Build a Relationship Focused Culture
DEPARTMENTAL PRIORITY: Implement cross training for both Maintenance and Custodial staff levels.
OBJECTIVE: Create balanced work assignments to complete all required Maintenance and Custodial tasks.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Continue the equipment upgrades indicated by the life cycle replacement schedule developed in 2018.
OBJECTIVE: To replace equipment before failure to have the most efficient and reliable facilities.

Office of the Clerk & Register of Deeds

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Provide online capabilities to record warranty deeds.
OBJECTIVE: By working with County Treasurer and Kalamazoo City Treasurer as well as a third party vendor, warranty deeds will be able to receive tax clearances electronically, and thereby be recorded more efficiently.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: New design and workstations in existing office space.
OBJECTIVE: By providing a better work environment, staff will be able to provide even better service to customers.

County Goal: Strengthen Engagement in Our Community
DEPARTMENTAL PRIORITY: Continue promotion of County ID Program.
OBJECTIVE: With the continued assistance of the ID Advisory Board and other volunteers, the County ID Program will be accessible to more residents of Kalamazoo County.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Continued regular communication with County candidates regarding campaign finance.
OBJECTIVE: Fewer late campaign finance reports and more accurate records.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Continue to provide more access to records.
OBJECTIVE: By placing more information online, we will become a more accessible office to the general public.

Office of the Corporation Counsel

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Provide timely and efficient legal services to Board of Commissioners and County Administration.
OBJECTIVE: To minimize legal exposure to the County.

County Goal: Build a Relationship Focused Culture
DEPARTMENTAL PRIORITY: Provide training opportunities to County officials, employees and citizen volunteers.
OBJECTIVE: To minimize risk and legal exposure to the County.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Provide effective contract negotiation and review.
OBJECTIVE: To ensure the County is properly represented in all contractual negotiations.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Respond to FOIA requests in a timely manner.
OBJECTIVE: To ensure compliance with statute.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Support MMRMA and outside counsel in the representation of the County, its officers, officials and employees in both Michigan and Federal trial and appellate courts.
OBJECTIVE: To minimize risk exposure to the County.

Office of the Drain Commissioner

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Provide Drain services in a timely manner.
OBJECTIVE: Respond to citizen concerns; provide reasonable turnaround time for site development permits; maintain drains; assure that all legal drain procedures are followed.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Provide Soil Erosion services in a timely manner.
OBJECTIVE: Provide outstanding customer service; inspect sites and collect fees; train contractors how to manage their sites; maintain excellent relationship with the state program regulator.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Maintain fiscal responsibility for office operations.
OBJECTIVE: Keep all assessments up to date; deliver estimates of assessments in a timely manner; and conduct monthly financial audits.

County Goal: Strengthen Engagement in Our Community
DEPARTMENTAL PRIORITY: Comply with Federal Stormwater Permit for Drain Office and County Administration.
OBJECTIVE: Submit MS4 applications and reports on time; meet public education requirements; seek demonstration project funding; keep county facility inspections up to date.

County Goal: Build a Relationship Focused Culture
DEPARTMENTAL PRIORITY: Support a nurturing staff work environment.
OBJECTIVE: Provide an atmosphere where each person is encouraged to use their strengths and talents; provide opportunities for training for specific needs and development of leadership skills.

Equalization Department

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Ensure assessment equity through Kalamazoo County.
OBJECTIVE: Audit 100% of local unit assessment rolls to ensure accuracy.

County Goal: Build a Relationship Focused Culture
DEPARTMENTAL PRIORITY: Expand employee personal and professional development.
OBJECTIVE: Encourage team members to participate in the personal and professional development classes offered by the County.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Provide accurate assessment data to the public and taxing entities.
OBJECTIVE: Expand the information available on the County website.

County Goal: Build a Relationship Focused Culture
DEPARTMENTAL PRIORITY: Work cooperatively with other County departments.
OBJECTIVE: Eliminate duplication of work and achieve common goals.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Adapt and conform to the changing demands of the Treasury department and the State Tax Commission.
OBJECTIVE: Keep informed of and respond to new legislation and reporting requirements.

Finance Department

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Refinement of departmental structure, roles, responsibilities, position descriptions, and succession planning.
OBJECTIVE: Position the newly integrated County Finance Team for success.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Create and publish a Finance Department procedural manual.
OBJECTIVE: Communicate financial policies and procedures to not only the Finance team, but also the rest of the County. This will foster an overall awareness and promote consistency.

County Goal: Build a Relationship Focused Culture
DEPARTMENTAL PRIORITY: Establish an operational / internal control review program.
OBJECTIVE: Improve County operational processes, mitigate internal control concerns, and further develop positive relationships with departments by trying to ensure helpful outcomes.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Create and launch regular Eden educational sessions.
OBJECTIVE: Improve County process awareness, knowledge, and operations.

County Goal: Strengthen Engagement in Our Community
DEPARTMENTAL PRIORITY: Make relevant County financial status reports available to the public.
OBJECTIVE: Educate our community on the financial status of the County as well as services provided.

Health & Community Services Department

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Continue to secure funding source for HCS to ensure emergency preparedness.
OBJECTIVE: Create environment of financial stewardship, accountability and emergency preparedness.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Identify additional financial resources to transition the part-time STD Coordinator to full-time with a focus on Health Education.
OBJECTIVE: Provide health education resources to the community residents and organizations.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Actively identify new insurance billing reimbursement streams to increase program revenue.
OBJECTIVE: Ensures continuing provision of essential local public health services to County residents.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Assure that financial resources are available to address anticipated needs at new location.
OBJECTIVE: Obtaining and maintaining the necessary equipment and resources needed to provide services.

County Goal: Strengthen Engagement in Our Community
DEPARTMENTAL PRIORITY: Integrate HCS into our community through outreach and partnerships.
OBJECTIVE: Meet with residents in our new neighborhood and develop new partnerships.

Human Resources Department

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Continue to enhance employee development and cultural awareness.
OBJECTIVE: To provide employees an opportunity to expand their personal growth and enhance their career development.

County Goal: Build a Relationship Focused Culture
DEPARTMENTAL PRIORITY: Continue to showcase employee high performance through the Outstanding Customer Service Award program.
OBJECTIVE: To recognize our employees and their efforts to provide stellar customer service inside and outside our organization.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Continue to enhance/promote the County's Wellness Program.
OBJECTIVE: To provide education and resources through classes, workshops, and programs to inspire and support employees with their individual health interests, challenges and goals.

County Goal: Build a Relationship Focused Culture
DEPARTMENTAL PRIORITY: Continue to provide trauma-informed trainings for County employees.
OBJECTIVE: Promote a workplace culture of caring and emotional and social support between co-employees and supervisors.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Continue to provide training and information specifically focused on our County supervisors.
OBJECTIVE: To provide supervisors with the necessary knowledge, skills and techniques to increase their effectiveness in their current roles.

Information Technology Department

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Enhance network security to minimize downtime.
OBJECTIVE: Enhance network security using current IT industry standards and best practices.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Expand disaster recovery site capabilities.
OBJECTIVE: Enhance offsite mirrored data center for failover to minimize server/application downtime.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Enhance network redundancy.
OBJECTIVE: Provide alternate network paths to/from County buildings to prevent network outages to data center.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Make systems upgrades a priority.
OBJECTIVE: Keep systems current and under support, while also enhancing performance.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: County-wide IT Support and Services.
OBJECTIVE: Support the County's technology needs effectively and efficiently.

Parks & Expo Center Department

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Continue efforts towards funding, planning, and engineering for the final sections of the Kalamazoo River Valley (KRV) Trail.
OBJECTIVE: Connect existing trail to eastern county line with the utilization of private funds and grants in partnership with the Parks Foundation of Kalamazoo County.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Work on long-term vision of the Kalamazoo County Park and Recreation Master Plan 2016-2020 - Capital Projects.
OBJECTIVE: Work on identified capital projects and seek grant funding for park projects.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Explore possibility of acquiring new park property in the western half of Kalamazoo County.
OBJECTIVE: Provide parks and recreation opportunities in locations that serve Kalamazoo County residents and visitors.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Infrastructure improvements at the Expo Center.
OBJECTIVE: Parking lots, access roads, and mechanical systems are upgraded and in good condition.

County Goal: Strengthen Engagement in Our Community
DEPARTMENTAL PRIORITY: Develop and implement survey system to engage feedback on park services and experiences.
OBJECTIVE: Obtain feedback and improve services where needed.

Planning Department

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Provide GIS services to internal and external customers.
OBJECTIVE: Work on optimizing functionality of new GIS mapping website and updated software and support Pictometry/Eagleview Connect end users.

County Goal: Build a Relationship Focused Culture
DEPARTMENTAL PRIORITY: Explore ways to use GIS in County departments.
OBJECTIVE: Use pilot GIS applications as examples for ways to implement GIS to improve workflows.

County Goal: Build a Relationship Focused Culture
DEPARTMENTAL PRIORITY: Support economic and community development.
OBJECTIVE: Continue work with brownfield redevelopment and economic development projects with local and state partners.

County Goal: Strengthen Engagement in Our Community
DEPARTMENTAL PRIORITY: Communicate with local Planning Commissions.
OBJECTIVE: Build on connections made during the County Master Plan process to exchange planning related information with the local Planning Commissions.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Inspire and support staff to be productive and thrive.
OBJECTIVE: Encourage staff's participation in internal and external training opportunities.

Office of the Prosecuting Attorney

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Maintaining the quality of service provided to the community by this office.
OBJECTIVE: Provide safe, secure and professional environment.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Increase staffing to meet demands of the Criminal Justice System and needs of the community.
OBJECTIVE: Improve and enhance ability to handle cases efficiently.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Maintain/Improve employee satisfaction and morale.
OBJECTIVE: Maximize available technology to reduce burden on staff.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Successful implementation/transition to Electronic Document Management System.
OBJECTIVE: Obtain and respond to employee/law enforcement agencies during implementation.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Solidify plans for replacement of Michigan Avenue Courthouse.
OBJECTIVE: Prepare staff for upcoming, major transitions.

Office of the Sheriff

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Plan and implement staffing for organizational changes.
OBJECTIVE: Increase the number of positions needed to provide additional visibility to those areas in need within our County/Community.

County Goal: Strengthen Engagement in Our Community
DEPARTMENTAL PRIORITY: Obtain funding and implementation plan for car & body cameras for the Uniform Services Section.
OBJECTIVE: Increase accountability, transparency, and trust.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Continue with the phasing of the additional 800MHz radios and other non-800MHz radios throughout the organization.
OBJECTIVE: Improve the communication path for our County for both internal/ external purposes.

County Goal: Strengthen Engagement in Our Community
DEPARTMENTAL PRIORITY: Obtain funding and implementation plan to replace antiquated server-camera system.
OBJECTIVE: Increase accountability, transparency, and trust.

County Goal: Deliver Consistent High Quality Programs & Services
DEPARTMENTAL PRIORITY: Collaborate and obtain funding for a new JMS/RMS system for all of Kalamazoo County Law Enforcement.
OBJECTIVE: Improve the communication and record retention for our County for both internal/external purposes.

Office of the Treasurer

County Goal: Deliver Consistent High Quality Programs & Services

DEPARTMENTAL PRIORITY: Process Improvement.

OBJECTIVE: Evaluate processes and identify opportunity to improve, streamline or use technology to improve.

County Goal: Deliver Consistent High Quality Programs & Services

DEPARTMENTAL PRIORITY: Electronic record retention.

OBJECTIVE: Ensure the safety and preservation of records by digitizing whenever possible.

County Goal: Build a Relationship Focused Culture

DEPARTMENTAL PRIORITY: Increase staff cross training.

OBJECTIVE: To better serve internal customers (other departments, units of government) as well as the Public, we will focus on cross training to allow sharing of skills and knowledge, and to grow relationships.

County Goal: Strengthen Engagement in Our Community

DEPARTMENTAL PRIORITY: The Land Bank will serve to catalyze transformational project(s).

OBJECTIVE: The Land Bank will execute projects to reduce blight, improve access to affordable housing, and strengthen the tax base.

County Goal: Deliver Consistent High Quality Programs & Services

DEPARTMENTAL PRIORITY: The Land Bank will continue to maintain good financial and property management systems to support responsible re-utilization of its inventory.

OBJECTIVE: Financial and inventory maintenance will remain a high priority so we can consistently perform at a high level.

Budget Policies

Purpose:

Kalamazoo County Government is committed to the prudent use of public funds, judicious management of finances while providing adequate funding for mandated services and maintenance of public facilities. The following budget policies have been designed to guide Kalamazoo County Government in sound financial decision making in order to assure the financial sustainability of the County.

Objectives:

- Provide sound financial principles which guide the important financial decisions of Kalamazoo County Government.
- Ensure Kalamazoo County Government preserves a financial base sufficient to sustain a consistent level of mandated services.
- Ensure that Kalamazoo County Government can endure economic variations.
- To protect the County's credit rating in the financial community which assures taxpayers that the County is well managed and in sound fiscal condition.
- Establish deliberate financial policies that maintain the policy-making authority of the Board of Commissioners.

The subsequent pages contain policy guidance in the following areas:

- Budget and Expenditures
- Reserves
- Debt Management

Alcohol Tax					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

The County may follow the truth-in-taxation hearing process to use alcohol tax revenues for increased spending but 50% of the revenues not used to reduce their millage rate is required by MCL 211.24e(2) to be distributed to the designated substance abuse coordinating agency for substance abuse programs.

Kalamazoo County has elected 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 Southwest Michigan Behavioral Health.

At Large Drains Assessments

Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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.

Budget Guidelines					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

Section 9 of Act 62, Public Acts 1933, entitled Property Tax Limitation Act, as amended, requires that the County prepare each year a budget containing an itemized statement of its proposed expenditures and estimated revenues, covering all of its departments and activities. The recommended budget for the special revenue funds must be included in this budget. A balanced budget is defined as estimated revenues equaling proposed expenditures.

Upon adoption of the annual budget, it then becomes a legal guideline for county fiscal operations.

Department Heads and Elected Officials are responsible for operating within their budgets and do not have the authority to submit requisitions for expenditures which would exceed their budget.

Adjustments to the budget can be made one of two ways: either through Board approval or an inter-departmental transfer. Generally, Board approval is necessary when a budget adjustment involves an increase or decrease in revenue or movement between county funds or departmental activity.

This policy recognizes that the special revenue grant funds are budgeted in advance of funding source notification and may fluctuate. The County Administrator and/or their designee is authorized to make adjustments in these budgets not to exceed 10% of a total program or $100,000, whichever is less.

It is recognized that certain emergency disbursements or court ordered disbursements may, from time to time, arise which require approval subsequent to the disbursement. Approval is made by the County Administrator/Controller and/or their designee.

Capital Asset Planning & Maintenance					
Approved by BOC on:		Effective Date:		Supersedes:	

Capital assets have a significant impact on the ability of the County to deliver services. The Kalamazoo County Board of Commissioners support a multi-year planning process to fund capital projects with a focus on preserving current systems and accounting for future needs.

Kalamazoo County shall operate and maintain its physical assets in a manner that protects the public investment and ensures achievement of their maximum useful life. Each department is responsible for ensuring that all capital assets are properly accounted for during the entire asset lifecycle. In order to ensure that assets are acquired, safeguarded, controlled, disposed of, and accounted for properly, departments must conduct an annual physical inventory of all assets.

An assessment of each asset will be conducted at least every five years. The report shall identify repairs or replacement needed in the coming five years to ensure the maximum useful life of the asset. This information shall be the basis for capital improvement planning.

Capital Improvement Program					
Approved by BOC on:		Effective Date:		Supersedes:	

The Capital Improvement Program is a multi-year planning tool utilized to identify the capital needs of the County and ensure that capital improvements are consistent with the strategic plan. It coordinates planning, financial capacity, and physical development, and will be used as a management tool for planning and budget processes.

Annually, each department of the County shall submit a list of its Tier I capital improvement needs for the next five fiscal years to the Capital Improvement Committee for evaluation. Submissions shall cover one-time expenditures only. Technology requests are limited to requests that are under $50,000 for the complete request. Departments must make every effort to identify all potential improvement and replacement needs during the requested five year period.

The Capital Improvement Committee is made up of representatives from Finance, Parks & Expo Center, Health & Community Services, Buildings & Grounds, Information Technology, Circuit Court, District Court and the Office of the Sheriff.

Prior to the annual budget process, the Capital Improvement Committee evaluates the requests based on the impact on the County's operating budget, priority, alignment to the strategic plan and availability of annual funding. Once the evaluation process is complete, the Capital Improvement Committee prepares a recommendation to the Deputy County Administrator – Internal Services for submittal with the budget process.

Pursuant to the Uniform and Budget Accounting Act, the County Administrator or designee can execute transfers between projects up to $10,000 without prior approval of the Board of Commissioners. All other amendments must be approved by the Board. Appropriations for Capital Improvement Program projects shall lapse three years after budget adoption. Lapsed projects may be resubmitted for inclusion in a subsequent Capital Improvement Program.

Compensation

Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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.

Debt Management					
Approved by BOC on:		Effective Date:		Supersedes:	

Kalamazoo County Government believes debt should be controlled to ensure the long-term financial integrity of the County. While debt issuance is an important financing tool, if used incorrectly it can negatively affect the County's ability to fund essential services.

Debt issuance shall adhere to the following guidelines:

1. Debt financing may only be used for major capital improvement or capital projects that cannot be financed from current revenues.
2. Short-term or long-term debt to finance operating expenses is prohibited.
3. Additional debt will not be issued or guaranteed if it will have a negative effect on the County's bond rating or ability to bond.
4. Maturity of the debt issuance will not exceed the useful life of the asset.
5. The County may guarantee debt issued by our component units for the purpose of meeting the component unit's service needs.
6. Unless governed by statute, all debt issuance must be approved by the County Board of Commissioners.

The County will comply with the provisions of the State of Michigan Public Act 34 of 2001, the Revised Municipal Finance Act and State of Michigan Constitution of 1963, Article VII, Section 11, which states "No County shall incur indebtedness which shall increase its total debt beyond 10% of its assessed valuation."

Delinquent Tax Revolving Fund

Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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. The reserve reached 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 9th 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 Law Enforcement Fund					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

The Drug Forfeiture fund is used to account for earmarked revenue set aside for drug law enforcement under provisions of Michigan Compiled Laws 333.7521-333.7524 as amended. The property seized by the County shall be retained in this fund for official use.

Allowable expenditures include payments for expenses of seizure, forfeiture and sale. The County shall be reimbursed for these expenditures first. The 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					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

Funding of employee benefits has a major impact on the operations of County Government, both general operations and grants. The Budget for 2019~~2018~~ 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, tuition reimbursement, wellness, etc.

The County offers tuition reimbursement to its employees in accordance with Personnel Policy. The maximum amount of reimbursement is set at $2,000.

The Healthcare reform changes shall be closely monitored and recommendations will be presented as necessary.

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	$550,000 specific
* Unemployment Compensation	County at total risk

The 2019~~2018~~ 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

Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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)~~shall be approved by the Department Head, Court Administrator or Elected Official.

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 and/or their 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					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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 defendable 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.

Biennially ~~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					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

Kalamazoo County defines fund balance as the excess of the assets of a fund over its' liabilities. Portions of fund balance may be restricted, committed and/or assigned.

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 an $18 million cash flow requirement for 2019~~2018~~.

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.

General County Public Improvement – Facilities & Capital Expense

Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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.

Expenditures for capital matters fall into four tiers. Tier I expenditures exceed $2,000 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.

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. The intent of these funds is to enable the County to properly care for such needs as they may occur.

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.

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

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.

Grant Application & Award

Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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.

Grant applications which do not require additional personnel~~,~~ and/or hard matching funds ~~and are under $20,000~~ may be approved by the County Administrator and/or their designee. Grant applications which do not meet these requirements must be approved by both the County Administrator or his/her designee and the Kalamazoo County Board of Commissioners.

Acceptance of grants which do not require additional personnel, hard matching funds and are under $20,000 may be approved by the County Administrator and/or their designee. Unless such grants specifically require Board authorization and signature, the County Administrator is authorized to sign such grant award contracts under $20,000. The acceptance of grants which do not meet these requirements must be approved by t~~T~~he Kalamazoo County Board of Commissioners and signed by the Chair of the Board. ~~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 shall be responsible for ensuring that all grant terms and conditions are being met.

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

Health & Community Services Reserve					
Approved by BOC on:		Effective Date:		Supersedes:	

A significant portion of the services provided by the Health & Community Services Department are funded utilizing grant dollars. Because of this, establishment of a Health & Community Services Reserve in the General Fund is necessary to preserve the services offered to the community when grant funding deficits arise, provide adequate support for public health emergencies, or for use in extreme circumstances . This reserve would be carried forward, along with any future-year allocation as required through this policy. The parameters established for utilization of these funds would mirror the spending tests that currently occur in the County.

This reserve of up to $250,000 is derived from existing special revenue reserves and is being established during the 2019 budget process.

The Health & Community Services Department will continue to be committed to pursuing all grant funding opportunities. Should funding be necessary to support any differences in expense and revenue not covered by grants or budgeted general fund support, funds may be transferred from the Health & Community Services Reserve to the Health Fund budget and/or special revenue grant fund as appropriate.

The Health & Community Services Director will obtain approval from the County Administrator and/or their designee when a qualified need is identified. The County Administrator and/or their designee is authorized to approve the use of these funds and to make necessary budget adjustments not to exceed 20% of the total reserve.

Replenishment of this reserve shall be reviewed annually and will not exceed 50% of the remaining budgeted appropriation from the General Fund to the Health Fund for the preceding calendar year.

Indirect Cost & Rent					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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 indirect costs 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 Technology, 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					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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.

Law Enforcement Contracting

Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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.

Merit Pay					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

Kalamazoo County recognizes that merit pay is an approach to compensation which acknowledges and rewards high performing employees. Merit pay can serve as a means to emphasize the importance of employer objectives and can be a system used to motivate employees by demonstrating the direct link between effort and monetary reward. Merit pay systems can be advantageous in attracting and retaining top talent as high achievers prefer to work for organizations in which they feel that their accomplishments will be acknowledged and rewarded. Given these potential benefits, the implementation of an effective system is critical to success. Training employees, consistent procedures, and legal adherences must be developed and recognized prior to utilization.

A committee shall be created to develop implementation of a merit pay system at Kalamazoo County Government. This committee shall meet at least quarterly and consist of, but is not limited to, representatives from the Board of Commissioners, Administration, Finance, Legal and Human Resources. The Merit Pay Committee will provide a recommendation to the Board of Commissioners for the 2020~~2019~~ Budget process.

Mileage, Meals & Incidental Expense Reimbursement

Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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 County 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.

Meals & Incidental Expenses

The County 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.

Mobile Device Stipend

Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

Kalamazoo County Government recognizes that the performance of certain job responsibilities are enhanced by or may require the use of a cellular phone, smartphone or other device which allows the user to communicate through wireless or cellular networks. The IRS classifies these devices as a taxable employee benefit in certain instances. Kalamazoo County will not own mobile devices or provide cellular service for the use of individual employees except in limited circumstances (e.g. devices that rotate among Road Deputies, Animal Services Officers, Airport personnel on-call staff or maintenance personnel). County employees that are required to carry a mobile device for County business will be expected to maintain their own personal mobile device and contract, and if qualified, may be offered a stipend to offset the cost of business use. This allows the County to comply with IRS regulations regarding business versus personal use of mobile devices.

Effective January 1, 2019~~2018~~ the mobile device stipend shall be $50 per month.

Other Post-Employment Benefits (OPEB)

Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

Government Accounting Standards Board (GASB) Statement No. 74 &75~~45~~ require~~s~~ plan sponsors to record the entire unfunded other post-employment benefits liability on the annual financial statements and disclose the Actuarially Computed Employer Contribution. The unfunded liability must be determined by an actuarial valuation of the assets and liabilities for each benefit plan. ~~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 except those within the Kalamazoo Lodge No 98 of the Fraternal Order of Police, Kalamazoo County Sheriff's Sergeants Association and Kalamazoo County Sheriffs' Supervisors Association. ~~This will increase our required ARC for several years. The availability to new hires ceases and the plan structure accelerates~~. The minimum contribution will be 50% of the Actuarially Computed Employer Contribution~~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. Annually, any excess Employee Benefits fund balance should be reviewed and may be transferred as an additional contribution.

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

Parks Improvement Fund					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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 eliminated 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					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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.

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 over time:

	Total System			County	
Date	Actuarial Funding Level	Market Funding Level		Actual Contribution Rate	Normal Contribution Rate
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%
2016	119.3%	120.1%		2.14%	8.59%
2017	121.6%	128.6%		1.33%	8.36%

Revenue Sharing & County Incentive Program					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

As part of the State's Fiscal Year 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.

Revolving Drain Fund					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

The Kalamazoo County Board of Commissioners created the Kalamazoo County Revolving Drain Fund pursuant to the Drain Code of 1956 (MCL 280.1 et al). The amount appropriated to the Revolving Drain Fund 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 and the Revolving Lake Level Fund for $15,000.

Salaries & Employee Benefits					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

Non-Union Employees

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

The ~~2018~~2019 Budget recognizes a ~~1.75~~2.5% 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 2019~~2018~~ salary and recommended band placement for Elected Officials is as follows:

Incumbent

	Annual Salary	**Band & Step**
Drain Commissioner	$101,088.00~~98,612.80~~	K13-F
Treasurer	$115,793.60~~112,964.80~~	K14-F
Clerk/Register of Deeds	$115,793.60~~112,964.80~~	K14-F
Sheriff	$145,059.20~~141,523.20~~	K16-F
Prosecutor	$139,713.60~~131,040.00~~	K16-E~~D~~

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

Judges

Effective January 1, 201~~8~~9, the Judges salaries are:

	State Portion	County Portion	Total Salary
Circuit	$102,744.89~~99,833.74~~	$45,724.00	$148,468.89~~145,557.74~~
Probate	$102,744.89~~99,833.74~~	$45,724.00	$148,468.89~~145,557.74~~
District	$100,997.25~~98,120.36~~	$45,724.00	$146,721.25~~143,844.36~~

County Commissioners

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:

> Increase in compensation for Kalamazoo County Commissioners 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 terms for County Commissioners.

The 2019~~2018~~ budget reflects a ~~0~~1.625% increase for Commissioners resulting in the following compensation:

Chairperson	$16,199~~15,940~~
Vice Chairperson	$14,580~~14,347~~
Other Commissioners	$12,959~~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					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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.

Sustainability					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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 facilities standards committee shall be created and meet at least once a year. This committee shall consist of, but is not limited to, representatives from the Board of Commissioners, Administration, Finance, Buildings and Grounds, and Information Technology.

The *Facilities Standards Committee recommends* design standards and criteria for new buildings and major alterations of Kalamazoo County facilities. This committee has recommended criteria standards to be used in the programming, design, and documentation of County buildings to the Board of Commissioners. The Facilities Standards policies were adopted by the Board of Commissioners on July 18, 2017.

Tax Reversion~~Foreclosure~~ Fund					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

The Tax ~~Foreclosure~~Reversion 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.

In accordance with MCL 211.78m (8) (h), In 2008 and each year after 2009, not later than June 30 of the second calendar year after foreclosure, the foreclosing governmental unit shall submit a written report to its board of commissioners identifying any remaining balance and any contingent costs of title or other legal claims described in subdivisions (a) through (f). All or a portion of any remaining balance, less any contingent costs of title or other legal claims described in subdivisions (a) through (f), may subsequently be transferred into the general fund of the county by the board of commissioners. Simplified those categories are:

(a) Pay all taxes, interest and fees to Delinquent Tax Revolving fund.
(b) Pay all costs of the sale of property including advertising and running the auction.
(c) Any costs of the foreclosure proceedings for the year, including but limited to, costs of mailing, publication, personal service, and outside contractors, shall be paid.
(d) Any costs for the sale of property or foreclosure proceedings for any prior year that have not been paid or reimbursed
(e) Any maintenance costs including clean up, demolition, and/or environmental remediation.
(f) If the foreclosing governmental unit is not this state, any of the following:
(*i*) Proceeds from subsequent years can be used to reimburse shortfalls from current year.
(*ii*) Pay any costs for the defense of title actions
(*iii*) Pay any other administrative costs of forfeiture, foreclosure and/or property sales and/or management

~~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.~~ The~~All~~ remaining balance~~s~~, 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 for county-wide housing initiatives.

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 calculated surplus in this fund ~~2018 Budget for this fund includes~~ shall include an allocation to the Land Bank Authority in the amount of $250,000. This transfer amount will be reviewed every three years~~annually~~.

Technology Planning					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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.

~~Use of~~ Budget Stabilization Fund					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

~~The 2018 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

Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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.

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.

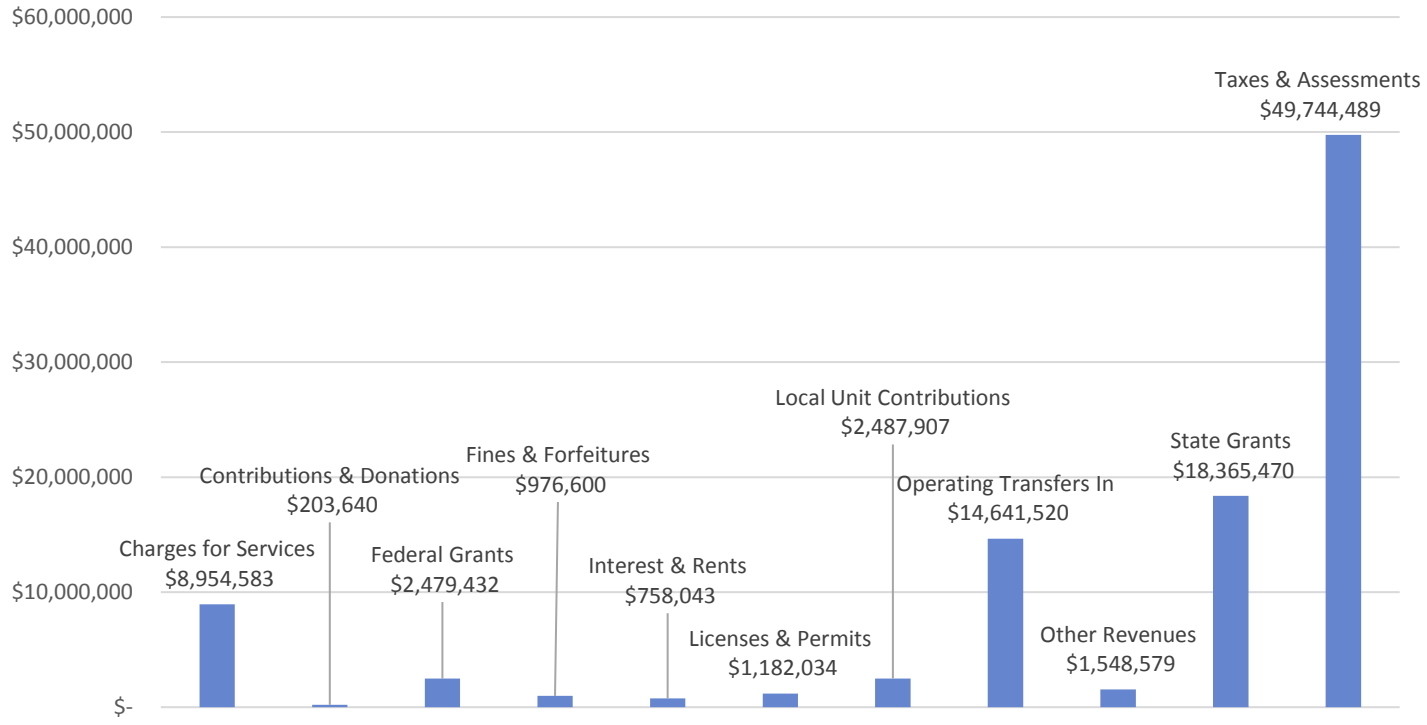
The County Share of the surcharge revenues is $43,000 and in accordance with the agreement is for the use of the Kalamazoo County Sheriff to fund costs as described in section 401b(14) as amended of the Emergency 9-1-1-Service Enabling Act.

The Kalamazoo County Consolidated Dispatch Authority is expected to be operational during the fall of 2018. This policy will be reviewed for any necessary changes once the Authority is fully operational.

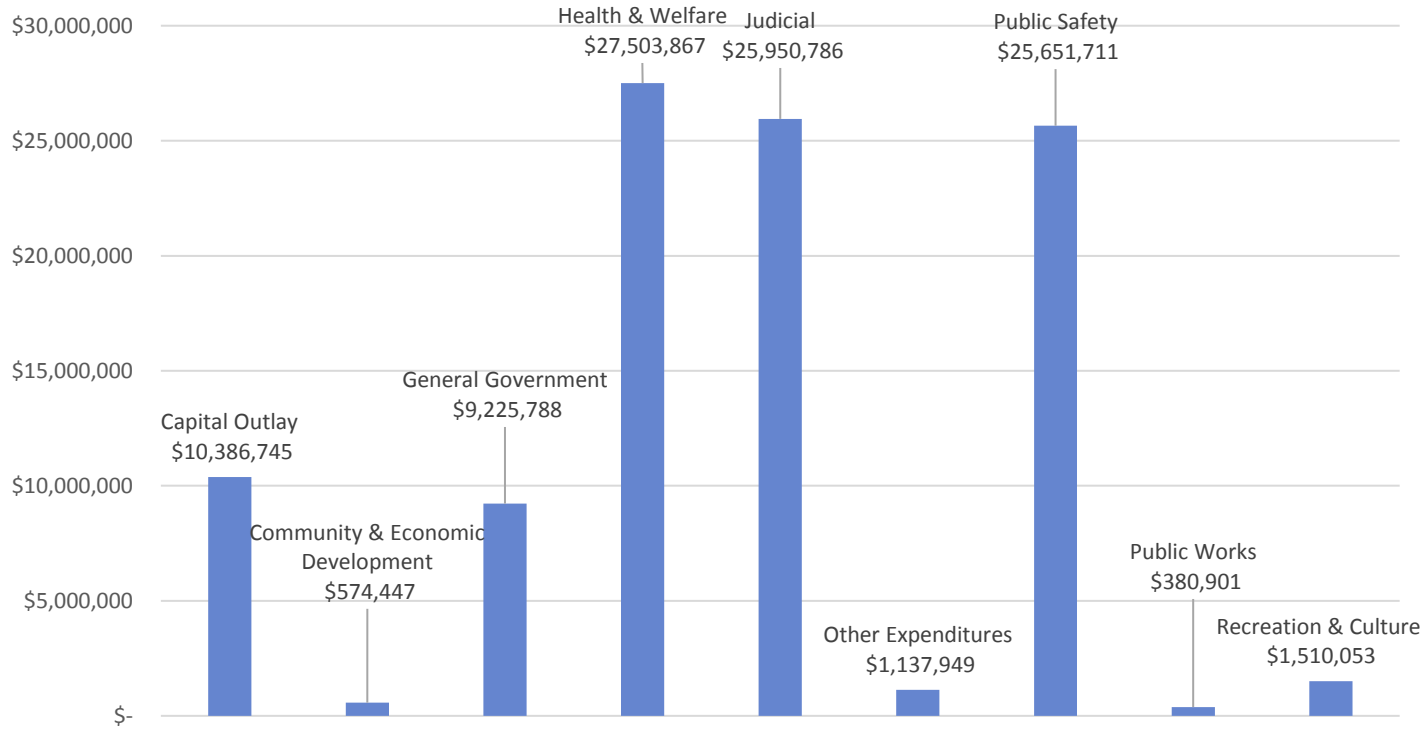
Operating Funds
2017 Actuals

	General 101	Law Enforcement 104	Parks 208	FOC 215	Health 221	Child Care 292
Revenues:						
Charges for Services	6,598,056	-	1,231,209	125,562	803,716	196,041
Contributions & Donations	16,110	-	109,035	-	75,255	3,240
Federal Grants	66,001	-	-	2,189,563	127,917	95,952
Fines & Forfeitures	976,600	-	-	-	-	-
Interest & Rents	880,106	(122,064)	-	-	-	-
Licenses & Permits	618,516	-	-	-	563,518	-
Local Unit Contributions	2,208,868	70,000	-	-	206,489	2,550
Other Revenues	1,538,250	-	11,626	(1,600)	35	268
State Grants	11,947,801	428,983	-	-	1,347,841	4,640,845
Taxes & Assessments	38,240,953	11,503,536	-	-	-	-
Total Revenues:	**63,091,261**	**11,880,456**	**1,351,870**	**2,313,525**	**3,124,771**	**4,938,896**
Expenditures:						
Capital Outlay	10,106,736	280,009	-	-	-	-
Community & Economic Development	574,447	-	-	-	-	-
General Government	9,225,788	-	-	-	-	-
Health & Welfare	12,426,376	658,105	-	-	4,885,128	9,534,258
Judicial	18,832,183	3,822,957	-	3,295,646	-	-
Other Expenditures	1,137,949	-	-	-	-	-
Public Safety	18,312,918	7,338,793	-	-	-	-
Public Works	380,901	-	-	-	-	-
Recreation & Culture	(2,812)	-	1,512,865	-	-	-
Total Expenditures:	**70,994,486**	**12,099,864**	**1,512,865**	**3,295,646**	**4,885,128**	**9,534,258**
Other Financing Sources:						
Transfers In	7,143,361	-	163,979	977,076	1,761,467	4,595,637
Total Other Financing Sources:	**7,143,361**	**-**	**163,979**	**977,076**	**1,761,467**	**4,595,637**
Net Change in Fund Balance:						
	(759,864)	**(219,408)**	**2,984**	**(5,045)**	**1,110**	**275**

Total 2017 Operating Funds Actual Revenues - $101,342,297



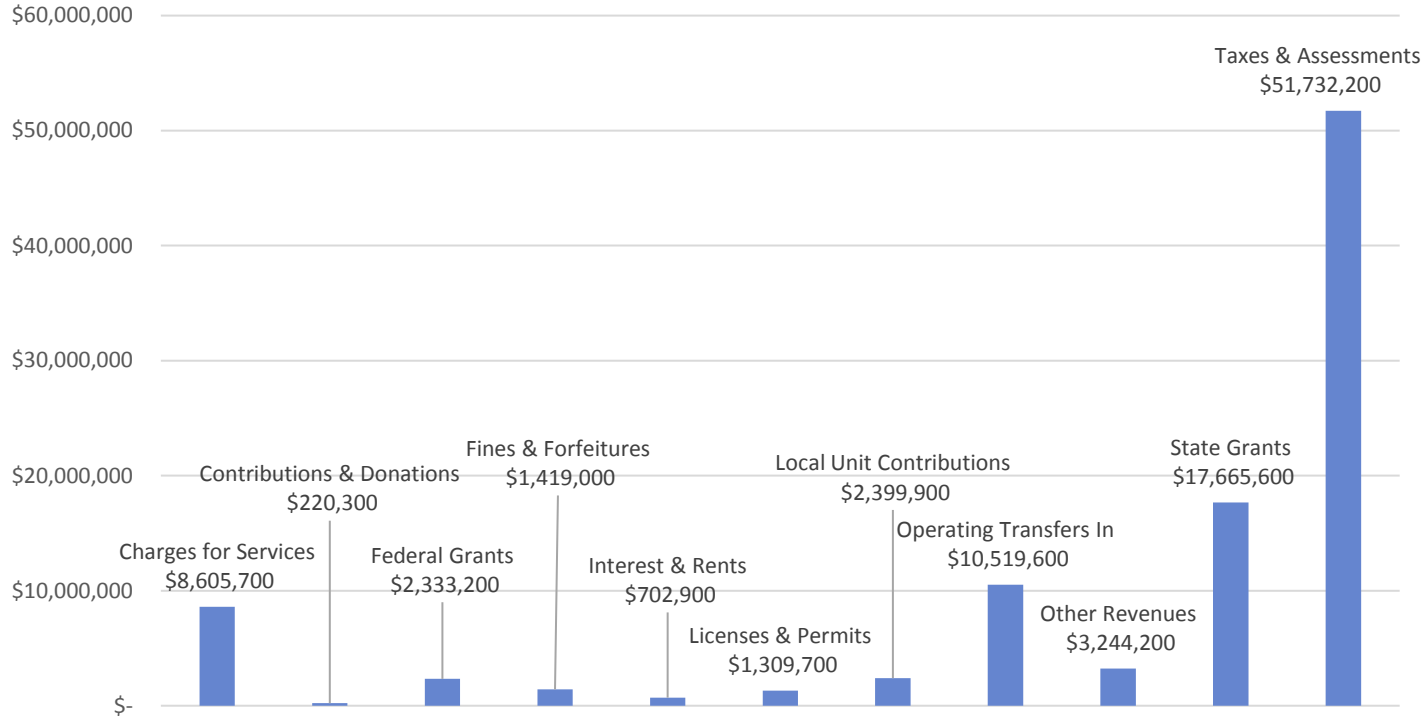
Total 2017 Operating Funds Actual Expenditures - $102,322,247



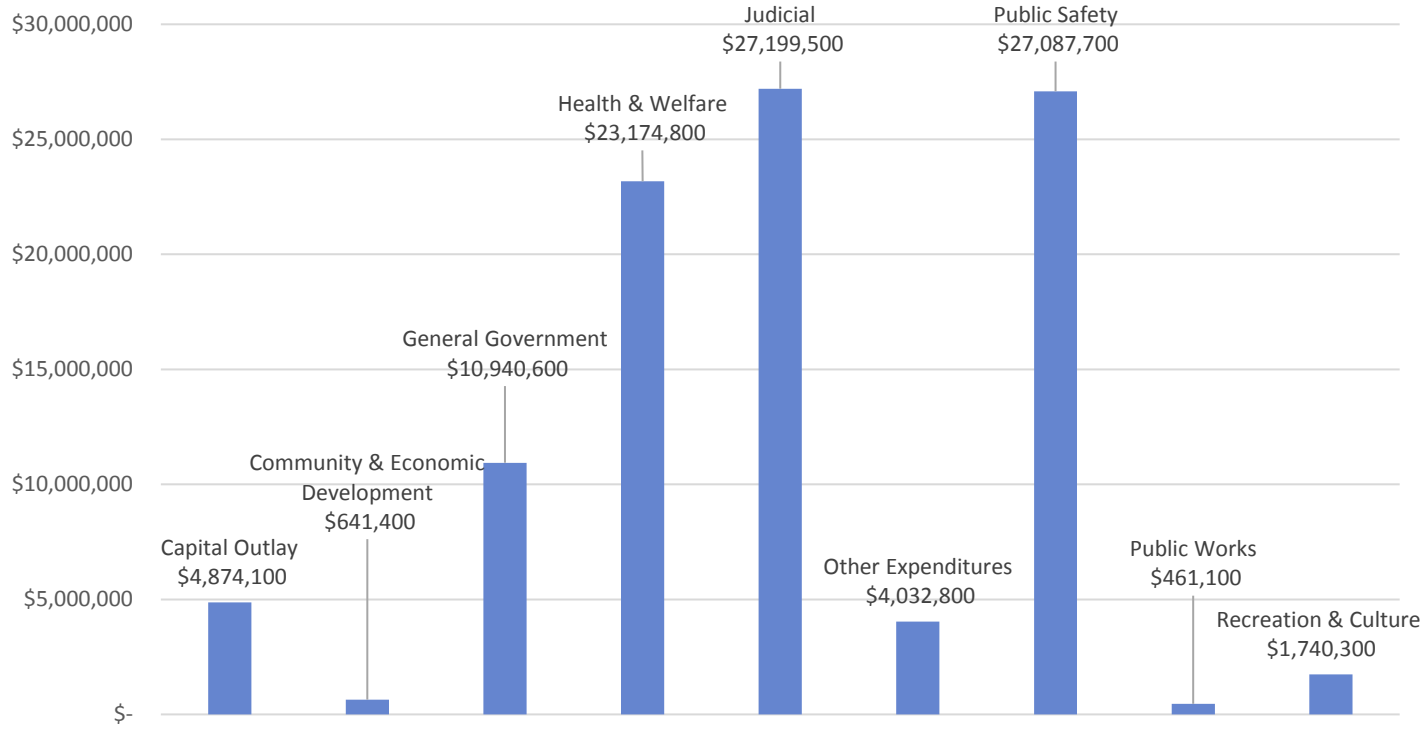
Operating Funds
2018 Adjusted Budget

	General 101	Law Enforcement 104	Parks 208	FOC 215	Health 221	Child Care 292
Revenues:						
Charges for Services	6,520,500	-	1,185,900	134,600	634,200	130,500
Contributions & Donations	45,000	-	167,600	-	5,700	2,000
Federal Grants	44,500	-	-	2,150,000	38,700	100,000
Fines & Forfeitures	1,419,000	-	-	-	-	-
Interest & Rents	702,900	-	-	-	-	-
Licenses & Permits	690,600	-	-	-	619,100	-
Local Unit Contributions	2,127,500	70,000	-	-	194,400	8,000
Other Revenues	3,169,400	50,000	24,300	-	-	500
State Grants	11,323,400	400,000	-	-	1,391,200	4,551,000
Taxes & Assessments	39,465,400	12,266,800	-	-	-	-
Total Revenues:	**65,508,200**	**12,786,800**	**1,377,800**	**2,284,600**	**2,883,300**	**4,792,000**
Expenditures:						
Capital Outlay	4,600,500	273,600	-	-	-	-
Community & Economic Development	641,400	-	-	-	-	-
General Government	10,940,600	-	-	-	-	-
Health & Welfare	7,927,400	692,100	-	-	4,945,400	9,609,900
Judicial	19,810,900	3,951,800	-	3,436,800	-	-
Other Expenditures	3,982,800	50,000	-	-	-	-
Public Safety	19,268,400	7,819,300	-	-	-	-
Public Works	461,100	-	-	-	-	-
Recreation & Culture	-	-	1,740,300	-	-	-
Total Expenditures:	**67,633,100**	**12,786,800**	**1,740,300**	**3,436,800**	**4,945,400**	**9,609,900**
Other Financing Sources:						
Transfers In	2,124,900	-	362,500	1,152,200	2,062,100	4,817,900
Total Other Financing Sources:	**2,124,900**	**-**	**362,500**	**1,152,200**	**2,062,100**	**4,817,900**
Net Change in Fund Balance:						
	-	**-**	**-**	**-**	**-**	**-**

Total 2018 Operating Funds Adjusted Budget Revenues - $100,152,300



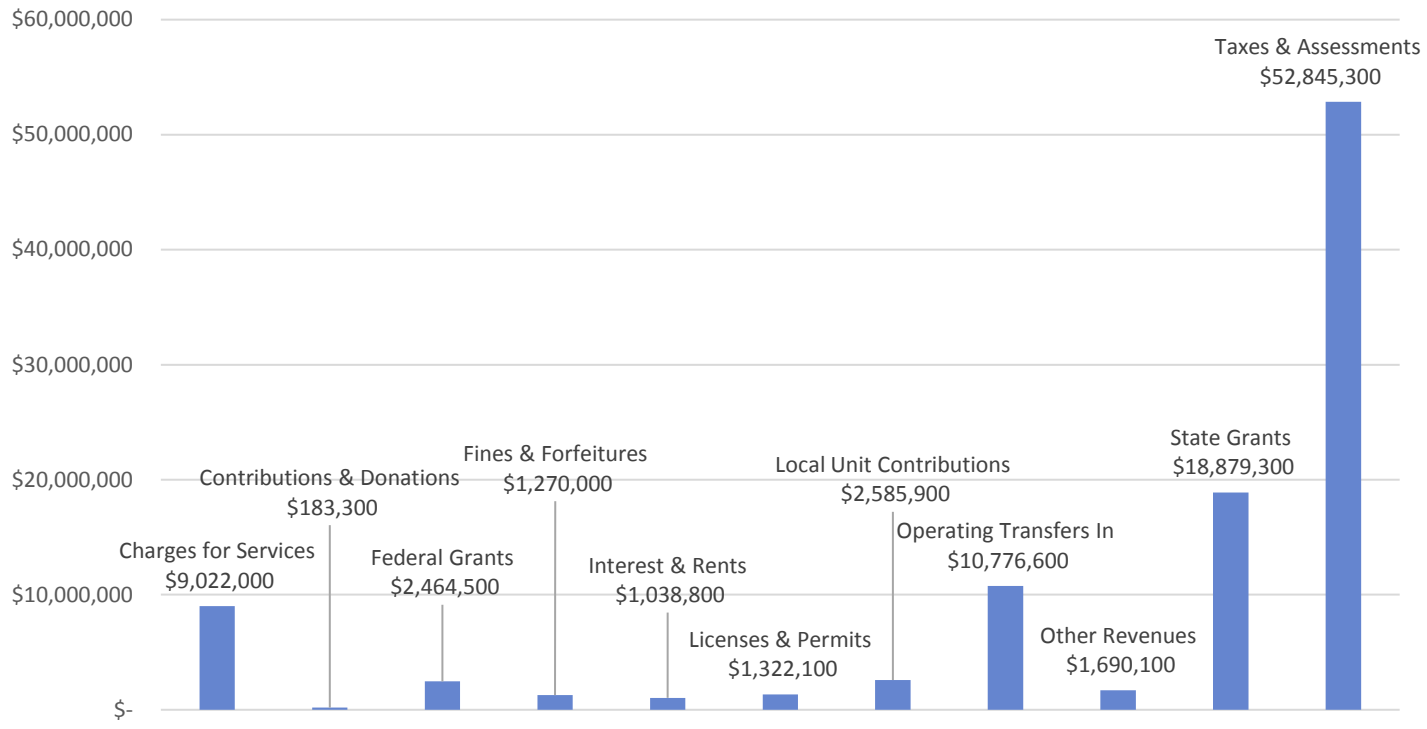
Total 2018 Operating Funds Adjusted Budget Expenditures - $100,152,300



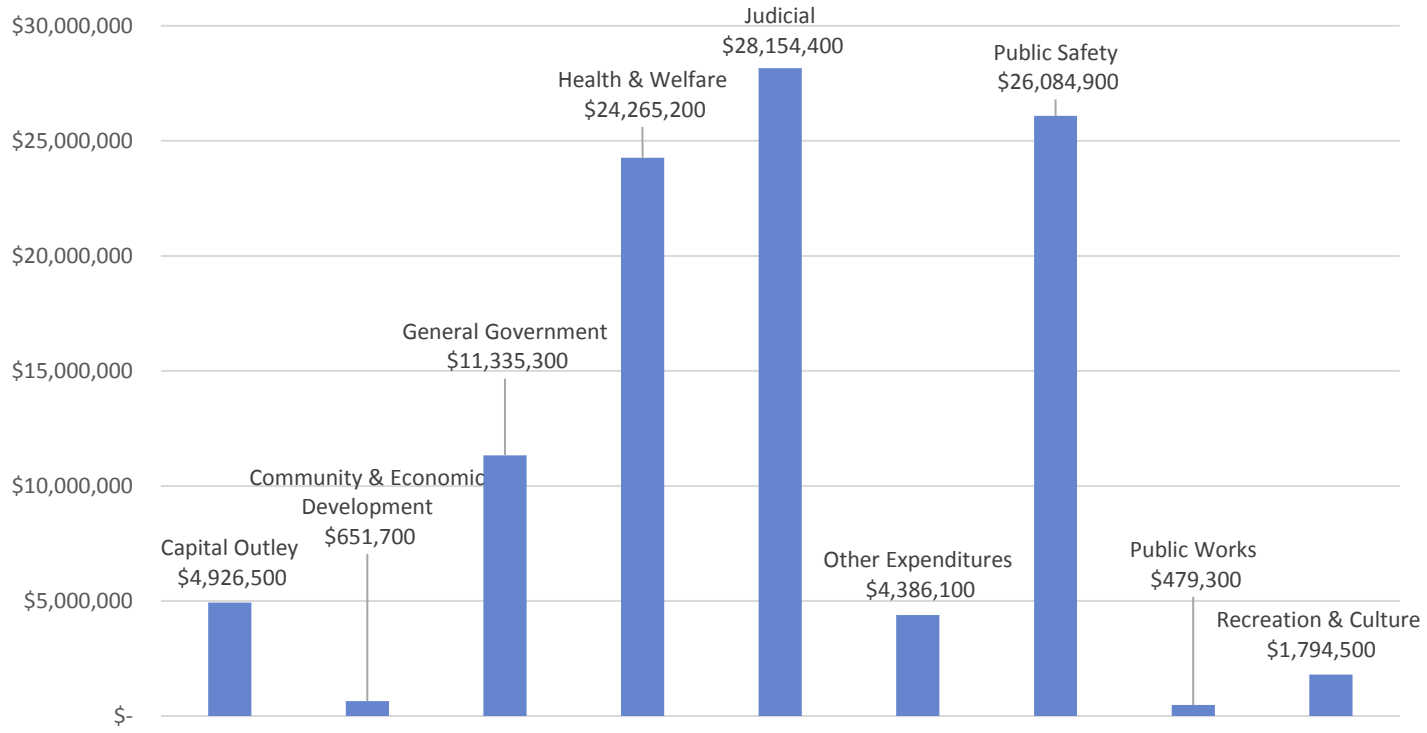
Operating Funds
2019 Recommended Budget

	General 101	Law Enforcement 104	Parks 208	FOC 215	Health 221	Child Care 292
Revenues:						
Charges for Services	6,855,400	-	1,209,200	119,600	660,300	177,500
Contributions & Donations	5,000	-	171,100	-	4,200	3,000
Federal Grants	50,000	-	-	2,186,000	122,500	106,000
Fines & Forfeitures	1,270,000	-	-	-	-	-
Interest & Rents	988,800	50,000	-	-	-	-
Licenses & Permits	689,000	-	-	-	633,100	-
Local Unit Contributions	2,298,900	70,000	15,000	-	200,000	2,000
Other Revenues	1,667,500	-	22,300	-	-	300
State Grants	11,934,200	428,000	-	-	1,338,100	5,179,000
Taxes & Assessments	40,694,500	12,150,800	-	-	-	-
Total Revenues:	**66,453,300**	**12,698,800**	**1,417,600**	**2,305,600**	**2,958,200**	**5,467,800**
Expenditures:						
Capital Outlay	4,652,900	273,600	-	-	-	-
Community & Economic Development	651,700	-	-	-	-	-
General Government	11,335,300	-	-	-	-	-
Health & Welfare	7,896,100	748,000	-	-	5,037,100	10,584,000
Judicial	20,643,400	4,053,800	-	3,457,200	-	-
Other Expenditures	4,336,100	50,000	-	-	-	-
Public Safety	18,511,500	7,573,400	-	-	-	-
Public Works	479,300	-	-	-	-	-
Recreation & Culture	-	-	1,794,500	-	-	-
Total Expenditures:	**68,506,300**	**12,698,800**	**1,794,500**	**3,457,200**	**5,037,100**	**10,584,000**
Other Financing Sources:						
Transfers In	2,053,000	-	376,900	1,151,600	2,078,900	5,116,200
Total Other Financing Sources:	**2,053,000**	**-**	**376,900**	**1,151,600**	**2,078,900**	**5,116,200**
Net Change in Fund Balance:						
	-	**-**	**-**	**-**	**-**	**-**

Total 2019 Operating Funds Recommended Budget Revenues - $102,077,900



Total 2019 Operating Funds Recommended Budget Expenditures - $102,077,900



Operating Funds
Personnel History

	2017 Budget	2018 Budget	2019 Budget
Community & Economic Development:			
MSU Extension	2.2	2.2	2.2
Planning & Community Development	2.5	2.5	2.5
Total Community & Economic Development:	**4.7**	**4.7**	**4.7**
General Government:			
Office of the Administrator	4.8	5.8	5.8
Board of Commissioners	11.0	11.0	11.0
Buildings & Grounds	36.3	36.3	37.3
Office of the Clerk/Register	11.5	12.0	12.0
Office of the Corporation Counsel	2.0	2.6	3.0
Equalization	5.0	5.0	5.0
Finance	11.9	15.8	15.8
Human Resources	5.0	9.0	9.0
Information Technology	10.1	10.1	10.1
Office of the Treasurer	10.0	10.0	10.0
Total General Government:	**107.6**	**117.6**	**119.0**
Health & Welfare:			
Buildings & Grounds	3.5	3.5	3.5
Circuit Court	87.8	87.9	87.9
Health & Community Services – Administration	12.4	5.4	5.4
Health & Community Services – Environmental Health	21.5	21.7	22.7
Health & Community Services – Laboratory Services	2.8	3.0	3.0
Health & Community Services – Clinical Services	20.4	20	21.3
Health & Community Services – Maternal Child & Health	5.0	5.0	5.0
Health & Community Services – Veterans Services	3.0	3.0	3.0
Health & Community Services – Community Services	20	1.2	1.2
Total Health & Welfare	**158.5**	**151.6**	**154.0**
Judicial:			
Circuit Court	104.7	105.2	105.2
District Court	74.0	74.0	74.0
Office of the Prosecuting Attorney	43.4	43.2	44.2
Probate Court	11.0	11.0	11.0
Total Judicial	**233.1**	**233.4**	**234.4**
Public Safety:			
Animal Services & Enforcement	15.0	15.0	15.1
Buildings & Grounds	1.0	1.0	1.0
Emergency Management	1.5	1.5	2.5
Security	2.0	3.0	3.0
Office of the Sheriff	211.3	218.1	218.1
Total Public Safety:	**230.8**	**238.6**	**239.6**

Operating Funds
Personnel History

	2017 Budget	2018 Budget	2019 Budget
Public Works:			
Office of the Drain Commissioner	4.0	4.0	4.0
Total Public Works:	**4.0**	**4.0**	**4.0**
Recreation & Culture:			
Parks – Administration	5.6	5.6	6.0
Parks – Markin Glen	1.0	1.0	1.0
Parks – Cold Brook	1.0	1.0	1.0
Parks – Prairie View	0.9	0.9	0.9
Parks – River Oaks	1.0	1.0	1.0
Parks – Fairgrounds	4.0	4.0	4.0
Parks – KRV Trail	0.1	1.1	1.1
Parks – KRV Trailway Programming	1.0	0.5	0.5
Parks – County Fair	0.6	0.5	0.5
Total Recreation & Culture:	**15.3**	**15.6**	**16.0**
GRAND TOTAL:	**753.9**	**765.5**	**771.6**

*FTE (full-time equivalency) counts are based on the authorized FTE as of June 30th of each year. Positions created as part of the budget process are included in FTE counts. Any additional creations/eliminations which occur between July 1st and December 31st are included in the subsequent year's budget document.

The above FTE counts do not include contingent funding recommendations as the timing of the availability of funding was subject to modification at the time of the printing of this document. When funding becomes available, the contingent funding recommendations will provide personnel in the following functions:

General Government – 2.5
Public Safety – 3.0

Operating Funds
2019 Projected Fund Balance

		Estimated Beginning Balance	Addition/(Use)	Estimated Ending Balance	Unrestricted Unassigned Balance
General Fund:					
General Fund	101	24,794,093	-	24,794,093	24,794,093
Total General Fund:		**24,794,093**	**-**	**24,794,093**	**24,794,093**
Special Revenue Funds:					
Law Enforcement	104	424,545	-	424,545	-
Parks	208	-	-	-	-
Friend of the Court	215	-	-	-	-
Health	221	-	-	-	-
Child Care	292	-	-	-	-
Total Special Revenue Funds:		**424,545**	**-**	**424,545**	**-**
GRAND TOTAL:		**25,218,638**	**-**	**25,218,638**	**24,794,093**

Operating Funds
Ten Year Unrestricted Unassigned Fund Balance History

Year	Beginning Fund Balance	Revenues	Expenditures	Excess Revenues (Expenditures)	Ending Fund Balance	Unrestricted Unassigned Balance	Balance as a % of Revenues
2019	30,806,217	102,077,900	102,077,900	-	30,806,217	24,794,093	24.2%
2018	30,806,217	100,152,300	100,152,300	-	30,806,217	24,676,126	24.6%
2017	31,786,167	101,342,297	102,322,247	(979,950)	30,806,217	21,312,014	21.0%
2016	32,812,000	94,039,959	95,065,793	(1,025,833)	31,786,167	27,816,125	29.6%
2015	30,982,552	92,048,218	90,218,770	1,829,448	32,812,000	23,634,426	25.7%
2014	26,528,576	93,908,708	89,454,733	4,453,976	30,982,552	23,371,325	24.9%
2013	26,229,376	86,816,862	86,517,662	299,200	26,528,576	21,838,815	25.2%
2012	30,651,926	88,238,867	92,661,416	(4,422,550)	26,229,376	20,320,881	23.0%
2011	28,236,028	92,042,248	89,626,350	2,415,898	30,651,926	24,327,571	26.4%
2010	29,019,852	88,988,567	89,772,390	(783,823)	28,236,028	23,147,791	26.0%

Operating Funds
Five Year Budget Assumptions

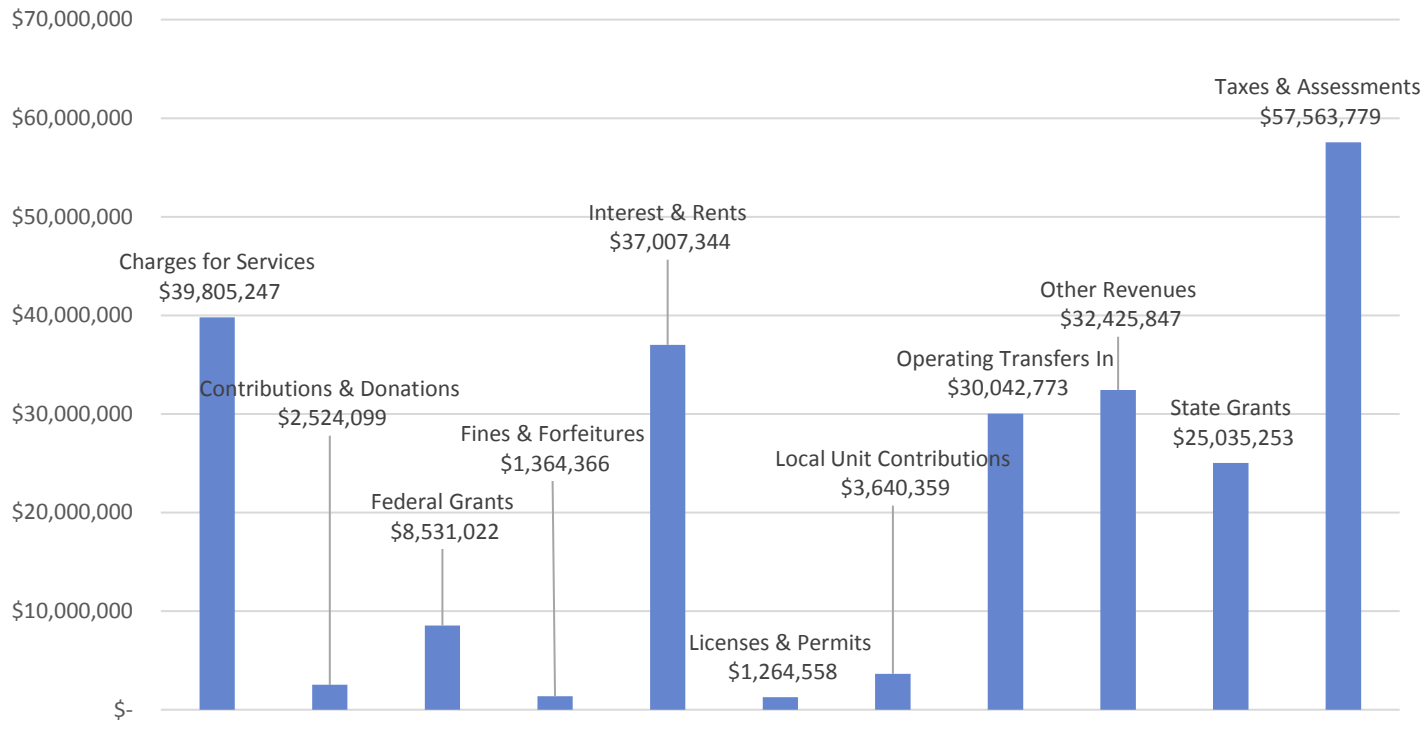
	2018 Adjusted	2019 Recommended	2020	2021	2022	2023
Revenues:						
Charges for Services	8,605,700	9,022,000	9,022,000	9,022,000	9,022,000	9,022,000
Contributions & Donations	220,300	183,300	183,300	183,300	183,300	183,300
Federal Grants	2,333,200	2,464,500	2,464,500	2,464,500	2,464,500	2,464,500
Fines & Forfeitures	1,419,000	1,270,000	1,270,000	1,270,000	1,270,000	1,270,000
Interest & Rents	702,900	1,038,800	1,038,800	1,038,800	1,038,800	1,038,800
Licenses & Permits	1,309,700	1,322,100	1,322,100	1,322,100	1,322,100	1,322,100
Local Unit Contributions	2,399,900	2,585,900	2,585,900	2,585,900	2,585,900	2,585,900
Other Revenues	3,244,200	1,690,100	1,690,100	1,690,100	1,690,100	1,690,100
State Grants	17,665,600	18,879,300	18,879,300	18,879,300	18,879,300	18,879,300
Taxes & Assessments	51,732,200	52,845,300	53,902,200	54,980,200	56,079,800	57,201,400
Total Estimated Revenues:	**89,632,700**	**91,301,300**	**92,358,200**	**93,436,200**	**94,535,800**	**95,657,400**
Expenditures:						
Capital Outlay	4,874,100	4,926,500	4,926,500	4,926,500	4,926,500	4,926,500
Community & Economic Development	641,400	651,700	674,800	683,500	692,200	701,200
General Government	10,940,600	11,335,300	11,863,700	12,018,800	12,176,000	12,335,500
Health & Welfare	23,174,800	24,265,200	25,091,600	25,369,800	25,651,600	25,937,000
Judicial	27,199,500	28,154,400	29,140,900	29,456,400	29,776,400	30,101,200
Other Expenditures	4,032,800	4,386,100	4,434,100	4,478,100	4,522,500	4,567,400
Public Safety	27,087,700	26,084,900	24,824,700	25,185,400	25,551,400	25,922,900
Public Works	461,100	479,300	499,300	506,000	512,900	519,800
Recreation & Culture	1,740,300	1,794,500	1,943,600	1,969,500	1,995,700	2,022,400
Total Estimated Expenditures:	**100,152,300**	**102,077,900**	**103,399,200**	**104,594,000**	**105,805,200**	**107,033,900**
Other Financing Sources:						
Transfers In	10,519,600	10,776,600	10,776,600	10,776,600	10,776,600	10,776,600
Total Other Financing Sources:	**10,519,600**	**10,776,600**	**10,776,600**	**10,776,600**	**10,776,600**	**10,776,600**
Net Change in Fund Balance:						
	-	**-**	**(264,400)**	**(381,200)**	**(492,800)**	**(599,900)**

Assumptions	**2019**	**2020**	**2021**	**2022**	**2023**
Revenues:					
Property Taxes	2.5%	2.0%	2.0%	2.0%	2.0%
Other Revenues	Flat	Flat	Flat	Flat	Flat
Expenditures:					
Salaries	2.5% with steps	1.5% with steps	1.5% with steps	1.5% with steps	1.5% with steps
Fringes	Blended Rate	Blended Rate	Blended Rate	Blended Rate	Blended Rate
Operating Expenses	1.0%	1.0%	1.0%	1.0%	1.0%

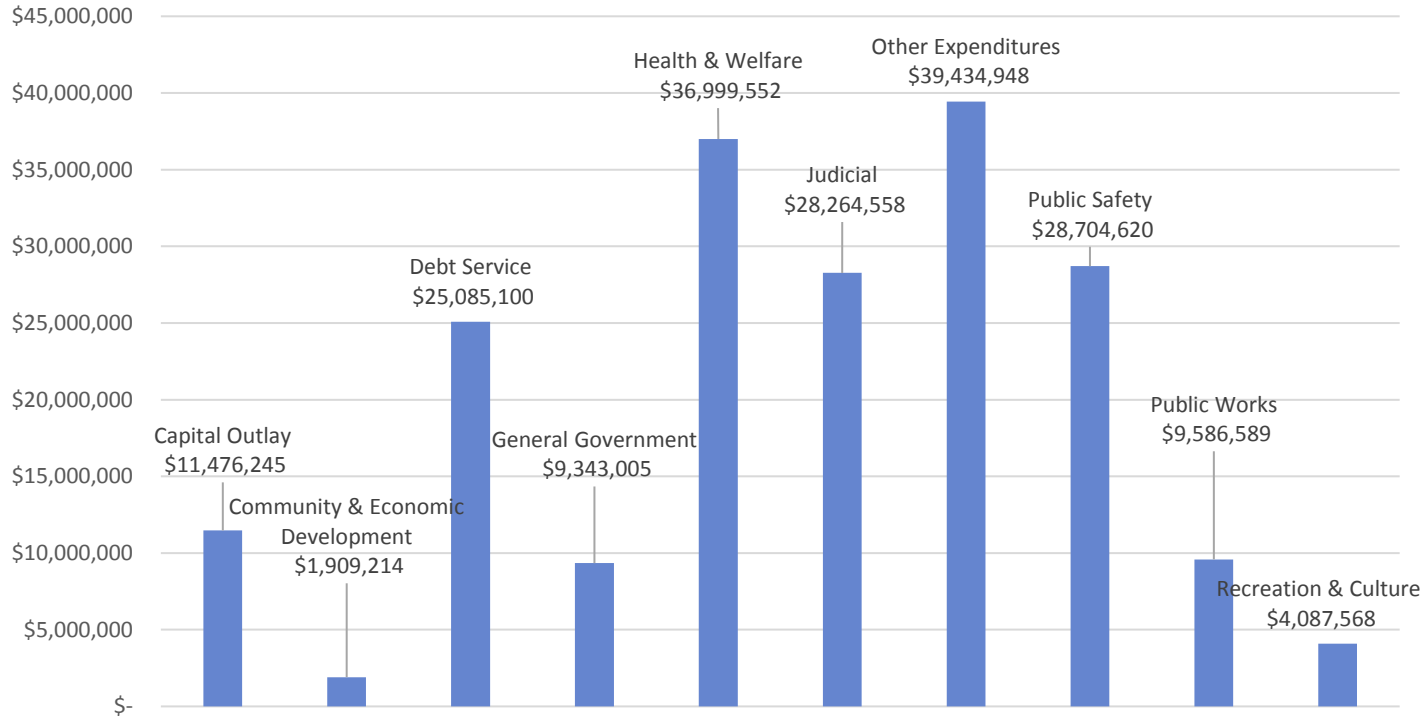
All Funds
2017 Actuals

	General	Special Revenue	Enterprise	Internal Service	Capital	Debt Service	Component Unit	Trust
Revenues:								
Charges for Services	6,598,056	4,476,907	6,046,259	22,060,750	-	-	9,900	613,375
Contributions & Donations	16,110	745,717	-	1,703,065	59,207	-	-	-
Federal Grants	66,001	5,882,303	2,444,732	-	-	-	137,986	-
Fines & Forfeitures	976,600	26,726	358,709	2,331	-	-	-	-
Interest & Rents	880,106	(119,879)	93,997	900,886	189,901	832	91	35,061,410
Licenses & Permits	618,516	646,042	-	-	-	-	-	-
Local Unit Contributions	2,208,868	525,899	905,592	-	-	-	-	-
Other Revenues	1,538,250	20,265	66,209	167,056	563,318	22,420,652	1,538,760	6,111,337
State Grants	11,947,801	12,522,866	372,450	28,127	-	160,430	3,579	-
Taxes & Assessments	38,240,953	15,147,227	1,539,493	-	-	1,852,056	784,050	-
Total Revenues:	**63,091,261**	**39,874,073**	**11,827,441**	**24,862,215**	**812,426**	**24,433,970**	**2,474,366**	**41,786,122**
Expenditures:								
Capital Outlay	10,106,736	280,009	-	-	1,089,500	-	-	-
Community & Economic Development	574,447	243,296	-	-	-	-	1,091,471	-
Debt Service	-	-	203,096	-	-	24,827,866	54,138	-
General Government	9,225,788	117,217	-	-	-	-	-	-
Health & Welfare	12,426,376	23,583,678	-	989,498	-	-	-	-
Judicial	18,832,183	9,432,375	-	-	-	-	-	-
Other Expenditures	1,137,949	-	8,027,415	25,217,791	-	-	-	5,051,793
Public Safety	18,312,918	10,391,702	-	-	-	-	-	-
Public Works	380,901	66,888	7,665,244	-	-	-	1,473,556	-
Recreation & Culture	(2,812)	4,031,173	-	-	59,207	-	-	-
Total Expenditures:	**70,994,486**	**48,146,338**	**15,895,755**	**26,207,289**	**1,148,707**	**24,827,866**	**2,619,165**	**5,051,793**
Other Financing Sources:								
Transfers In	7,143,361	8,512,768	-	5,218,545	8,905,200	255,914	6,985	-
Total Other Financing Sources:	**7,143,361**	**8,512,768**	**-**	**5,218,545**	**8,905,200**	**255,914**	**6,985**	**-**
Net Change in Fund Balance/Net Position:								
	(759,864)	**240,503**	**(4,068,314)**	**3,873,471**	**8,568,919**	**(137,982)**	**(137,814)**	**36,734,329**

Total 2017 All Funds Actual Revenues - $239,204,647



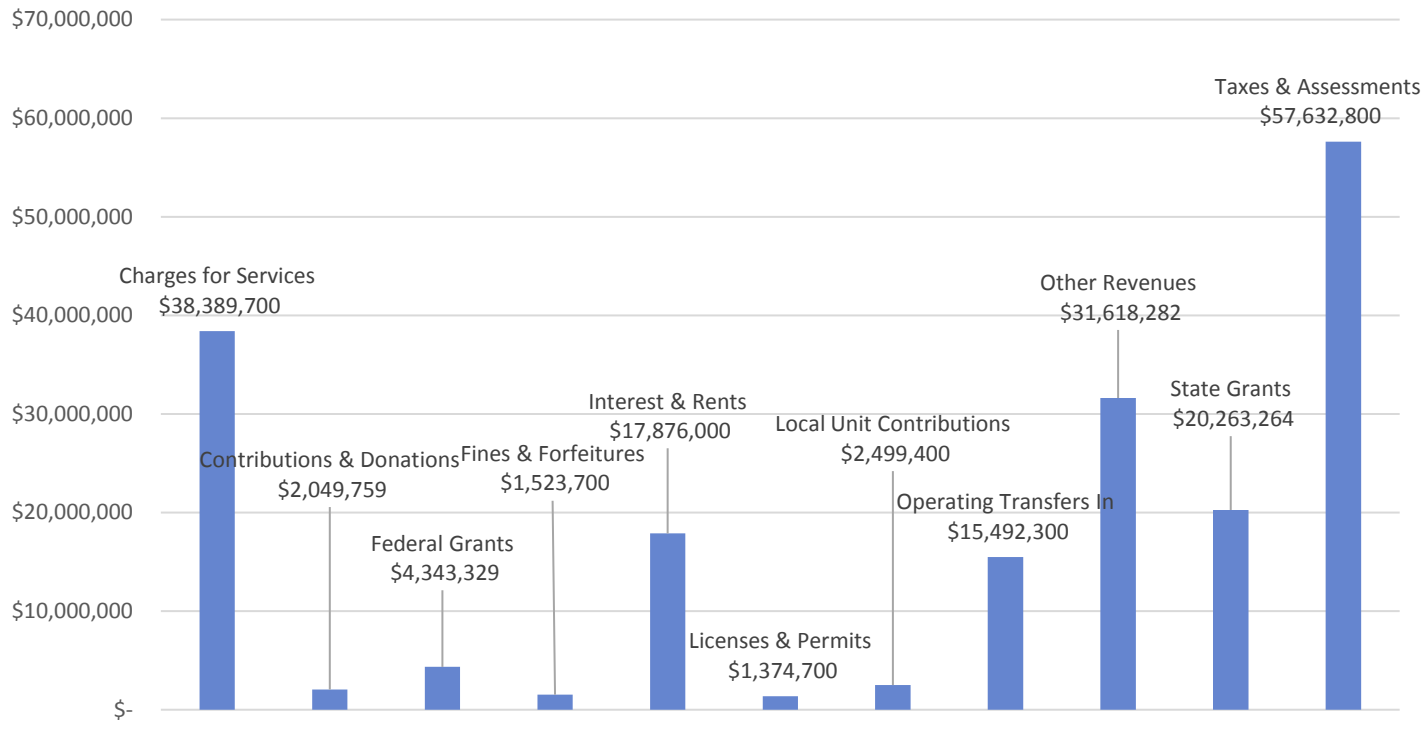
Total 2017 All Funds Actual Expenditures - $194,891,399



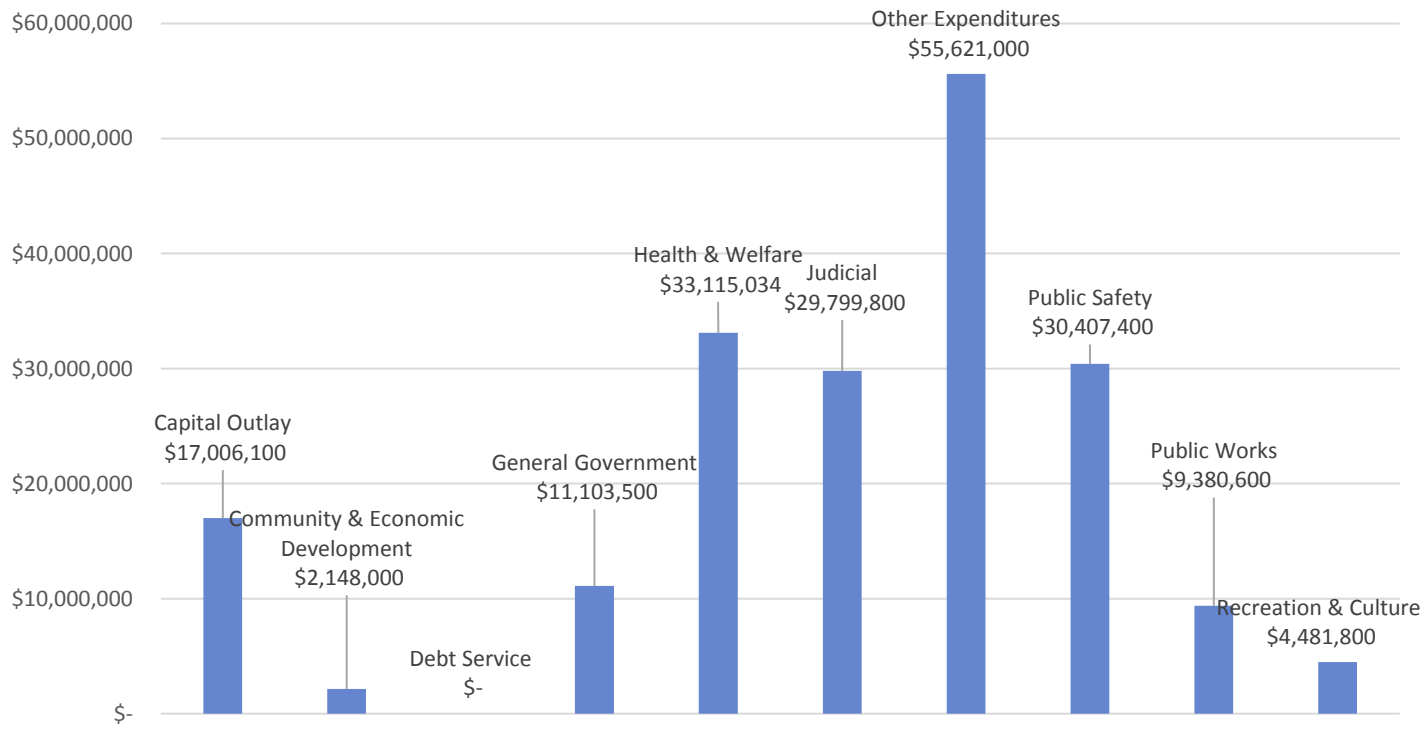
All Funds
2018 Adjusted Budget

	General	Special Revenue	Enterprise	Internal Service	Capital	Debt Service	Component Unit	Trust
Revenues:								
Charges for Services	6,520,500	3,588,400	5,816,700	21,860,100	-	-	10,000	594,000
Contributions & Donations	45,000	469,259	-	1,535,500	-	-	-	-
Federal Grants	44,500	4,198,829	100,000	-	-	-	-	-
Fines & Forfeitures	1,419,000	6,500	98,200	-	-	-	-	-
Interest & Rents	702,900	-	24,900	884,200	60,000	-	-	16,204,000
Licenses & Permits	690,600	684,100	-	-	-	-	-	-
Local Unit Contributions	2,127,500	371,900	-	-	-	-	-	-
Other Revenues	3,169,400	8,459,582	3,005,700	2,205,100	8,422,500	-	961,700	5,394,300
State Grants	11,323,400	8,939,864	-	-	-	-	-	-
Taxes & Assessments	39,465,400	15,825,400	1,483,700	-	-	-	858,300	-
Total Revenues:	**65,508,200**	**42,543,834**	**10,529,200**	**26,484,900**	**8,482,500**	**-**	**1,830,000**	**22,192,300**
Expenditures:								
Capital Outlay	4,600,500	273,600	-	-	12,132,000	-	-	-
Community & Economic Development	641,400	597,000	-	-	-	-	909,600	-
Debt Service	-	-	-	-	-	-	-	-
General Government	10,940,600	162,900	-	-	-	-	-	-
Health & Welfare	7,927,400	24,337,634	-	850,000	-	-	-	-
Judicial	19,810,900	9,988,900	-	-	-	-	-	-
Other Expenditures	3,982,800	50,000	2,545,100	26,850,800	-	-	-	22,192,300
Public Safety	19,268,400	11,139,000	-	-	-	-	-	-
Public Works	461,100	-	7,984,100	-	-	-	935,400	-
Recreation & Culture	-	4,481,800	-	-	-	-	-	-
Total Expenditures:	**67,633,100**	**51,030,834**	**10,529,200**	**27,700,800**	**12,132,000**	**-**	**1,845,000**	**22,192,300**
Other Financing Sources:								
Transfers In	2,124,900	8,487,000	-	1,215,900	3,649,500	-	15,000	-
Total Other Financing Sources:	**2,124,900**	**8,487,000**	**-**	**1,215,900**	**3,649,500**	**-**	**15,000**	**-**
Net Change in Fund Balance/Net Position:								
	-	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Total 2018 All Funds Adjusted Budget Revenues - $193,063,234



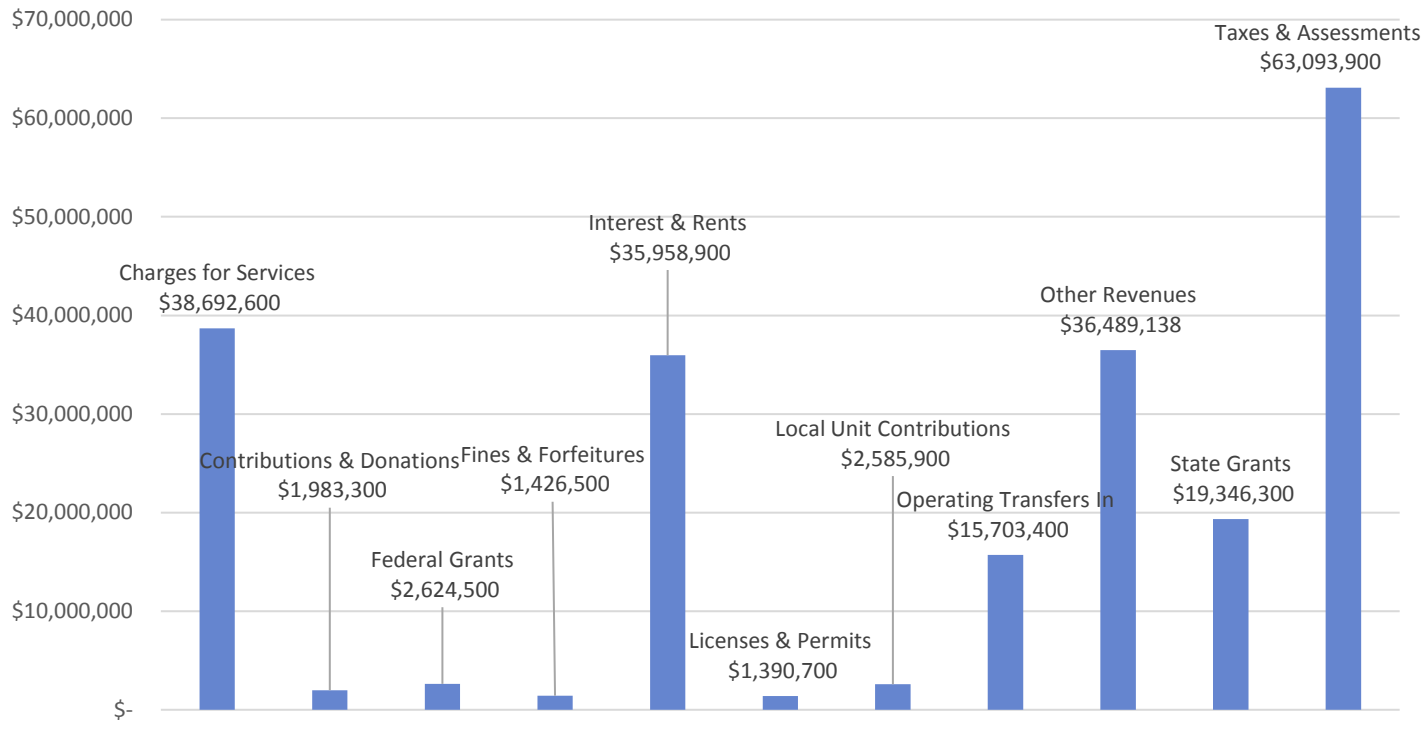
Total 2018 All Funds Adjusted Budget Expenditures - $193,063,234



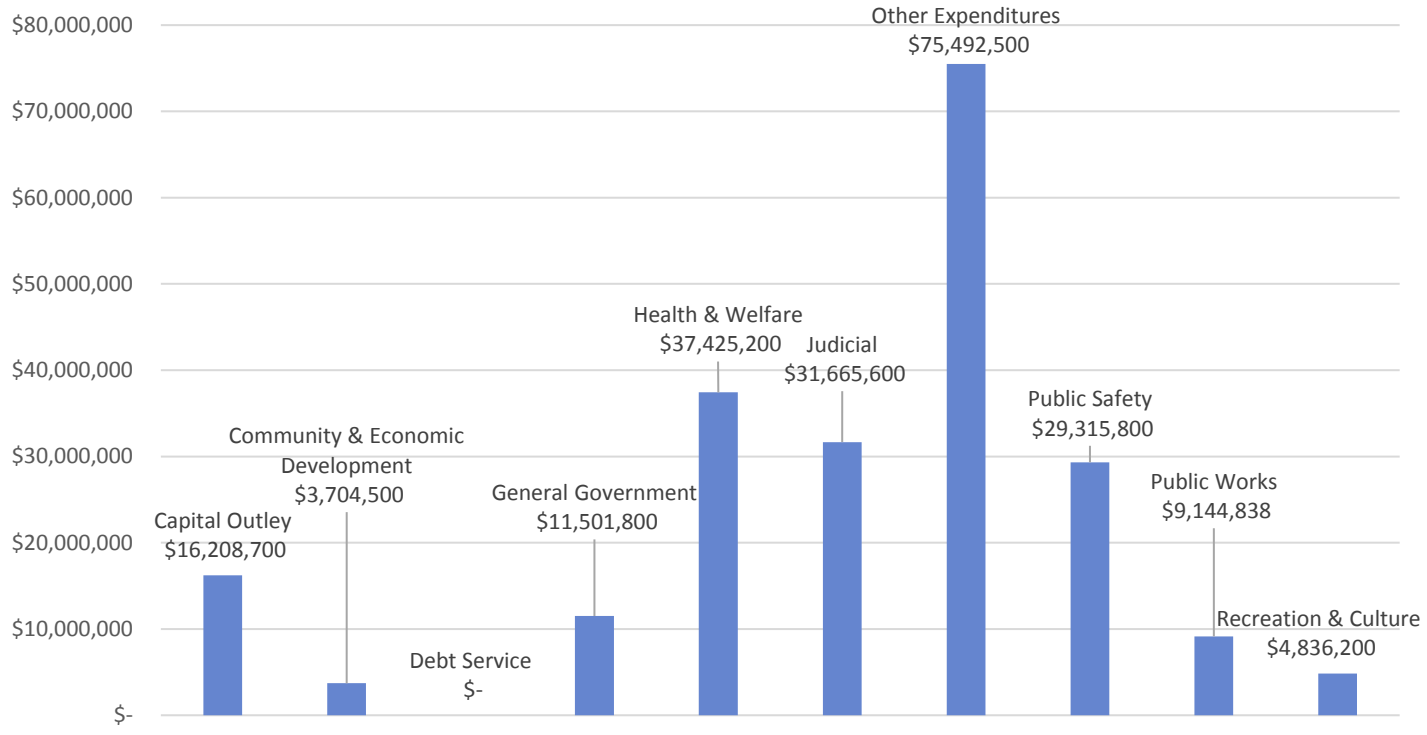
All Funds
2019 Recommended Budget

	General	Special Revenue	Enterprise	Internal Service	Capital	Debt Service	Component Unit	Trust
Revenues:								
Charges for Services	6,855,400	3,649,900	5,572,400	21,974,900	-	-	10,000	630,000
Contributions & Donations	5,000	178,300	-	1,800,000	-	-	-	-
Federal Grants	50,000	2,414,500	-	-	-	-	160,000	-
Fines & Forfeitures	1,270,000	6,500	150,000	-	-	-	-	-
Interest & Rents	988,800	50,000	25,500	880,300	60,000	-	-	33,954,300
Licenses & Permits	689,000	701,700	-	-	-	-	-	-
Local Unit Contributions	2,298,900	287,000	-	-	-	-	-	-
Other Revenues	1,667,500	14,871,000	3,153,900	2,566,000	7,520,300	-	935,238	5,775,200
State Grants	11,934,200	7,412,100	-	-	-	-	-	-
Taxes & Assessments	40,694,500	18,932,100	1,368,300	-	-	-	2,099,000	-
Total Revenues:	**66,453,300**	**48,503,100**	**10,270,100**	**27,221,200**	**7,580,300**	**-**	**3,204,238**	**40,359,500**
Expenditures:								
Capital Outlay	4,652,900	273,600	-	-	11,282,200	-	-	-
Community & Economic Development	651,700	608,800	-	-	-	-	2,444,000	-
Debt Service	-	-	-	-	-	-	-	-
General Government	11,335,300	166,500	-	-	-	-	-	-
Health & Welfare	7,896,100	29,529,100	-	-	-	-	-	-
Judicial	20,643,400	11,022,200	-	-	-	-	-	-
Other Expenditures	4,336,100	50,000	2,539,800	28,207,100	-	-	-	40,359,500
Public Safety	18,511,500	10,804,300	-	-	-	-	-	-
Public Works	479,300	-	7,730,300	-	-	-	935,238	-
Recreation & Culture	-	4,836,200		-	-	-	-	-
Total Expenditures:	**68,506,300**	**57,290,700**	**10,270,100**	**28,207,100**	**11,282,200**	**-**	**3,379,238**	**40,359,500**
Other Financing Sources:								
Transfers In	2,053,000	8,787,600	-	985,900	3,701,900	-	175,000	-
Total Other Financing Sources:	**2,053,000**	**8,787,600**	**-**	**985,900**	**3,701,900**	**-**	**175,000**	**-**
Net Change in Fund Balance/Net Position:								
	-	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Total 2019 All Funds Recommended Budget Revenues - $219,295,138



Total 2019 All Funds Recommended Budget Expenditures - $219,295,138



All Funds
Personnel History

	2017 Budget	2018 Budget	2019 Budget
Community & Economic Development:			
Office of the Clerk/Register	1.0	1.0	1.0
MSU Extension	2.2	2.2	2.2
Planning & Community Development	3.0	3.0	3.0
Total Community & Economic Development	**6.2**	**6.2**	**6.2**
General Government:			
Office of the Administrator	4.8	5.8	5.8
Board of Commissioners	11.0	11.0	11.0
Buildings & Grounds	36.3	36.3	37.3
Office of the Clerk/Register	12.0	12.5	12.5
Office of the Corporation Counsel	2.0	2.6	3.0
Equalization	5.0	5.0	5.0
Finance	11.9	15.8	15.8
Human Resources	6.0	10.0	10.0
Information Technology	10.1	10.1	10.1
Office of the Treasurer	10.0	10.0	10.0
Total General Government	**109.1**	**119.1**	**120.5**
Health & Welfare:			
Buildings & Grounds	3.5	3.5	3.5
Circuit Court	88.8	88.9	88.9
Health & Community Services – Administration	14.9	7.8	7.8
Health & Community Services – Environmental Health	21.5	21.7	22.7
Health & Community Services – Laboratory Services	2.8	3.0	3.0
Health & Community Services – Area Agency on Aging	16.2	16.0	16.0
Health & Community Services – Clinical Services	27.9	27.5	29.8
Health & Community Services – Maternal Child & Health	42.4	50.5	50.5
Health & Community Services – Community Action Agency	8.8	8.8	1.0
Health & Community Services – Veterans Services	3.0	3.0	3.0
Health & Community Services – Community Services	3.0	2.0	2.0
Total Health & Welfare	**232.8**	**232.6**	**228.2**
Judicial:			
Circuit Court	110.6	112.1	112.1
District Court	74.0	74.0	74.0
Office of the Prosecuting Attorney	57.2	57.0	58.0
Probate Court	11.0	11.0	11.0
Total Judicial	**252.8**	**254.1**	**255.1**
Other Expenditures:			
Buildings & Grounds	8.2	8.2	8.2
Information Technology	2.9	2.9	2.9
Total Other Expenditures	**11.1**	**11.1**	**11.1**

All Funds
Personnel History

	2017 Budget	2018 Budget	2019 Budget
Public Safety:			
Animal Services & Enforcement	15.0	15.0	15.0
Buildings & Grounds	1.0	1.0	1.0
Community Corrections	13.0	13.0	13.0
Emergency Management	1.5	1.5	2.5
Security	2.0	3.0	3.0
Office of the Sheriff	213.3	220.1	220.1
Total Public Safety	**245.8**	**253.6**	**254.6**
Public Works:			
Airport	15.0	15.0	15.0
Buildings & Grounds	1.0	1.0	1.0
Office of the Drain Commissioner	4.0	4.0	4.0
Office of the Sheriff	5.5	5.5	5.5
Total Public Works	**25.5**	**25.5**	**25.5**
Recreation & Culture:			
Parks – Administration	5.6	5.6	6.0
Parks – Markin Glen	1.0	1.0	1.0
Parks – Cold Brook	1.0	1.0	1.0
Parks – Prairie View	0.9	0.9	0.9
Parks – River Oaks	1.0	1.0	1.0
Parks – Fairgrounds	4.0	4.0	4.0
Parks – KRV Trail	0.1	1.1	1.1
Parks – KRV Trailway Programming	1.0	0.5	0.5
Parks – County Fair	0.6	0.5	0.5
Total Recreation & Culture	**15.3**	**15.6**	**16.0**
GRAND TOTAL	**898.6**	**917.8**	**917.1**

*FTE (full-time equivalency) counts are based on the authorized FTE as of June 30th of each year. Positions created as part of the budget process are included in FTE counts. Any additional creations/eliminations which occur between July 1st and December 31st are included in the subsequent year's budget document.

The above FTE counts do not include contingent funding recommendations as the timing of the availability of funding was subject to modification at the time of the printing of this document. When funding becomes available, the contingent funding recommendations will provide personnel in the following functions:

General Government – 2.5
Public Safety – 3.0

All Funds
Revenues & Expenditures by Fund

		2017 Actuals	2018 Adjusted Budget	2019 Budget	Difference
General Fund:					
General Fund	**101**				
Revenues		70,234,622	67,633,100	68,506,300	873,200
Expenditures		70,994,486	67,633,100	68,506,300	873,200

The General Fund is the principal operating fund of the County. Is it used to account for all revenues, expenditures, and activities not specifically accounted for in another fund.

Special Revenue Funds:					
Law Enforcement	**104**				
Revenues		11,880,456	12,786,800	12,698,800	(88,000)
Expenditures		12,099,865	12,786,800	12,698,800	(88,000)

The Law Enforcement Fund is used to account for our tax levy for the purpose of providing law enforcement activities of the Sheriff, Prosecuting Attorney, District and Circuit Courts, and Community Corrections.

Budget Stabilization	**106**				
Revenues		-	-	-	-
Expenditures		-	-	-	-

The Budget Stabilization Fund may be used in counties, cities, villages, and townships to account for funds set aside pursuant to the provisions of PA 30 of 1978, MCL 141.441 to MCL 141.445.

Parks	**208**				
Revenues		1,515,848	1,740,300	1,794,500	54,200
Expenditures		1,512,865	1,740,300	1,794,500	54,200

The Park/Recreation Fund is used to account for funds raised for operating and maintaining a park or recreation program.

Friend of the Court	**215**				
Revenues		3,290,600	3,436,800	3,457,200	20,400
Expenditures		3,295,646	3,436,800	3,457,200	20,400

The Friend of the Court Fund is used by counties to account for Friend of the Court activities required by 1982 PA 294, 295, 296, 297, and 298.

Access & Visitation Grant	**217**				
Revenues		16,875	17,200	17,000	(200)
Expenditures		16,875	17,200	17,000	(200)

Special Revenue fund established to account for the activity related to providing services to non-custodial parents' access and visitation with their children under 42 USC 669b.

All Funds
Revenues & Expenditures by Fund

		2017 Actuals	2018 Adjusted Budget	2019 Budget	Difference
Drain Commissioner Office Grants	**220**				
Revenues		66,888	-	-	-
Expenditures		66,888	-	-	-

Special Revenue fund established to account for the activity related to Drain Commissioner grant activity.

Health	**221**				
Revenues		4,886,238	4,945,400	5,037,100	91,700
Expenditures		4,885,128	4,945,400	5,037,100	91,700

The Health Department/District Health Fund is used in counties to account for the operations of a health department or district health department. The fund is required by the Public Health Code 1978 PA 368, MCL 333.2413.

Local Housing Assistance Fund	**225**				
Revenues		792,147	817,100	839,600	22,500
Expenditures		864,231	817,100	839,600	22,500

The Local Housing Assistance Fund is used to account for our tax levy for the purpose of providing housing assistance. This is authorized by a vote of the electors at up to 0.1 mils.

Accommodation Tax	**229**				
Revenues		2,851,544	2,741,500	3,041,700	300,200
Expenditures		2,518,308	2,741,500	3,041,700	300,200

The Accommodation Tax Fund is established to account for the excise tax collected by the County of Kalamazoo. Pursuant to Act 263 of the Public Acts of 1974, the Kalamazoo County Board of Commissioners adopted an Accommodation Ordinance on October 15, 1974 to impose and collect an excise tax on persons engaged in the business of providing rooms for dwelling, lodging and sleeping purposes to transient guests. The purpose of the excise tax is to finance the promotion and encouragement of tourist and convention business within the County of Kalamazoo.

Animal Services & Enforcement Grants	**236**				
Revenues		17,404	15,000	15,000	-
Expenditures		4,714	15,000	15,000	-

Special Revenue fund established to account for the activity related to Animal Services & Enforcement grant and donation funded programs and projects.

District Court Grants	**239**				
Revenues		178,524	244,700	420,000	175,300
Expenditures		178,524	244,700	420,000	175,300

Special Revenue fund established to account for the activity related to District Court grant and donation funded programs and projects.

All Funds
Revenues & Expenditures by Fund

		2017 Actuals	2018 Adjusted Budget	2019 Budget	Difference
Emergency Preparedness	**248**				
Revenues		172,724	139,700	152,500	12,800
Expenditures		172,724	139,700	152,500	12,800

Special Revenue fund established to account for the activity related to Health & Welfare grants to provide programs and services to protect the community and residents in the event of a public health emergency.

Circuit Court Grants	**249**				
Revenues		171,594	237,000	1,100,000	863,000
Expenditures		171,594	237,000	1,100,000	863,000

Special Revenue fund established to account for the activity related to Circuit Court grant funded projects and programs.

State Homeland Security Grant	**252**				
Revenues		16,923	32,700	20,000	(12,700)
Expenditures		16,923	32,700	20,000	(12,700)

Special Revenue fund established to account for the activity related to Public Safety grants to provide Emergency Management equipment and training.

Hazardous Material Team	**254**				
Revenues		656	54,200	62,000	7,800
Expenditures		656	54,200	62,000	7,800

Special Revenue fund established to act as the fiduciary for the collection and disbursement of funds for the County Hazardous Material Team.

Register of Deeds Automation	**256**				
Revenues		221,294	597,000	608,800	11,800
Expenditures		243,296	597,000	608,800	11,800

The Register of Deeds Automation Fund is used in counties to account for funds set aside under provisions of 2002 PA 698,MCL 600.2567 to MCL 600.2568. The fund was created for upgrading technology in the county register of deeds office under the Revised Judicature Act, MCL 600.101 et seq.

911 Service	**261**				
Revenues		1,556,653	1,640,300	1,640,300	-
Expenditures		1,483,889	1,640,300	1,640,300	-

The 911 Service Fund may be found in any county or local unit having budgetary authority over an agency that provides 911 services. This fund is used to account for earmarked revenue for the 911 service under the provisions of 1994 PA 29, MCL 484.1101 to MCL 484.1707.

All Funds
Revenues & Expenditures by Fund

		2017 Actuals	2018 Adjusted Budget	2019 Budget	Difference
Concealed Pistol Licensing	**262**				
Revenues		83,454	65,000	68,600	3,600
Expenditures		30,334	65,000	68,600	3,600

This fund is authorized by 1927 PA 372, MCL 28.425a, which became effective December 1, 2015. Each county shall establish a concealed pistol licensing fund for the deposit of fees collected for the county clerk under this act.

Local Corrections Officers Training	**263**				
Revenues		61,293	75,000	80,000	5,000
Expenditures		94,103	75,000	80,000	5,000

The fund is authorized by 2003 PA 124, which amended chapter 171 of the Revised Statutes of 1846 related to county jails and regulations thereof, by adding a new section. The amendment to the Act regulates county jails by imposing a $12.00 booking fee on each inmate when first admitted into a county jail. The booking fee, when collected, is used as a source of revenue for local correctional officers training programs.

Drug Law Enforcement	**266**				
Revenues		19,631	24,800	25,000	200
Expenditures		61,838	24,800	25,000	200

The Drug Law Enforcement Fund is used in any local unit of government that has budgetary authority over an agency that may seize property involved in the violation of controlled substances statutes, 1985 PA 135, MCL 333.7523 to MCL 333.7524. Authorized expenditures include expenses of seizure, forfeiture and sale of property. The balance remaining must be used to enhance law enforcement efforts.

Law Library	**269**				
Revenues		66,242	68,600	70,500	1,900
Expenditures		66,242	68,600	70,500	1,900

The Law Library Fund is used in counties for the maintenance of the county law library. The fund's primary revenue is a specified portion of the penal fines collected each year by the county courts. The fund is required by 1961 PA 236, MCL 600.4851.

Prosecutors' Cooperative Reimbursement Grant	**275**				
Revenues		630,684	831,700	1,233,700	402,000
Expenditures		630,684	831,700	1,233,700	402,000

Special Revenue fund established to account for the activity related to the Prosecutors' Cooperative grant to enforce child support obligations and to establish paternity in those cases in which public assistance is received by the custodial parent or cases that are referred by the State of Michigan.

All Funds
Revenues & Expenditures by Fund

		2017 Actuals	2018 Adjusted Budget	2019 Budget	Difference
Prosecuting Attorney Grants	**277**				
Revenues		144,654	183,100	670,000	486,900
Expenditures		144,654	183,100	670,000	486,900

Special Revenue fund established to account for the activity related to Prosecuting Attorney's Office grant funded projects and programs.

Senior Millage	**279**				
Revenues		-	-	2,900,000	2,900,000
Expenditures		-	-	2,900,000	2,900,000

The Senior Millage fund is established to account for activity related to the collection of the special levy to support the programs for Kalamazoo County residents age 60 and older.

Area Agency on Aging	**280**				
Revenues		1,431,184	1,268,300	4,975,200	3,706,900
Expenditures		1,430,223	1,268,300	4,975,200	3,706,900

The Area Agency on Aging Fund accounts for operation and administration of services and programs to senior citizens. Funding is provided through federal and state grants, program fees and a special voter millage.

Sheriff's Department Grants	**288**				
Revenues		83,846	100,100	88,500	(11,600)
Expenditures		83,846	100,100	88,500	(11,600)

Special Revenue fund established to account for the activity related to Public Safety grants to provide services and programs in the Sheriff's Office.

Child Care	**292**				
Revenues		9,534,533	9,609,900	10,584,000	974,100
Expenditures		9,534,258	9,609,900	10,584,000	974,100

The Child Care Fund is used in counties to account for the foster care of children. The fund's primary revenue is transfers in from the General Fund and state grants. The fund is required by MCL 400.117c.

Healthy Start Grant	**297**				
Revenues		943,045	505,050	867,300	362,250
Expenditures		943,045	505,050	867,300	362,250

Special Revenue fund established to account for the activity related to Health & Welfare grants to provide for operations aimed at reducing infant mortality.

All Funds
Revenues & Expenditures by Fund

		2017 Actuals	2018 Adjusted Budget	2019 Budget	Difference
AIDS Grant	**302**				
Revenues		132,772	156,500	117,600	(38,900)
Expenditures		132,772	156,500	117,600	(38,900)

Special Revenue fund established to account for the activity related to Health & Welfare grants to provide services and programs for HIV/AIDS counseling testing, and education.

MIECHV	**303**				
Revenues		246,198	257,200	278,800	21,600
Expenditures		246,198	257,200	278,800	21,600

Special Revenue fund established to account for the activity related to Health & Welfare grants to provide services and programs for Maternal Infant Early Childhood Home Visiting Initiative.

Nurse Family Partnership Grant	**304**				
Revenues		602,990	635,700	784,200	148,500
Expenditures		602,990	635,700	784,200	148,500

Special Revenue fund established to account for the activity related to Health & Welfare grants to provide services and programs to assist women having their first baby.

Michigan Care Improvement Registry (MCIR)	**305**				
Revenues		326,029	325,000	325,000	-
Expenditures		326,029	325,000	325,000	-

Special Revenue fund established to account for the activity related to Health & Welfare grants to perform activities related to Michigan Care Improvement Registry.

Children's Special Health Care Services	**308**				
Revenues		264,955	252,000	275,600	23,600
Expenditures		264,955	252,000	275,600	23,600

Special Revenue fund established to account for the activity related to Health & Welfare grants to provide services and programs for children with special health care needs.

BCCCP	**317**				
Revenues		186,532	181,000	185,000	4,000
Expenditures		186,532	181,000	185,000	4,000

Special Revenue fund established to account for the activity related to Health & Welfare grants to provide services and programs for breast and cervical cancer navigation

All Funds
Revenues & Expenditures by Fund

		2017 Actuals	2018 Adjusted Budget	2019 Budget	Difference
Immunization Action Plan	**318**				
Revenues		165,695	162,600	162,800	200
Expenditures		165,695	162,600	162,800	200

Special Revenue fund established to account for the activity related to Health & Welfare grants to provide services and programs for infant, children, and adult immunization education collaboration and coordination.

Clean Sweep Pesticide Collection	**322**				
Revenues		14,333	18,000	13,000	(5,000)
Expenditures		14,333	18,000	13,000	(5,000)

Special Revenue fund established to account for the activity related to Health & Welfare grants to provide services and programs for the disposal of pesticides.

Women, Infants & Children (WIC)	**323**				
Revenues		669,688	528,300	1,183,400	655,100
Expenditures		668,188	528,300	1,183,400	655,100

Special Revenue fund established to account for the activity related to Health & Welfare grants to provide assistance to women, infants and children.

Childhood Lead Poisoning Prevention	**324**				
Revenues		107,050	98,500	100,000	1,500
Expenditures		107,050	98,500	100,000	1,500

Special Revenue fund established to account for the activity related to Health & Welfare grants to provide programs and services to prevent childhood lead poisoning.

Road Patrol	**329**				
Revenues		182,915	212,700	218,100	5,400
Expenditures		182,915	212,700	218,100	5,400

Special Revenue fund established to account for the activity related to State funded program to provide road patrol and accident prevention in Kalamazoo County under PA 416 of 1978.

Community Corrections	**331**				
Revenues		1,097,946	983,200	1,082,000	98,800
Expenditures		993,920	983,200	1,082,000	98,800

Special Revenue fund established to account for activity in Community Corrections for alternatives such as tethers, bail screening, and additional probation to alleviate jail-overcrowding problems.

All Funds
Revenues & Expenditures by Fund

		2017 Actuals	2018 Adjusted Budget	2019 Budget	Difference
Survey & Monumentation Program	**342**				
Revenues		86,883	97,900	97,900	-
Expenditures		86,883	97,900	97,900	-

Special Revenue fund established to account for the activity related to a State funded program to remonument the property corners and markers in Kalamazoo County under PA 345 and 346 of 1990.

Enterprise Funds:

Local Government Public Works Financing	**364**				
Revenues		85,381	-	-	-
Expenditures		150,000	-	-	-

The Local Government Public Works Financing Fund accounts for revenues received from local municipalities for the payment of the limited obligation long-term debt (principal, interest and fees) of the County.

Debt Retirement – Airport Facilities	**415**				
Revenues		788,325	-	-	-
Expenditures		788,325	-	-	-

This fund is established to account for the activities related to the debt service Airport Bond issues.

Tax Reversion	**516**				
Revenues		1,100,003	758,100	752,800	(5,300)
Expenditures		1,527,415	758,100	752,800	(5,300)

The Tax Reversion Fund operates based on Public Act 206 of 1893 as amended and is used to manage the tax foreclosure process for Kalamazoo County.

Airport	**581**				
Revenues		7,898,769	7,984,100	7,730,300	(253,800)
Expenditures		6,869,184	7,984,100	7,730,300	(253,800)

This fund is used to account for the operation and maintenance of airports. This fund is permitted by 1945 PA 327, MCL 259.1 to MCL 259.208, 1957 PA 206, MCL 259.621 to MCL 259.631, or 1970 PA 73, MCL 259.801 to MCL 259.823. MCL 259.134 provides for a joint operating board.

All Funds
Revenues & Expenditures by Fund

		2017 Actuals	2018 Adjusted Budget	2019 Budget	Difference
Delinquent Tax Revolving	**620**				
Revenues		1,922,941	1,787,000	1,787,000	-
Expenditures		6,500,000	1,787,000	1,787,000	-

The Delinquent Tax Revolving Fund may be established by resolution by the county board of commissioners pursuant to 1893 PA 206, MCL 211.87b. This fund must be segregated into separate funds or accounts for each year's delinquent taxes. Each year's separate fund or accounts continue in existence until the delinquent taxes for that tax year have been collected and the county board of commissioners transfers any surplus to the county's general fund in accordance with MCL 211.87b(7). The county retains all delinquent taxes, and interest and penalties collected to offset its tax collection costs.

Internal Services Funds:

Employee Benefits	**103**				
Revenues		21,608,200	22,932,200	23,134,000	201,800
Expenditures		22,701,758	22,932,200	23,134,000	201,800

The Self Insurance Fund is used by a local unit which adopts a self-insurance program. Funding is provided through the fringe benefit charge to departments.

Technology	**112**				
Revenues		716,175	943,200	1,289,100	345,900
Expenditures		754,556	943,200	1,289,100	345,900

The Technology Fund was established to accumulate and allocate the costs to provide telephone and network services throughout all departments of the primary government. Funding is provided through charges for services to benefited departments.

HCS Facility	**115**				
Revenues		5,774,569	1,140,700	1,360,300	219,600
Expenditures		768,625	1,140,700	1,360,300	219,600

The Health & Community Services Facility Fund was established to accumulate and allocate the operating and maintenance costs of the facility that houses many health and welfare departments of the primary government. Funding is provided through rental charges to benefited departments.

Insurance	**603**				
Revenues		211,806	852,500	625,000	(227,500)
Expenditures		211,806	852,500	625,000	(227,500)

The Insurance Fund was established to account for insurance costs associated with the Michigan Municipal Risk Management Authority and other purchased commercial insurance as well as proceeds related to insurance claims. Funding is provided by the General Fund.

All Funds
Revenues & Expenditures by Fund

		2017 Actuals	2018 Adjusted Budget	2019 Budget	Difference
Central Stores	**633**				
Revenues		780,512	982,200	948,700	(33,500)
Expenditures		781,046	982,200	948,700	(33,500)

The Central Stores Fund is used to record the operations of print shop, mail service center and motor vehicle pool. This fund is classified as an Internal Service Fund because it provides materials and services to other departments of the same local unit of government.

HCS Pooled Costs	**690**				
Revenues		989,498	850,000	850,000	-
Expenditures		989,498	850,000	850,000	-

The Health & Community Services Pooled Costs Fund was established to accumulate and allocate the costs of a personnel pool utilized by many of the health and welfare departments of the primary government.

Capital/Construction Funds:

General County Public Improvement	**466**				
Revenues		9,658,419	12,132,000	11,282,200	(849,800)
Expenditures		1,089,500	12,132,000	11,282,200	(849,800)

The General County Public Improvement Fund accounts for renovation/construction projects performed on the County facilities and major technology initiatives and upgrades. These projects are funded primarily by the General Fund.

Debt Service Funds:

Juvenile Home 2007 Series	**350**				
Revenues		24,433,970	-	-	-
Expenditures		24,571,952	-	-	-

Juvenile Home 2007 Series Bond Fund accounts for the collection of ad valorem taxes and the payment of the general obligation debt service.

Expo Center Improvements	**352**				
Revenues		255,914	-	-	-
Expenditures		255,914	-	-	-

The Expo Center Improvements Fund accounts for the transfer of the Accommodation Tax revenue and the payment of the limited tax general obligation debt service. This debt is secured by Accommodation Tax revenue.

All Funds
Revenues & Expenditures by Fund

		2017 Actuals	2018 Adjusted Budget	2019 Budget	Difference
Trust Funds:					
Retirement	**731**				
Revenues		33,144,338	15,500,000	33,144,700	17,644,700
Expenditures		1,140,608	15,500,000	33,144,700	17,644,700

The Retirement System Fund may be found in any local unit of government that administers an employees' retirement system. The fund is established in accordance with MCL 46.12a.

Public Employee Healthcare	**736**				
Revenues		8,641,784	6,692,300	7,214,800	522,500
Expenditures		3,911,185	6,692,300	7,214,800	522,500

The Public Employee Healthcare Fund may be found in any unit of government and is for the accumulation and investment of funds to provide for the funding of healthcare benefits to retired employees of the local unit and their beneficiaries. The fund is authorized by 1999 PA 149, MCL 38.1211 to MCL 38.1216.

Component Unit Operating Funds:					
Brownfield Redevelopment Authority	**247**				
Revenues		935,515	894,600	2,269,000	1,374,400
Expenditures		1,091,471	894,600	2,269,000	1,374,400

The Brownfield Redevelopment Authority Fund is used in counties, cities, villages, and townships. The local unit may establish an authority under the Brownfield Redevelopment Financing Act, 1996 PA 381, MCL 125.2651 to MCL 125.2672, to administer the activities authorized under the Act.

Drain Equipment Revolving	**639**				
Revenues		-	400	238	-
Expenditures		-	400	238	-

The Drain Equipment Revolving Fund is used in counties to account for money advanced from the county General Fund for the purchase of drain equipment for maintenance work on drains. The Drain Equipment Revolving Fund is reimbursed by the Drain Fund as special assessments are collected. The Drain Equipment Revolving Fund is permitted by Chapter 12 of 1956 PA 40, MCL 280.301.

Local Site Remediation Revolving	**643**				
Revenues		6,985	15,000	175,000	160,000
Expenditures		-	15,000	175,000	160,000

A Brownfield Redevelopment Authority may establish a Local Site Remediation Revolving Fund. A Local Site Remediation Revolving Fund shall consist of money available under section 13(5) of 1996 PA 381, MCL 125.2663, and may also consist of money appropriated or otherwise made available from public or private sources.

All Funds
Revenues & Expenditures by Fund

		2017 Actuals	2018 Adjusted Budget	2019 Budget	Difference
Special Assessment Drains	**801**				
Revenues		1,501,323	935,000	935,000	-
Expenditures		1,471,719	935,000	935,000	-

The Drain Fund is used in counties to account for the construction and maintenance of county drains. The Drain Fund is required by 1956 PA 40, MCL 280.1 et seq. Each individual drainage district must be accounted for separately within the Drain Fund. Primary sources of revenue for this fund are special assessments, at-large assessments against local governments, and bond and note proceeds.

Lake Level	**841**				
Revenues		88	-	-	-
Expenditures		1,837	-	-	-

The Lake Level Fund is used in counties to account for the construction and maintenance of lake level projects. The Lake Level Fund is permitted by 1994 PA 451, MCL 324.30701 to MCL 324.30723. Each individual lake level district must be accounted for separately within the Lake Level Fund.

All Funds
2019 Projected Fund Balance/Net Position

		Estimated Beginning Balance	Addition/ (Use)	Estimated Ending Balance	Unrestricted Unassigned Balance
General Fund:					
General Fund	101	24,794,093	-	24,794,093	24,794,093
Total General Fund:		**24,794,093**	**-**	**24,794,093**	**24,794,093**
Special Revenue Funds:					
Law Enforcement	104	424,545	-	424,545	-
Budget Stabilization	106	2,500,000	-	2,500,000	-
Parks	208	-	-	-	-
Friend of the Court	215	-	-	-	-
Access & Visitation Grant	217	-	-	-	-
Drain Commissioner Office Grants	220	-	-	-	-
Health	221	-	-	-	-
Local Housing Assistance Fund	225	-	-	-	-
Accommodation Tax	229	815,338	-	815,338	-
Animal Services & Enforcement Grants	236	59,506	-	59,506	-
District Court Grants	239	6,023	-	6,023	-
Emergency Preparedness	248	-	-	-	-
Circuit Court Grants	249	21,051	-	21,051	-
State Homeland Security Grant	252	-	-	-	-
Hazardous Material Team	254	-	-	-	-
Register of Deeds Automation	256	525,824	(378,800)	147,024	-
911 Service	261	528,073	65,400	593,473	-
Concealed Pistol Licensing	262	183,176	21,700	204,876	-
Local Corrections Officers Training	263	404,189	-	404,189	-
Drug Law Enforcement	266	25,027	(25,000)	27	-
Law Library	269	-	-	-	-
Prosecutors' Cooperative Reimbursement Grant	275	-	-	-	-
Prosecuting Attorney Grants	277	-	-	-	-
Senior Millage	279	-	-	-	-
Area Agency on Aging	280	-	-	-	-
Sheriff's Department Grants	288	-	-	-	-
Child Care	292	-	-	-	-
Healthy Start Grant	297	-	-	-	-
AIDS Grant	302	-	-	-	-
MIECHV	303	-	-	-	-
Nurse Family Partnership Grant	304	-	-	-	-
Michigan Care Improvement Registry (MCIR)	305	-	-	-	-
Children's Special Health Care Services	308	-	-	-	-
BCCCP	317	-	-	-	-
Immunization Action Plan	318	-	-	-	-

All Funds
2019 Projected Fund Balance/Net Position

		Estimated Beginning Balance	Addition/ (Use)	Estimated Ending Balance	Unrestricted Unassigned Balance
Clean Sweep Pesticide Collection	322	-	-	-	-
Women, Infants & Children (WIC)	323	-	-	-	-
Childhood Lead Poisoning Prevention	324	-	-	-	-
Road Patrol	329	-	-	-	-
Community Corrections	331	396,363	-	396,363	-
Survey & Monumentation Program	342	-	-	-	-
Total Special Revenue Funds:		**5,889,115**	**(316,700)**	**5,572,415**	**-**
Enterprise Funds:					
Local Government Public Works Financing	364	23	-	23	-
Debt Retirement – Airport Facilities	415	-	-	-	-
Tax Reversion	516	975,594	-	975,594	-
Airport	581	51,267,303	(3,087,700)	48,179,603	-
Delinquent Tax Revolving	620	16,048,105	211,000	16,259,105	-
Total Enterprise Funds:		**68,291,025**	**(2,876,700)**	**65,414,325**	**-**
Internal Services Funds:					
Employee Benefits	103	6,122,122	(1,000,000)	5,122,122	-
Technology	112	880,768	(466,000)	414,768	-
HCS Facility	115	321,584	(250,000)	71,584	-
Insurance	603	-	-	-	-
Central Stores	633	68,796	-	68,796	-
HCS Pooled Costs	690	-	-	-	-
Total Internal Service Funds:		**7,393,269**	**(1,716,000)**	**5,677,269**	**-**
Capital/Construction Funds:					
General County Public Improvement	466	15,315,541	(7,520,300)	7,795,241	-
Total Capital/Construction Funds:		**15,315,541**	**(7,520,300)**	**7,795,241**	**-**
Debt Service Funds:					
Juvenile Home 2007 Series	350	74,939	-	74,939	-
Expo Center Improvements	352	-	-	-	-
Total Debt Service Funds:		**74,939**	**-**	**74,939**	**-**
Trust Funds:					
Retirement	731	242,639,441	32,001,400	274,640,841	-
Public Employee Healthcare	736	19,613,287	2,545,500	22,158,787	-
Total Trust Funds:		**262,252,729**	**34,546,900**	**296,799,629**	**-**

All Funds
2019 Projected Fund Balance/Net Position

		Estimated Beginning Balance	Addition/ (Use)	Estimated Ending Balance	Unrestricted Unassigned Balance
Component Unit Operating Funds:					
Brownfield Redevelopment Authority	247	5,488	-	5,488	-
Drain Equipment Revolving	639	238	(238)	-	-
Local Site Remediation Revolving	643	53,154	150,000	203,154	-
Special Assessment Drains	801	1,318,100	-	1,318,100	-
Lake Level	841	34,839	-	34,839	-
Townline Debt Service - Special Assessment	860	54,708	-	54,708	-
Total Component Unit Operating Funds:		**1,466,528**	**149,762**	**1,616,290**	**-**
GRAND TOTAL:		**385,477,238**	**22,266,962**	**407,744,200**	**24,794,093**

Debt

Debt Limitation:
State of Michigan Constitution of 1963, Article VII, Section 11, states "No County shall incur indebtedness which shall increase its total debt beyond 10% of its assessed valuation."

2017 State Equalized Value (SEV):	9,649,990,823
Debt Limit (10% of SEV):	964,999,082
2017 Audited Outstanding Debt:	38,818,298
Additional Debt that Can Be Legally Incurred:	926,180,784

	Issue Date	Funding Source	Type	Interest Rate
County Direct Debt				
Juvenile Home Facilities	May 2017	Building Authority	Refunding Bond	4.00%
Expo Center Improvements	June 2011	Building Authority	Bond	3.20%
Airport	July 2012	Building Authority	Refunding Bond	4.00%
Other County Debt				
Climax Water	April 1982	Climax Township	Bond	5.00%
Cooper	March 2012	Cooper Township	Bond	1.96%
Village of Augusta	June 2005	Village of Augusta	Bond	2.13%
CMH Capital Improvement	March 2015	Community Mental Health	Bond	3.00%

	December 31, 2018			2019 Requirements		
	Principal Balance	Interest Balance	Total	Principal	Interest	Total
County Direct Debt (County solely responsible for payment obligation)						
Juvenile Home Facilities	18,540,000	7,032,500	25,572,500	945,000	860,300	1,805,300
Expo Center Improvements	1,695,000	228,962	1,923,962	200,000	53,367	253,367
Airport	3,930,000	484,450	4,414,450	605,000	130,625	735,625
Total County Direct Debt:	**24,165,000**	**7,745,912**	**31,910,912**	**1,750,000**	**1,044,292**	**2,794,292**
Other County Debt (Others responsible for the payment obligation)						
Climax Water	20,000	1,000	21,000	10,000	750	10,750
Cooper	405,000	11,907	416,907	135,000	6,615	141,615
Village of Augusta	305,000	23,217	328,217	40,000	6,057	46,057
CMH Capital Improvement	4,800,000	1,335,813	6,135,813	150,000	142,750	292,750
Total Other County Debt:	**5,530,000**	**1,371,937**	**6,901,937**	**335,000**	**156,172**	**491,172**
Total County Debt:	**29,695,000**	**9,117,848**	**38,812,848**	**2,085,000**	**1,200,464**	**3,285,464**

The County has pledged its full faith and credit on the above obligations. Kalamazoo County maintains an "AA+" rating from Standard & Poor's and "Aa3" rating from Moody's for its general obligation debt.

Capital Expenditures

As detailed in the Capital Expenditures budget policy, expenditures for capital matters fall into four tiers.

Tier I

- Tier I expenditures 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. Tier I expenditure requests are prioritized, reviewed and recommended for inclusion in the annual budget by the Capital Improvement Program (CIP) committee.

Tier II

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

Tier III

- Tier III expenditures are for major building construction or expansion and where extensive renovation is required.

Tier IV

- Tier IV expenditures are for Capital Technology needs.

Tier I

The Capital Improvement Program committee is comprised of representatives from the following departments: Finance, District Court, Buildings & Grounds, Office of the Sheriff, Purchasing, Circuit Court, Health & Community Services and Information Technology. This group is tasked with prioritizing, reviewing and recommending items for inclusion in the annual budget.

Annually, departments are asked to submit a five-year projection of capital needs. Requests for the upcoming budget year CIP funds are required to include the following information:

- Project Name
- Departmental Priority
- Category:
  - 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
- Alignment with strategic plan
- Estimated Cost
- Estimated Start and End Date
- New/Replacement Request
- If replacement, what was the original source of funding
- Item/Project Description
- Item/Project Justification
- Budget Breakdown
- Cost Analysis
  - Will item/project result in operational savings?
  - Will item/project result in increased annual expense?
  - Will item/project generate new/additional revenue?
  - Will item/project leverage additional resources?

2019 Capital Improvement Program Tier I Summary By Department

Project Name	General Fund	Law Enforcement	Total
Installation of Power for Charging/Docking Stations	3,000	-	3,000
Administrative Services	**3,000**	**-**	**3,000**
¾ Ton 4x4 Pickup Truck	-	34,500	34,500
Animal Truck Transport Cap	4,800	-	4,800
Mobile Data Terminal	4,000	-	4,000
Emergency Light Bar	2,200	-	2,200
Web Designer Tool Kit for On Line Dog License Renewal	6,700	-	6,700
Animal Services & Enforcement	**17,700**	**34,500**	**52,200**
¾ Ton Pickup Truck & Snow Plow	39,800	-	39,800
Bobcat Skid-Steer with Bucket and Power Broom	31,500	-	31,500
GMC 2500 Work Van with Shelving	32,600	-	32,600
8' Western Snow Plow for Current ¾ Ton Truck	5,400	-	5,400
Articulated Towable Lift	30,000	-	30,000
Buildings & Grounds	**139,300**	**-**	**139,300**
Metal Detector Replacement at Michigan Ave Courthouse	3,800	-	3,800
Metal Detector Replacement at Juvenile Home	3,800	-	3,800
Capital Security	**7,600**	**-**	**7,600**
JAVS Michigan Avenue Court Rooms	31,800	-	31,800
JSI Upgrade	45,900	-	45,900
Circuit Court	**77,700**	**-**	**77,700**
Healy Street Security – Additional Security Cameras	10,700	-	10,700
Community Corrections	**10,700**	**-**	**10,700**
JIS Case Notes Application	3,300	-	3,300
District Court	**3,300**	**-**	**3,300**
Annual Flooring Fund Contribution	30,000	-	30,000
Flooring Fund	**30,000**	**-**	**30,000**
Three (3) Vision Screeners	11,000	-	11,000
Two (2) Audiometers	5,300	-	5,300
Three (3) Refrigerator/Freezers	24,000	-	24,000
Biologic Refrigerator	6,300	-	6,300
Laboratory Circulating Water Bath	5,500	-	5,500
Health & Community Services	**52,100**	**-**	**52,100**

2019 Capital Improvement Program Tier I Summary By Department

Project Name	General Fund	Law Enforcement	Total
Commercial Lawn Mower	18,000	-	18,000
800 MHz Radios (2)	4,600	-	4,600
River Oaks Irrigation	20,000	-	20,000
Prairie View Beach House Roof Replacement	20,000	-	20,000
Parks & Expo Center	**62,600**	**-**	**62,600**
Core Secure Document Electronic Records Distribution System	11,000	-	11,000
Digital Vehicular Repeater System (DVRS)	46,600	-	46,600
Mobile Data Computers	-	40,000	40,000
Portable Jail Radios	16,300	-	16,300
Criminal Investigation Division Vehicle	-	25,500	25,500
Substation 800MHz Radio Coverage	22,100	-	22,100
800 MHz Radios	-	50,000	50,000
Office of the Sheriff	**96,000**	**115,500**	**211,500**
Grand Total	**500,000**	**150,000**	**650,000**

The following items from 2019 were reviewed by the CIP committee and are recommended for approval if additional funding becomes available:

Sheriff's Department - DVRS (balance of project)	$ 3,400
Buildings & Grounds - Pro Press Pipe	$ 3,400
Parks & Fairgrounds - River Oaks Sign	$10,000
Parks & Fairgrounds - Asphalt Repairs	$25,000
Health & Community Services - Quanti-Tray Sealer	$ 5,700
Buildings & Grounds - Cooling Tower Pressure Washer	$ 3,650
Health & Community Services - Microscope	$ 8,600
Sheriff's Department - CID Vehicle	$26,000

2019 Capital Improvement Program
Tier I General Fund Summary

Project Name/Dept	Description	Operating Budget Impact	Cost
Installation of Power for Charging/Docking Stations for Board Chambers			
Administrative Services Start Date: 1/1/2019 End Date: 1/30/2019	Improve services and operational efficiencies using automated agenda software.	Estimated annual savings of $4,000 due to transfer from paper to electronic process.	3,000
Animal Truck Transport Cap			
Animal Services Start Date: 2/1/2019 End Date: 6/1/2019	Replacement of older equipment that has become unusable.	No known impact.	4,800
Mobile Data Terminal			
Animal Services Start Date: 2/1/2019 End Date: 6/1/2019	Replacement of older equipment that is discontinued.	Reduced repair costs.	4,000
Emergency Light Bar			
Animal Services Start Date: 3/1/2019 End Date: 6/1/2019	Replacement of older equipment that is discontinued.	Reduced repair costs.	2,200
Web Designer Tool Kit for On Line Dog License Renewal			
Animal Services Start Date: 1/1/2019 End Date: 11/30/2019	New Equipment to improve services and operations.	Expected increase in sales $9,800 initially and increase each year. Will also decrease mailing expense.	6,700
¾ Ton Pickup Truck with Snow Plow			
Buildings & Grounds Start Date: 1/1/2019 End Date: 6/1/2019	Replacement of 2005 model.	Reduced repair costs.	39,800
Bobcat Skid-Steer with Bucket & Power Broom			
Buildings & Grounds Start Date: 1/1/2019 End Date: 6/1/2019	Replacement of 1995 model.	Reduced repair costs.	31,500
GMC 2500 Work Van with Shelving			
Buildings & Grounds Start Date: 1/1/2019 End Date: 6/1/2019	Replacement of older model.	Reduced repair costs.	32,600
8' Western Snow Plow for existing ¾ Ton Truck			
Buildings & Grounds Start Date: 1/1/2019 End Date: 6/1/2019	Replacement of older equipment beyond repair.	Reduced repair costs.	5,400

2019 Capital Improvement Program
Tier I General Fund Summary

Project Name/Dept	Description	Operating Budget Impact	Cost
Articulated Towable Lift			
Buildings & Grounds Start Date: 1/1/2019 End Date: 6/1/2019	Improve service and operational efficiencies with maintenance throughout County Facilities.	Eliminate the need to rent equipment for maintenance and service.	30,000
Metal Detector at Michigan Avenue Courthouse			
Capital Security Start Date: 1/1/2019 End Date: 6/1/2019	Replacement of older equipment beyond its useful life.	Reduced repair costs.	3,800
Metal Detector at Juvenile Facility			
Capital Security Start Date: 1/1/2019 End Date: 6/1/2019	Replacement of older equipment beyond its useful life.	Reduced repair costs.	3,800
JAVS - Michigan Avenue Court Rooms			
Circuit Court Start Date: 1/1/2019 End Date: 5/31/2019	Replacement of older equipment that is outdated and discontinued.	Reduced repair costs.	31,800
JSI Upgrade – Circuit Court & District Court			
Circuit Court Start Date: 2/1/2019 End Date: 5/31/2019	Upgrade of older equipment to allow system to remain functional.	N/A	45,900
Security Camera's at Healy Street			
Community Corrections Start Date: 1/1/2019 End Date: 1/31/2019	Additional equipment to remedy a serious safety issue.	No known impact.	10,700
JIS Case Notes Application			
District Court Start Date: 1/1/2019 End Date: 5/31/2019	Enhancement of existing equipment to allow Courts required privacy.	N/A	3,300
Flooring Fund Reserves			
Flooring Fund Start Date: 1/1/2019 End Date: 12/31/2019	Allocations for flooring needs throughout the County Facilities. Administered by Building & Grounds.	No known impact.	30,000

2019 Capital Improvement Program
Tier I General Fund Summary

Project Name/Dept	Description	Operating Budget Impact	Cost
Three (3) Vision Screeners			
Health & Community Svs Start Date: 1/1/2019 End Date: 4/30/2019	Replacement of older equipment.	Reduced repair costs.	11,000
Two (2) Audiometers			
Health & Community Svs Start Date: 1/1/2019 End Date: 4/30/2019	Replacement of older equipment.	Reduced repair costs.	5,300
Three (3) Laboratory Refrigerator/Freezers			
Health & Community Svs Start Date: 1/1/2019 End Date: 6/30/2019	Replacement of 2005 equipment beyond the estimated useful life.	Reduced repair costs.	24,000
Biologic Refrigerator			
Health & Community Svs Start Date: 1/1/2019 End Date: 4/30/2019	Replacement of 2009 equipment at the end of its useful life.	Reduced repair costs.	6,300
Laboratory Circulating Water Bath			
Health & Community Svs Start Date: 1/1/2019 End Date: 3/31/2019	Replacement of older equipment at the end of its expected lifespan.	Reduced repair costs.	5,500
Commercial Lawn Mower			
Parks & Fairgrounds Start Date: 1/1/2019 End Date: 5/1/2019	Replacement of one of six mowers used at County Parks. Part of replacement schedule.	Reduced repair costs.	18,000
Two (2) MHz Radios			
Parks & Fairgrounds Start Date: 2/1/2019 End Date: 5/1/2019	Replacement of older equipment. Part of replacement schedule.	Reduced repair costs.	4,600
River Oaks Irrigation Project			
Parks & Fairgrounds Start Date: 2/1/2019 End Date: 10/1/2019	Multi-phase project to eliminate the use of city water.	Estimated savings $30,000 per year.	20,000
New Roof at Prairie View Beach House			
Parks & Fairgrounds Start Date: 5/1/2019 End Date: 6/1/2019	Replacement of 1991 roof with failing shingles and leaks.	Reduced repair costs.	20,000

2019 Capital Improvement Program
Tier I General Fund Summary

Project Name/Dept	Description	Operating Budget Impact	Cost
Core Secure Document Electronic Records Distribution System			
Sheriff's Office Start Date: 1/1/2019 End Date: 4/1/2019	New Equipment that will ensure private information is protected. Legal Mandate.	Estimated annual savings of $6,700 at dispatch operating, additional savings expected within other departments.	11,000
Digital Vehicular Repeater System (DVRS)			
Sheriff's Office Start Date: 1/1/2019 End Date: 6/1/2019	New equipment that will allow deputies to receive communications where previously was not possible.	N/A	46,600
Portable Jail Radios			
Sheriff's Office Start Date: 2/1/2019 End Date: 5/1/2019	Replacement of equipment at the end of its useful life.	Reduced repair costs.	16,300
Substation 800 MHz Radio Coverage			
Sheriff's Office Start Date: 1/1/2019 End Date: 3/1/2019	New equipment that will provide communication where there is limited radio coverage.	N/A	22,100

2019 Capital Improvement Program
Tier I Law Enforcement Fund Summary

Project Name/Dept	Description	Operating Budget Impact	Cost
¾ Ton 4x4 Pick Up Truck			
Animal Services Start Date: 2/1/2019 End Date: 5/1/2019	Replacement of 2015 truck that will be transferred to another department.	No known impact.	34,500
Mobile Data Computers			
Sheriff's Department Start Date: 2/1/2019 End Date: 4/1/2019	Replacement of older equipment on a four-year replacement schedule.	Reduced repair costs.	40,000
Criminal Investigation Division Vehicle			
Sheriff's Department Start Date: 1/1/2019 End Date: 12/31/2019	Replacement of older vehicle aged out of service.	Reduced repair costs.	25,500
800 MHz Radios			
Sheriff's Department Start Date: 1/1/2019 End Date: 4/1/2019	New equipment needed for expansion of services.	N/A	50,000

2020 – 2023 Capital Improvement Program Tier I Project Requests

Project Name	2020	2021	2022	2023	Total
(2) ¾ Ton 4x4 Pick Up Trucks	68,000	68,000	-	-	136,000
(2) Mobile Data Terminals with Computers	8,400	-	-	-	8,400
(2) Animal Transport Caps	8,200	-	-	-	8,200
Automatic Waterers for Fifty (50) Dog Pens	-	60,000	-	-	60,000
(1) ¾ Ton 4x4 Pick Up Truck	-	-	35,000	35,000	70,000
Pole Barn	-	-	75,000	-	75,000
Total Animal Services & Enforcement	**84,600**	**128,000**	**110,000**	**35,000**	**357,600**
Pro Press Pipe Repair Tool (2019 CIP Request)	3,400	-	-	-	3,400
Cooling Tower Pressure Washer/Cleaner (2019 CIP Request)	3,700	-	-	-	3,700
(1) ¾ Ton Pickup Truck with 8' Western Plow	40,000	40,000	-	-	80,000
1 Ton Dump Truck with 9' Western Plow	60,000	-	-	-	60,000
X-Ray Machine at Michigan Avenue Courthouse	41,000	-	-	-	41,000
Metal Detector at Crosstown	-	4,100	-	-	4,100
(1) ¾ Ton Work Van with Plumbing Shelves	-	-	33,000	-	33,000
Zero Turn Mower	-	-	10,000	-	10,000
Bobcat Skid-Steer	-	-	32,000	-	32,000
(1) ¾ Ton Work Van with Electrician Shelves	-	-	-	33,000	33,000
Total Buildings and Grounds	**148,100**	**44,100**	**75,000**	**33,000**	**300,200**
(1) Minivan	28,000	30,000	-	-	58,000
Kiosk for Jury System	25,000	-	-	-	25,000
Scanners	20,000	20,000	20,000	20,000	80,000
FOC Copy Machines	16,000	16,000	-	-	32,000
Vehicle	-	25,000	-	-	25,000
(2) Vehicles	-	-	50,000	-	50,000
Courtroom Multi-Purpose Machines	-	-	16,000	16,000	32,000
Total Circuit Court	**89,000**	**91,000**	**86,000**	**36,000**	**302,000**
Monitor for Electronic Docket Display (2019 CIP Request)	1,100	-	-	-	1,100
Scanning and Retention Project (2019 CIP Request)	4,700	-	-	-	4,700
High Volume Heavy Duty Paper Shredder	4,400	-	-	-	4,400
Total District Court	**10,200**	**-**	**-**	**-**	**10,200**
Laboratory Quanti-Tray Sealer (2019 CIP Request)	5,700	-	-	-	5,700
Laboratory Microscope (2019 CIP Request)	8,600	-	-	-	8,600
Hearing & Vision Program Equipment	6,000	4,000	11,000	4,000	25,000
(2) Laboratory Barcode Printers	4,500	-	-	-	4,500
Biologic Refrigerator Replacement	8,500	-	-	-	8,500
(2) Stand Alone Network Printer/Scanner/Copiers	17,000	-	-	-	17,000
Laboratory Water Testing Incubator	4,500	-	-	-	4,500
Laboratory Scale Replacement	-	5,000	-	-	5,000
HHW-Forklift	-	35,000	-	-	35,000
Stand Alone Network Printer/Scanner/Copier	-	9,000	-	-	9,000

2020 – 2023 Capital Improvement Program Tier I Project Requests

Project Name	2020	2021	2022	2023	Total
Laboratory Centrifuge	-	-	9,000	-	9,000
Laboratory HACH DR3900 Replacement	-	-	6,600	-	6,600
Laboratory Flask Scrubber Washer	-	-	-	14,000	14,000
Laboratory Refrigerator	-	-	-	4,000	4,000
Laboratory Incubator	-	-	-	7,000	7,000
Total Health & Community Services	**54,800**	**53,000**	**26,600**	**29,000**	**163,400**
800 MHz Radios	5,000	5,000	5,000	5,000	20,000
Asphalt Repairs	25,000	25,000	25,000	25,000	100,000
Truck with Snow Plow	35,000	-	35,000	-	70,000
Truck Replacement	25,000	25,000	25,000	25,000	100,000
Cold Brook Master Plan Implementation	40,000	-	40,000	-	80,000
Expo Center Furniture	10,000	10,000	10,000	10,000	40,000
Lawn Mower	-	17,000	-	17,000	34,000
River Oaks Irrigation Project	-	-	50,000	-	50,000
Batwing Mower Replacement	-	-	16,000	-	16,000
Total Parks & Fairgrounds	**140,000**	**82,000**	**206,000**	**82,000**	**510,000**
Phone Conferencing (2019 CIP Request)	5,000	-	-	-	5,000
MCT Replacement	45,000	45,000	45,000	45,000	180,000
Transport Van	30,000	31,000	32,000	33,000	126,000
Jail Portable Radios	40,000	-	-	-	40,000
Consolidated Crime Lab Technology	-	35,000	-	35,000	70,000
K-9 Replacement	-	20,000	20,000	-	40,000
Unmarked Police Vehicle	25,000	25,000	26,000	26,000	102,000
Lidar/Radar Replacement	-	4,000	-	4,000	8,000
Investigative Resources Technology	5,000	4,000	5,000	4,000	18,000
Office Furniture/Equipment	-	10,000	10,000	10,000	30,000
Patrol Technology	12,000	15,000	10,000	10,000	47,000
Maintenance Equipment	5,000	5,000	5,000	5,000	20,000
Livescan Replacement	-	-	30,000	30,000	60,000
Polycom	5,500	-	-	5,500	11,000
Total Sheriff's Department	**172,500**	**194,000**	**183,000**	**207,500**	**757,000**
GRAND TOTAL	**699,200**	**592,100**	**686,600**	**422,500**	**2,400,400**

General County Public Improvement
Tier III – Facility Reserve

Actual

Date	Deposit	Withdrawal	Balance	Comment
2015	4,829,758	-	17,990,181	Transfer from General Fund
	610,336	-	18,600,517	Interest, Rebates Credits, Contingency
	-	14,299,983	4,300,534	Gull Road Justice Complex
	-	8,075	4,292,459	Michigan Avenue Courthouse Deferred Maintenance
	-	33,516	4,258,942	Facility Master Plan A&E/Consulting Services
	-	37,500	4,221,442	VFW Parking Lot Purchase
2016	3,354,100	-	7,575,542	Transfer from General Fund
	3,538,600	-	11,114,142	Allocated Fund Balance transfer
	98,958	-	11,213,100	Interest Income, KCMHSAS, etc.
	-	721,966	10,491,135	Gull Road Justice Complex
	-	339,275	10,151,860	VFW Parking Lot Purchase
	-	195,557	9,956,303	Alcott Property HCS Facility
2017	8,405,200	-	18,361,503	Transfer from General Fund
	753,219	-	19,114,722	Interest Income, Refund, Sale of Fixed Asset
	-	56,564	19,058,158	Animal Services & Enforcement Facility
	-	974	19,057,184	Gull Road Justice Facility
	-	229,613	18,827,571	Consolidated County Services Facility

Projected

Date	Deposit	Withdrawal	Balance	Available Budget	Comment
2018	3,389,500	-	22,217,071		Transfer from General Fund
	60,000	-	22,277,071		Interest Income
	-	2,210,775	20,066,296		Animal Services & Enforcement Facility
	-	550,000	19,516,296	16,500,000	Consolidated County Services Facility
2019	3,441,900	-	22,958,196		Transfer from General Fund
	60,000	-	23,018,196		Interest Income
	-	2,732,661	20,285,535		Animal Services & Enforcement Facility
	-	2,000,000	18,285,535	18,000,000	Consolidated County Services Facility
2020	3,441,900	-	21,727,435		Transfer from General Fund
	60,000	-	21,787,435		Interest Income
	-	2,000,000	19,787,435	19,500,000	Consolidated County Services Facility

General County Public Improvement
Tier IV - Technology Reserve

Actual

Date	Deposit	Withdrawal	Balance	Comment
2015	1,000,000	-	1,000,000	Established per Budget Policy
2016	500,000	-	1,500,000	2016 Appropriation
	-	119,607	1,380,394	Timekeeping System
2017	500,000	-	1,880,394	2017 Appropriation
	-	126,275	1,754,118	Timekeeping System
	-	560,873	1,193,245	Juvenile Home Security System
	-	115,200	1,078,045	HCS Electronic Health Record System

Projected

Date	Deposit	Withdrawal	Approved Use	Balance	Comment
2018	260,000	-	-	1,338,045	2018 Appropriation
	-	20,320	33,798	1,283,927	Timekeeping System
	-	70,981	-	1,212,946	Citizens Financial Transparency Portal
	-	2,981	31,819	1,178,146	HCS Electronic Health Record System
	-	331,496	668,504	178,146	OPA, District Court, Probate Court Imaging Software
2019	260,000	-	-	438,146	2019 Appropriation

Designated Fund Balance

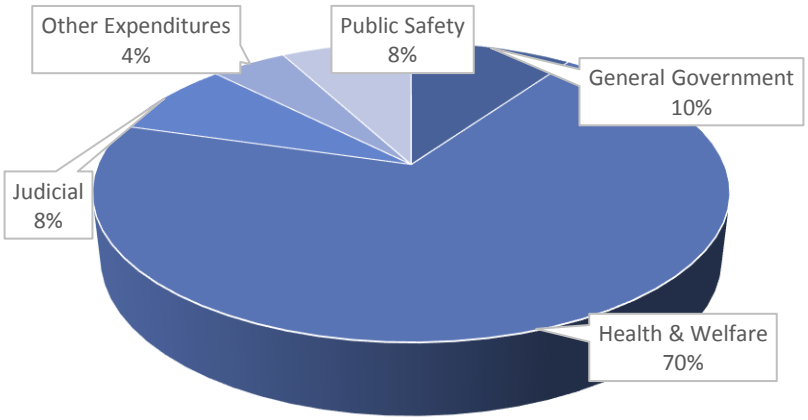
	12/31/16 Designated Balances	Board Approved CIP & Budget Additions	Deletion	Expended	12/31/17 Designated Balances	New Requests	Proposed 2018 Designated Balance
GENERAL FUND							
Drain Advance	185,000	-	-	-	185,000	-	185,000
Lake Level	15,000	-	-	-	15,000	-	15,000
Automation: Mandated, Regulatory Required							
Disaster Recovery Project	40,000	-	-	-	40,000	-	40,000
Finance/Payroll/Human Resources Systems	10,000	-	-	-	10,000	-	10,000
Buildings and Grounds:							
Elevator Maintenance	188,025	-	-	-	188,025	-	188,025
Flooring Fund	40,533	30,000	-	4,792	65,741	-	65,741
Major Repairs/Maintenance	888,281	250,000	-	343,463	794,818	-	794,818
Administration Building Office Moves	62,000	-	-	46,549	15,451	-	15,451
Parking Renovation & Maintenance	457,107	-	-	-	457,107	-	457,107
Parking Operating Costs	933,758	-	-	15,133	918,625	-	918,625
Administration Building Upgrades	-	243,300	-	91,130	152,170	-	152,170
Circuit Court							
Drug Court Reserve	360,696	-	-	-	360,696	-	360,696
Circuit Court Software/Projects	128,760	-	49,892	78,868	-	-	-
2017 CIP Courtroom Tables	-	10,000	4,800	-	5,200	-	5,200
2016 CIP Security Camera Upgrade	48,000	-	37,012	10,988	-	-	-
Finance							
EDEN Training Module	-	42,000	-	24,500	17,500	-	17,500
Office of Prosecuting Attorney							
2016 CIP MAC Office Improvements	3,300	-	(508)	3,808	-	-	-

Designated Fund Balance

	12/31/16 Designated Balances	Board Approved CIP & Budget Additions	Deletion	Expended	12/31/17 Designated Balances	New Requests	Proposed 2018 Designated Balance
Parks							
2011 CIP Scotts Mill Dam Repairs	10,000	-	10,000	-	-	-	-
2013 CIP River Oaks Irrigation	350	-	-	350	-	-	-
2017 CIP Cold Brook Well	-	7,200	-	-	7,200	-	7,200
2017 CIP Cold Brook Master Plan	-	15,000	-	-	15,000	-	15,000
2017 CIP RecTrac Update	-	8,100	-	5,191	2,909	-	2,909
Probate Court							
2017 CIP Microfilm Reader	-	6,500	-	-	6,500	-	6,500
Purchasing							
Furniture Fund	21,925	5,000	-	7,500	19,425	-	19,425
Sheriff							
Contract Nursing Services	300,000	-	-	300,000	-	-	-
General							
Social Welfare Funds – DHS	16,300	-	-	9,514	6,786	-	6,786
Animal Services Facility	5,000,000	-	-	5,000,000	-	-	-
County Master Plan	11,229	-	350	10,879	-	-	-
Communications Training	3,100	-	-	3,100	-	-	-
Soldiers & Sailors Relief	-	-	-	-	-	13,000	13,000
TOTAL	**8,723,364**	**617,100**	**101,546**	**5,955,765**	**3,283,153**	**13,000**	**3,296,153**
LAW ENFORCEMENT FUND							
2016 CIP Transport Vehicles	33,000	-	2,008	30,992	-	-	-
TOTAL	**33,000**	**-**	**2,008**	**30,992**	**-**	**-**	**-**
TOTAL OPERATING FUNDS	**8,756,364**	**617,100**	**103,554**	**5,986,757**	**3,283,153**	**13,000**	**3,296,153**

2019 NEW FUNDING RECOMMENDATIONS

Increases in expected property tax revenue, a realignment of the general fund dollars used to fund Area Agency on Aging programming prior to passage of the senior millage as well as additional revenue increases provided the required funding to support the following new funding recommendations.



Homeless Services Contract with Local Initiatives Support Corporation

Department:	Board of Commissioners	**Salary Cost:**	N/A
FTE:	N/A	**Fringe Cost:**	N/A
Estimated Band:	N/A	**Operating Cost:**	$100,000

County Goal: Strengthen Engagement in Our Community

Reason for Request:

The Kalamazoo office of the Local Initiatives Support Corporation (LISC) is providing a leadership role in creating a $5,000,000 annual housing fund. The fund will support new construction of both rental and homeownership units, rehabilitation of older housing stock, foreclosure prevention support, homeownership and financial literacy training, preservation of existing affordable rental units and capacity building for nonprofit partners.

The Affordable Housing Fund and other funds will be used to accomplish the following:

- 30 new construction owner occupied units (single family and/or attached), 10 per year/3 years
- 150 units of current affordable rental units will be preserved over a three year period
- 30 units of housing retained through foreclosure prevention assistance, 10 per year/3 years
- 240 units of new affordable rental housing over a three year period
- Education and financial training sessions for 750 people to help them maintain housing over a three year period

The in-depth knowledge acquired administering this fund, positions LISC to provide valuable housing services to our community.

Reason for Recommendation:

Aligns with the goal of strengthening engagement in our community and promotes a community-wide commitment to the goal of ending homelessness. Feedback received from residents placed a priority on addressing housing concerns across the County.

$100,000

Increased Funding for Soldiers & Sailors Relief Fund

Department:	Board of Commissioners	**Salary Cost:**	N/A
FTE:	N/A	**Fringe Cost:**	N/A
Estimated Band:	N/A	**Operating Cost:**	$15,000

County Goal: Strengthen Engagement in Our Community

Reason for Request:

In July 2016, the Veterans Affairs Committee added the availability of Emergency Housing Assistance for veterans. This new assistance is paid directly to the lender or landlord and allows for up to two months of rent or mortgage payment assistance. Ensuring that our veterans have resources available to assist with maintaining their housing is an important step in strengthening families and providing veterans with housing stability.

With the expected transfer of the Veterans Service Office to Kalamazoo County Mental Health & Substance Abuse Services there will be greater outreach to veterans, because more people will be employed at the Office, and that should result in more requests for help. This additional funding will align budget with expected expenditures.

Reason for Recommendation:

Aligns with the goal of strengthening engagement in our community as well as delivering consistent high quality programs and services by continuing to demonstrate Kalamazoo County's commitment to assisting the veterans of our community. Feedback received from residents placed a priority on services for veterans.

$15,000

Creation of Custodian Position – Animal Services Facility

Department:	Buildings & Grounds	**Salary Cost:**	$17,200
FTE:	1.0	**Fringe Cost:**	$6,300
Estimated Band:	S06	**Operating Cost:**	N/A

County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:

With the anticipated opening of the new Animal Services facility in the spring/summer of 2019, which will include approximately 15,000 square feet to clean and maintain, Buildings and Grounds is requesting an additional Custodian position.

The Custodian position is an essential position that cleans and maintains the building on a nightly basis. The consistent cleaning will provide a sanitary and healthy building by reducing the amount of animal fur, odor, and germs. By keeping a clean building the HVAC system, glass, flooring, furniture, and building finishes will last longer.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services by ensuring a sanitary and healthy public facility for our residents.

$23,500

Maintenance Funding for Animal Services Facility

Department:	Buildings & Grounds	**Salary Cost:**	N/A
FTE:	N/A	**Fringe Cost:**	N/A
Estimated Band:	N/A	**Operating Cost:**	$24,000

County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:

With the anticipated opening of the new Animal Services facility in the spring/summer of 2019 which will be approximately 15,000 square feet of floor space, Buildings & Grounds is requesting additional funding to cover operational expenses for the facility. Operational costs will include Repairs and Alterations, Equipment Maintenance, Contractual Services, and Custodial Supplies.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services by ensuring a safe and pleasant public facility for our residents.

$24,000

Utility Funding for Animal Services Facility

Department:	Buildings & Grounds	**Salary Cost:**	N/A
FTE:	N/A	**Fringe Cost:**	N/A
Estimated Band:	N/A	**Operating Cost:**	$46,900

County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:

With the anticipated opening of the new Animal Services facility in the spring/summer of 2019, we are estimating the utilities to be similar to the Healy St. Complex that is in close proximity to the new facility. While the Healy St. Complex is about twice the size of the new Animal Services facility, we are estimating the energy consumption will be similar based on the utilities. The HVAC system is the biggest utility cost in the building, and for the Animal Services building, the HVAC is designed to have the system fans running almost constantly to help reduce odor in the building by having more air exchanges per hour than a standard building. This design feature is to make sure the animal area's air is 100% exhausted from the building.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services by ensuring a safe and pleasant public facility for our residents.

$46,900

Solar Installation at Healy Street Facility

Department:	Buildings & Grounds	**Salary Cost:**	N/A
FTE:	N/A	**Fringe Cost:**	N/A
Estimated Band:	N/A	**Operating Cost:**	N/A

County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:

Kalamazoo County's sustainability budget policy details a commitment to fostering a safe, secure future that conserves natural resources while meeting basic human needs and services. This commitment to a sustainable future is an important consideration in operating our public facilities.

To continue to further our desire for sustainability, the Office of the Administrator and the Buildings & Grounds Department began exploring the possibility of a solar project in early 2018 based on Commissioner feedback. In order to evaluate what type of solar project would provide the greatest results, we consulted with Helios Solar LLC to assess the current utility bills for each facility. Helios worked with our Buildings and Grounds department to study and review our utility history, rate structures, utility history data, and locations of several buildings to determine the best location and fit for solar energy integration that would have the best opportunity for budget and cost saving to the County.

Healy Street stood out as the optimal choice for a solar project. It has the best Consumers Energy rate structure and electrical use load for the greatest cost avoidance on a net metering solar energy installation. Buildings & Grounds Project funds will be used to support this request. For the next 6 years, $57,700 will be set aside from these funds to cover the cost of this installation. The proposed solar installation is expected to reduce the energy consumption at Healy Street by 70% and provide an annual savings of $27,000. This cost savings will be realized in our budget after year 6.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services by leading in our commitment to a sustainable future and providing future cost savings.

Increase General Fund Support of Child Care Fund – Kinship Placement

Department:	Circuit Court	**Salary Cost:**	N/A
FTE:	N/A	**Fringe Cost:**	N/A
Estimated Band:	N/A	**Operating Cost:**	$298,300

County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:

On January 27, 2017, the United States Sixth Circuit Court of Appeals issued its opinion in D O v Glisson, a case arising out of the State of Kentucky. The Court determined that people with whom children have been placed for foster care have an enforceable right to foster care maintenance payment and that states cannot make that payment contingent upon whether the foster parent is a relative or non-relative. An appeal of the ruling to the Supreme Court was unexpectedly denied last fall and so, the Glisson decision is enforceable in 6th Circuit States: Kentucky, Ohio, Tennessee and Michigan.

The State of Michigan has instructed that due to the planned FY 19 implementation, counties/courts will need to include costs for maintenance payments to unlicensed relative placements with temporary court wards in their Child Care Fund budgets.

This requirement results in additional support necessary from the General Fund to balance the Child Care Fund.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services by providing funding to support vulnerable youth in Kalamazoo County.

$298,300

Increase Operating Budget & FTE of Assistant Corporation Counsel Position

Department:	Corporation Counsel	**Salary Cost:**	$26,800
FTE:	0.4	**Fringe Cost:**	$9,800
Estimated Band:	K11	**Operating Cost:**	$16,300

County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:

The Office of the Corporation Counsel provides legal and risk management advice to several departments across the County. Currently the department is staffed by one full-time attorney and one legal assistant. This increase in FTE will allow this department to bring the staffing level to two attorneys and one legal assistant. This increase is necessary in order to manage the County's current workload needs while ensuring the delivery of high quality programs and services for all County residents.

The Legal Assistant position was created in May due to the volume of FOIA requests received by the County. Since March, Corporation Counsel has processed over 200 FOIA requests. This work is led by Corporation Counsel but completed by the Legal Assistant. The additional attorney position will assist with litigation matters.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services by ensuring adequate legal representation in all matters.

$52,900

Creation of Environmental Health Supervisor Position

Department:	Health & Community Services	**Salary Cost:**	$54,000
FTE:	1.0	**Fringe Cost:**	$19,700
Estimated Band:	K09	**Operating Cost:**	$17,000

County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:
To assist the Environmental Health Manager with oversight of day to day public health program including response efforts with public health emergencies. The addition to our management staff would allow for staff oversight coverage during annual leave, attending education trainings and unplanned time off. It would also provide for a seamless transition for new management hires and retirements.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services by providing additional Environmental Health staff who will be poised to address the growing PFAS concerns of our County.

$90,700

Increase FTE of STD Coordinator Position

Department:	Health & Community Services	**Salary Cost:**	$12,500
FTE:	0.25	**Fringe Cost:**	$4,700
Estimated Band:	K08	**Operating Cost:**	$2,500

County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:
Increase the hours and availability of this position to assist with community providers/agencies regarding the community impact and awareness of STDs and county rates. The State reporting requirements have increased the volume of work.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services as well as strengthening engagement in our community by providing additional availability to community providers/agencies.

$19,700

Increase Matter of Balance Program Funding

Department:	Health & Community Services	**Salary Cost:**	N/A
FTE:	N/A	**Fringe Cost:**	N/A
Estimated Band:	N/A	**Operating Cost:**	$32,500

County Goal: Strengthen Engagement in Our Community

Reason for Request:
The Matter of Balance program is designed to reduce the fear of falling, stop the fear of falling cycle, and improve activity levels among older adults. Matter of Balance is an evidence based program conducted over eight sessions and participants have found significant improvement in their level of fall management, fall control, level of exercise and social limitations. This program assists with extending independence for our seniors.

Reason for Recommendation:

Aligns with the goal of strengthening engagement in our community by providing additional program availability to support independence for our seniors.

$32,500

Increase FTE of Public Health Nurse Specialist Position

Department:	Health & Community Services	**Salary Cost:**	$6,000
FTE:	0.1	**Fringe Cost:**	$2,200
Estimated Band:	K08	**Operating Cost:**	$1,800

County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:
Increase the hours and availability of this position to assist with out-clinics, home visits and educational trainings to increase the overall County immunization rates and provide education on the benefits of vaccinations.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services as well as strengthening engagement in our community by providing additional immunization services availability to our residents.

$10,000

Increase FTE of Public Health Specialist Position

Department:	Health & Community Services	**Salary Cost:**	$9,400
FTE:	0.2	**Fringe Cost:**	$3,400
Estimated Band:	K07	**Operating Cost:**	$1,600

County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:
Increase the hours and availability of this position to meet the increased demands of the program and assist Immunization Action Plan nursing staff with educational opportunities, follow up correspondence to families and providers, and reporting requirements.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services as well as strengthening engagement in our community by providing additional communication to residents regarding immunizations.

$14,400

Creation of Public Health Technician Position

Department:	Health & Community Services	**Salary Cost:**	$27,500
FTE:	0.8	**Fringe Cost:**	$10,100
Estimated Band:	K04	**Operating Cost:**	$4,500

County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:
To assist with the work load of front desk staff. With the new building relocation, front desk services have changed to a centralized, single point of entry for multiple programs. Programs impacting the front desk include: Sexually Transmitted Disease, Immunizations, HIV, Hearing & Vision, TB, Travel, and Women, Infants & Children.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services as well as strengthening engagement in our community by providing additional assistance in accessing services offered by Health & Community Services.

$42,100

Creation of Public Health Nurse Position – Nurse Family Partnership

Department:	Health & Community Services	**Salary Cost:**	$53,900
FTE:	1.0	**Fringe Cost:**	$19,700
Estimated Band:	K08	**Operating Cost:**	$17,000

County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:
Kalamazoo County continues to experience an infant mortality rate that adversely affects our families of color. This additional position would provide added services for high-risk families to be served through home visitation services over a 3-year period. Nurse Family Partnership has been a Cradle Kalamazoo partner since 2014.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services as well as strengthening engagement in our community by providing additional home visitation services for high-risk families.

$90,600

Creation of Assistant Prosecuting Attorney Position

Department:	Office of the Prosecuting Attorney	**Salary Cost:**	$59,200
FTE:	1.0	**Fringe Cost:**	$21,600
Estimated Band:	K10	**Operating Cost:**	$1,500

County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:

In pursuant of extraordinary governance, the Office of the Prosecuting Attorney is respectfully requesting funding to support an additional 1.0 FTE Assistant Prosecuting Attorney I, which will allow a current and more experienced Assistant Prosecuting Attorney to be transferred/assigned as the Specialty Courts Assistant Prosecuting Attorney.

Specialty Courts are those which apply concepts of restorative justice. Unlike traditional processing of court cases, Specialty Courts look beyond the crime that has been perpetrated and seek to address the underlying societal ills which caused the perpetrator to commit the crime in the first place. When used correctly, the success of this specialty court approach is well recognized and has led to wide support for the formation of more Specialty Courts to address the specific needs of our diverse population.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services by supporting restorative justice as well as Kalamazoo County's commitment to being trauma informed.

$82,300

Creation of Emergency Management Staff Position

Department:	Office of the Sheriff	**Salary Cost:**	$59,200
FTE:	1.0	**Fringe Cost:**	$21,600
Estimated Band:	K10	**Operating Cost:**	N/A

County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:

This position will be utilized to assist the Emergency Management Director in the four phases of the emergency management process as needed to ensure compliance with State and Federal requirements, guidelines, and standards of good practice. While all these processes are currently being addressed, they are not being given the attention to detail we believe they deserve due to the time limitations of the current staff.

Specifically this position will assist with:

- Local Emergency Planning Committee (LEPC) responsibilities; chemical inventories, site plan review, interaction with company representatives to ensure compliance with State and Federal requirements.
- School Response Plans; assist school systems with response plan development and evaluation of required drills.
- Continuity of Business plans; assist local governments with development and review of disaster/emergency continuity of business plans.
- Voting Precinct Emergency Plans; review and update plans and work with local and County Clerk to implement safety and continuity of operation procedures.
- General disaster and emergency response plan updating and validation.
- During planning process, identify issues that can be mitigated to ensure business activities are minimally affected by disasters or other unplanned events. Assist in developing plans for mitigation activities.
- Participate in supervisory duties as needed for disaster/emergency event recovery operations when such events arise.

Reason for Recommendation:

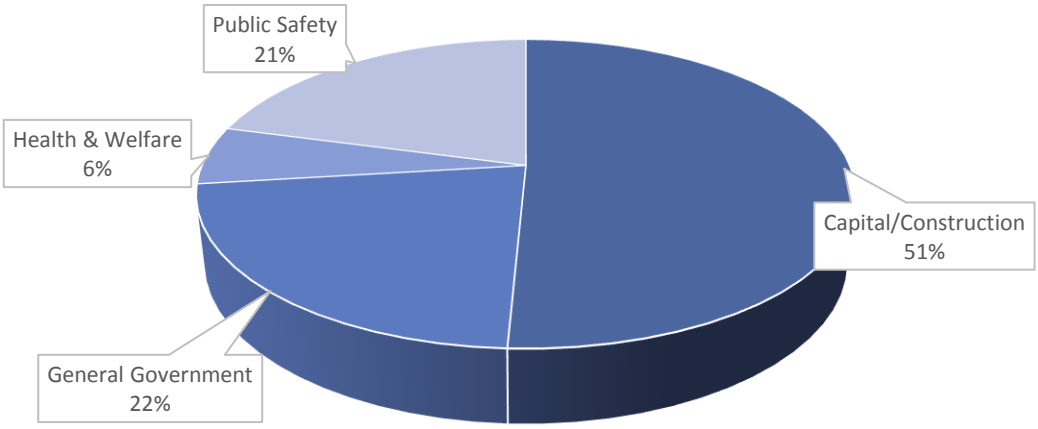
Aligns with the goal of delivering consistent high quality programs and services by enhancing emergency management operations to provide critical services to the community.

$80,800

GRAND TOTAL $1,023,700

2019 CONTINGENT FUNDING RECOMMENDATIONS

The expected transition of dispatch services to the Kalamazoo County Consolidated Dispatch Authority in the fall of 2018 creates available funding to support the following contingent funding recommendations in 2019.



Creation of Public Information Officer Position

Department:	Office of the Administrator	**Salary Cost:**	$59,200
FTE:	1.0	**Fringe Cost:**	$21,600
Estimated Band:	K10	**Operating Cost:**	$1,500

County Goal: Strengthen Engagement in Our Community

Reason for Request:

Currently the County does not have a central Public Information Officer position which can serve to provide residents and the media with critical County related information in a timely manner. This position would be established to assist each of our County departments with enhancing County communication efforts.

Reason for Recommendation:

Aligns with the goal of strengthening engagement in our community by enhancing communication efforts.

$82,300

Increase Technology Funding

Department:	Office of the Administrator	**Salary Cost:**	N/A
FTE:	N/A	**Fringe Cost:**	N/A
Estimated Band:	N/A	**Operating Cost:**	$500,600

County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:

With the increased need for funding of the Consolidated Dispatch Authority, the contribution to the Technology Reserve was reduced from $500,000 to $260,000 annually. This funding will allow restoration of the original funding level as well as additional funding to be utilized for network enhancements.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services by supporting technology advancements to enhance collaboration, network security and business continuity.

$500,600

Funding for Michigan Department of Human Services (MDHHS) Board Social Welfare Fund

Department:	Board of Commissioners	**Salary Cost:**	N/A
FTE:	N/A	**Fringe Cost:**	N/A
Estimated Band:	N/A	**Operating Cost:**	$10,000

County Goal: Strengthen Engagement in Our Community

Reason for Request:

Kalamazoo County MDHHS averages 206 monthly ongoing Children's Protective Services cases, 304 investigations and 625 children in care. These cases represent varying needs that are not covered by state or county funds. For example, board funds have been authorized for Operation Good Cheer providing Holiday gifts for children in foster care, Pack N Play to support safe sleep for infants, summer camp for at-risk youth, haircuts for children who had mold in their hair, and drivers training for an aging out youth.

In addition, board funds were used to assist elderly victims of an apartment fire and to purchase a lift chair increasing mobility for a disabled adult.

Board funds have also been used to support the printing of The Family Help book published by the Kalamazoo Child Abuse Council in collaboration with 211.

Reason for Recommendation:

Aligns with the goal of strengthening engagement in our community by providing funding to support community needs not supported elsewhere.

$10,000

Creation of Deputy for Gull Road Justice Complex Security

Department:	Circuit Court	**Salary Cost:**	$70,900
FTE:	1.0	**Fringe Cost:**	$38,300
Estimated Band:	F19	**Operating Cost:**	N/A

County Goal: Build a Relationship Focused Culture

Reason for Request:

This is a request for a full-time Sheriff's Deputy to be assigned to the Gull Road Justice Complex (GRJC). Recent events at the GRJC and other nearby courthouses reinforce the need for better security at this location.

The matters that are handled at the GRJC involve contentious, highly emotional, domestic, child protective, and juvenile delinquency, proceedings. It is not unusual to have between 800 and 1,000 members of public entering the building on any given day. The Michigan Avenue and Crosstown Court locations both have Deputies located at the front door and the Michigan Avenue Courthouse has Deputies who are able to patrol through the building. In contrast, the GRJC only has unarmed private security. While there is one full Sheriff's Deputy assigned to the GRJC it is simply not enough to reasonably safeguard all of the people in the building.

Reason for Recommendation:

Aligns with the goal of strengthening engagement in our community and building a relationship focused culture by supporting enhanced security for our residents and employees.

$109,200

Increase of Indigent Attorney Fees - Family Division

Department:	Circuit Court	**Salary Cost:**	N/A
FTE:	N/A	**Fringe Cost:**	N/A
Estimated Band:	N/A	**Operating Cost:**	$50,000

County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:

Circuit Court is requesting a $50,000 budget increase for Indigent Defense attorney fees. While the Michigan Indigent Defense Commission statute provides for potential increases for attorneys representing indigent, adult, criminal defendants; the statute does not provide additional funding for attorneys appointed to represent juveniles under the jurisdiction of the Circuit Court-Family Division. Nor does the new statute provide any increased compensation for attorneys appointed to represent parents in child protective proceedings, or the children who are the subject of the proceeding. The fee schedule for these attorneys has remained the same for more than a decade. Increasing the compensation for court-appointed attorneys will assist the Court in attracting, and retaining, qualified and competent attorneys. The requested amount should enable the Courts to implement a 5% increase to throughout the current fee schedule.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs & services in our community by providing a funding increase in the Family Division and ensuring an adequate pool of legal representation for our indigent youth and their families.

$50,000

Increase FTE of Election Specialist Position

Department:	Office of the Clerk/Register	**Salary Cost:**	$17,700
FTE:	0.5	**Fringe Cost:**	$6,500
Estimated Band:	K05	**Operating Cost:**	N/A

County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:

The workload in elections has increased dramatically over the past 12 years and additional responsibilities are anticipated. The current position is responsible for a variety of election preparation tasks, as well as nearly all functions relating to the management of the Michigan Campaign Finance Act as required by statute. This position assists with programming elections, communicating with local city & township clerks, training election inspectors, and many other functions necessary for the good management of elections.

If approved, this position would increase to full time, and would take full responsibility for Campaign Finance, take on more duties in programming elections, assist in more aspects of training election inspectors, including preparing the instructional materials, as well as serving as the website/social media manager for the Clerk/Register Office. Additional general office duties would also be assigned as appropriate.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs & services by providing more assistance with election functions.

$24,200

Creation of Information Technology Manager Position

Department:	Information Technology	**Salary Cost:**	$82,300
FTE:	1.0	**Fringe Cost:**	$30,000
Estimated Band:	K13	**Operating Cost:**	$1,500

County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:

With the increasing departmental technology and automation requests county-wide, facility projects with more and more technology requirements, network security mandates including expanding our on-going support of existing technology systems, Information Technology department is in need of an Information Technology Manager to coordinate activities and projects. As we move forward with increased cyber security threats we need security enhancements as well as the ability to maintain the growth of everyday support and business operations. This position is a critical component of our ability to address these issues. The main focus of this positions will be enhancing the IT Security for the county.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services by support Information Technology efforts to increase network security and ensure network stability.

$113,800

Creation of Cook Position – Jail Division

Department:	Office of the Sheriff	**Salary Cost:**	$30,600
FTE:	1.0	**Fringe Cost:**	$16,500
Estimated Band:	NF10	**Operating Cost:**	N/A

County Goal: Deliver Consistent High Quality Programs & Services

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 resources 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 four 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, additional support staffing is now required.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services by providing increased staffing at the Jail to correspond with increased arrest rates.

$47,100

Creation of Clerk Typist II Position – Jail Division

Department:	Office of the Sheriff	**Salary Cost:**	$32,000
FTE:	1.0	**Fringe Cost:**	$17,300
Estimated Band:	NF13	**Operating Cost:**	N/A

County Goal: Deliver Consistent High Quality Programs & Services

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 resources 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 four 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, additional support staffing is now required.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services by providing increased staffing at the Jail to correspond with increased arrest rates.

$49,300

GRAND TOTAL $986,500

FUTURE FUNDING CONSIDERATIONS

Department/ Requestor	Request	FTE	Salary	Fringe	Operating	Total
Administration	**Creation of Administrative Assistant**	**0.5**	**$15,800**	**$1,900**	**$1,500**	**$19,200**
	This position will assist with Advisory Board appointment functions such as tracking and maintaining membership rosters, ensuring vacant seats are posted to allow for applications and communicating with appointees and staff liaisons.					
Circuit Court	**Funding for Problem Solving Courts**	**N/A**	**N/A**	**N/A**	**$150,000**	**$150,000**
	In the past 25 years since the Women's Drug Treatment Court started, 9th Circuit Court has successfully operated the Men's Drug Treatment Court. According to the Michigan's Problem-Solving Courts Solving Problems, Saving Lives 2016 Performance Measures and Outcomes report, retaining participants in treatment plays a large role in the overall success of the participant. We believe the problem-solving courts in Kalamazoo have proved they are effective and are here to stay.					
Circuit Court	**Increase in Medical & Guardian Ad Litem Fees**	**N/A**	**N/A**	**N/A**	**$30,000**	**$30,000**
	Michigan statues requires that when certain types of positions 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 6 years the court has experienced a 51% increase in fees we pay appointed counsel.					
Circuit Court	**Funding for increased maintenance costs for security system at MAC and GRJC**	**N/A**	**N/A**	**N/A**	**$45,000**	**$45,000**
	Surveillance systems are an important tool used by law enforcement to monitor courthouse security. Recent courthouse shootings in Michigan have made safety a top concern for court administration. Over 160 cameras lay groundwork for security systems at the Michigan Avenue Courthouse and the Gull Road Justice Complex. Each system is composed of many pieces that make the system operational. Maintenance agreements help ensure that these systems always stay up and running and that the problems are fixed in a timely manner. The agreements help cover the cost of parts that may need to be replaced unexpectedly.					
Circuit Court	**Funding for psychiatric services for individuals detained in the Juvenile Home**	**N/A**	**N/A**	**N/A**	**$6,000**	**$6,000**
	Kalamazoo Community Mental Health and Substance Abuse Services has been paying for psychiatric services for individuals detained in the Juvenile Home through their general fund. As their budget has tightened, the money is no longer available in their general fund.					
Circuit Court	**Increase in Expert Witness Fees**	**N/A**	**N/A**	**N/A**	**$10,000**	**$10,000**
	The Circuit Court is requesting a budget increase for expert witness fees. This is an expense when court-appointed defense attorneys need to secure expert witnesses for indigent defendants. Between 2013 and 2016 expenses increased by $14,304 or 145.12% each year. The rate 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 adsorbed by the Circuit Court budget.					

Department/ Requestor	Request	FTE	Salary	Fringe	Operating	Total
Circuit Court	**Creation of Judicial Aide Position**	**1.0**	**$38,700**	**$14,100**	**$1,500**	**$54,300**
	With the completion of the new Gull Road Justice Complex which now has courtrooms for Circuit and Probate Court as well as the separate locations for the criminal and civil divisions of the Circuit Court, there becomes a need for an additional judicial aide position.					
Circuit Court	**Creation of Deputy Probate Register Position**	**1.0**	**$35,500**	**$13,000**	**$1,500**	**$50,000**
	Probate court has experienced an increase of over 44% in filings and more than a 30% increase in dispositions over the last few years. Statistics show that over 10,000 Americans turn 60 years old every day – those baby boomers make up a huge portion of the probate docket. The addition would allow a greater ability to manage the probate docket increase and to serve the public more efficiently. Further, Probate Court has increased their efforts at imaging and microfilming files as required by the Supreme Court. The probate court has the most stringent (and onerous) retention schedule of any of the courts.					
Circuit Court	**Creation of Automation & Technology Analyst Position**	**1.0**	**$42,700**	**$15,600**	**$1,500**	**$59,800**
	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 internal and external forms; 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. The court has seen a tremendous increase in requests for data and 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.					
Circuit Court	**Creation of Juvenile Outreach Coordinator Position**	**1.0**	**$46,200**	**$16,900**	**$1,500**	**$64,600**
	Currently there is not a significant transition or after care component to the On Trac Residential Treatment Services program for Juveniles in detention in the Juvenile Home. This is something that all residential placements should have because transition planning begins as soon as the minor enters the Program. Adding an after care component to On Trac will better support minors and result in lower recidivism rates after receiving On Trac services. The Outreach Worker can provide support to minors transitioning out of the program by helping them to obtain State ID's and social security cards; collect and submit job applications; assist the minors in returning to the Juvenile Home for ongoing groups; help to secure adequate housing if needed; assist with life skills training; and assist in getting minors to medical/dental/educational appointments.					
Circuit Court	**Creation of Probate Caseworker Position**	**1.0**	**$38,700**	**$14,100**	**$1,500**	**$54,300**
	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 statutory 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 years old every day. Consistent with those numbers, our caseload has increased more than 44% over the last decade.					

Department/ Requestor	Request	FTE	Salary	Fringe	Operating	Total
Circuit Court	**Reclassification of Law Clerk Positions**	**N/A**	**$15,500**	**$4,900**	**N/A**	**$20,400**
	The Circuit Court is requesting that the current four law clerk positions be changed to three staff attorney positions and one court services specialist II position. We understand that these three law clerk position would need to be re-pointed because of the additional duties that would be added to their responsibilities.					
Clerk/Register	**Create an additional 0.5 FTE for the County ID program**	**0.5**	**$17,700**	**$6,500**	**N/A**	**$24,200**
	Since the time the ID Program started, it has been clear that additional staffing is needed. Several members of the ID Advisory Board are volunteering to do tasks that should fall to staff, except that existing staff is handling the customers in the ID Office and is unable to perform the other work that is necessary. Many members of the ID Advisory Board have requested that the office be open 5 days per week and to provide a "mobile" service for residents to apply for an ID card at events, group living quarters and the like. At 8 weeks into the program, over 700 ID cards have been issued with a goal of 1500 in the first year - this will be easily achieved.					
Finance	**Create a Financial Clerk Position**	**1.0**	**$35,500**	**$13,000**	**$1,500**	**$50,000**
	The creation of a Financial Clerk position would free up resources in order to implement an Internal Controls program and increase focus on the budgeting cycle, serve in a capacity to support the growing portfolio of grants as well as allow the department to support the billing function at Health & Community Services.					
Information Technology	**Increased funding for IT Security Training**	**N/A**	**N/A**	**N/A**	**$15,000**	**$15,000**
	The IT staff needs additional training to be acclimated to the Security upgrades, New Operating System upgrades and New Infrastructure enhancements.					
Issue Media Group	**Issue Media Group "On the Ground" Program**	**N/A**	**N/A**	**N/A**	**$15,000**	**$15,000**
	Second Wave's project editor will maintain a presence in Kalamazoo neighborhoods, as well as attend weekly community events and convenings and host dedicated editorial advisories to engage residents and citywide stakeholders for story ideas and networking. Engagement activities throughout the year may include: • Regular gatherings, such as potluck dinners with residents • An exhibition of photography, art, or performance • A community expo, featuring businesses and entrepreneurs from the neighborhood • A speaker or panel event, focusing on issues important to the community • Bus tour of the neighborhood • Resident-led community conversation (speak easy) • Community newsrooms • Editorial advisories with stakeholders for story ideas & dedicated editorial advisories focusing on one or two important themes • Partnership with local NPR station					
Conservation District	**Financial Support**	**N/A**	**N/A**	**N/A**	**$50,000**	**$50,000**
	With additional financial support, the Kalamazoo Conservation District (KCD) can reach more land owners and provide much needed services. The KCD currently hosts the Michigan Agriculture Environmental Assurance Program (MAEAP). MAEAP works with farms of all sizes and commodities, including urban gardens, high tunnels and greenhouses, to reduce the risks of farming practices in groundwater and surface water. Since 1995, the MAEAP program has brought over half a million dollars to Kalamazoo County residents to reduce environmental impacts associated with agricultural practices. A strong host district to provide MAEAP support is vital to the success of the program.					

Department/ Requestor	Request	FTE	Salary	Fringe	Operating	Total
Planning & Development	**Creation of GIS Technician**	**1.0**	**$38,700**	**$14,100**	**$1,500**	**$54,300**
	Many GIS projects are put on the backburner due to lack of staff. Having a GIS Technician would make it possible to increase the basic GIS related work that is done in the Planning Department. A GIS Technician would free up some of the GIS Coordinator's time to focus on more demanding projects such as helping to streamline work processes in various County departments by helping to manage and utilize mapping in their data and work processes. The Equalization Department, Drains Office, Health and Human Services, 911-Dispatch, Sheriff's Office and the Treasurer's Office already rely on many aspects of the GIS, and there are many untapped GIS applications that could be expanded on in these as well as additional departments.					
Sheriff	**Creation of School Deputy for the Sheriff's Field Division**	**1.0**	**$70,900**	**$38,300**	**N/A**	**$109,200**
	Additional resource for a school deputy. This position will be available for a local school district and could be grant funded in the future.					
Sheriff	**Creation of Detective/Sergeant for the Medical Marijuana Compliance Act**	**1.0**	**$75,300**	**$40,700**	**N/A**	**$116,000**
	Additional request for one (1) Detective/Sergeant for the purpose of assignment to the Medical Marijuana Compliance Act.					
Sheriff	**Creation of (5) F19 Deputies**	**5.0**	**$354,700**	**$191,500**		**$546,200**
	Additional funding for five (5) Deputies that will support in the following manner: three (3) operations division, two (2) jail (future indigent MIDC project).					
Sheriff	**Creation of Security Deputy Position at Administration**	**1.0**	**$31,000**	**$16,700**	**N/A**	**$47,700**
	Addition of 1.0 FTE level F12 for security at the Administration Building. This will allow for a roaming officer as well as a stationed officer.					
Southwest Michigan First	**Funding for Southwest Michigan Talent Proposal**	**N/A**	**N/A**	**N/A**	**$100,000**	**$100,000**
	Kalamazoo County and our region's survival, within possibly a decade from now, depends on leaders making systematic changes to how we look at growing an economy. We are at or very near full employment. Based on our current trajectory, we will not have enough population growth to keep up with inflation, the cost of public services or the needs of employers. Southwest Michigan First is in the process of establishing a physical presence on the WMU campus in 2018/2019 and to coordinate services with the other area higher educational institutions. This effort will center around: • Internships • Alumni Relations • Returnships • Corporate Engagements • Faculty Relationships • Post-graduation employment					
GRAND TOTAL						**$1,691,200**

2019 PROPOSED FEE FOR SERVICE CHANGES

Fee	2018 Fee	2019 Proposed Fee
Health & Community Services - Clinic		
Mumps Titer	$19.00	$20.00
Rubella Titer	$20.00	$21.00
Measles Titer	$19.00	$20.00
Hepatitis C Total - Self-Pay	$19.00	$20.00
Smear Gram Stain	$27.00	$28.00
Hepatitis B Surface AG EIA	$15.00	$16.00
Veterans & AAA RN	$16.00	$17.00
Travel Consultation/Self-Pay	$57.00	$58.00
Travel Consultation/Family/Self-Pay	$77.00	$80.00
Travel Consultation/ Group of 10+/Self-Pay	$26.00	$27.00

Reason for Change: Increased supply costs have resulted in the need to slightly increase these fees.

Planning & Community Development – GIS:		
Countywide 2ft contours layer – up to a 1 square mile section		$80.00
LiDAR data - – up to a 1 square mile section		$80.00
County-produced GIS Layers	$3,500	$1,500
Glossy Paper – A size	$0.25	$6.00

Reason for Change: New data sets have become available which require that a fee be established. A review of the rate charged by other counties for similar services revealed that the rate currently charged for County-produced GIS layers was too high and has been a deterrent. The cost of glossy paper is the same regardless of the print size.

2019 PROPOSED K BAND SALARY SCHEDULE

Effective : 1/1/2019

	A	B	C	D	E	F
K02	$ 13.47	$ 14.09	$ 14.71	$ 15.32	$ 15.93	$ 16.53
K03	$ 14.28	$ 14.91	$ 15.56	$ 16.22	$ 16.86	$ 17.51
K04	$ 15.19	$ 15.87	$ 16.55	$ 17.24	$ 17.94	$ 18.63
K05	$ 17.05	$ 17.81	$ 18.60	$ 19.35	$ 20.14	$ 20.92
K06	$ 18.59	$ 19.42	$ 20.27	$ 21.12	$ 21.98	$ 22.80
K07	$ 20.55	$ 21.49	$ 22.45	$ 23.37	$ 24.31	$ 25.25
K08	$ 23.76	$ 24.85	$ 25.93	$ 27.00	$ 28.09	$ 29.17
K09	$ 25.96	$ 27.13	$ 28.32	$ 29.49	$ 30.71	$ 31.87
K10	$ 28.48	$ 29.78	$ 31.07	$ 32.36	$ 33.65	$ 34.95
K11	$ 32.25	$ 33.71	$ 35.19	$ 36.63	$ 38.10	$ 39.57
K12	$ 35.66	$ 37.27	$ 38.89	$ 40.50	$ 42.14	$ 43.75
K13	$ 39.59	$ 41.38	$ 43.18	$ 44.97	$ 46.77	$ 48.60
K14	$ 45.35	$ 47.43	$ 49.48	$ 51.53	$ 53.60	$ 55.67
K15	$ 50.70	$ 53.01	$ 55.31	$ 57.63	$ 59.94	$ 62.22
K16	$ 56.83	$ 59.42	$ 61.99	$ 64.58	$ 67.17	$ 69.74
K17	$ 63.90	$ 66.80	$ 69.71	$ 72.61	$ 75.51	$ 78.41

NON-UNION COMPENSATION & BENEFIT HISTORY 2009 – 2019

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 KalFlex allowance and incorporated the premium share (8%)
- Added opt-out bonus ($20 single; $35 dual; $50 family)

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

NON-UNION COMPENSATION & BENEFIT HISTORY 2009 – 2019

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

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

NON-UNION COMPENSATION & BENEFIT HISTORY 2009 – 2019

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 1st of month after 45 days

NON-UNION COMPENSATION & BENEFIT HISTORY 2009 – 2019

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 2009 – 2019

2017

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.
- BCBS becomes primary for all auto-related medical expenses.

2018

Compensation

- 1.75% schedule increase

Step Increases

- Step increases granted for 2018

Leave Time

- Eliminate vacation time and personal leave categories and convert all vacation/personal leave time to "annual time".
  - No reduction in benefits for employees. Only changing leave time category title.
- Increase maximum annual leave accrual from 280 hours to 360 hours, with a maximum of 240 hours paid upon retirement/resignation.
- Increase longevity annual leave bonus hours by 4 hours every 5 years of service.

Flexible Spending Accounts

- No changes

Insurance

- Added Transcranial Magnetic Stimulation therapy to improve mental health coverage.

NON-UNION COMPENSATION & BENEFIT HISTORY 2009 – 2019

Proposed 2019 Changes

Compensation

- 2.5% schedule increase

Step Increases

- Step increases granted for 2019

Leave Time

- No changes

Flexible Spending Accounts

- No changes

Insurance

- Added telemedicine option
- Increased ER co-pay from $100 to $200
- Increased dental plan annual benefit dollar maximum from $1,000/member to $1,500/member

FRINGE RATE CALCULATION

ACTUAL COST (NO REVENUE OFFSET) AS OF 12/31/2017

Base	$ Amount	% of payroll
FICA	3,398,095	7.29%
Worker's Comp.	436,979	0.94%
Unemployment Expense	39,381	0.08%
OSHA/MiOSHA	10,974	0.02%
Miscellaneous	200	0.00%
Base Fringe Rate	**3,885,629**	**8.33%**

Benefits Base	$ Amount	% of payroll
Tuition Reimbursement	25,809	0.06%
Investigations	3,127	0.01%
Legal Services	450	0.00%
Contractual Services	83,814	0.19%
Medical Expense	1,346	0.00%
MRA/DCRA Administration	13,012	0.03%
Life Insurance	237,565	0.53%
Disability Insurance	205,910	0.46%
Employee Assistance	21,158	0.05%
Depreciation	24,952	0.06%
Wellness	56,636	0.13%
Benefit Base	**673,778**	**1.50%**

FRINGE RATE CALCULATION

ACTUAL COST (NO REVENUE OFFSET) AS OF 12/31/2017

Part-Time (more than 1,000 hours)		
Base		8.33%
Retirement		2.10%
Less than .8 FTE No Benefits		**10.43%**

KALFLEX		
Longevity	5,867	0.02%
Retirement	666,467	2.10%
Retirement - Other	12,686	0.04%
Stop Loss Coverage	390,263	1.23%
Health Care Administrative Exp	405,922	1.28%
Health Claims	4,303,248	13.56%
Health Claims Tax	58,298	0.18%
Prescriptions	1,365,425	4.30%
Dental Insurance	468,586	1.48%
Health Opt-Out	103,938	0.33%
PCORI Fees	3,065	0.01%
Retiree Health Insurance	2,998,952	9.45%
	10,782,717	**33.98%**
Total Fringe Rate KALFLEX		**43.81%**

Non-KALFLEX		
Longevity	457,689	3.34%
College Credits	47,675	0.35%
Retirement-F.O.P.	2,087,059	15.25%
Retirement-Command	73,114	0.53%
Dental Insurance - FOP	160,783	1.17%
Stop Loss Coverage	126,022	0.92%
Health Care Administrative Exp	129,916	0.95%
Health Claims - FOP	1,518,313	11.09%
Health Claims Tax - FOP	20,471	0.15%
Prescriptions - FOP	390,686	2.85%
Health Opt-Out - FOP	84,465	0.62%
PCORI Fees	1,074	0.01%
Retiree Health Insurance - FOP	2,262,368	16.53%
	7,359,633	**53.78%**
Total Fringe Rate NON-KALFLEX		**63.61%**

In the Pursuit of Extraordinary Governance…