



KALAMAZOO COUNTY GOVERNMENT
WWW.KALCOUNTY.COM

2020

RECOMMENDED

BUDGET

IN THE PURSUIT OF
EXTRAORDINARY GOVERNANCE...

Table of Contents

2020 Budget Message	5
Strategic Plan	9
Board of Commissioner Priorities	10
Departmental Priorities	13
Financial Policies	32
Purpose & Objective	32
Alcohol Tax	33
At Large Drain Assessments	34
Budget Guidelines	35
Budget Stabilization Fund	36
Capital Asset Planning & Maintenance	37
Capital Improvement Program	38
Cash Management	39
Compensation	42
Debt Management	43
Delinquent Tax Revolving Fund	44
Determining Lawful Expenditures	45
Disbursements	46
Drug Court Reserve	47
Drug Law Enforcement Fund	48
Economic Development Property Tax Revenue Sharing	49
Employee Benefits Fund	56
Employee Training & Memberships	57
Fees For Services	58
Fund Balance	59
General County Public Improvement-Facilities & Capital Expense	60
Grant Application & Award	61
Health & Community Services Reserve	62
Indirect Costs & Rent	63
Investment Policy for the County of Kalamazoo	64
Jail Reimbursement	66
Law Enforcement Contracting	67
Loans for Governmental Purposes	68
Local Corrections Officer Training Fund	69
Mileage, Meals & Incidental Expenses Reimbursement	70
Mobile Device Stipend	71
Other Post-Employment Benefits (OPEB)	72
Parks Improvement Fund	73
Retirement System	74
Revenue Sharing & County Incentive Program	75
Revolving Drain Fund	76
Risk Management	77

Salaries & Employee Benefits	78
State Court Funding	80
Sustainability	81
Tax Reversion Fund	82
Technology Planning	83
Budget Summary - Operating Funds	84
2020 Operating Funds Revenues	84
2020 Operating Funds Expenditures	86
Operating Funds 2018 Actuals	87
Operating Funds 2018 Total Actual Revenues by Type	88
Operating Funds 2018 Total Actual Expenditures by Function	89
Operating Funds 2019 Adjusted Budget	90
Operating Funds 2019 Total Adjusted Budget Revenues by Type	91
Operating Funds 2019 Total Adjusted Budget Expenditures by Function	92
Operating Funds 2020 Total Recommended Budget	93
Operating Funds 2020 Total Recommended Revenues by Type	94
Operating Funds 2020 Total Recommended Expenditures by Function	95
Operating Funds Personnel History	96
Operating Funds 2020 Projected Fund Balance	98
Operating Funds Ten Year Unrestricted, Unassigned Fund Balance History	98
Operating Funds Five Year Budget Assumptions	99
General Fund Supported Departments/Programs	100
Budget Summary - All Funds	102
2020 All Funds Revenues	102
2020 All Funds Expenditures	103
All Funds 2018 Actuals	104
All Funds 2018 Total Actual Revenues by Type	105
All Funds 2018 Total Actual Expenditures by Function	106
All Funds 2019 Adjusted Budget	107
All Funds 2019 Total Adjusted Budget Revenues by Type	108
All Funds 2019 Total Adjusted Budget Expenditures by Function	109
All Funds 2020 Total Recommended Budget	110
All Funds 2020 Total Recommended Budget Revenues by Type	111
All Funds 2020 Total Recommended Budget Expenditures by Function	112
All Funds Personnel History	113
All Funds 2020 Projected Fund Balance/Net Position	115
Revenue & Expenditures by Fund	118
Debt	131
Capital Expenditures	132
Five Year Capital Improvement Program Requests	133
General County Public Improvement - Tier 3 Facility Reserve	135
General County Public Improvement - Tier 4 Technology Reserve	136
Designated Fund Balance	137
New Funding Recommendations	139

Future Funding Considerations	141
Supplemental Information	149
Proposed Fee for Service Changes	149
Proposed Wellness Incentive	149
Proposed Salary Schedules	150
Non-Union Compensation & Benefit History	151
Fringe Rate Calculation	157
Internal Service Fees	159
Boards & Authorities	160

KALAMAZOO COUNTY GOVERNMENT

In the Pursuit of Extraordinary Governance...

OFFICE OF THE ADMINISTRATOR MEMORANDUM

TO: Board of Commissioners
FROM: Tracie Moored, Administrator / Controller
Amanda Morse, Deputy County Administrator – Internal Services
DATE: September 3, 2019
RE: 2020 Budget Message

On September 3, 2019, the Board of Commissioners will begin its formal, public process regarding the 2020 budget. Our budget presentation focuses on continuing the prudent, long-term fiscal policies of the Board of Commissioners, supporting mandates, providing essential services, and protecting public health, safety and welfare.

The FY2020 operating budget totals \$109,030,300.

Administration's recommended budget highlights the following:

- Alcohol Tax: Preliminary State of Michigan estimates of the 2019-2020 distribution for Kalamazoo County are \$1,327,100. The Truth in Taxation amount for 2019 is \$1,324,644. This amount equates to 0.1502 mills of the County General Operating and Law Enforcement Levy for rollback purposes.
- At Large Drains Assessments: The General Fund Budget includes \$91,500 for the County share of At Large Drain Assessments for 2020.
- Budget Stabilization Fund: The 2020 budget does not include a revenue transfer from the Budget Stabilization Fund.
- Carryover: The 2020 budget has been submitted without utilizing any carryover funding.
- Economic Development: Economic development in Kalamazoo County is supported in a variety of ways:
 1. *General Fund Contribution* - In 2020, \$75,000 is allocated to Southwest Michigan First for economic development work in Kalamazoo County.
 2. *Industrial Facilities Tax (IFT)* - PA 198 of 1974 provides for industrial property tax abatements for eligible businesses to encourage new investment. This tax benefit is granted by the City, Township or Village in which the industrial facility is located through development of an Industrial Development District or Plan Rehabilitation District.

3. *Tax Increment Financing* - Tax increment financing allows an established TIF authority to capture property tax revenue from incremental increases in value and utilize those dollars to finance a specific project. PA 57 of 2018 was established to take effect in 2019 with new requirements for a more detailed annual financial report by each TIF authority. This new report will provide information on the amount and source of revenue for each authority. Brownfield Redevelopment Authorities have separate reporting requirements under Act 381.
4. *Renaissance Zones* - Renaissance zones provide for reduced taxes to encourage investment in selected areas.

In 2019, \$200,296,367 of equivalent taxable value was granted to companies in Kalamazoo County through industrial facilities tax, tax increment financing and renaissance zones. This represented a contribution from Kalamazoo County of \$1,317,550.

- Fund Balance: The projected unrestricted General Fund balance for year end 2020 is 22.6%. This percentage reflects the fund balance as a percent of budgeted revenues.
- Facilities & Capital Expense: With the continuation of State Shared Revenue, given the extensive capital needs within the County, this budget year it is the recommendation to designate \$2,162,400 of State Shared Revenue in 2020 as resources for capital needs and \$1,710,200 for the Kalamazoo Avenue Justice Facility debt payment.
- Capital Expenditure Recommendations:

Tier I	Routine Items		
	General Fund	\$	386,500
	General Fund – Sheriff Vehicle		201,000
	Law Enforcement Fund		150,000
	Law Enforcement Fund – Sheriff Vehicle		123,600
Tier II	Major Building Repairs		250,000
Tier III	Major Building Construction/Renovation		1,731,700
Tier IV	Capital Technology		260,000
	Grand Total	\$	3,102,800

- Law Enforcement Contracting: The 2020 Budget includes the continuation of contracting with municipalities for Law Enforcement services. Current contracts are in effect through 2019.
- Millage Levies: The 2018 property tax levies for Kalamazoo County were 4.681 mills for the general operating millage, 1.4472 mills for the law enforcement millage, 0.0998 for the housing millage and 0.35 for the senior millage.

Due to changes in 2019 taxable valuation, a Base Tax Rollback (BTRF) is required in the General Operating, Law Enforcement, Housing and Senior levies.

Also, referring to the policy on alcohol, a rollback in property taxes of \$1,324,644 or 0.1502 mills is necessary. The Budget recognizes the recapture of Alcohol Tax for a total levy of 6.5780 mills (4.681 general operating, 1.4472 law enforcement, 0.0998 public housing and 0.35 senior millages).

In terms of tax revenue growth, excluding effects of refunds, 2020 tax revenues are budgeted 2.0% higher than 2019. Because past Headlee Rollbacks were not recaptured, there exists about \$1,965,615 in unlevied property taxes for 2019.

- Retirement System: County funding levels for 2018 Actuarial is 115.1%, and for Market is 107.2%.
- Revenue Sharing: The Revenue Sharing and County Incentive revenue is budgeted in the amount of \$5,462,600 and is allocated to the General County Public Improvement Fund for Facilities and Technology, other capital costs, operational cost for the Jail Expansion, a portion of the costs for Consolidated Dispatch and the Kalamazoo Avenue Justice Facility bond payment.
- Salaries & Employee Benefits: The 2020 budget contains the recommendation to grant non-union salary steps and a 2.0% salary schedule increase, which does not exceed property tax increases.
- State Court Funding: The projections are for the County to receive \$1,200,000 for the State's fiscal year 2019/2020.
- Strategic Planning: The 2020 Budget continues the Board of Commissioners' strategy to provide additional funding for a variety of areas that seek to improve the overall face of County Government and services to citizens and increased the training availability for the Board of Commissioners and/or Employees when other budgets are exhausted.

In 2020, the strategic budget is focused on the following three major areas:

1. *Strategic Planning* - \$20,000 is budgeted for ongoing work on the strategic planning process initiated by previous Boards and Administration.
2. *Management Development* - \$40,000 is budgeted to be used for county-wide managerial/supervisory training or coaching.
3. *Professional Training* - \$10,000 is budgeted to create a fund that may be utilized by departments or commissioners who have exhausted their training funds.

The following policies contain substantive adjustments for 2020:

- Capital Improvement Program: This policy changes the capital improvement program to streamline the project review process.
- Cash Management: This new policy outlines the handling, receiving, transporting, and depositing of cash in order to ensure the critical internal controls necessary to prevent the mishandling of funds and to ensure the safety of County employees.
- Determining Lawful Expenditures: This new policy utilizes a State of Michigan Treasury bulletin to provide guidance to departments for determining what constitutes a valid public purpose when incurring expenditures.

- **Disbursements:** These policy changes provide clarification regarding when the statutory authority for approval of disbursements resides outside the Board of Commissioners.
- **Grant Application and Award:** This policy change provides clarification regarding grant amendments. The Board of Commissioners has granted authority to the County Administrator and/or their designee for all grant applications under \$20,000. In the case of a grant amendment, if the total award would exceed \$20,000, Board of Commissioner approval is required.
- **Revenue Sharing & County Incentive Program:** This policy change outlines the supplemental County Revenue Sharing payment guidelines and the statutory requirement that these funds be used to pay down debt, pension, or other post-employment benefit obligations, unless the county has no such obligations. Kalamazoo County has committed to directing these funds to our post-employment benefit obligation. In 2018, this amounted to \$12,003.

New Funding Recommendations

The 2020 budget allows for a continuation of the 2019 emphasis on housing, a focus on support for Consolidated Dispatch and the Soil Erosion & Sedimentation Control program.

- **Shelter/Transitional Housing:** Funding of \$50,000 will be directed to the Kalamazoo County Public Housing Commission for shelter/transitional housing.
- **Creation of 1.0 FTE GIS Technician:** A major increase in the workload of the current GIS Coordinator position occurred when Consolidated Dispatch went live in October of 2018. More than ever, dispatching relies on GIS address points and street centerline layers. Errors need to be corrected within a few days to ensure accurate dispatching. Kalamazoo County Consolidated Dispatch has committed to supporting this position with \$15,000. The Road Commission also utilizes GIS regularly and has committed to contributing \$3,000 to assist as these efforts support their work. With these contributions, net funding of \$37,200 is required to support this new position.
- **Creation of 0.5 FTE Soil Erosion Agent:** Kalamazoo County currently employs one (1) Soil Erosion and Sedimentation Control agent who administers the local program throughout the whole County except inside the cities of Kalamazoo and Portage. The Soil Erosion Agent makes sure that the plans for earth change activities such as construction are adequate to protect the environment and checks to make sure that the approved plans are being followed. Sediment from soil erosion is the #1 contaminant degrading the quality of water in our lakes and streams. Excessive sediment kills aquatic life, creates blockages in drainage structures and harbors, and increases flooding and structural damage to buildings and roads. This will result in a total of 1.5 FTE Soil Erosion and Sedimentation Control Agent. Funding for this position will be supported through an increase in permit fees and an additional \$11,700.

We look forward to being able to provide additional discussion and complete information at the budget workshops. The Budget Workbook contains the materials we will present for public discussion. Please feel free to contact us with any questions or concerns.

STRATEGIC PLAN

The 2020 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.

Kalamazoo County Government

Mission: **In the pursuit of extraordinary governance**, Kalamazoo County Government provides equitable programs and excellent services to promote the health and safety of everyone in Kalamazoo County.

Provide services which promote Health, Equity and Well-Being in Kalamazoo County

Deliver Consistent High Quality Programs and Services

Strengthen Engagement in Our Community

Build a Relationship Focused Culture

BOARD OF COMMISSIONER BUDGET PRIORITIES

During the annual retreat on February 23, 2019, the Board of Commissioners outlined the following top three budget priorities for 2020.

1. KALAMAZOO AVENUE CONSOLIDATED SERVICES/JUSTICE FACILITY

The County completed a facilities master plan update in 2015 which expanded upon the need to consolidate our facilities footprint in order to enhance service to our citizens and reduce operating costs. Work to begin to move this plan forward began in 2017 with the selection of a project Architect and Owner's Representative. Programming for the new facility began in 2017 and extended into 2018.

In March of 2019, the Board of Commissioners reviewed and evaluated options and selected a justice facility focus. A project steering committee was formed and work on conceptual design for the new facility has begun.

In August of 2019, a request for proposal was issued for the selection of a Construction Manager. As we proceed forward in 2019, we expect to complete schematic design as well as the construction documents for project bidding. The County plans to bond a portion of the cost for this project in spring of 2020 and construction on the new facility is slated to begin in the fall of 2020.

2. HOMELESSNESS/AFFORDABLE HOUSING

Based on the annual retreat discussion and designated priorities, Administrator Moored convened a group made up of leadership from Kalamazoo County municipalities to collaborate to address areas which impact the homeless population in our community.

The 2020 Budget supports the following County-wide housing initiatives:

1. \$50,000 in new funding to the Public Housing Commission for creation of shelter/transitional housing.
2. Continuation of the request of \$125,000 of general fund support for the Public Housing Commission to assist with rapid re-housing, eviction diversion and mortgage foreclosure programs for homeless at-risk low-income individuals and families. General Fund support of the Public Housing Commission began in 2012 and has resulted in over \$1,100,000 of support since that time.
3. The continued levy of the Kalamazoo County Local Housing Assistance Fund millage, approved by voters in 2015, to provide housing assistance to families with children of low income who are homeless or at risk of homelessness. Collections of this millage have contributed over \$4,100,000 towards combating homelessness for families within our community since 2016. The annual millage collection is approximately \$900,000.
4. A policy enhancement which dedicates any Tax Reversion Fund surplus to County-wide housing initiatives.

5. \$50,000 in funding for the Soldiers & Sailors Relief Fund. In July of 2016, the Veterans Affairs Committee added the availability of Emergency Housing Assistance for veterans by providing for up to two months of rent or mortgage payment assistance. This funding allows the Veterans Affairs Department to provide this valuable benefit along with other relief assistance to County veterans.
6. Continuation of \$250,000 of support for the Kalamazoo County Lank Bank Authority. This support outlines the County's commitment to utilizing dollars for Land Bank activities. Total support since 2010 has resulted in over \$2,200,000.
7. Continuation of \$67,600 of general fund support for Kalamazoo Community Mental Health & Substance Abuse Services to support homeless shelter activities. General Fund support began in 2010 and has contributed over \$700,000 since that time.

We are also proud to support many services/programs that are able to provide assistance to the homeless within our community:

1. Health & Community Services - Area Agency on Aging - provides linkages and referrals to housing resources/care facilities, health care assistance, transportation assistance and meals
2. Health & Community Services - Clinical Services Division - Immunization/Hep A clinics; Flu clinics; HIV Counseling or treatment follow up at community clinics; bus tokens for transportation needs; linkages to housing resources and shelters
3. Health & Community Services - Maternal & Child Health Division - linkages and referrals completed through home visitation programs, WIC, CLPPP to housing resources and shelters; bus tokens/gas cards provided for transportation needs; incentive items such as diapers, toiletries, developmental toys/books, outreach opportunities at shelters/Gospel Mission, and meals offered through educational classes
4. Direction of 50% of Alcohol Tax revenue to Southwest Michigan Behavioral Health for substance abuse programs. This has resulted in direction of \$600,000 annually to these programs.
5. Health & Community Services - Veterans Services - assistance in filling claims for disability benefits, dependent and survivor benefits, medical treatment, emergency financial aid, referrals and linkages to community resources
6. The Health & Community Services Department and Office of the Sheriff work collaboratively with the following community agencies to provide assistance:
 - Gospel Mission
 - Douglass Community Center
 - Shared Prosperity of Kalamazoo
 - Ministry with Community
 - Housing Resources
 - Catholic Charities

- Ecumenical Senior Center
- City of Kalamazoo
- Family Health Center
- Living Hope Church
- Kiwanis Club
- LISC Kalamazoo
- Red Cross

3. CONSOLIDATED DISPATCH FUNDING

The Kalamazoo County Consolidated Dispatch Authority became operational on October 31, 2018. Funding for this authority is shared among the public safety answering points until a permanent funding solution is authorized. The County continues to be a member of the Consolidated Dispatch finance committee and works to identify a funding solution.

The 2020 budget supports Consolidated Dispatch with the addition of a 1.0 FTE GIS Technician. More than ever, dispatching relies on GIS address points and street centerline layers. The addition of a GIS Technician will allow for errors in address points and street centerline layers to occur quickly.

2020 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: Improving security within Court facilities.

Objective: Minimize safety concerns and ensure a safe workplace for employees and customers, which will permit the Court to maintain the high quality of its programs and service.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Securing sufficient, dedicated, and stable funding for all of the Court operations including, but not limited to, the Problem Solving Courts.

Objective: For the Court to meet its Mission of Upholding the law and providing Justice for all by ensuring that valuable programs such as the problem solving courts are accessible to qualifying individuals.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Continue improving efficiencies within the Judiciary Department.

Objective: To provide services in the most cost effective way practicable while maintaining an optimal level of service for the volume experienced.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Continue long term planning for technology needs (both new and replacement).

Objective: To meet the challenges of ever-changing methods of administering the law, such as electronic filings, we will continue to plan for necessary changes and additions to our technology systems.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Planning for new Court facility.

Objective: To assist in the design of the most cost-effective building that will promote justice and equal access to the law for all members of society.

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: Ensure that Board of Commissioner priorities are reflected in the future of Kalamazoo County.

County Goal: Build a Relationship Focused Culture

Departmental Priority: Demonstrate that Leadership is committed to a diverse, equitable and inclusive culture.

Objective: Support a work environment where all employees feel valued and contribute their best.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Continue to refine and expand resident feedback process.

Objective: Obtain and utilize resident 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: Continue to work with local, state, and federal stakeholders to extend commercial runway.

Objective: To maintain competitiveness as a community asset.

 **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: Offer extended hours of service on Saturdays.

Objective: Provide greater access for citizens to adopt or redeem animals from the shelter.

 **County Goal: Deliver Consistent High Quality Programs & Services**

Departmental Priority: Provide On Line Dog License Renewal and Search.

Objective: To provide the easiest Dog License Renewal service possible.

 **County Goal: Strengthen Engagement in Our Community**

Departmental Priority: Create a volunteer program and training.

Objective: To engage more public participation in the welfare of the shelter animals.

 **County Goal: Build a Relationship Focused Culture**

Departmental Priority: Increase Medical Partnerships.

Objective: Increase community partnerships to improve shelter animal medical needs.

 **County Goal: Strengthen Engagement in Our Community**

Departmental Priority: Create an educational speaking series free to the public.

Objective: To attract and educate more of the public on animal care topics.

Buildings & Grounds Department

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Relocate Buildings and Grounds Management Team to the Lake/Lamont facility.

Objective: To bring the Buildings and Grounds Department together at a central location to better serve all County buildings.

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.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Actively support and participate in design of the County Services Building and implementation of Master Plan projects.

Objective: Ensure proper implementation of County Facility Standards into Master Plan Projects.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Explore options to implement Electric Vehicle charging station.

Objective: To follow County Sustainability Standards Policy and offset fuel usage.

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: Comply with 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 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: Participate in the implementation of a contract management system.

Objective: Implementation of a system that serves as a central repository for County contracts and offers tools to improve processing, retrieval, etc.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Evaluate internal service programs.

Objective: Determine if there are opportunities for improvement from service and fiscal perspectives.

Health & Community Services Department

 **County Goal: Deliver Consistent High Quality Programs & Services**

Departmental Priority: Collaborate with Administration and Finance to manage operational cost increases in order to maintain optimal service levels.

Objective: Complete the budget preparation process with a sustainable HCS budget that will continue to allow our department to provide cost-effective necessary services within our community.

 **County Goal: Deliver Consistent High Quality Programs & Services**

Departmental Priority: Continue to address Senior Millage needs to enhance community services and resources.

Objective: Collaborate with the Finance Department to streamline departmental purchasing/RFP procedures that are consistent with County policy while providing optimal outcomes for the program.

 **County Goal: Deliver Consistent High Quality Programs & Services**

Departmental Priority: Identify opportunities to address Harm Reduction efforts regarding the National, State & Local Opioid crisis.

Objective: Work with state and local partners to effectively identify and secure fiscal support and services to address the increased level of Opioid issues within our Community.

 **County Goal: Deliver Consistent High Quality Programs & Services**

Departmental Priority: Implement partnerships and resources in addressing community Maternal Mortality/Morbidity efforts as they relate to infant mortality and disparity rates.

Objective: Continue to work within the existing partnerships to enhance and ultimately increase our services and programs that address Maternal Mortality/Morbidity. Continue to develop and fully implement the Mid-level Practitioner Model that was proposed within the HRSA Healthy Babies Healthy Start Grant.

 **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 understanding of a diverse workforce.

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: Complete the Kalamazoo River Valley Trail 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: Park improvements at Cold Brook County Park.

Objective: Begin implementation of the plan to provide improved park facilities and amenities for 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 2021-2026 Kalamazoo County Park & Recreation Master Plan.

Objective: Improve communication and engagement with citizens and increase opportunity for citizen involvement. Plan reflects needs of community and strategic priorities of Board of Commissioners.

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: Build a Relationship Focused Culture

Departmental Priority: Continuous Improvement in Service to the Community.

Objective: Provide safe, secure and professional environment.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Mastering the OnBase Solution

Objective: Maximize available technology to reduce burden on staff.

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.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Maintain/Improve Employee Morale and Foster Leadership Skills beyond the Management/Administration Teams in the OPA.

Objective: Continue an environment in which staff enjoy coming to work and provide for the growth of staff through the development of individual leadership skills.

County Goal: Strengthen Engagement in Our Community

Departmental Priority: Successful Integration of KDI to Local Criminal Justice System.

Objective: Create a professional relationship where the goal of both prosecution and defense is justice for all parties, including the entire Kalamazoo community.

Office of the Sheriff

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Develop and implement programming designed to promote employee Brain Health.

Objective: Improve employees' overall mental health giving them a better chance of sustaining healthy life choices that may improve longevity and health, while possibly curbing the need to pay higher insurance premiums.

County Goal: Strengthen Engagement in Our Community

Departmental Priority: Obtain funding and implementation plan for In-Car & Body Cameras to be used by staff assigned to work in the Jail, as well as, staff assigned to the Uniformed Services Section of the Sheriff's Office.

Objective: Increase The Sheriff's Office to show transparency and accountability while helping protect the staff and County from litigation related to unsubstantiated or unwarranted accusations.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Develop and implement leadership training for Deputies and Sergeants by working with Humanergy.

Objective: Strengthen the skills of staff to build a more resilient and interactive organization.

County Goal: Strengthen Engagement in Our Community

Departmental Priority: Replace an antiquated camera system throughout the jail with a more robust and up to date system.

Objective: Increase trust through more transparency covering more areas of the facilities.

County Goal: Strengthen Engagement in Our Community

Departmental Priority: Implement a newly designed system of monitoring Jail movements through a re-alignment of Control Tower configurations.

Objective: Improve safety and security throughout the jail facility.

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.

Financial 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 pre-emptive 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:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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.~~

Budget Stabilization Fund					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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.

Capital Asset Planning & Maintenance					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	N/A

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:	10/16/2018	Effective Date:	1/1/2020	Supersedes:	N/A

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 Office of the Administrator](#) for [presentation and evaluation](#). [Board leadership may also be a part of the process](#). 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~~ [Administration](#) 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.

Cash Management				
Approved by BOC on:		Effective Date:	Supersedes:	N/A

This policy governs the handling of cash in accordance with MCL 750.490.

As stewards of public monies, it is crucial to have in place strong internal controls to prevent mishandling of funds and ensure the safety of County employees. This policy defines and outlines the handling, receiving, transporting, and depositing of cash. The term cash includes currency, checks, money orders, negotiable instruments, and credit card transactions. Cash receipts and segregation of duty procedures will help to control risk and provide reasonable assurance that cash is safeguarded and revenues are deposited and recognized in a timely manner. Historical practices shall not constitute justification for deviation from the policy. Any deviation from this policy requires the approval of the Treasurer’s Office and shall include sufficient internal controls.

The collection and control of cash are very important functions. The Treasurer is the County’s primary cash handling agent. The Michigan Constitution of 1963, art 7, sec 4, establishes the constitutional office of the Treasurer whose duties shall be established by the Legislature. MCL 48.40 states, “It shall be the duty of the county treasurer to receive all moneys belonging to the county, from whatever source they may be derived...” Public monies shall be kept separate and apart from an individual’s own money and shall not be commingled with an individual’s own money, nor with the money of any other person, firm or corporation pursuant to MCL 750.490.

SEGREGATION OF DUTIES

There must be a segregation of duties between the person receiving cash and the person responsible for maintaining the accounting records. (Ex: a check signer should not be the person reconciling the bank statement). The following responsibilities should be distributed so that one person is not responsible for all aspects:

- Opening mail/receiving cash
- Endorsing checks
- Preparing deposits
- Reconciling bank statements
- Disbursing funds

BANK ACCOUNTS

The use of checking or other bank accounts by County personnel for depositing cash is prohibited unless the checking or other bank account has been established by the Treasurer’s Office. The signer on all County bank accounts **shall** be the Treasurer and the Clerk.

SAFEKEEPING OF FUNDS

All forms of cash, check, credit cards, should be physically protected through the use of vaults, locked cash drawers, locked boxes, etc. Dual control is strongly advised.

CHECK ACCEPTANCE

Checks must be made payable to Kalamazoo County Treasurer or the individual department and restrictively endorsed promptly upon receipt. Checks should be written only for the exact amount due, and any refunds must be processed through the Finance Department.

TRANSPORTATION OF CASH

The safety of County employees is an utmost concern while transporting cash. Departments in close proximity to the Administration Building shall deliver cash to the Treasurer's Office in unmarked packaging by 3pm Monday through Friday. Cash received in off-site departments shall be picked up daily by the County mail service and shall be in tamper evident or locked bags. County mail service will provide documentation that the cash was transported by them to the Treasurer's Office. Each site should retain a copy of the Cashier Recap report. Cash should never be sent through interoffice mail.

COUNTERFEIT CURRENCY

All areas receiving cash are responsible for exercising reasonable care in screening cash transactions for counterfeit currency. If a questionable bill is received, the department should retain possession and contact the police immediately. Do not return the bill to the payer.

RECONCILIATION

Bank reconciliations are performed monthly within 30 days after month end and require a secondary review. Reconciling items should be listed individually and not in aggregate. All Michigan Escheat and Unclaimed Property laws shall be followed. All completed reconciliations should be stored on the shared network drive in the bank reconciliation area in a consistently named fashion. The reconciliation should include the bank statement, the subsidiary ledger and a formal bank reconciliation.

DAILY CASH HANDLING PROTOCOL

- Areas receiving cash must be approved by the Treasurer's Office as a cash collection point unless they are established by statute. Short term cash collection points may be established for off-site events upon prior request to the Treasurer's Office.
- The Treasurer's Office shall monitor the frequency of all deposits and the Finance Department will review the list and enforce daily deposits on an as needed basis.
- Each day, cash receipts must be documented in an approved financial system, regardless of the dollar amount.
- Actual cash receipts, the Cashier recap report (Eden), or an approved alternative report, and the deposit slip (Treasurer's Office template) must be delivered daily to the Treasurer's Office.
- All credit card batches (VISA, MasterCard, Discover, and American Express) must be electronically transmitted to the bank daily. This needs to be done simultaneously with the preparation of the Cashier Recap Report to ensure what is reported to the Treasurer's Office agrees with what is transmitted to the bank. This process must be completed daily and submitted on the form due to the Treasurer's Office.

- For offsite departments that have access to a check scanner due to the amount of check volume, checks will be scanned daily using the bank's application and a summary will be provided to the Treasurer's Office with Cashier Recap Report. For those offsite departments that do not have access to a check scanner, checks will be summarized on the Cashier Recap Report and also included in the deposit bag for the Treasurer's Office to scan.
- For on-site locations, the Treasurer's Office will stamp and initial a duplicate receipt for deposits and will place a copy of the receipt in the returned cash bag. For off-site locations, the Treasurer's Office will stamp and initial the location's copy of the Cashier Recap Report or the official receipt and will return it the next day in the cash bag.
- Each cash reporting site must retain copies of all Cashier Recap Reports, Deposit forms and supporting documentation.

LOSS OR THEFT

In the event of any loss or theft of public monies, employees shall notify their Supervisor **immediately upon discovery**. The Elected Official, Court Administrator or Department Head shall then notify the County Administrator.

Compensation					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	N/A

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:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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.

Determining Lawful Expenditures				
Approved by BOC on:		Effective Date:		Supersedes: N/A

Kalamazoo County Government is prohibited from engaging in the lending of credit.

“The credit of the state shall not be granted to, nor in aid of any person, association or corporation, public or private, except as authorized in this constitution. This section shall not be construed to prohibit the investment of public funds until needed for current requirements or the investment of funds accumulated to provide retirement or pension benefits for public officials and employees, as provided by law”. (Const. 1963, Art. IX, § 18, Eff. Jan. 1, 1964.)

This constitutional provision is applicable to political subdivisions and instrumentalities of the state, including counties, (OAG, 1987, No. 6431, p 61 April 16, 1987) and has been interpreted as prohibiting Kalamazoo County Government from giving anything away without consideration.

Local units of government in Michigan are only allowed to incur expenditures for a valid public purpose. Kalamazoo County Government is the steward of public resources, and may not use those resources for a private purpose.

The Michigan Supreme Court has defined the objective of a public purpose: *“Generally a public purpose has for its objective the promotion of the public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents within the municipal corporation, the sovereign powers of which are used to promote such public purpose.”*

When determining if an expenditure is appropriate, the following questions should be utilized:

1. Is the purpose specifically granted by the Michigan Constitution, by statute, or by court decision?
2. Is the expenditure for a public purpose?
3. Is the municipality contracting for services that the municipality is legally authorized to provide?
4. Is the operation or service under the direct control of the municipality?

Examples of unlawful expenditures include:

- Charitable Donations to Non-Profit Organizations: Unless the payment is in exchange for the provision of a governmental service that Kalamazoo County could have provided itself, this is not a valid public purpose.
- Providing Coffee, Food, etc.: The purchase of coffee, food, etc., must be for a public, not an individual or private group or purpose. Coffee, food, etc., for employees use during normal working hours is considered personal, not for a public purpose.
- Retirement/Recognition Functions and Employee and Retiree Gifts: Retirement functions, gifts or plaques for employees or officials are usually not for a public purpose, therefore, not an allowable expense.

Absent a grant of spending authority, Department Heads, Court Administrators and Elected Officials shall ensure that each expenditure of funds complies with guidelines provided above.

REFERENCE: MI Dept of Treasury Bulletin, “Determining Lawful Expenditures”, issued January 7, 2002

Disbursements					
Approved by BOC on:	12/18/2018	Effective Date:	1/1/2019	Supersedes:	N/A

Each Elected Official, Department Head, Court Administrator or authorized delegate shall receive original invoices for claims against their respective department. The Elected Official, Department Head, Court Administrator or authorized delegate will review each invoice and authorize the expenditure of funds, provided funds are available and were appropriated in the adopted/amended budget.

Approved invoices shall be entered into the accounts payable system in a timely manner and reviewed by the Finance Department. Prior to disbursement, ~~applicable~~ payments must be approved by the Board of Commissioners. The following disbursements may be issued without prior Board of Commissioner approval provided these payments appear on the next available disbursement list for subsequent approval:

- Payroll
- Travel related payments
- Emergency relief payments such as veterans relief and foster care
- Refunds
- Utilities such as gas, electric, water, sewer, cable and phone
- Employee benefits, retirement system & other post-employment benefits related payments
- Trust & ~~Custodial Funds~~ Agency payments
- Bank account reimbursements such as jury services, bond checking and inmates
- Payments approved by the Building Authority
- Payments that will not meet the payment terms contained in a contractual agreement signed by the Board of Commissioners and/or the County Administrator
- Debt payments

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.

As it relates to the following funds, statutory authority for disbursement approval resides outside of the Board of Commissioners:

- Brownfield Redevelopment Fund (247) - Authority resides with Brownfield Redevelopment Authority per Act 381 of 1996
- Child Care Fund (292) - Authority resides with the Court per MCL 712A.25
- Tax Reversion Fund (516) - Authority resides with the Treasurer per MCL 211.78m
- Drain Fund (601) - Authority resides with Drain Commissioner per Public Act 40 of 1956
- Delinquent Tax Revolving Fund (620) - Authority resides with the Treasurer per MCL 211.87b(2)
- Special Assessment Drains Fund (801) - Authority resides with Drain Commissioner per Public Act 40 of 1956

Drug Court Reserve					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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.

Economic Development Property Tax Revenue Sharing					
Approved by BOC on:	8/6/2014	Effective Date:	8/6/2014	Supersedes:	N/A

When deemed appropriate and necessary, the Kalamazoo County Board of Commissioners may choose to participate in property tax revenue sharing for economic development purposes through tax increment financing plans ([TIF](#)) and interlocal agreements, under certain conditions spelled out in this policy. Local jurisdictions or authorities that wish to capture Kalamazoo County property tax revenue for economic development purposes should assume that the Board of Commissioners, consistent with Michigan law, will opt out of any TIF plans that do not meet certain criteria spelled out in this policy. Local jurisdictions are encouraged to plan accordingly and contact County Administration well in advance of plans to establish a TIF [plan](#). The County reserves the right, under Michigan Law, to opt out under any conditions. Kalamazoo County may consider participation under this policy if County participation is determined by the Board of Commissioners to be necessary for the success of the proposed TIF; i.e., County property tax revenue will determine the success or failure of a proposed project, that the county’s participation is truly needed for the resurgence or development of an area that absent the county involvement would not see that resurgence or development on its own and that County participation will not have a detrimental effect on property tax revenue required to support mandated and necessary public services. [Participation in a TIF Plan will be determined on a case by case basis with the County's maximum participation in a TIF Plan being capped at 2 mills or \\$1,000,000 maximum over a 30 year period, depending on the need of the program. A pre-project agreement will outline the details of the County's participation in a TIF Plan. This policy does not include Brownfield Plans.](#)The following outline two separate and mutually exclusive policy options regarding Kalamazoo County tax increment financing (TIF) and interlocal agreements.

Tax Increment Financing Participation Policy

PURPOSE

This policy is intended to establish guidelines under which Kalamazoo County will participate in tax sharing agreements with local units of government under existing and future tax increment financing programs.

It is the intent of the County Board of Commissioners to encourage the promotion of economic development through local and regional collaboration. The County Board of Commissioners intends to participate in TIF programs in a manner that is not detrimental to fiscal health of the County or other taxing jurisdictions. Nevertheless, the Board of Commissioners recognizes that TIF programs, when complete, should ultimately increase the tax base and revenues for every affected taxing jurisdiction.

The County Board of Commissioners encourages local units of government to meet with the County in advance of initiating or amending TIF plans to allow for communication regarding program goals, potential projects, length of capture, and coordination of program implementation.

The County Board of Commissioners intends to opt-out of any TIF plan if the conditions of this chapter are not incorporated.

DEFINITIONS

- Local unit of government means any city, village, or township
- Tax increment financing authority means any organization or plan established to capture the tax revenue of another jurisdiction on properties within a defined geographic area, including, but not limited to, those authorized under the following statutes:
 - Downtown Development Authority Act - Act 197 of 1975, MCL 125.1651 to 125.1681
 - The Tax Increment Finance Authority Act – Act 450 of 1980, MCL 125.1801 to 125.1830
 - Local Development Financing Act - Act 281 of 1986, MCL 125.2151 to 125.2174
 - Historical Neighborhood Tax Increment Financing Authority Act - Act 530 of 2004, MCL 125.2841 to 125.2866
 - Corridor Improvement Authority Act – Act 280 of 2005, MCL 125.2871 to 125.2899
 - Neighborhood Improvement Authority Act – Act 61 of 2007, MCL 125.2911 to 125.2932
 - Water Resources Improvement Tax Increment Financing Authority Act – Act 94 of 2008, MCL 125.1771 to 125.1794
 - Private Investment Infrastructure Funding Act – Act 250 of 2010, MCL 125.1871 to 125.1883

The Brownfield Redevelopment Finance Act (Act 381 of 1996) is intentionally excluded from this definition. The Kalamazoo County Board of Commissioners reserves the right to apply this chapter to future TIF statutes.

- Tax increment financing district means the geographical boundaries of a tax increment financing authority

CAPTURE OF COUNTY REVENUE

The Kalamazoo County Board of Commissioners may permit the capture of a portion of county ad valorem tax increment revenues, as permitted in various statutes, in any new or amended tax increment financing with the following restrictions:

- All special voted or dedicated millages levied by Kalamazoo County are excluded from capture regardless of any increase or decrease in the levies.
 - These millages include, but are not limited to, the following:
 - Law Enforcement
 - Juvenile Home Debt
 - Any county-wide voted millage enacted after the adoption of this policy
- The tax increment revenue originating from County levies will be proportionate to the overall revenue of the governing body (local unit of government) and special assessments levied specifically for the TIF district. The millage used to calculate the captured revenue generating from Kalamazoo County will be calculated as follows:

- For the first 0.5 through 1.0 millage rates of the governing body and special assessment specifically for the TIF district, the captured County revenue will match the governing body's millage rate on a 2 for 1 basis. E.g. if the governing body's millage rate is 1.0 the County revenue match will be 2.0 mills.
- ~~For millage rates of the governing body and special assessment specifically for the TIF district in excess of 1.0 mill, the captured County revenue will match the governing body's millage rate on a 1 for 1 basis. E.g. if the governing body's millage rate is 1.5 the County revenue match will be 2.5 mills.~~ Based on project need, the captured County revenue will not exceed 2 mills or \$1,000,000 maximum over a thirty-year period, even if operating millage increases occur.

The County may also exempt all revenue from capture if the oversight and project restriction conditions below are not met.

OVERSIGHT

The County Board of Commissioners shall exercise oversight over all TIF districts that capture any County revenue. Oversight shall include, but is not limited to all of the following:

- Annual reports. A written annual report shall be delivered to the County Administrator and Department of Planning and Community Development no later than 180 days after the end of the TIF authority's fiscal year. The County Board of Commissioners may also require an in-person annual report.
- Quindecennial opt-out. The County Board of Commissioners shall maintain the ability to opt out of the TIF capture on a quindecennial (15 year) basis. Prior to June 30 of the year following each quindecennial year after the adoption of a TIF plan, the County may file a resolution with the Clerk of the Governing Body that exempts all county revenues from capture. The County shall accompany the resolution with a written explanation outlining any reasons for exempting its revenue.
 - Such reasons may include, but are not limited to, any or all of the following:
 - Lack of economic development progress
 - * Few to no new jobs created
 - * Few to no new businesses attracted
 - * Little to no new private investment
 - Financial hardship
 - Greater than anticipated revenue
 - * The Tax Increment Revenues were more than 20% greater than anticipated in the TIF plan
 - * The County may forgo opting-out if the TIF plan is amended to account for greater than anticipated revenue
 - Completion of anticipated activities

* All or a vast majority of the major activities listed in the TIF plan were completed

- The County shall waive its right to opt-out if the TIF Authority has outstanding debt obligations that require all available revenue to fulfill.
- Appointment to TIF Authority. The governing body and TIF authority shall appoint a county designee as a member of the TIF authority board.
- Public notices. All public notices shall be sent to both the County Clerk and the Department of Planning and Community Development.

PROJECT AND FUNDING RESTRICTIONS

The Kalamazoo County Board of Commissioners may exempt its taxes from capture if it believes the projects included or intended uses of funds in the TIF Plan or Development Plan are excessive or inappropriate for a TIF authority. Examples of excessive or inappropriate projects include, but are not limited to the following:

- Funding for law enforcement activities in excess of 5% of annual revenue
- Funding for routine road maintenance or rehabilitation in excess of 5% of the total project not including pedestrian or non-motorized facilities or new road construction
- Funding for expenses typically attributed to a local unit of government through its charter unless directly attributable to the administration or programming of a TIF District.
- Exclusively residential sewer or water projects; sewer and water service to mixed use or commercial developments are permitted
- Funds to study potential expansion of district boundaries
- Funds to pursue or resolve disputes with any and all municipalities other than the governing body

RESPONSIBILITY

The County Clerk shall immediately forward any notice of creation or expansion of any tax capture district to the Administrator, Department of Planning and Community Development, and the County Treasurer.

The County Administrator shall respond to such notices, indicating that Kalamazoo County wishes to enter into a possible agreement for capture of County tax revenues. The Administrator shall be responsible for implementing this policy and negotiating tax sharing agreements with affected development districts and municipalities using guidelines established consistent with this chapter. All such agreements shall require approval by a majority of the County Board of Commissioners.

The County Treasurer and Department of Planning and Community Development shall be responsible for assuring that captured property tax revenues collected in excess of the amounts permitted by any tax capture agreements are returned to the County on an annual basis.

APPLICATION

This policy applies to all requests for tax capture that permit the County the option to enter into an agreement that specifies the terms of a new or expanded tax capture district. This policy shall also apply to any existing or future tax capture in which the County is provided the statutory authority to enter into agreements with a new, renewed, or expanded tax capture district. It is understood that County participation in tax increment financing plans is based upon the expectation that ultimately economic development benefits and increased tax revenues are realized by all of the participating jurisdictions.

Policy for Project Specific Interlocal Agreements under the Urban Cooperation Act of 1967

PURPOSE

This policy intends to establish guidelines under which Kalamazoo County will participate in revenue sharing with local units of government to spur economic development through infrastructure improvements. This chapter is intended to give structure to economic development related interlocal agreements under the Urban Cooperation Act, Act 7 of 1967.

It is the intent of the County Board of Commissioners to spur economic development through infrastructure improvements. The County Board of Commissioners intends to participate in interlocal agreements in a manner that is not detrimental to fiscal health of the County or other taxing jurisdictions.

The County Board of Commissioners would like to encourage the development of the infrastructure network throughout the County. Thus, the County Board of Commissioners intends to participate in local economic development efforts by allowing the capture of revenues stemming from incremental tax growth in a defined district through interlocal agreements.

DEFINITIONS

- County is defined as Kalamazoo County or Kalamazoo County Board of Commissioners
- Infrastructure is intended to include but not limited to the following:
 - High speed communication facilities
 - Pedestrian or non-motorized facilities
 - New transportation construction
 - Road enhancement
 - Sewer expansion or improvements
 - Utility installation or improvements
 - Water supply expansion or improvements
- Interlocal Agreement is defined by PA 7 of 1967
- Local unit of government means any city, village, or township
- Public agency is defined by PA 7 of 1967
- Revenue Sharing is defined below.

REVENUE SHARING

The Kalamazoo County Board of Commissioners may wish to enter into interlocal agreements that share ad valorem tax increment revenues within a district to fund infrastructure improvements. The following subsections outline the parameters that Kalamazoo County would require in an interlocal agreement.

- Only revenue generated from taxable value in excess of the baseline established in an interlocal agreement shall be subject to capture.
- All special voted or dedicated millages levied by Kalamazoo County are excluded from revenue sharing.
 - Special voted or dedicated millages may included but are not limited to the following:
 - Law Enforcement
 - Juvenile Home Debt
 - Any millage levied by Kalamazoo County for Kalamazoo County Transit Authority
 - Any county-wide voted millage enacted after the adoption of this policy
- Revenue sharing cannot exceed 20 years unless a significant need is identified or an extension is agreed upon by the participating parties.
- An agreement will expire when the timeframe of revenue sharing has expired or the scope of work in the interlocal agreement is complete.
- Revenue is only derived from a defined district outlined in the interlocal agreement.
- The baseline value for any revenue sharing district cannot exceed two years prior to the agreement date.
- Projected revenue tables and assessment projections are required as part of any interlocal agreement subject to this policy.
- Use of revenue is restricted to the payment of infrastructure costs and related debts, as well as a small amount for administration (no greater than 5% of the overall project).
- Use of revenue is restricted to the geographic district defined in the interlocal agreement.
- The local unit of government may transfer funds captured in a revenue sharing agreement to a non-taxing jurisdiction public body if agreed upon in the interlocal agreement.

REPORTING

The local unit of government must report on all funds captured on an annual basis. A copy of the report is to be sent to the County Board Administration Office and the Department of Planning and Community Development.

APPLICATION

This policy applies to all requests for revenue sharing through interlocal agreements intended to fund infrastructure projects.

It is understood that County participation in interlocal agreements is based upon the expectation that ultimately economic development benefits and increased tax revenue will be realized by all of the participating jurisdictions.

Employee Training & Memberships					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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 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 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:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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

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

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

Biennially, 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:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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 2020.

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:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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 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 the Kalamazoo County Board of Commissioners and signed by the Chair of the Board.

Grant amendments shall be approved in the same manner as the original application unless the amendment increases funding such that the total grant award exceeds \$20,000. In these instances, the revised grant award shall be approved by the Board of Commissioners.

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 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:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	N/A

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 was 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:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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.

Investment Policy for Kalamazoo County					
Approved by BOC on:	4/2/2019	Effective Date:	7/1/1998	Supersedes:	6/2/1998

It is the policy of Kalamazoo County to invest public funds in a manner which will ensure the preservation of principal while providing the highest investment return with maximum security, meeting the daily cash flow requirements of the county and conforming to all state statutes governing the investment of public funds.

This investment policy applies to all financial assets of Kalamazoo County except for its employee pension funds, retiree funds and its employee deferred compensation funds which are organized and administered separately. The funds subject to this policy are accounted for in the annual financial report of Kalamazoo County and include the general funds, special revenue funds, debt service funds, capital project funds, enterprise funds, internal service funds, trust and agency funds and any new fund established by Kalamazoo County unless specifically exempted by the governing body.

The primary objectives, in priority order, of the County Treasurer’s investment activities shall be:

- **SAFETY**: Safety of principal is the foremost objective in the investment of county funds. Investments shall be undertaken in a manner that seeks to ensure the preservation of principal in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities cannot exceed the income generated from the remainder of the portfolio.
- **LIQUIDITY**: The investment portfolio shall remain sufficiently liquid to enable the County Treasurer to meet all operating requirements which might be reasonably anticipated.
- **RETURN ON ASSETS**: The investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and cash flow characteristics of the portfolio.

DIVERSIFICATION

The County Treasurer shall diversify the investments by security type and institution. With the exception of U.S. Treasury securities, no more than **60%** of the total investment portfolio will be invested in a single security type or with a single financial institution.

DELEGATION OF AUTHORITY

As required by state statute (MCL 48.40 and 129.12) and by the Board of Commissioners, depository and investment resolution, management responsibility for the investment policy resides with the County Treasurer.

AUTHORIZED SUITABLE INVESTMENTS

The County Treasurer is limited to investments authorized by Act 20 of 1943, as amended and may invest in the following:

- Bonds, securities, and other obligations of the United States or in agencies of instrumentality of the United States.

- Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a financial institution.
- Commercial paper rated at the time of purchase within the 2 highest classifications established by not less than 2 standard rating services and matures not more than 270 days after the date of purchase.
- Repurchase agreements consisting of instruments listed in (6.1)
- Bankers' Acceptances of United States Banks.
- Obligations of this state or any of its political subdivisions that at the time of purchase are rated investment grade by not less than 1 standard rating service.
- Mutual funds registered under the Investment Company Act of 1940, Title 1 of Chapter 686, 54 Stat. 789, 15 U.S.C. 80a-1 to 80a-3 and 80a-4 to 64, with the authority to purchase only investment vehicles that are legal for direct investment by the County. This authorization is limited to securities whose intention is to maintain a net asset value of \$1.00 per share.
- Investment pools through an inter-local agreement under the urban cooperation act of 1967 (Ex Sess) PA7, MCL 124-501 to 124-512.
 - (1) Investment pools organized under the Surplus Funds Investment Pool Act, 1982 PA 367, MCL 129.111 to 129.118.
 - (2) Investment pools organized under the Local Government Investment Pool Act, 1985 PA 121, MCL 129.141 to 129.150.

SAFEKEEPING AND CUSTODY

It shall be the responsibility of the County Treasurer to determine which securities will be held by a third party custodian. Securities held in safekeeping by a third party custodian shall be evidenced by a safekeeping receipt.

PRUDENCE

The standard of prudence to be used by the County Treasurer shall be the "*prudent person*" standard and shall be applied in the context of managing an overall portfolio. Investments shall be made with judgment and care, under circumstances then prevailing, which persons or prudence, discretion and intelligence exercise in the arrangement of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

REPORTING

The County Treasurer shall provide an annual report to the Board of Commissioners which provides a clear picture of the status and types of investments of the current investment portfolio. This report shall be prepared in a manner, which will allow the Board of Commissioners to ascertain whether investment activities during the reporting period have conformed to the Investment Policy.

ORDER EXECUTION

Before executing an order to purchase or trade the funds of Kalamazoo County, a financial intermediary, broker or dealer shall be provided with a copy of Kalamazoo County's Investment Policy regarding the buying or selling of securities and will be required to sign a form attesting to this.

Jail Reimbursement					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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

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

Mileage, Meals & Incidental Expense Reimbursement					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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, 2020 the mobile device stipend shall be \$50 per month.

Other Post-Employment Benefits (OPEB)					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

Government Accounting Standards Board (GASB) Statement No. 74 &75 require 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. The primary example of OPEB is retiree health insurance, but it may include other items such as life insurance, dental insurance or vision insurance.

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. . The minimum contribution will be 50% of the Actuarially Computed Employer Contribution 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 Actuarially Computed Employer Contribution).

Parks Improvement Fund					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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:

Date	Total System		County	
	Actuarial Funding Level	Market Funding Level	Actual Contribution Rate	Normal Contribution Rate
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%
2018	115.1%	107.2%	4.77%	8.64%

Revenue Sharing & County Incentive Program					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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.

In 2018, the State added the Supplemental County Revenue Sharing Program which provides for a payment equal to 0.4627% of the calculated full funding amount (Section 958 of 2018 PA 207). Payments may be prorated based on the total amount appropriated for distribution. There are no requirements that eligible counties must meet in order to receive a Supplemental County Revenue Sharing payment but the payments must be used to pay down debt, pension, or other post-employment benefit obligations, unless the county has no such obligations. The County is committed to utilizing these funds for postemployment benefit obligations.

Revolving Drain Fund					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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 \$385,000 and the Revolving Lake Level Fund for \$15,000.

Risk Management					
Approved by BOC on:	11/20/2018	Effective Date:	11/20/2018	Supersedes:	N/A

Kalamazoo County Government is committed to a comprehensive risk management program that identifies, evaluates and mitigates risk exposures for County departments and facilities in order to protect its’ assets against loss.

A risk management committee consisting of the Deputy County Administrators, Corporation Counsel, Finance Director and the Human Resources Director shall meet to review areas of actual or potential sources of risk and/or liability. The risk management committee will work to determine the potential severity of the loss associated with an identified risk and select an appropriate risk treatment strategy including but not limited to risk transfer, risk avoidance and risk reduction.

The County Administrator and/or their designee may authorize risk avoidance strategies under \$20,000 which are not covered under the County’s liability insurance program. Corporation Counsel in conjunction with the County Administrator may authorization claims and/or litigation settlements under \$20,000 which are not covered under the County’s liability insurance program. Risk avoidance strategies, claims and litigation which exceed this threshold shall be authorized by the Board of Commissioners.

Salaries & Employee Benefits					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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 2020 Budget recognizes a 2.0% 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 2020 salary and recommended band placement for Elected Officials is as follows:

Incumbent	Annual Salary	Band & Step
Drain Commissioner	\$103,105.60	K13-F
Treasurer	\$118,102.40	K14-F
Clerk/Register of Deeds	\$118,102.40	K14-F
Sheriff	\$147,950.40	K16-F
Prosecutor	\$147,950.40	K16-F

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

Judges

Effective January 1, 2020, the Judges salaries are:

	State Portion		State Portion		Total Salary
Circuit	\$ 102,744.89	\$	45,724.00	\$	148,468.89
Probate	\$ 102,744.89	\$	45,724.00	\$	148,468.89
District	\$ 100,997.25	\$	45,724.00	\$	146,721.25

At the time of publication, no information has been received regarding changes to the State portion.

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 2020 budget includes the following compensation for Commissioners:

Chairperson	\$16,547
Vice Chairperson	\$14,890
Other Commissioners	\$13,233

Beginning in 2021, compensation for Kalamazoo County Commissioners shall be set at the following K band levels based on 1,040 hours:

<u>Chairperson</u>	<u>K02 E</u>
<u>Vice Chairperson</u>	<u>K02 C</u>
<u>Other Commissioners</u>	<u>K02 A</u>

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:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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 Fund					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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. 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:

- Pay all taxes, interest and fees to Delinquent Tax Revolving fund.
- Pay all costs of the sale of property including advertising and running the auction.
- 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.
- Any costs for the sale of property or foreclosure proceedings for any prior year that have not been paid or reimbursed.
- Any maintenance costs including clean up, demolition, and/or environmental remediation.
- If the foreclosing governmental unit is not this state, any of the following:
 - Proceeds from subsequent years can be used to reimburse shortfalls from current year.
 - Pay any costs for the defense of title actions.
 - Pay any other administrative costs of forfeiture, foreclosure and/or property sales and/or management.

The remaining balance, 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 shall include an allocation to the Land Bank Authority in the amount of \$250,000. This transfer amount will be reviewed every three years.

Technology Planning					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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.

Operating Funds Summary

The annual budget process primarily focuses on the six operating funds:

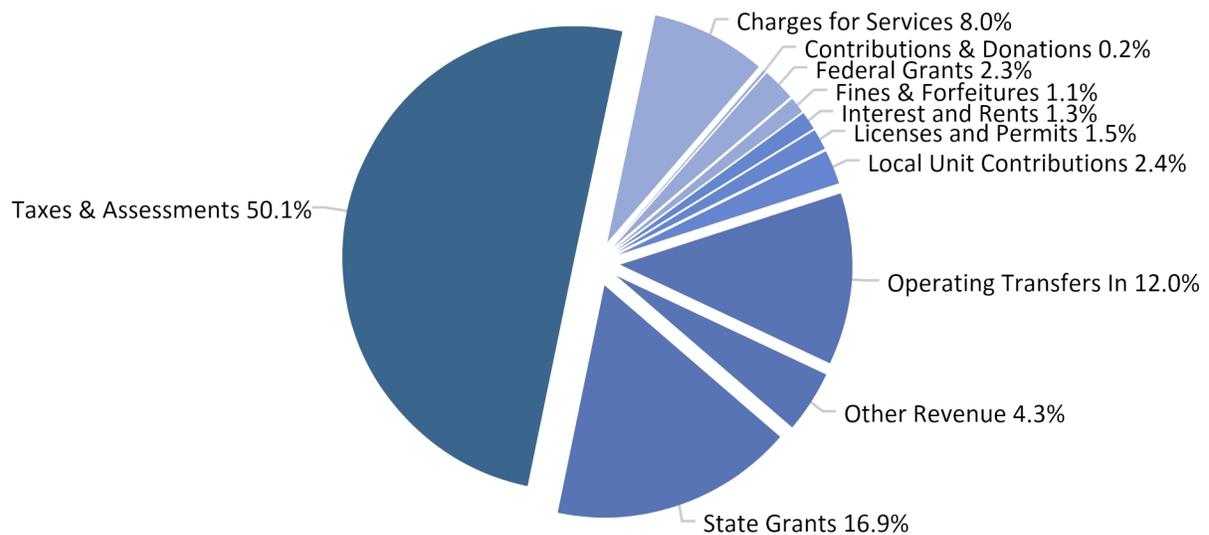
- General Fund
- Law Enforcement Fund
- Parks Fund
- Friend of the Court Fund
- Health Fund
- Child Care Fund

These six funds require financial support from the General Fund and/or are supported by property tax revenue in order to operate.

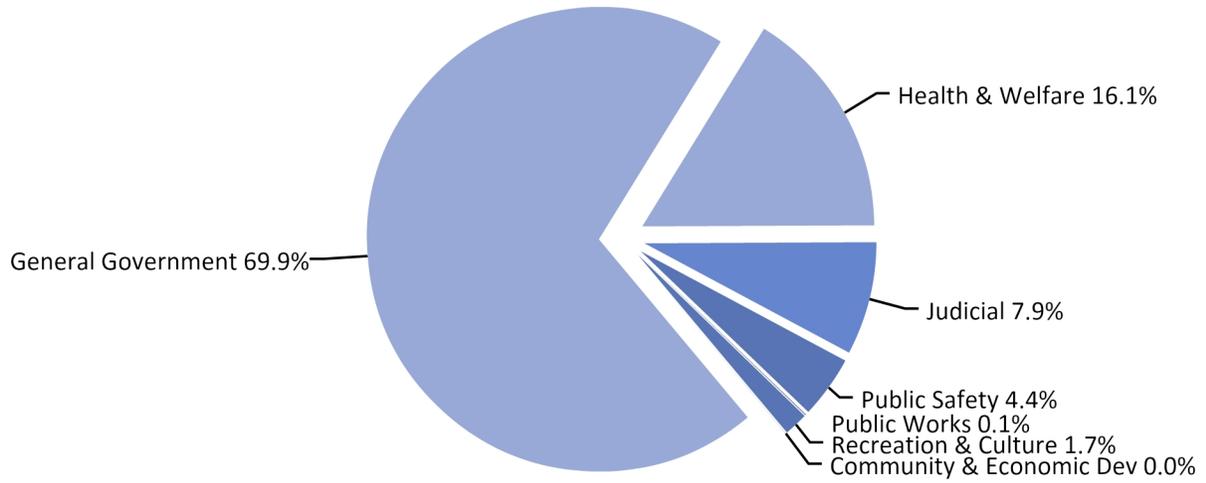
2020 Recommended Budget Operating Funds Revenues

The 2020 operating funds revenue total is \$109,030,300.

Revenue is identified in the following types:



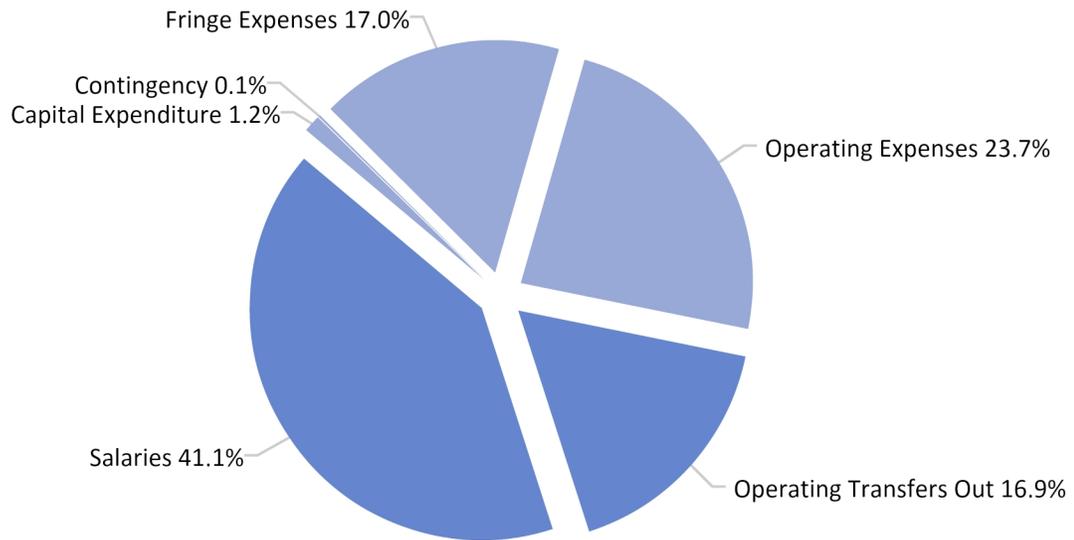
Revenue is identified in the following functions:



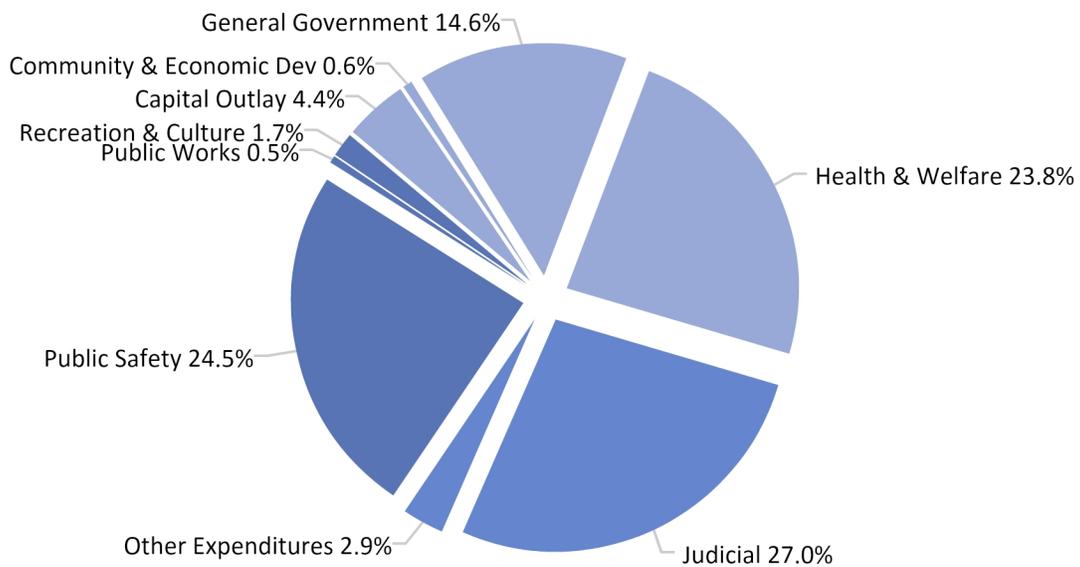
2020 Recommended Budget Operating Funds Expenditures

The 2020 operating funds appropriated expenditures total \$109,030,300.

The expenditures are divided across the following types:



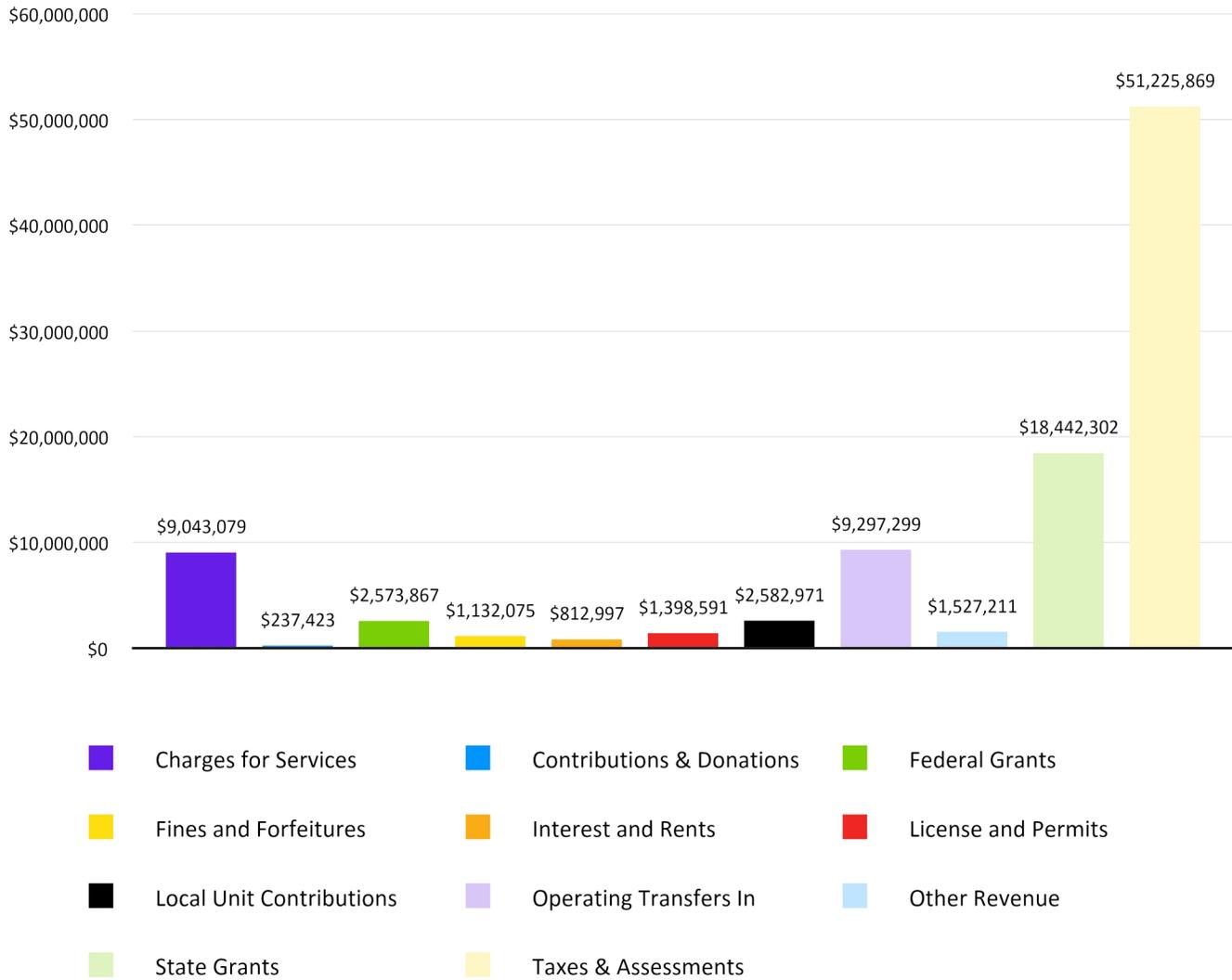
The expenditures are divided across the following functions:



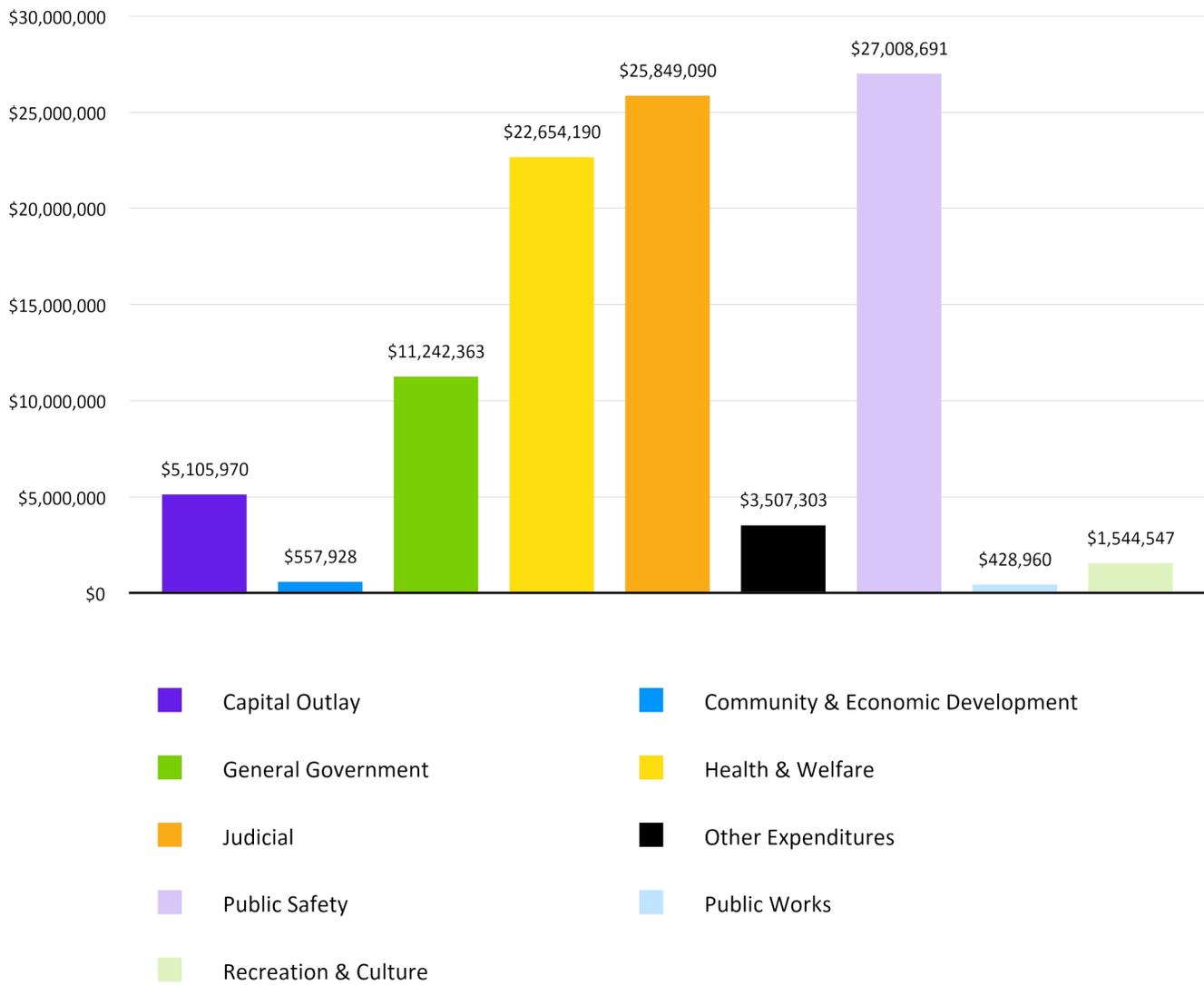
Operating Funds 2018 Actuals

	General 101	Law Enforcement 104	Parks 208	FOC 215	Health 221	Child Care 292
Revenues:						
Charges for Services	6,882,764	—	1,211,928	152,467	646,977	148,943
Contributions & Donations	61,223	—	128,233	—	33,849	14,119
Federal Grants	55,756	—	—	2,154,925	255,101	108,084
Fines & Forfeitures	1,132,075	—	—	—	—	—
Interest & Rents	864,329	(51,331)	—	—	—	—
Licenses & Permits	700,139	—	—	—	698,452	—
Local Unit Contributions	2,289,786	70,000	14,728	—	207,857	600
Other Revenues	1,513,684	28	12,428	57	1,000	14
State Grants	11,011,695	411,170	—	—	1,720,628	5,298,810
Taxes & Assessments	39,445,944	11,779,924	—	—	—	—
Total Revenues:	63,957,396	12,209,792	1,367,316	2,307,449	3,563,863	5,570,569
Expenditures:						
Capital Outlay	4,875,381	230,589	—	—	—	—
Community & Economic Development	557,928	—	—	—	—	—
General Government	11,242,363	—	—	—	—	—
Health & Welfare	6,934,973	705,038	—	—	5,040,396	9,973,783
Judicial	18,698,546	3,873,955	—	3,276,589	—	—
Other Expenditures	3,507,303	—	—	—	—	—
Public Safety	19,430,681	7,578,010	—	—	—	—
Public Works	428,960	—	—	—	—	—
Recreation & Culture	(3,121)	—	1,547,668	—	—	—
Total Expenditures:	65,673,013	12,387,591	1,547,668	3,276,589	5,040,396	9,973,783
Other Financing Sources (Uses):						
Transfers In	2,340,858	—	177,231	929,929	1,415,355	4,433,926
Total Other Financing Sources (Uses):	2,340,858	—	177,231	929,929	1,415,355	4,433,926
Net Change in Fund Balance						
	625,240	(177,800)	(3,121)	(39,211)	(61,178)	30,711

Total 2018 Operating Funds Actual Revenues - \$98,273,684



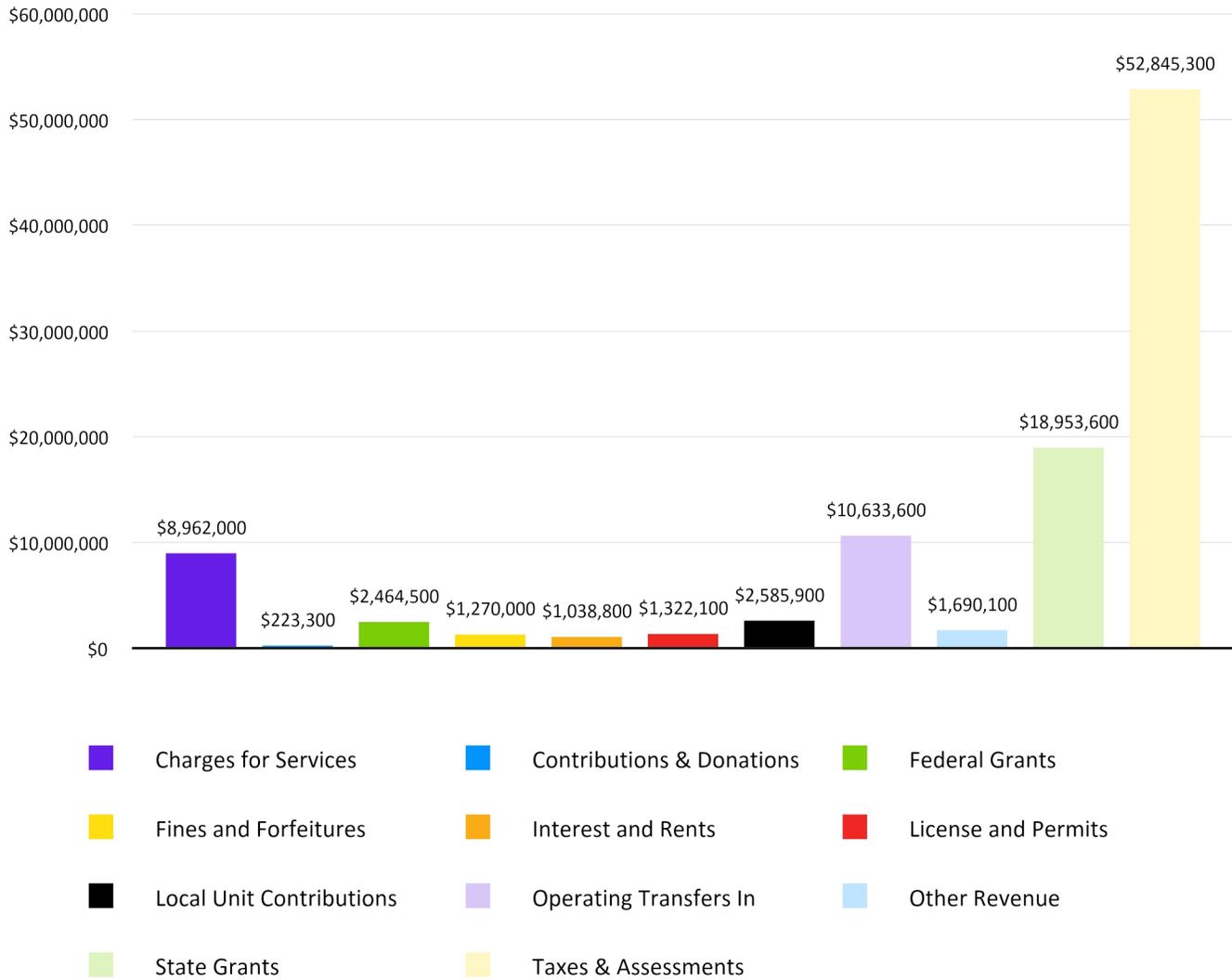
Total 2018 Operating Funds Actual Expenditures - \$97,899,041



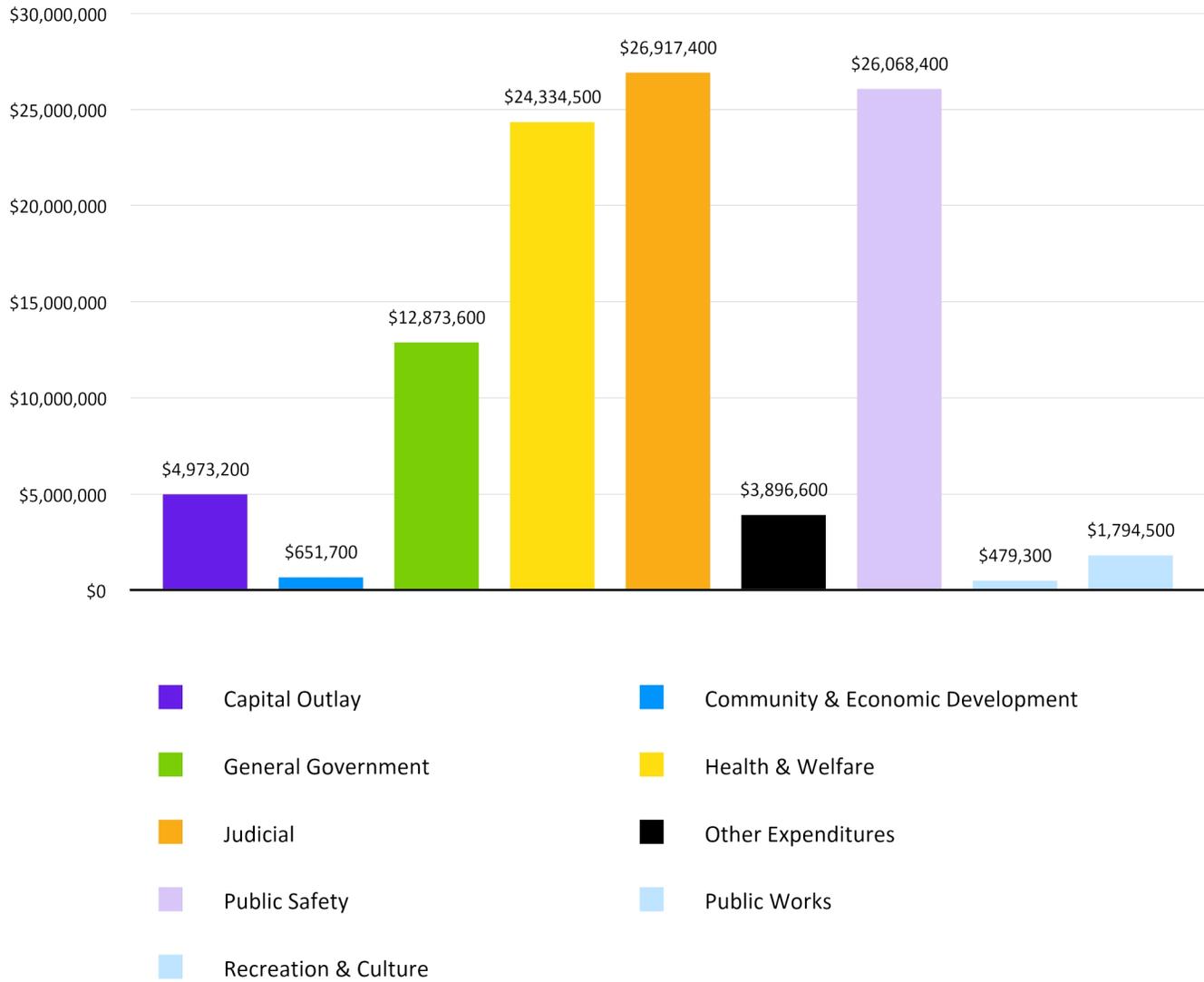
Operating Funds 2019 Adjusted Budget

	General 101	Law Enforcement 104	Parks 208	FOC 215	Health 221	Child Care 292
Revenues:						
Charges for Services	6,795,400	—	1,209,200	119,600	660,300	177,500
Contributions & Donations	45,000	—	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	11,939,200	428,000	—	—	1,407,400	5,179,000
Taxes & Assessments	40,694,500	12,150,800	—	—	—	—
Total Revenues:	66,438,300	12,698,800	1,417,600	2,305,600	3,027,500	5,467,800
Expenditures:						
Capital Outlay	4,699,600	273,600	—	—	—	—
Community & Economic Development	651,700	—	—	—	—	—
General Government	12,873,600	—	—	—	—	—
Health & Welfare	7,896,100	748,000	—	—	5,106,400	10,584,000
Judicial	19,406,400	4,053,800	—	3,457,200	—	—
Other Expenditures	3,846,600	50,000	—	—	—	—
Public Safety	18,495,000	7,573,400	—	—	—	—
Public Works	479,300	—	—	—	—	—
Recreation & Culture	—	—	1,794,500	—	—	—
Total Expenditures:	68,348,300	12,698,800	1,794,500	3,457,200	5,106,400	10,584,000
Other Financing Sources (Uses):						
Transfers In	1,910,000	—	376,900	1,151,600	2,078,900	5,116,200
Total Other Financing Sources (Uses):	1,910,000	—	376,900	1,151,600	2,078,900	5,116,200
Net Change in Fund Balance:						
	—	—	—	—	—	—

Total 2019 Operating Funds Adjusted Budget Revenues - \$101,989,200



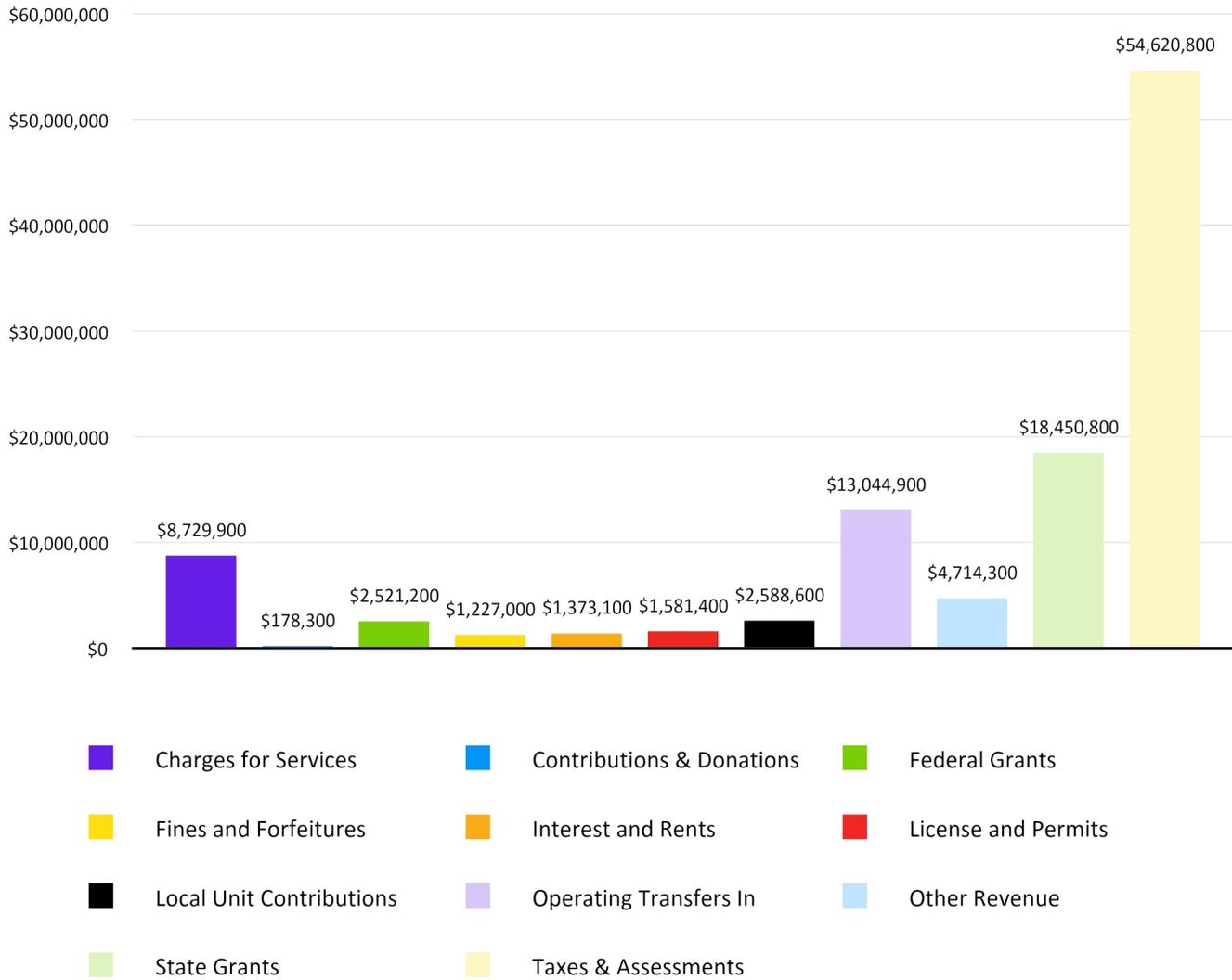
Total 2019 Operating Funds Adjusted Budget Expenditures - \$101,989,200



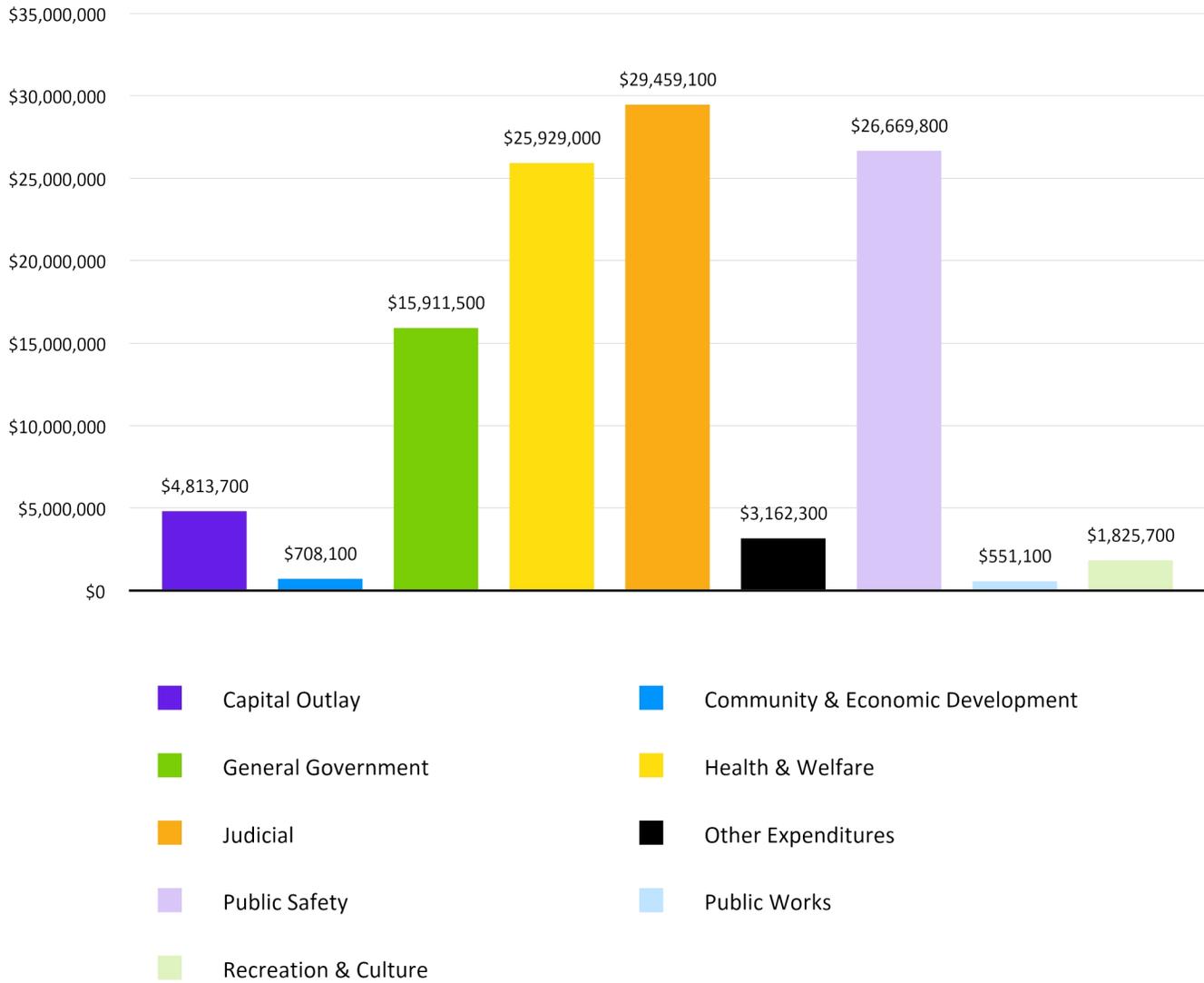
Operating Funds 2020 Recommended Budget

	General 101	Law Enforcement 104	Parks 208	FOC 215	Health 221	Child Care 292
Revenues:						
Charges for Services	6,584,700	—	1,218,200	117,600	650,100	159,300
Contributions & Donations	—	—	171,100	—	4,200	3,000
Federal Grants	—	—	—	2,154,000	267,200	100,000
Fines & Forfeitures	1,227,000	—	—	—	—	—
Interest & Rents	1,363,600	9,500	—	—	—	—
Licenses & Permits	892,500	—	—	—	688,900	—
Local Unit Contributions	2,298,000	70,000	15,000	—	205,000	600
Other Revenues	4,692,000	—	22,300	—	—	—
State Grants	12,347,600	428,000	—	—	1,496,200	4,179,000
Taxes & Assessments	41,913,800	12,707,000	—	—	—	—
Total Revenues:	71,319,200	13,214,500	1,426,600	2,271,600	3,311,600	4,441,900
Expenditures:						
Capital Outlay	4,540,100	273,600	—	—	—	—
Community & Economic Development	708,100	—	—	—	—	—
General Government	15,911,500	—	—	—	—	—
Health & Welfare	8,015,500	775,600	—	—	7,253,400	9,884,500
Judicial	21,719,900	4,119,200	—	3,620,000	—	—
Other Expenditures	3,112,300	50,000	—	—	—	—
Public Safety	18,673,700	7,996,100	—	—	—	—
Public Works	551,100	—	—	—	—	—
Recreation & Culture	—	—	1,825,700	—	—	—
Total Expenditures:	73,232,200	13,214,500	1,825,700	3,620,000	7,253,400	9,884,500
Other Financing Sources (Uses):						
Transfers In	1,913,000	—	399,100	1,348,400	3,941,800	5,442,600
Total Other Financing Sources (Uses):	1,913,000	—	399,100	1,348,400	3,941,800	5,442,600
Net Change in Fund Balance:						
	—	—	—	—	—	—

Total 2020 Operating Funds Recommended Budget Revenues - \$109,030,300



Total 2020 Operating Funds Recommended Budget Expenditures - \$109,030,300



Operating Funds Personnel History

	2018 Budget	2019 Budget	2020 Budget
Community & Economic Development:			
MSU Extension	2.2	2.2	2.2
Planning & Community Development	2.5	2.5	3.5
Total Community & Economic Development:	4.7	4.7	5.7
General Government:			
Office of the Administrator	5.8	5.8	6.8
Board of Commissioners	11.0	11.0	11.0
Buildings & Grounds	36.3	37.3	37.3
Office of the Clerk/Register	12.0	12.0	12.5
Office of the Corporation Counsel	2.6	3.0	3.0
Equalization	5.0	5.0	5.0
Finance	15.8	15.8	16.3
Human Resources	9.0	9.0	9.0
Information Systems	10.1	10.1	12.1
Office of the Treasurer	10.0	10.0	10.0
Total General Government:	117.6	119.0	123.0
Health & Welfare:			
Buildings & Grounds	3.5	3.5	3.5
Circuit Court	87.9	87.9	86.9
Health & Community Services – Administration	5.4	5.4	4.4
Health & Community Services – Environmental Health	21.7	22.7	23.7
Health & Community Services – Laboratory Services	3.0	3.0	3.0
Health & Community Services – Clinical Services	20.0	21.3	22.6
Health & Community Services – Maternal Child & Health	5.0	5.0	5.0
Health & Community Services – Community Action Agency	1.0	1.0	—
Health & Community Services – Veterans Services	3.0	3.0	3.0
Health & Community Services – Community Services	1.2	1.2	1.2
Total Health & Welfare:	151.6	154.0	153.3
Judicial:			
Circuit Court	105.2	105.2	106.2
District Court	74.0	74.0	74.0
Office of the Prosecuting Attorney	43.2	44.2	44.2
Probate Court	11.0	11.0	11.0
Total Judicial:	233.4	234.4	235.4

Operating Funds Personnel History

	2018 Budget	2019 Budget	2020 Budget
Public Safety:			
Animal Services & Enforcement	15.0	15.0	15.0
Buildings & Grounds	1.0	1.0	1.0
Emergency Management	1.5	2.5	2.3
Security	3.0	3.0	4.0
Office of the Sheriff	218.1	218.1	208.3
Total Public Safety:	238.6	239.6	230.6
Public Works:			
Office of the Drain Commissioner	4.0	4.0	4.5
Total Public Works:	4.0	4.0	4.5
Recreation & Culture:			
Parks – Administration	5.6	6.0	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	1.1	1.1	1.1
Parks – KRV Trailway Programming	0.5	0.5	0.5
Parks – County Fair	0.5	0.5	0.5
Total Recreation & Culture:	15.6	16.0	16.0
GRAND TOTAL:	765.5	771.7	768.5

*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.

Operating Funds 2020 Projected Fund Balance

		Estimated Beginning Balance	Addition/(Use)	Estimated Ending Balance	Unrestricted Unassigned Balance
General Fund:					
General Fund	101	24,647,919	—	24,647,919	24,647,919
Total General Fund:		24,647,919	—	24,647,919	24,647,919
Special Revenue Funds:					
Law Enforcement	104	249,039	—	249,039	—
Parks	208	—	—	—	—
Friend of the Court	215	—	—	—	—
Health	221	—	—	—	—
Child Care	292	42,653	—	42,653	—
Total Special Revenue Funds:		291,692	—	291,692	—
GRAND TOTAL:		24,939,611	—	24,939,611	24,647,919

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
2020	31,180,859	109,030,300	109,030,300	—	31,180,859	24,647,919	22.6%
2019	31,180,859	101,989,200	101,989,200	—	31,180,859	24,647,919	24.2%
2018	30,806,216	98,273,684	97,899,041	374,643	31,180,859	24,676,126	25.1%
2017	31,786,166	101,342,297	102,322,247	(979,950)	30,806,216	21,312,014	21.0%
2016	32,812,000	94,039,959	95,065,793	(1,025,834)	31,786,166	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	26,528,577	93,908,708	89,454,733	4,453,975	30,982,552	23,371,325	24.9%
2013	26,229,377	86,816,862	86,517,662	299,200	26,528,577	21,838,815	25.2%
2012	30,651,926	88,238,867	92,661,416	(4,422,549)	26,229,377	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%

Operating Funds Five Year Budget Assumptions

	2019 Adjusted	2020 Recommended	2021	2022	2023	2024
Revenues:						
Charges for Services	8,962,000	8,729,900	8,729,900	8,729,900	8,729,900	8,729,900
Contributions & Donations	223,300	178,300	178,300	178,300	178,300	178,300
Federal Grants	2,464,500	2,521,200	2,521,200	2,521,200	2,521,200	2,521,200
Fines & Forfeitures	1,270,000	1,227,000	1,227,000	1,227,000	1,227,000	1,227,000
Interest & Rents	1,038,800	1,373,100	1,373,100	1,373,100	1,373,100	1,373,100
Licenses & Permits	1,322,100	1,581,400	1,581,400	1,581,400	1,581,400	1,581,400
Local Unit Contributions	2,585,900	2,588,600	2,588,600	2,588,600	2,588,600	2,588,600
Other Revenues	1,690,100	4,714,300	4,714,300	4,714,300	4,714,300	4,714,300
State Grants	18,953,600	18,450,800	18,450,800	18,450,800	18,450,800	18,450,800
Taxes & Assessments	52,845,300	54,620,800	55,440,100	56,271,700	56,834,400	57,402,700
Total Estimated Revenues:	91,355,600	95,985,400	96,804,700	97,636,300	98,199,000	98,767,300
Expenditures:						
Capital Outlay	4,973,200	4,813,700	4,813,700	4,813,700	4,813,700	4,813,700
Community & Economic Development	651,700	708,100	714,910	722,059	728,294	734,584
General Government	12,873,600	15,911,500	16,092,822	16,221,333	16,328,656	16,436,885
Health & Welfare	24,334,500	25,929,000	26,233,338	26,463,311	26,666,418	26,871,337
Judicial	26,917,400	29,459,100	29,670,735	29,884,105	30,054,808	30,226,882
Other Expenditures	3,896,600	3,162,300	3,192,423	3,222,847	3,253,576	3,284,611
Public Safety	26,068,400	26,669,800	27,262,608	27,534,987	27,749,071	27,964,838
Public Works	479,300	551,100	560,949	566,559	571,261	576,003
Recreation & Culture	1,794,500	1,825,700	1,909,439	1,928,175	1,943,713	1,959,381
Total Estimated Expenditures:	101,989,200	109,030,300	110,450,925	111,357,076	112,109,497	112,868,222
Other Financing Sources (Uses):						
Transfers In	10,633,600	13,044,900	13,044,900	13,044,900	13,044,900	13,044,900
Total Other Financing Sources (Uses):	10,633,600	13,044,900	13,044,900	13,044,900	13,044,900	13,044,900
Net Change in Fund Balance:						
	—	—	(601,325)	(675,876)	(865,597)	(1,056,022)

Assumptions	2020	2021	2022	2023	2024
Revenues:					
Property Taxes	2.0%	1.5%	1.5%	1.0%	1.0%
Other Revenues	Flat	Flat	Flat	Flat	Flat
Expenditures:					
Salaries	2.0% with steps	1% with steps	1% with steps	0.75% with steps	0.75% 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%

General Fund Supported Departments & Programs

	Type	2018 Actuals	2019 Adjusted Budget	2020 Recommended Budget
Departments				
8th District Court	Direct	4,512,072	4,430,600	4,621,800
9th Circuit Court	Direct	7,546,441	7,080,300	7,196,900
Office of the Administrator	Direct	829,921	1,066,300	1,028,300
Animal Services & Enforcement	Direct	670,076	699,600	948,200
Board of Commissioners	Direct	222,330	239,800	246,200
Buildings & Grounds	Direct	2,715,336	2,842,700	2,951,400
Office of the Clerk/Register	Direct	652,242	767,700	809,500
Office of the Corporation Counsel	Direct	219,377	284,500	360,200
Office of the Drain Commissioner	Direct	365,861	417,400	459,600
Equalization	Direct	490,554	506,300	531,100
Finance	Direct	1,208,516	1,627,900	1,638,600
Health & Community Services	Direct	1,059,599	884,200	857,000
Human Resources	Direct	1,083,036	1,083,300	968,800
Information Technology	Direct	1,087,579	1,063,400	1,186,800
Insurance	Direct	583,371	640,000	700,000
Legal Services	Direct	—	—	216,500
Medical Examiner	Direct	593,431	737,600	758,100
Office of the Prosecuting Attorney	Direct	2,330,194	2,693,100	2,777,800
Office of the Sheriff	Direct	18,146,706	17,069,800	16,946,900
Office of the Treasurer	Direct	982,902	962,300	994,100
Planning & Community Development	Direct	184,575	259,700	327,400
Reserves & Contingency	Direct	—	909,800	175,500
Security	Direct	574,292	674,900	727,900
Utilities	Direct	1,236,265	1,422,700	1,422,700
Total Departments:		47,294,676	48,363,900	48,851,300

Programs				
Adult Probation	Direct	39,607	50,700	50,700
At Large Drains	Direct	63,099	61,900	91,500
Breast & Cervical Cancer Control	Indirect	31,964	27,000	31,600
Capital	Direct	4,875,381	4,699,600	4,540,100
Child Welfare & Juvenile Justice	Direct	4,233,926	4,916,200	5,242,600
Childhood Lead Poisoning Prevention	Indirect	—	12,300	10,300
Children's Special Health Care Services	Indirect	55,328	36,800	36,800
Clean Sweep Pesticide Collection	Indirect	—	1,200	1,200
Community Corrections	Indirect	161,324	77,000	77,000
Community Mental Health	Direct	2,270,244	2,278,700	2,281,600
Consolidated Dispatch	Direct	2,271,038	1,514,100	1,514,100
County Identification Program	Direct	47,127	59,900	60,700

General Fund Supported Departments & Programs

	Type	2018 Actuals	2019 Adjusted Budget	2020 Recommended Budget
District Court Grant Programming i.e. Young Adult Diversion, Mental Health Recovery Court and OWI Drug Treatment Court	Indirect	20,095	18,200	18,200
Economic Development	Direct	75,000	75,000	75,000
Elections	Direct	380,196	302,500	752,500
Friend of the Court	Direct	906,734	1,131,600	1,328,400
Health Department Programming i.e. Environmental Health, Vision & Hearing, Household Hazardous Waste, Immunization Clinic, Communicable Disease Surveillance, Sexually Transmitted Disease and Maternal & Child Health	Direct	1,415,355	2,444,800	2,604,300
	Indirect	1,703,479	1,696,000	1,703,400
Healthy Start Programming	Indirect	99,679	102,100	92,800
HIV/AIDS Counseling Testing & Education	Indirect	78,026	47,900	45,600
Housing initiatives	Direct	125,000	225,000	175,000
Immunization Action Plan	Indirect	31,689	47,500	47,500
Indigent Defense	Direct	489,877	1,177,000	1,202,900
Jury Board	Direct	3,947	3,300	3,300
Land Bank	Direct	250,000	250,000	250,000
Law Library	Direct	62,315	64,000	67,000
Maternal, Infant & Early Childhood Home Visiting Program	Indirect	57,810	52,100	35,100
Michigan Care Improvement Registry (MCIR)	Indirect	56,061	45,700	45,700
MSU Extension	Direct	298,353	317,000	305,700
Nurse Family Partnership	Direct	—	90,600	90,600
	Indirect	33,933	52,900	52,900
Problem Solving Court Programming	Indirect	74,041	77,800	77,800
Prosecuting Attorney Grant Programming	Indirect	23,292	23,400	23,400
Prosecutor's Cooperative Reimbursement Grant Programming	Direct	154,793	213,300	213,400
Public Health Emergency Preparedness	Indirect	29,201	23,300	23,300
Services for Seniors	Direct	520,568	257,500	257,500
	Indirect	287,242	190,400	179,300
Social Services Fund	Direct	2,876	—	—
Soldiers & Sailors Relief Assistance	Direct	34,617	50,000	50,000
Veterans Burial	Direct	16,200	15,000	15,000
Women, Infants & Children (WIC)	Indirect	30,462	59,900	59,900
Total Programs:		21,309,879	22,789,200	23,733,700
Grand Total:		68,604,555	71,153,100	72,585,000

Direct - consists of a general fund appropriation to the department/program

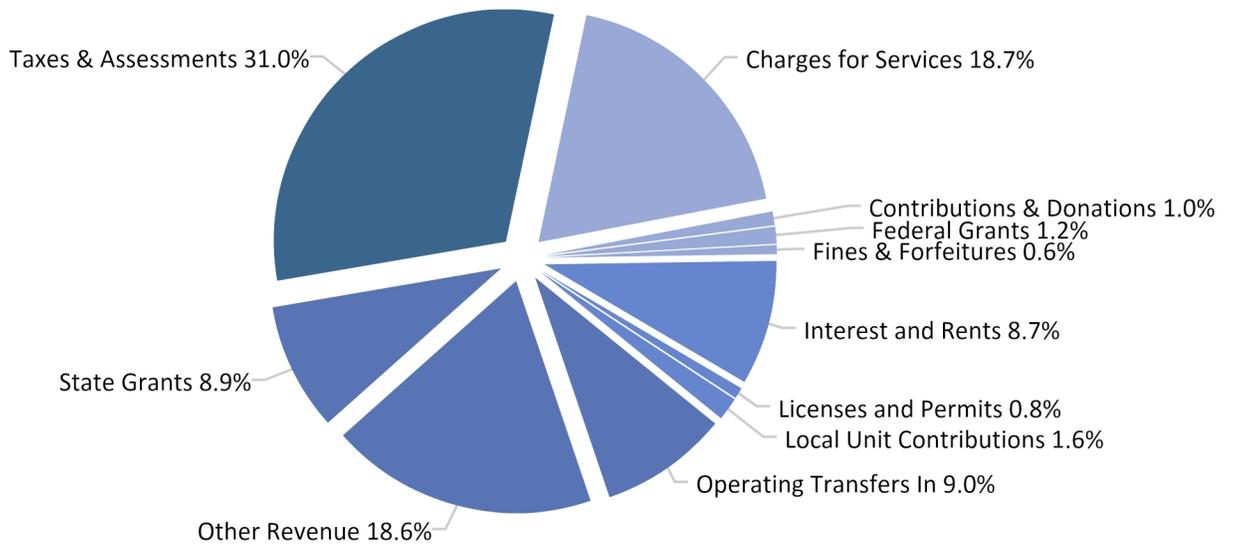
Indirect - consists of primarily support services such as County Administration, Legal Services, Purchasing, Treasurer's Office, Human Resources, Information Technology, Document Services and Finance. Space occupancy costs include support by Buildings & Grounds, security, insurance and utilities.

All Funds Summary

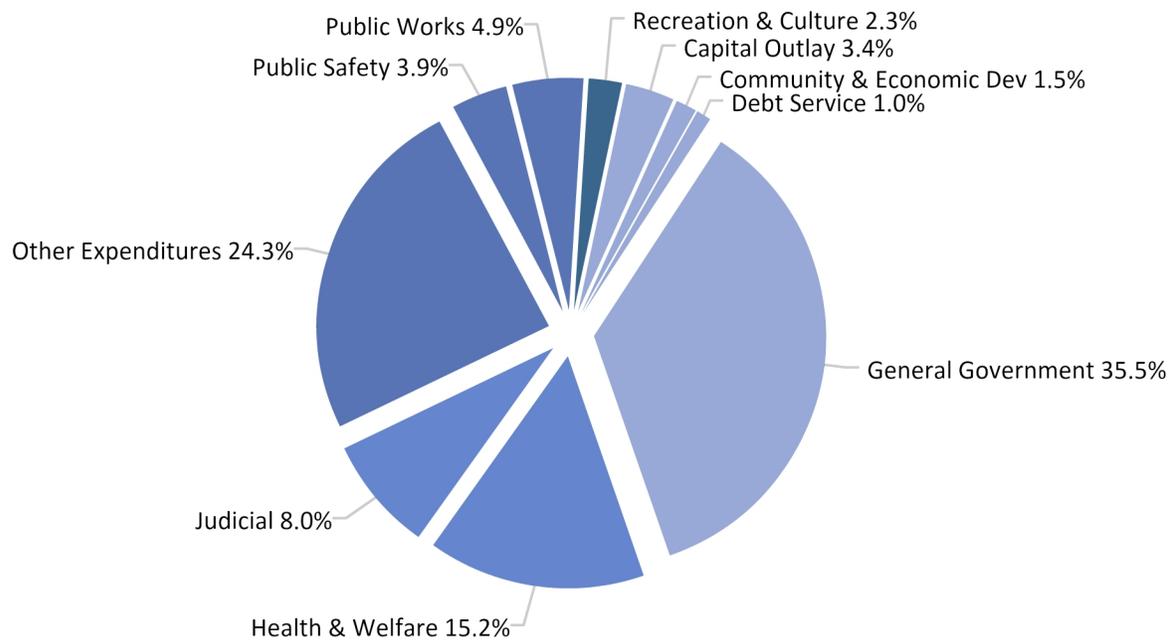
2020 Recommended Budget All Funds Revenues

The 2020 all funds revenue total is \$215,374,500.

Revenue is identified in the following types:



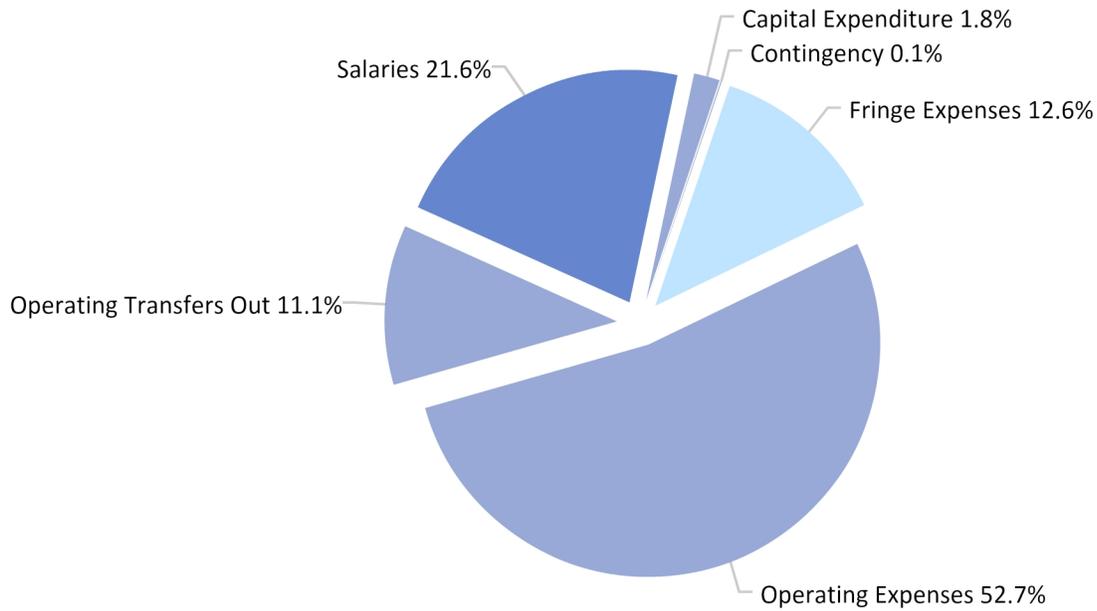
Revenue is identified in the following functions:



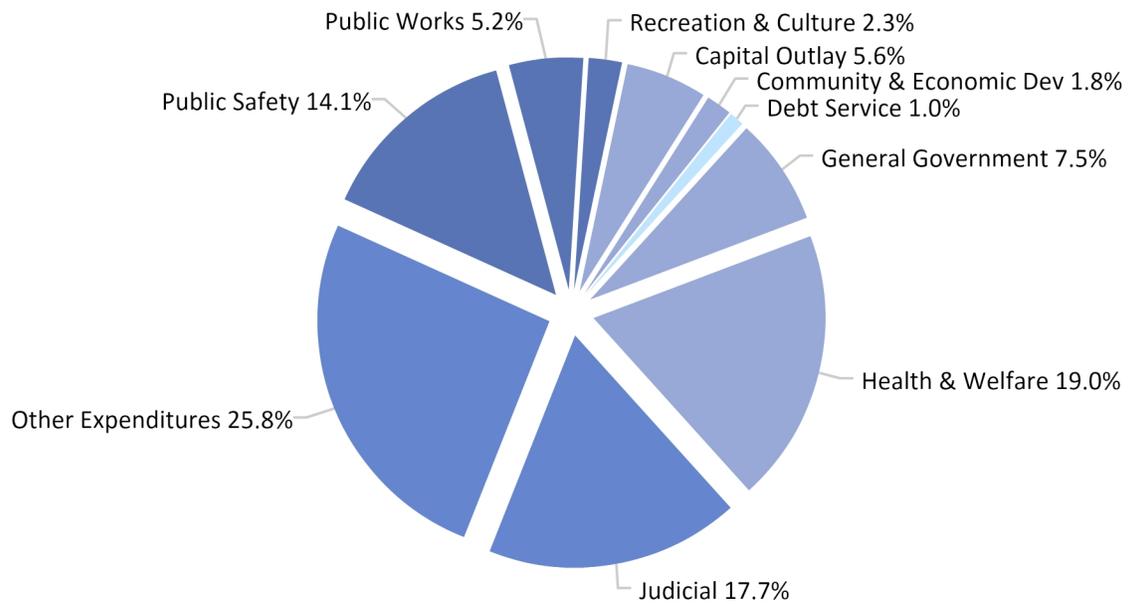
2020 Recommended Budget Expenditures

The 2020 operating funds appropriated expenditures total \$215,374,500

The expenditures are divided across the following types:



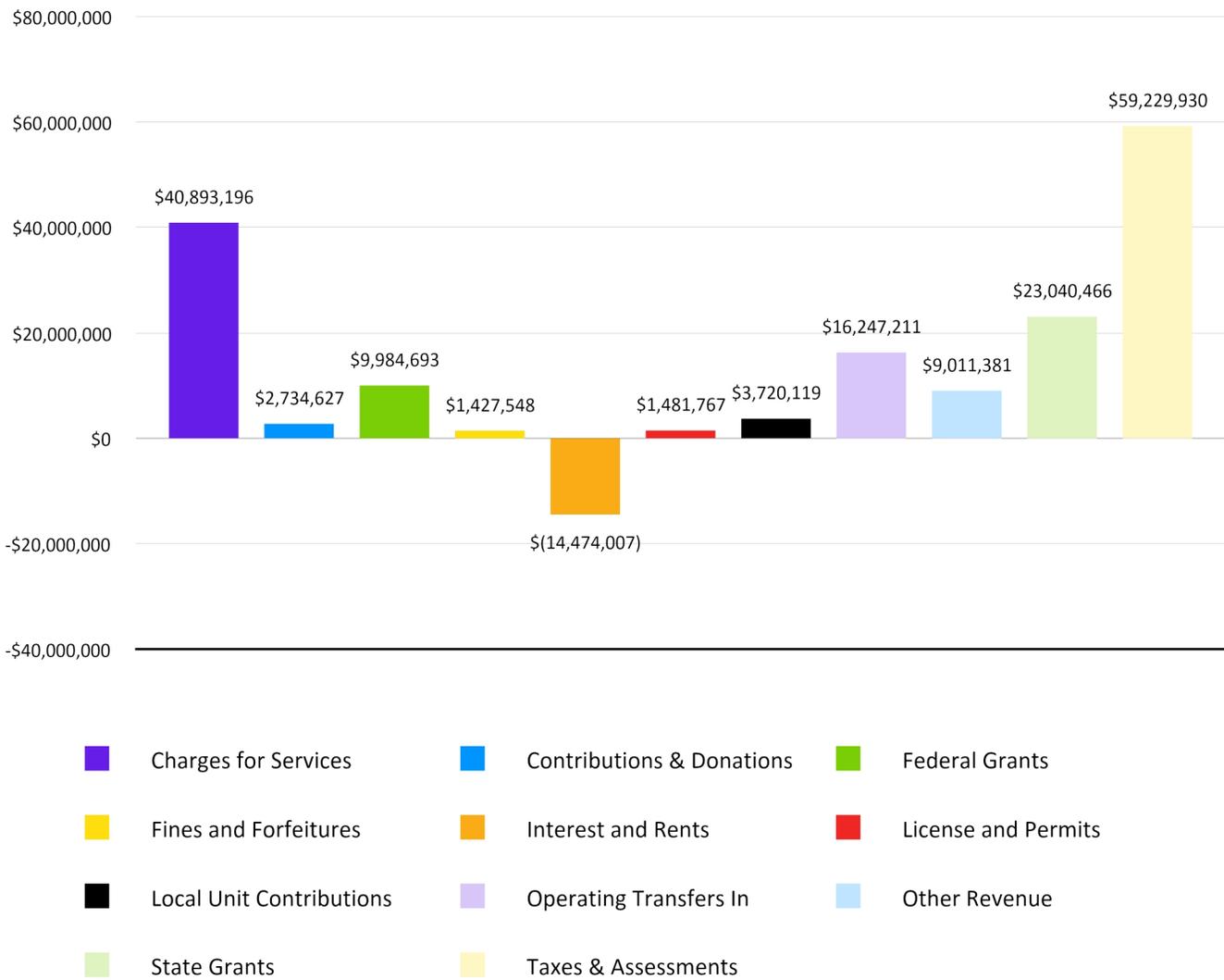
The expenditures are divided across the following functions:



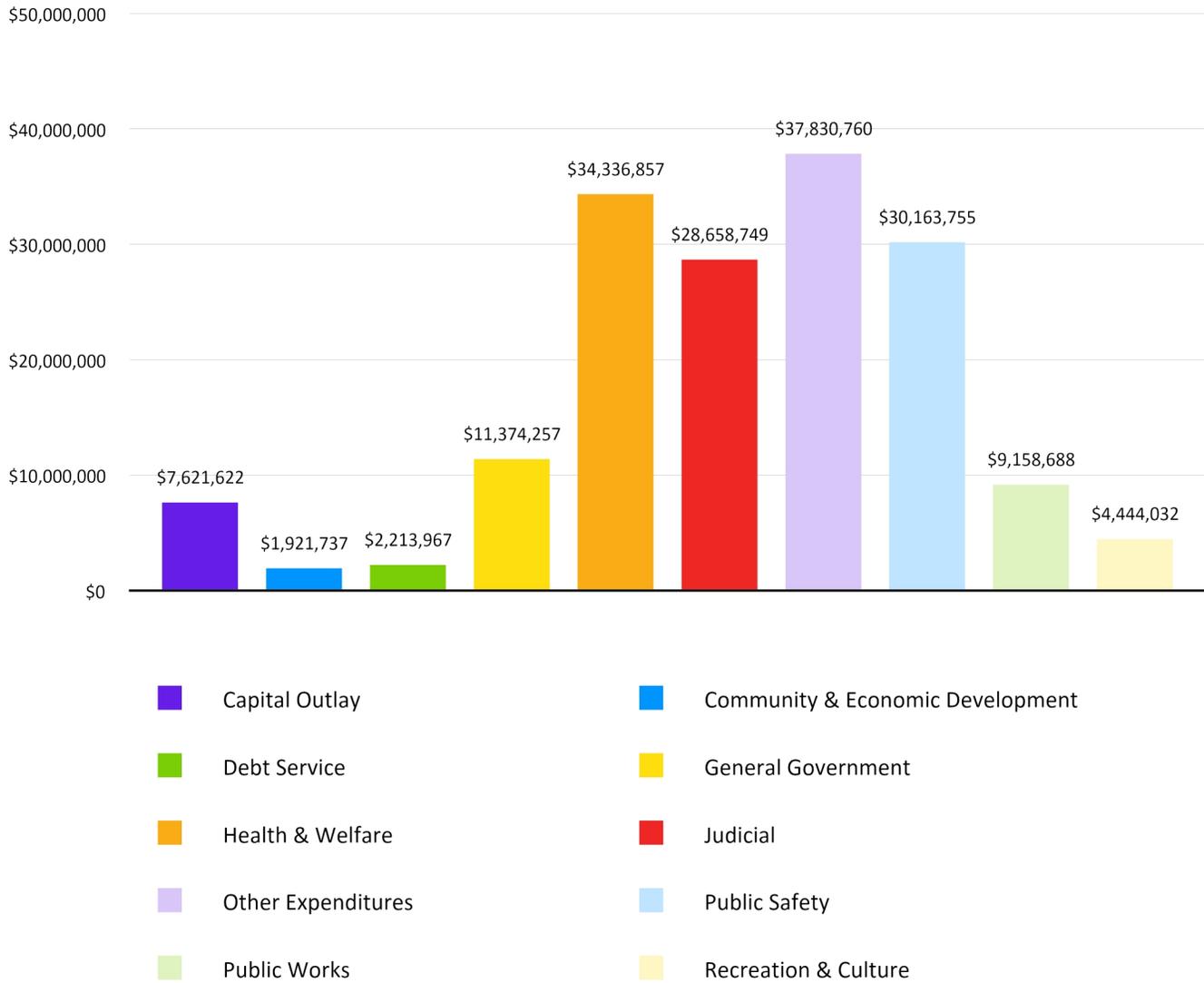
All Funds 2018 Actuals

	General	Special Revenue	Enterprise	Internal Service	Capital	Debt Service	Component Unit	Trust
Revenues:								
Charges for Services	6,882,764	4,297,714	6,090,130	22,976,383	—	—	2,480	643,725
Contributions & Donations	61,223	718,018	—	1,879,397	75,988	—	—	—
Federal Grants	55,756	9,405,767	453,951	—	—	—	69,219	—
Fines & Forfeitures	1,132,075	28,523	271,119	(4,170)	—	—	—	—
Interest & Rents	864,329	(45,823)	68,659	769,024	127,654	8,191	52	(16,266,093)
Licenses & Permits	700,139	781,628	—	—	—	—	—	—
Local Unit Contributions	2,289,786	505,891	924,441	—	—	—	—	—
Other Revenues	1,513,684	14,545	84,516	—	—	—	1,060,196	6,338,441
State Grants	11,011,695	11,652,031	24,987	3,328	—	186,279	162,147	—
Taxes & Assessments	39,445,944	15,667,865	1,353,399	—	—	1,767,482	995,240	—
Total Revenues:	63,957,396	43,026,160	9,271,203	25,623,962	203,642	1,961,952	2,289,333	(9,283,927)
Expenditures:								
Capital Outlay	4,875,381	230,589	—	—	2,515,652	—	—	—
Community & Economic Development	557,928	341,525	—	—	—	—	1,022,284	—
Debt Service	—	—	157,504	—	—	1,998,907	57,556	—
General Government	11,242,363	131,894	—	—	—	—	—	—
Health & Welfare	6,934,973	26,327,885	—	1,073,998	—	—	—	—
Judicial	18,698,546	9,960,203	—	—	—	—	—	—
Other Expenditures	3,507,303	—	2,464,150	26,375,583	—	—	—	5,483,724
Public Safety	19,430,681	10,733,074	—	—	—	—	—	—
Public Works	428,960	—	7,681,916	—	—	—	1,047,813	—
Recreation & Culture	(3,121)	4,363,599	—	—	83,553	—	—	—
Total Expenditures:	65,673,013	52,088,769	10,303,569	27,449,581	2,599,205	1,998,907	2,127,653	5,483,724
Other Financing Sources (Uses):								
Transfers In	2,340,858	8,226,287	—	1,662,128	3,712,189	254,707	51,042	—
Total Other Financing Sources (Uses):	2,340,858	8,226,287	—	1,662,128	3,712,189	254,707	51,042	—
Net Change in Fund Balance:								
	625,240	(836,322)	(1,032,366)	(163,491)	1,316,626	217,752	212,722	(14,767,651)

Total 2018 All Funds Actual Revenues - \$153,296,932



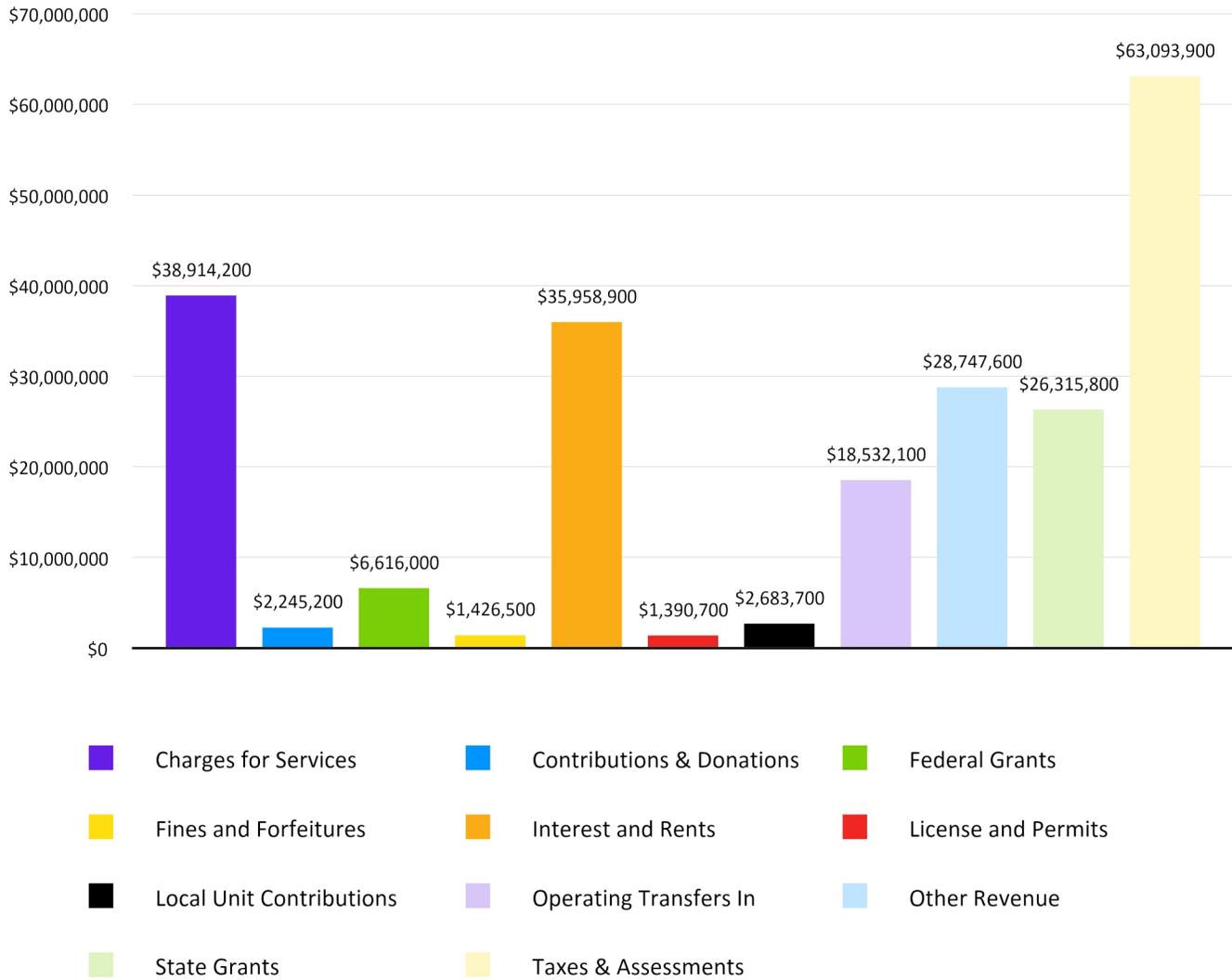
Total 2018 All Funds Actual Expenditures - \$167,724,423



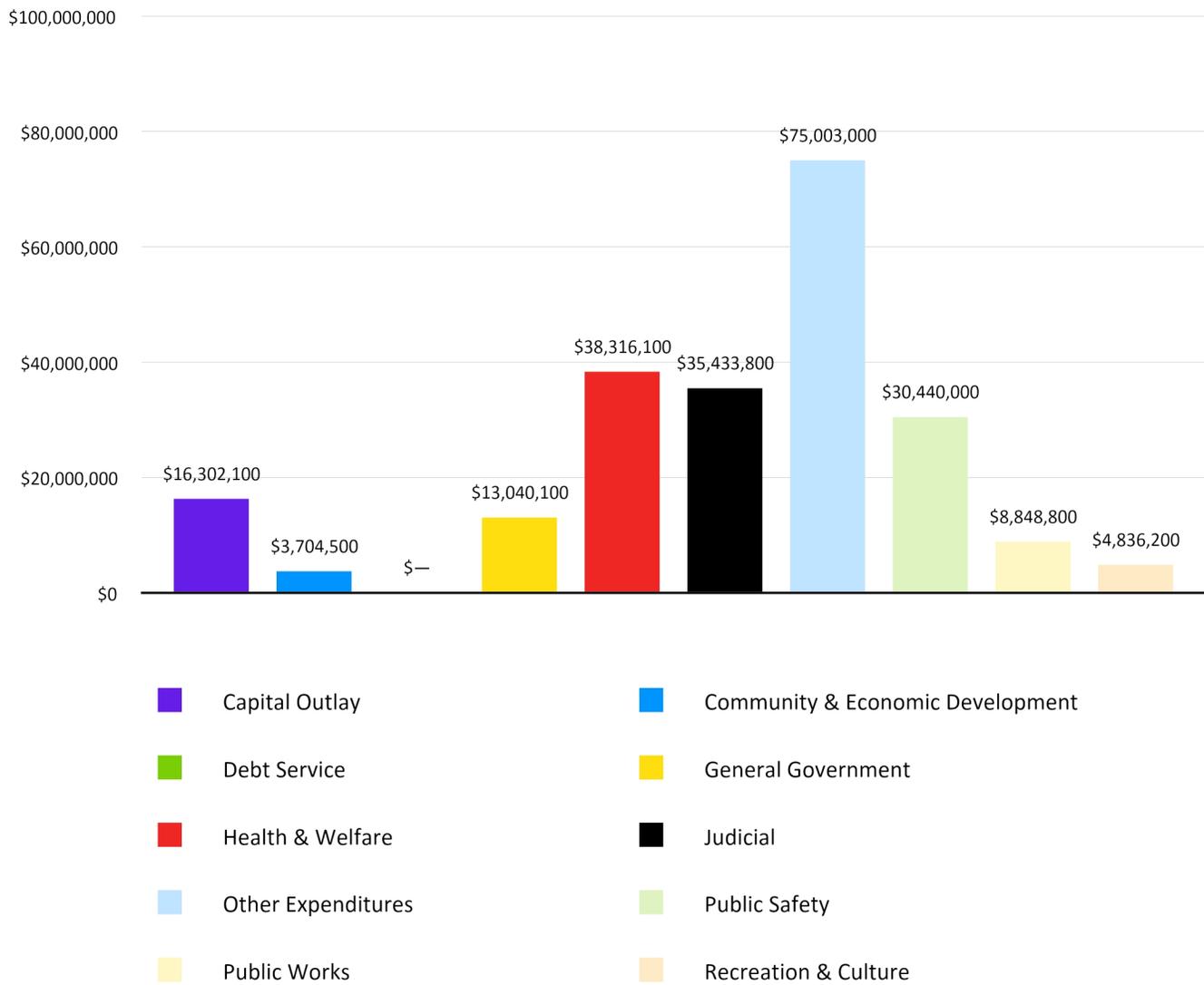
All Funds 2019 Adjusted Budget

	General	Special Revenue	Enterprise	Internal Service	Capital	Debt Service	Component Unit	Trust
Revenues:								
Charges for Services	6,795,400	4,156,500	5,347,400	21,974,900	—	—	10,000	630,000
Contributions & Donations	45,000	400,200	—	1,800,000	—	—	—	—
Federal Grants	50,000	6,306,000	100,000	—	—	—	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	384,800	—	—	—	—	—	—
Other Revenues	1,667,500	7,300,500	2,982,900	2,566,000	7,520,300	—	935,200	5,775,200
State Grants	11,939,200	14,376,600	—	—	—	—	—	—
Taxes & Assessments	40,694,500	18,932,100	1,368,300	—	—	—	2,099,000	—
Total Revenues:	66,438,300	52,614,900	9,974,100	27,221,200	7,580,300	—	3,204,200	40,359,500
Expenditures:								
Capital Outlay	4,699,600	273,600	—	—	11,328,900	—	—	—
Community & Economic Development	651,700	608,800	—	—	—	—	2,444,000	—
Debt Service	—	—	—	—	—	—	—	—
General Government	12,873,600	166,500	—	—	—	—	—	—
Health & Welfare	7,896,100	30,420,000	—	—	—	—	—	—
Judicial	19,406,400	16,027,400	—	—	—	—	—	—
Other Expenditures	3,846,600	50,000	2,539,800	28,207,100	—	—	—	40,359,500
Public Safety	18,495,000	11,945,000	—	—	—	—	—	—
Public Works	479,300	—	7,434,300	—	—	—	935,200	—
Recreation & Culture	—	4,836,200	—	—	—	—	—	—
Total Expenditures:	68,348,300	64,327,500	9,974,100	28,207,100	11,328,900	—	3,379,200	40,359,500
Other Financing Sources (Uses):								
Transfers In	1,910,000	11,712,600	—	985,900	3,748,600	—	175,000	—
Total Other Financing Sources (Uses):	1,910,000	11,712,600	—	985,900	3,748,600	—	175,000	—
Net Change in Fund Balance:								
	—	—	—	—	—	—	—	—

Total 2019 All Funds Adjusted Budget Revenues - \$225,924,600



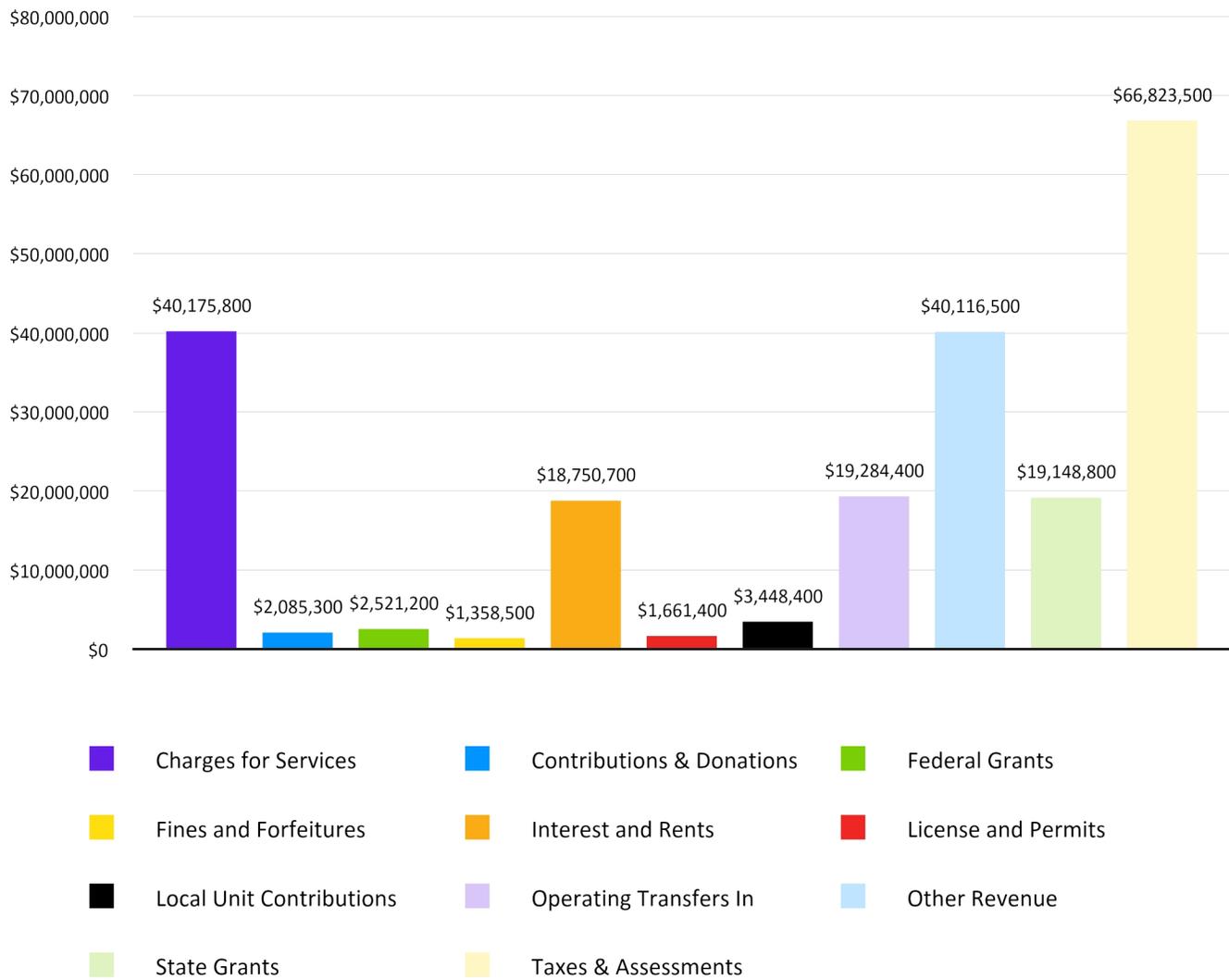
Total 2019 All Funds Adjusted Budget Expenditures - \$225,924,600



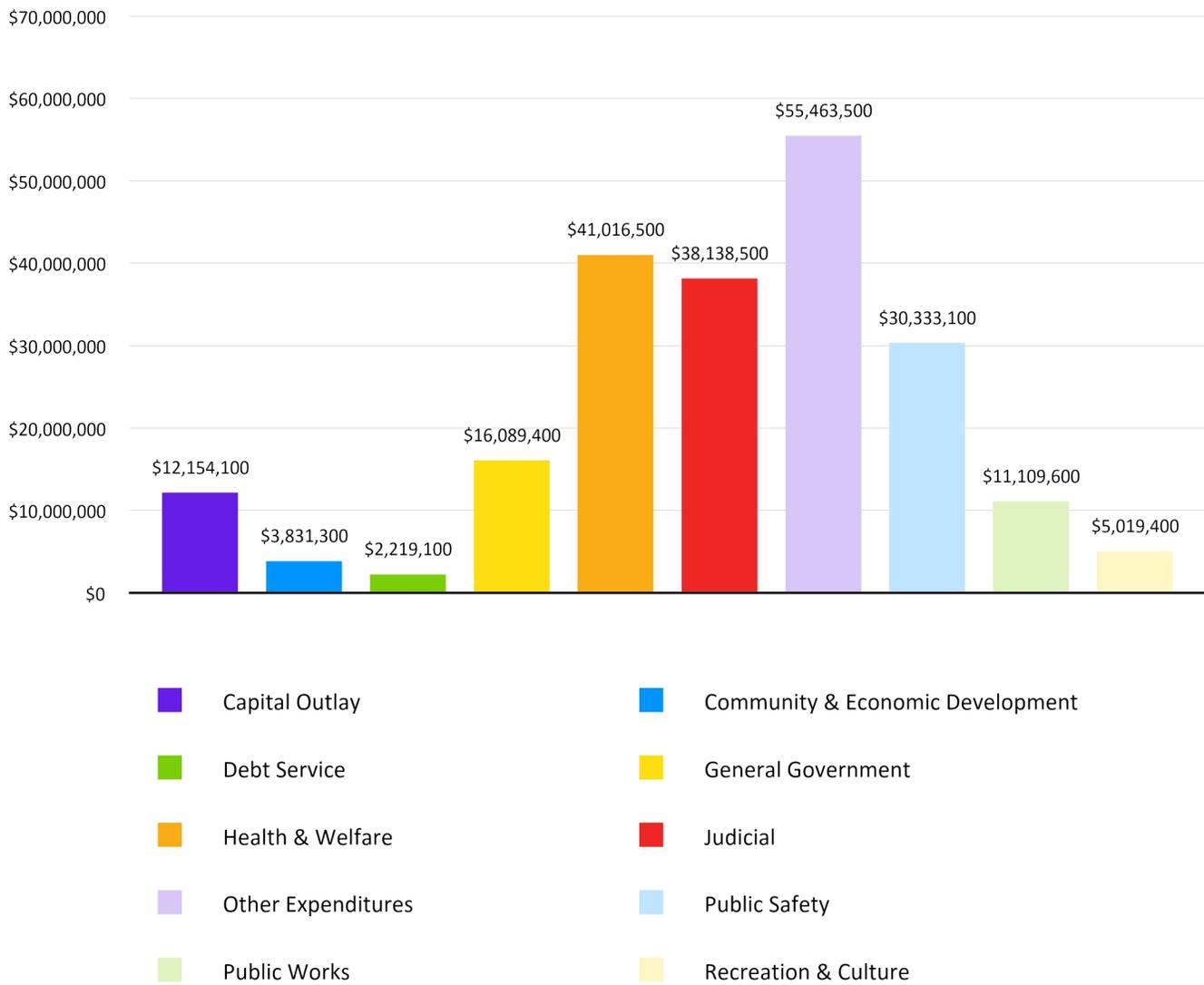
All Funds 2020 Recommended Budget

	General	Special Revenue	Enterprise	Internal Service	Capital	Debt Service	Component Unit	Trust
Revenues:								
Charges for Services	6,584,700	3,619,600	6,049,000	23,204,500	—	—	30,000	688,000
Contributions & Donations	—	178,300	—	1,907,000	—	—	—	—
Federal Grants	—	2,521,200	—	—	—	—	—	—
Fines & Forfeitures	1,227,000	6,500	125,000	—	—	—	—	—
Interest & Rents	1,363,600	9,500	107,000	1,001,000	60,000	—	—	16,209,600
Licenses & Permits	892,500	768,900	—	—	—	—	—	—
Local Unit Contributions	2,298,000	290,600	859,800	—	—	—	—	—
Other Revenues	4,692,000	19,630,200	3,820,200	1,438,200	5,288,700	—	935,200	4,312,000
State Grants	12,347,600	6,651,200	—	—	—	150,000	—	—
Taxes & Assessments	41,913,800	19,847,400	1,300,000	—	—	1,669,400	2,092,900	—
Total Revenues:	71,319,200	53,523,400	12,261,000	27,550,700	5,348,700	1,819,400	3,058,100	21,209,600
Expenditures:								
Capital Outlay	4,540,100	273,600	—	—	7,340,400	—	—	—
Community & Economic Development	708,100	825,300	—	—	—	—	2,297,900	—
Debt Service	—	—	142,700	—	—	2,076,400	—	—
General Government	15,911,500	177,900	—	—	—	—	—	—
Health & Welfare	8,015,500	33,001,000	—	—	—	—	—	—
Judicial	21,719,900	16,418,600	—	—	—	—	—	—
Other Expenditures	3,112,300	50,000	2,495,000	28,596,600	—	—	—	21,209,600
Public Safety	18,673,700	11,659,400	—	—	—	—	—	—
Public Works	551,100	—	9,623,300	—	—	—	935,200	—
Recreation & Culture	—	5,019,400	—	—	—	—	—	—
Total Expenditures:	73,232,200	67,425,200	12,261,000	28,596,600	7,340,400	2,076,400	3,233,100	21,209,600
Other Financing Sources (Uses):								
Transfers In	1,913,000	13,901,800	—	1,045,900	1,991,700	257,000	175,000	—
Total Other Financing Sources (Uses):	1,913,000	13,901,800	—	1,045,900	1,991,700	257,000	175,000	—
Net Change in Fund Balance:								
	—	—	—	—	—	—	—	—

Total 2020 All Funds Recommended Budget Revenues - \$215,374,500



Total 2020 All Funds Recommended Budget Expenditures - \$215,374,500



All Funds Personnel History

	2018 Budget	2019 Budget	2020 Budget
Community & Economic Development:			
Clerk/Register	1.0	1.0	1.0
MSU Extension	2.2	2.2	2.2
Planning & Community Development	3.0	3.0	4.0
Total Community & Economic Development:	6.2	6.2	7.2
General Government:			
Office of the Administrator	5.8	5.8	6.8
Board of Commissioners	11.0	11.0	11.0
Buildings & Grounds	36.3	37.3	37.3
Office of the Clerk/Register	12.5	12.5	13.0
Office of the Corporation Counsel	2.6	3.0	3.0
Equalization	5.0	5.0	5.0
Finance	15.8	15.8	16.3
Human Resources	10.0	10.0	10.0
Information Systems	10.1	10.1	12.1
Office of the Treasurer	10.0	10.0	10.0
Total General Government:	119.1	120.5	124.5
Health & Welfare:			
Buildings & Grounds	3.5	3.5	3.5
Circuit Court	88.9	88.9	87.9
Health & Community Services – Administration	7.8	7.9	6.9
Health & Community Services – Environmental Health	21.7	22.7	23.7
Health & Community Services – Laboratory Services	3.0	3.0	3.0
Health & Community Services – Area Agency on Aging	16.0	16.0	22.9
Health & Community Services – Clinical Services	27.5	28.8	30.6
Health & Community Services – Maternal Child & Health	50.5	50.5	52.6
Health & Community Services – Community Action Agency	8.8	4.0	2.0
Health & Community Services – Veterans Services	3.0	3.0	3.0
Health & Community Services – Community Services	2.0	2.0	2.0
Total Health & Welfare:	232.6	230.2	238.0
Judicial:			
Circuit Court	112.1	112.1	113.1
District Court	74.0	74.0	74.0
Office of the Prosecuting Attorney	57.0	58.0	60.0
Probate Court	11.0	11.0	11.0
Indigent Defense	—	—	2.0
Total Judicial:	254.1	255.1	258.1

All Funds Personnel History

	2018 Budget	2019 Budget	2020 Budget
Other:			
Buildings & Grounds	8.2	8.2	8.2
Information Systems	2.9	2.9	2.9
Total Other:	11.1	11.1	11.1
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	2.5	2.5
Security	3.0	3.0	4.0
Office of the Sheriff	220.1	220.1	210.3
Total Public Safety:	253.6	254.6	245.8
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	4.5
Office of the Sheriff	5.5	5.5	5.5
Total Public Works:	25.5	25.5	26.0
Recreation & Culture:			
Parks – Administration	5.6	6.0	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	1.1	1.1	1.1
Parks – KRV Trailway Programming	0.5	0.5	0.5
Parks – County Fair	0.5	0.5	0.5
Total Recreation & Culture:	15.6	16.0	16.0
GRAND TOTAL:	917.8	919.2	926.7

*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.

All Funds 2020 Projected Fund Balance/Net Position

		Estimated Beginning Balance	Addition/ (Use)	Estimated Ending Balance	Unrestricted Unassigned Balance
General Fund:					
General Fund	101	24,647,919	—	24,647,919	24,647,919
Total General Fund:		24,647,919	—	24,647,919	24,647,919
Special Revenue Funds:					
Law Enforcement	104	249,039	—	249,039	—
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	216,605	—	216,605	—
Accommodation Tax	229	1,067,707	—	1,067,707	—
Animal Services & Enforcement Grants	236	83,379	—	83,379	—
District Court Grants	239	16,736	—	16,736	—
Emergency Preparedness	248	—	—	—	—
Circuit Court Grants	249	—	—	—	—
State Homeland Security Grant	252	—	—	—	—
Hazardous Material Team	254	—	—	—	—
Register of Deeds Automation	256	759,052	(625,400)	133,652	—
Indigent Defense	260	—	—	—	—
911 Service	261	725,027	—	725,027	—
Concealed Pistol Licensing	262	233,382	31,800	265,182	—
Local Corrections Officers Training	263	381,001	(20,000)	361,001	—
Drug Law Enforcement	266	30,642	(20,000)	10,642	—
Law Library	269	—	—	—	—
Prosecutors' Cooperative Reimbursement Grant	275	—	—	—	—
Prosecuting Attorney Grants	277	—	—	—	—
Senior Millage	279	217	—	217	—
Area Agency on Aging	280	—	—	—	—
Health & Community Services Grants	281	—	—	—	—
Sheriff's Department Grants	288	—	—	—	—
Child Care	292	42,653	—	42,653	—
Healthy Start Grant	297	—	—	—	—
AIDS Grant	302	—	—	—	—
MIECHV	303	—	—	—	—
Nurse Family Partnership Grant	304	—	—	—	—
Michigan Care Improvement Registry (MCIR)	305	—	—	—	—

All Funds 2020 Projected Fund Balance/Net Position

		Estimated Beginning Balance	Addition/ (Use)	Estimated Ending Balance	Unrestricted Unassigned Balance
Children's Special Health Care Services	308	—	—	—	—
BCCCP	317	—	—	—	—
Immunization Action Plan	318	—	—	—	—
Clean Sweep Pesticide Collection	322	—	—	—	—
Women, Infants & Children (WIC)	323	—	—	—	—
Childhood Lead Poisoning Prevention	324	—	—	—	—
Road Patrol	329	—	—	—	—
Community Corrections	331	500,024	—	500,024	—
Survey & Monumentation Program	342	—	—	—	—
Total Special Revenue Funds:		6,805,464	(633,600)	6,171,864	—
Enterprise Funds:					
Local Government Public Works Financing	364	96	—	96	—
Debt Retirement – Airport Facilities	415	—	—	—	—
Tax Reversion	516	1,020,933	—	1,020,933	—
Airport	581	49,957,293	(3,754,000)	46,203,293	—
Delinquent Tax Revolving	620	16,240,046	194,000	16,434,046	—
Total Enterprise Funds:		67,218,368	(3,560,000)	63,658,368	—
Internal Services Funds:					
Employee Benefits	103	6,564,537	—	6,564,537	—
Technology	112	510,392	(213,300)	297,092	—
HCS Facility	115	708,853	(250,000)	458,853	—
Insurance	603	—	—	—	—
Central Stores	633	28,088	—	28,088	—
HCS Pooled Costs	690	—	—	—	—
Total Internal Service Funds:		7,811,871	(463,300)	7,348,571	—
Capital/Construction Funds:					
Special Parks Purpose	209	2,524	—	2,524	—
General County Public Improvement	466	13,699,417	(5,288,700)	8,410,717	—
Total Capital/Construction Funds:		13,701,941	(5,288,700)	8,413,241	—
Debt Service Funds:					
Juvenile Home 2007 Series	350	292,691	12,200	304,891	—
Expo Center Improvements	352	—	—	—	—
Total Debt Service Funds:		292,691	12,200	304,891	—

All Funds 2020 Projected Fund Balance/Net Position

		Estimated Beginning Balance	Addition/ (Use)	Estimated Ending Balance	Unrestricted Unassigned Balance
Trust Funds:					
Retirement	731	235,717,536	14,210,000	249,927,536	—
Public Employee Healthcare	736	21,578,210	1,172,000	22,750,210	—
Total Trust Funds:		257,295,746	15,382,000	272,677,746	—
Component Unit Operating Funds:					
Brownfield Redevelopment Authority	247	238,580	—	238,580	—
Drain Equipment Revolving	639	241	(200)	41	—
Local Site Remediation Revolving	643	232,777	150,000	382,777	—
Special Assessment Drains	801	1,335,929	—	1,335,929	—
Lake Level	841	33,181	—	33,181	—
Total Component Unit Operating Funds:		1,840,709	149,800	1,990,509	—
GRAND TOTAL:		379,614,709	5,598,400	385,213,109	24,647,919

All Funds Revenues & Expenditures by Fund

		2018 Actuals	2019 Adjusted Budget	2020 Recommended Budget	Increase/ (Decrease)
General Fund:					
General Fund	101				
	Revenues	66,298,254	68,348,300	73,232,200	4,883,900
	Expenditures	65,673,013	68,348,300	73,232,200	4,883,900

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. Revenues are derived primarily from property taxes, intergovernmental revenues and charges for services.

Special Revenue Funds:

Law Enforcement	104				
	Revenues	12,209,792	12,698,800	13,214,500	515,700
	Expenditures	12,387,591	12,698,800	13,214,500	515,700

The Law Enforcement Fund is used to account for a tax levy for the purpose of providing law enforcement activities of the Sheriff, Prosecuting Attorney, District and Circuit Courts and Community Corrections. This is authorized by a vote of the electors at up to 1.441 mils.

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. The Board of Commissioners passed an ordinance to create the Budget Stabilization Fund on October 21, 1980.

Parks	208				
	Revenues	1,544,547	1,794,500	1,825,700	31,200
	Expenditures	1,547,668	1,794,500	1,825,700	31,200

The Parks/Recreation Fund is used to account for funds raised for operating and maintaining a park or recreation program. In counties, the fund is used to account for the operation of parks under the authority of a park board made up of the road commissioners or a ten member board created pursuant to 1965 PA 261, MCL 46.351 to MCL 46.367, or a tax levy for the purpose of providing park or recreation activities authorized by a vote of the electors of the county. Other statutory authority for counties regarding parks is contained in 1913 PA 90, MCL 123.61 to MCL 123.68.

Friend of the Court	215				
	Revenues	3,237,379	3,457,200	3,620,000	162,800
	Expenditures	3,276,589	3,457,200	3,620,000	162,800

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.

All Funds Revenues & Expenditures by Fund

	2018 Actuals	2019 Adjusted Budget	2020 Recommended Budget	Increase/ (Decrease)
Access & Visitation Grant	217			
Revenues	12,555	17,000	7,700	(9,300)
Expenditures	12,555	17,000	7,700	(9,300)

The Access & Visitation Grant Fund was established to account for the activity related to providing services to non-custodial parents' access and visitation with their children under 42 USC 669b.

Drain Commissioner Office Grants	220			
Revenues	—	—	—	—
Expenditures	—	—	—	—

The Drain Commissioner Office Grants fund was established to account for the activity related to Drain Commissioner grant activity.

Health	221			
Revenues	4,979,218	5,106,400	7,253,400	2,147,000
Expenditures	5,040,396	5,106,400	7,253,400	2,147,000

The Health Department/District Health Fund is used in counties and may be used in cities to account for the operations of a health department or district health department. The fund's primary revenue is transfers in from the General Fund, state and federal grants, appropriations from other participating counties, charges for services, gifts, grants, bequests or other contributions restricted for health functions by the donor. The fund is required by the Public Health Code 1978 PA 368, MCL 333.2413.

Local Housing Assistance Fund	225			
Revenues	819,423	839,600	931,800	92,200
Expenditures	811,050	839,600	931,800	92,200

The Local Housing Assistance Fund is used to account for a 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	3,068,301	3,041,700	3,193,700	152,000
Expenditures	2,815,931	3,041,700	3,193,700	152,000

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. The current excise is 5%.

All Funds Revenues & Expenditures by Fund

	2018 Actuals	2019 Adjusted Budget	2020 Recommended Budget	Increase/ (Decrease)
Animal Services & Enforcement Grants 236				
Revenues	29,735	15,000	64,400	49,400
Expenditures	5,863	15,000	64,400	49,400

The Animal Services & Enforcement Grants Fund was established to account for the activity related to Animal Services & Enforcement grant and donation funded programs and projects.

District Court Grants 239				
Revenues	221,742	420,000	378,200	(41,800)
Expenditures	204,873	420,000	378,200	(41,800)

The District Court Grants Fund was established to account for the activity related to District Court grant and donation funded programs and projects.

Emergency Preparedness 248				
Revenues	159,197	154,700	176,500	21,800
Expenditures	218,486	154,700	176,500	21,800

The Emergency Preparedness Fund was 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	352,916	1,189,000	1,150,000	(39,000)
Expenditures	352,916	1,189,000	1,150,000	(39,000)

The Circuit Court Grants Fund was established to account for the activity related to Circuit Court grant funded projects and programs.

State Homeland Security Grant 252				
Revenues	22,180	30,500	23,600	(6,900)
Expenditures	22,180	30,500	23,600	(6,900)

The State Homeland Security Grant Fund was established to account for the activity related to Public Safety grants to provide Emergency Management equipment and training.

Hazardous Material Team 254				
Revenues	10,955	62,000	88,000	26,000
Expenditures	10,955	62,000	88,000	26,000

The Hazardous Material Team Fund was established to act as the fiduciary for the collection and disbursement of funds for the County Hazardous Material Team.

All Funds Revenues & Expenditures by Fund

		2018 Actuals	2019 Adjusted Budget	2020 Recommended Budget	Increase/ (Decrease)
Register of Deeds Automation	256				
Revenues		202,753	608,800	825,300	216,500
Expenditures		341,525	608,800	825,300	216,500

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.

Indigent Defense	260				
Revenues		525,697	4,517,800	4,709,000	191,200
Expenditures		493,699	4,517,800	4,709,000	191,200

The Indigent Defense fund is used to account for earmarked state grant revenue and mandated local share contributions to provide indigent defendants in criminal cases with effective assistance of counsel.

911 Services	261				
Revenues		1,644,972	1,640,300	1,692,400	52,100
Expenditures		1,448,017	1,640,300	1,692,400	52,100

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 911 service under the provisions of 1994 PA 29, MCL 484.1101 to MCL 484.1707. The 911 Service Fund may be established by resolution of the governing body of the county. It accounts for the assets, liabilities, revenues, and expenditures authorized by the 911 service plan.

Concealed Pistol Licensing	262				
Revenues		84,186	68,600	80,000	11,400
Expenditures		33,980	68,600	80,000	11,400

The Concealed Pistol Licensing Fund may be found in any county. The fund is authorized by 1927 PA 372, MCL 28.425a, which became effective December 1, 2015. A county sheriff who makes a determination under this section, performs a criminal record check, and takes the applicant's fingerprints may charge a fee not to exceed \$15.00. The county clerk may charge a fee not to exceed \$10.00 for printing an emergency license. The county clerk shall deposit the fee collected under this subsection in the Concealed Pistol Licensing Fund of that county. Each county shall establish a concealed pistol licensing fund for the deposit of fees collected for the county clerk under this act.

All Funds Revenues & Expenditures by Fund

		2018 Actuals	2019 Adjusted Budget	2020 Recommended Budget	Increase/ (Decrease)
Local Corrections Officers Training	263				
	Revenues	65,895	80,000	100,000	20,000
	Expenditures	88,198	80,000	100,000	20,000

The Local Corrections Officers Training Fund may be found in any county. The fund is authorized by 2003 PA 124, which became effective October 1, 2003, which amended chapter 171 of the Revised Statutes of 1846 related to county jails and regulations thereof, by adding a new section, MCL 801.4b, to the Act. 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	20,467	25,000	20,000	(5,000)
	Expenditures	11,353	25,000	20,000	(5,000)

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	68,815	70,500	73,500	3,000
	Expenditures	68,815	70,500	73,500	3,000

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	655,425	1,233,700	1,451,900	218,200
	Expenditures	655,425	1,233,700	1,451,900	218,200

The Prosecutors' Cooperative Reimbursement Grant Fund was 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.

Prosecuting Attorney Grants	277				
	Revenues	228,301	1,068,400	909,100	(159,300)
	Expenditures	228,301	1,068,400	909,100	(159,300)

The Prosecuting Attorney Grants Fund was established to account for the activity related to Prosecuting Attorney's Office grant funded projects and programs.

All Funds Revenues & Expenditures by Fund

	2018 Actuals	2019 Adjusted Budget	2020 Recommended Budget	Increase/ (Decrease)
Senior Millage	279			
Revenues	217	2,900,000	3,064,900	164,900
Expenditures	—	2,900,000	3,064,900	164,900

The Senior Millage fund was 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. This is authorized by a vote of the electors at up to 0.35 mils.

Area Agency on Aging	280			
Revenues	1,689,845	5,045,400	5,489,700	444,300
Expenditures	1,694,045	5,045,400	5,489,700	444,300

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

Health and Community Services Grants	281			
Revenues	—	98,200	25,000	(73,200)
Expenditures	—	98,200	25,000	(73,200)

The Health and Community Services Grants Fund was established to account for the activity related to HCS grant and donation funded programs and projects.

Sheriff's Department Grants	288			
Revenues	110,668	96,500	161,000	64,500
Expenditures	110,668	96,500	161,000	64,500

The Sheriff's Department Grants Fund was 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	10,004,495	10,584,000	9,884,500	(699,500)
Expenditures	9,973,783	10,584,000	9,884,500	(699,500)

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	943,134	1,347,000	1,384,800	37,800
Expenditures	962,238	1,347,000	1,384,800	37,800

The Healthy Start Grant Fund was 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

		2018 Actuals	2019 Adjusted Budget	2020 Recommended Budget	Increase/ (Decrease)
AIDS Grant	302				
	Revenues	129,960	117,600	163,200	45,600
	Expenditures	210,921	117,600	163,200	45,600

The AIDS Grant Fund was 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	307,330	334,400	365,900	31,500
	Expenditures	307,330	334,400	365,900	31,500

The MIECHV Fund was 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	646,299	894,200	888,500	(5,700)
	Expenditures	799,308	894,200	888,500	(5,700)

The Nurse Family Partnership Grant Fund was 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	329,283	325,000	385,700	60,700
	Expenditures	479,898	325,000	385,700	60,700

The Michigan Care Improvement Registry (MCIR) Fund was 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	292,745	281,300	319,800	38,500
	Expenditures	293,696	281,300	319,800	38,500

The Children's Special Health Care Services Fund was 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	183,835	185,000	193,600	8,600
	Expenditures	339,707	185,000	193,600	8,600

The Breast & Cervical Cancer Control Program Fund was 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

		2018 Actuals	2019 Adjusted Budget	2020 Recommended Budget	Increase/ (Decrease)
Immunization Action Plan	318				
Revenues		161,019	162,800	210,800	48,000
Expenditures		260,144	162,800	210,800	48,000

The Immunization Action Plan Fund was 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		15,272	13,000	14,200	1,200
Expenditures		15,272	13,000	14,200	1,200

The Clean Sweep Pesticide Collection Fund was 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		1,163,910	1,183,400	1,362,800	179,400
Expenditures		1,432,186	1,183,400	1,362,800	179,400

The Women, Infants & Children (WIC) Fund was 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		75,308	100,000	110,300	10,300
Expenditures		75,308	100,000	110,300	10,300

The Childhood Lead Poisoning Prevention Fund was 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		180,345	258,300	223,100	(35,200)
Expenditures		180,345	258,300	223,100	(35,200)

The Road Patrol Fund was established to account for the activity related to a State funded program to provide road patrol and accident prevention in Kalamazoo County under PA 416 of 1978.

Community Corrections	331				
Revenues		1,195,474	2,164,000	1,290,800	(873,200)
Expenditures		1,091,812	2,164,000	1,290,800	(873,200)

The Community Corrections Fund was 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

		2018 Actuals	2019 Adjusted Budget	2020 Recommended Budget	Increase/ (Decrease)
Survey & Monumentation Program	342				
Revenues		97,914	97,900	97,900	—
Expenditures		97,914	97,900	97,900	—

The Survey & Monumentation Program Fund was 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		147,073	—	138,400	138,400
Expenditures		147,000	—	138,400	138,400

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. The proceeds of such debt are used for construction projects, which the local governments agree to operate and lease over the life of the bonds. The lease agreement constitutes a capital lease and the lease payments to the County are generally equal to the debt service requirements of the County's bonds.

Debt Retirement - Airport Facilities	415				
Revenues		760,075	—	711,800	711,800
Expenditures		760,075	—	711,800	711,800

The Debt Retirement – Airport Facilities Fund was established to account for the activities related to the debt service related Airport Bond issues.

Tax Reversion	516				
Revenues		918,589	752,800	725,000	(27,800)
Expenditures		964,150	752,800	725,000	(27,800)

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		5,660,135	7,434,300	8,906,200	1,471,900
Expenditures		6,914,955	7,434,300	8,906,200	1,471,900

The Airport 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

		2018 Actuals	2019 Adjusted Budget	2020 Recommended Budget	Increase/ (Decrease)
Delinquent Tax Revolving	620				
	Revenues	1,767,941	1,787,000	1,770,000	(17,000)
	Expenditures	1,500,000	1,787,000	1,770,000	(17,000)

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	22,296,159	23,134,000	23,340,900	206,900
	Expenditures	22,792,277	23,134,000	23,340,900	206,900

The Employee Benefits Fund is used by a local unit which adopts a self-insurance program.

Technology	112				
	Revenues	719,748	1,289,100	1,445,100	156,000
	Expenditures	833,032	1,289,100	1,445,100	156,000

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	1,783,047	1,360,300	1,479,900	119,600
	Expenditures	1,302,583	1,360,300	1,479,900	119,600

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 programs of the primary government. Funding is provided through rental charges to benefited departments.

Insurance	603				
	Revenues	590,999	625,000	695,000	70,000
	Expenditures	590,999	625,000	695,000	70,000

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

		2018 Actuals	2019 Adjusted Budget	2020 Recommended Budget	Increase/ (Decrease)
Central Stores	633				
	Revenues	822,139	948,700	660,700	(288,000)
	Expenditures	856,692	948,700	660,700	(288,000)

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	1,073,998	850,000	975,000	125,000
	Expenditures	1,073,998	850,000	975,000	125,000

The Health & Community Services Personnel Pool 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. Funding is provided through charges for services to benefited departments.

Capital/Construction Funds:

Special Purpose Parks	209				
	Revenues	86,077	—	—	—
	Expenditures	83,553	—	—	—

The Special Purpose Parks Fund is established to account for capital projects funded thorough grants and other funding sources.

General County Public Improvement	466				
	Revenues	3,829,754	11,328,900	7,340,400	(3,988,500)
	Expenditures	2,515,652	11,328,900	7,340,400	(3,988,500)

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	1,961,952	—	1,819,400	1,819,400
	Expenditures	1,744,200	—	1,819,400	1,819,400

The Juvenile Home 2007 Series Bond Fund accounts for the collection of ad valorem taxes and the payment of the general obligation debt service. This debt is secured by the unlimited taxing power of the County, issued in connection with the construction of a new Juvenile Home.

All Funds Revenues & Expenditures by Fund

		2018 Actuals	2019 Adjusted Budget	2020 Recommended Budget	Increase/ (Decrease)
Expo Center Improvements	352				
	Revenues	254,707	—	257,000	257,000
	Expenditures	254,707	—	257,000	257,000

The 2011 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 and the limited taxing power of the County, issued in connection with the improvements to the Expo Center.

Trust Funds:

Retirement	731				
	Revenues	(15,004,066)	33,144,700	15,400,000	(17,744,700)
	Expenditures	1,180,545	33,144,700	15,400,000	(17,744,700)

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	5,720,139	7,214,800	5,809,600	(1,405,200)
	Expenditures	4,300,717	7,214,800	5,809,600	(1,405,200)

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	1,229,076	2,269,000	2,122,900	(146,100)
	Expenditures	1,022,284	2,269,000	2,122,900	(146,100)

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. The authority is administered by a board appointed pursuant to the requirements of the Act, MCL 125.2655.

Drain Equipment Revolving	639				
	Revenues	—	200	200	—
	Expenditures	156	200	200	—

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.

All Funds Revenues & Expenditures by Fund

		2018 Actuals	2019 Adjusted Budget	2020 Recommended Budget	Increase/ (Decrease)
Local Site Remediation Revolving	643				
Revenues		44,623	175,000	175,000	—
Expenditures		—	175,000	175,000	—

The Brownfield Redevelopment Authority established a Local Site Remediation Revolving Fund as permitted in statute. The Local Site Remediation Revolving Fund consists 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. The Brownfield Redevelopment Authority is required to separately account for money deposited to the fund that is directly derived from tax increment revenues levied for school operating purposes.

Special Assessment Drains	801				
Revenues		1,063,586	935,000	935,000	—
Expenditures		1,045,757	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, bond and note proceeds.

Lake Level	841				
Revenues		241	—	—	—
Expenditures		1,900	—	—	—

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.

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.”

2018 State Equalized Value (SEV):	9,956,766,341
Debt Limit (10% of SEV):	995,676,634
2018 Audited Outstanding Debt:	36,620,604
Additional Debt that Can Be Legally Incurred:	959,056,030

	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, 2019			2020 Requirements		
	Principal Balance	Interest Balance	Total	Principal	Interest	Total
County Direct Debt (County solely responsible for payment obligation)						
Juvenile Home Facilities	17,595,000	6,172,200	23,767,200	985,000	821,700	1,806,700
Expo Center Improvements	1,495,000	175,595	1,670,595	210,000	46,929	256,929
Airport	3,325,000	353,825	3,678,825	605,000	106,425	711,425
Total County Direct Debt:	22,415,000	6,701,620	29,116,620	1,800,000	975,054	2,775,054

Other County Debt (Others responsible for the payment obligation)						
Climax Water	10,000	250	10,250	10,000	250	10,250
Cooper	270,000	5,292	275,292	135,000	3,969	138,969
Village of Augusta	265,000	17,160	282,160	40,000	5,207	45,207
CMH Capital Improvement	4,650,000	1,193,063	5,843,063	175,000	137,875	312,875
Total Other County Debt:	5,195,000	1,215,765	6,410,765	360,000	147,301	507,301

Grand Total:	27,610,000	7,917,385	35,527,385	2,160,000	1,122,355	3,282,355
---------------------	-------------------	------------------	-------------------	------------------	------------------	------------------

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 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. 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

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:

- | | |
|--|--|
| <ul style="list-style-type: none"> • Project Name • Departmental Priority | <ul style="list-style-type: none"> • New/Replacement Request • If replacement, what was the original source of funding |
| <ul style="list-style-type: none"> • Category: <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • Item/Project Description • Item/Project Justification • Budget Breakdown • Cost Analysis <ul style="list-style-type: none"> • 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? |
| <ul style="list-style-type: none"> • Aesthetic improvement • Alignment with strategic plan • Estimated Cost • Estimated Start and End Date | |

Five Year Capital Improvement Program Project Requests

Project Name	2021	2022	2023	2024	Total
3/4 Ton 4x4 Pick-Up Truck	72,000	37,000	38,000	78,000	225,000
Wolverine Animal Transport Truck Cap	5,200				5,200
Mobile Data Terminals			7,500	7,500	15,000
Total Animal Services & Enforcement	77,200	37,000	45,500	85,500	245,200
3/4 Ton Pick-Up Truck with 8' Snow Plow	42,000	42,000			84,000
1 Ton Dump Truck with 9' Snow Plow	60,000				60,000
Metal Detector at Crosstown	4,100				4,100
Solar Panels for Electric Vehicle Charger		35,000			35,000
Electric Vehicle		40,000		40,000	80,000
Skid Steer		32,000			32,000
3/4 Ton Work Van with Plumbing Shelves			33,000		33,000
Zero Turn Mower			11,000		11,000
Total Buildings and Grounds	106,100	149,000	44,000	40,000	339,100
Multi Function Copy Machines	12,000	11,000	11,000	11,000	45,000
Computer Monitors	7,500	7,500			15,000
Scanners	16,000	17,000	17,000	17,000	67,000
Vehicles	40,000	50,000			90,000
Total Circuit Court	75,500	85,500	28,000	28,000	217,000
High Volume Heavy Duty Shredder			4,000		4,000
Total District Court	—	—	4,000	—	4,000
Soundproof Environmental Health Supv. Office	11,500				11,500
Microscope Replacement	8,500				8,500
Nitrate Testing Equipment Replacement		5,000			5,000
Centrifuge Replacement		8,000			8,000
Vision Screener Replacement (Qty. 3)		11,000	3,700		14,700
Dishwasher Replacement			13,000		13,000
Biologic Refrigerator Replacement			9,000		9,000
Micro Incubator Replacement			6,000	6,000	12,000
Freezer -80 Replacement				12,000	12,000
Circulating Water Bath Replacement				2,500	2,500
Total Health & Community Services	20,000	24,000	31,700	20,500	96,200
Commercial Lawn Mower Replacement	17,000		17,000		34,000
Replace 800mhz Radios	5,000	5,000	5,000	5,000	20,000
River Oaks Irrigation Project			50,000		50,000
Asphalt Repairs	25,000	25,000	25,000	25,000	100,000
3/4 Ton Pick-Up Truck with 8' Snow Plow		40,000			40,000
3/4 Ton 4x4 Pick-Up Truck	25,000	25,000	25,000	25,000	100,000

Five Year Capital Improvement Program Project Requests

Project Name	2021	2022	2023	2024	Total
Replace 15' Batwing Mower	16,000				16,000
Cold Brook Master Plan Implementation	20,000		20,000		40,000
Expo Center Event Replacement Tables & Chairs	15,000	15,000	15,000	15,000	60,000
Prairie View Restroom Roof Replacements	15,000	15,000		15,000	45,000
Circulating Water Bath Replacement				2,500	2,500
Total Parks & Fairgrounds	138,000	125,000	157,000	87,500	507,500
Jail Radio Replacements	17,000	17,500	18,000	18,500	71,000
800mhz Radio Replacements	50,000	50,000	50,000	50,000	200,000
Mobile Data Terminals	50,000	50,000	50,000	50,000	200,000
Replacement Jail Transport Van	30,000	30,000	30,000	30,000	120,000
Replacement Detective Vehicles	52,000	52,000	52,000	52,000	208,000
Total Sheriff's Department	199,000	199,500	200,000	200,500	799,000
GRAND TOTAL	615,800	620,000	510,200	462,000	2,208,000

General County Public Improvement Tier III - Facility Reserve

Actual

Date	Deposit	Withdrawal	Balance	Comment
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
	—	56,565	19,058,158	Animal Services & Enforcement Facility
	—	974	19,057,184	Gull Road Justice Facility
	—	229,614	18,827,570	Consolidated County Services Facility
2018	3,442,100	—	22,269,670	Transfer from General Fund
	127,654	—	22,397,324	Interest Income
	—	1,609,109	20,788,215	Animal Services & Enforcement Facility
	—	386,399	20,401,816	Consolidated County Services Facility

Projected

Date	Deposit	Withdrawal	Balance	Available	Comment
2019	3,488,600	—	23,890,416		Transfer from General Fund
	95,493	—	23,985,909		Interest Income
	—	3,334,326	20,651,582		Animal Services & Enforcement Facility
	—	2,050,000	18,601,582		Consolidated County Services Facility
2020	1,731,700	—	20,333,282		Transfer from General Fund
	60,000	—	20,393,282		Interest Income
	—	7,000,000	13,393,282		Consolidated County Services Facility

General County Public Improvement Tier IV - Technology Reserve

Actual

Date	Deposit	Withdrawal	Balance	Comment
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	1,754,119	Timekeeping System
	—	560,873	1,193,246	Juvenile Home Security System
	—	115,200	1,078,046	HCS Electronic Health Record System
2018	260,000	—	1,338,046	2018 Appropriation
	—	20,320	1,317,726	Timekeeping System
	—	70,981	1,246,745	Citizens Financial Transparency Portal
	—	31,847	1,214,898	HCS Electronic Health Record System
	—	428,354	786,544	OPA, District Court, Probate Court Imaging Software
	—	(31,357)	817,901	Imagesoft Servers Charged to Fund 112
	150,000	—	967,901	Transfer from 104 fund balance for RMS/JMS system

Projected

Date	Deposit	Withdrawal	Approved Use	Balance	Comment
2019	260,000	—		1,227,901	2019 Appropriation
	—	—	33,798	1,194,103	Timekeeping System
	—	—	71,646	1,122,457	OPA - ImageSoft
	—	93,087	58,333	971,037	Probate Court - ImageSoft
	—	510,182		460,855	Sheriff - RMS/JMS System
	—	6,300		454,555	Interactive Budget Survey System
	—	5,550		449,005	Mass Notification Software
2020	260,000	—	—	709,005	2020 Appropriation
	—	—	355,000	354,005	District Court - ImageSoft

Designated Fund Balance

	12/31/17 Designated Balances	Board Approved CIP & Budget Additions	Deletion	Expended	12/31/18 Designated Balances	New Requests	Proposed 2019 Designated Balance
GENERAL FUND							
Drain Advance	185,000	200,000	—	—	385,000	—	385,000
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	150,000	160,000
Buildings and Grounds:							
Elevator Maintenance	188,025	—	—	—	188,025	—	188,025
Flooring Fund	65,741	30,000	—	25,482	70,259	—	70,259
Major Repairs/Maintenance	794,818	250,000	—	305,149	739,669	—	739,669
Administration Building Office Moves	15,451	—	—	15,451	—	—	—
Parking Renovation & Maintenance	457,107	—	—	4,180	452,927	1,000,000	1,452,927
Parking Operating Costs	918,625	—	—	4,433	914,192	—	914,192
Administration Building Upgrades	152,170	12,000	488	163,682	—	—	—
Circuit Court							
Drug Court Reserve	360,696	—	—	—	360,696	—	360,696
2017 CIP Courtroom Tables	5,200	—	—	5,200	—	—	—
Finance							
EDEN Training Module	17,500	—	—	14,951	2,549	—	2,549
Health & Community Services							
Health & Community Services Reserve	—	250,000	—	—	250,000	—	250,000

Designated Fund Balance

	12/31/17 Designated Balances	Board Approved CIP & Budget Additions	Deletion	Expended	12/31/18 Designated Balances	New Requests	Proposed 2019 Designated Balance
Parks							
2018 CIP River Oaks Irrigation	—	20,000	—	17,392	2,608	—	2,608
2017 CIP Cold Brook Well	7,200	—	—	7,200	—	—	—
2017 CIP Cold Brook Master Plan	15,000	—	—	2,407	12,593	—	12,593
2017 CIP RecTrac Update	2,909	—	553	2,356	—	—	—
Planning & Community Development							
2018 GIS Mapping Website	—	49,200	—	35,930	13,270	—	13,270
Probate Court							
2017 CIP Microfilm Reader	6,500	—	—	6,500	—	—	—
Purchasing							
Furniture Fund	19,425	—	—	2,343	17,082	—	17,082
Sheriff							
Medical Expense	—	—	—	—	—	386,100	386,100
Contract Nursing Services	—	—	—	—	—	150,000	150,000
General							
Housing Reserve	—	—	—	—	—	100,000	100,000
Social Welfare Funds - DHS	6,786	10,100	—	2,876	14,010	—	14,010
Soldiers & Sailors Relief	13,000	—	—	13,000	—	—	—
TOTAL	3,296,153	821,300	1,041	628,532	3,487,880	1,786,100	5,273,980
LAW ENFORCEMENT FUND							
2018 MCT's	—	45,500	—	4,822	40,678	—	40,678
TOTAL	—	45,500	—	4,822	40,678	—	40,678
TOTAL OPERATING FUNDS	3,296,153	866,800	1,041	633,354	3,528,558	1,786,100	5,314,658

2020 New Funding Recommendations

The 2020 budget allows for a continuation of the 2019 emphasis on housing, a focus on support for Consolidated Dispatch and the Soil Erosion & Sedimentation Control program.

Public Housing Commission - Shelter/Transitional Housing

Department:	Board of Commissioners	Salary Cost:	N/A
FTE:	N/A	Fringe Cost:	N/A
Estimated Band:	N/A	Operating Cost: \$	50,000



County Goal: Strengthen Engagement in Our Community

Reason for Request:

Funding of \$50,000 will be directed to the Kalamazoo County Public Housing Commission for shelter/transitional housing.

Reason for Recommendation:

Aligns with the goal of strengthening engagement in our community and the Board of Commissioner priority on housing initiatives. Promotes a community-wide commitment to focus on housing.

\$	50,000
-----------	---------------

Creation of 1.0 FTE GIS Technician

Department:	Planning	Revenue: \$	18,000
FTE:	1.0	Salary Cost: \$	39,400
Estimated Band:	K06	Fringe Cost: \$	14,300
		Operating Cost: \$	1,500



County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:

A major increase in the workload of the current GIS Coordinator position occurred when Consolidated Dispatch went live in October of 2018. More than ever, dispatching relies on GIS address points and street centerline layers. Errors need to be corrected within a few days to ensure accurate dispatching. Kalamazoo County Consolidated Dispatch has committed to supporting this position with \$15,000. The Road Commission also utilizes GIS regularly and has committed to contributing \$3,000 to assist as these efforts support their work. With these contributions, net funding of \$37,200 is required to support this new position.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services and the Board of Commissioner priority on the successful functioning of Consolidated Dispatch.

\$	37,200
-----------	---------------

Creation of 0.5 FTE Soil Erosion Agent

Department:	Drain Commissioner	Revenue:	\$ 10,000
FTE:	0.5	Salary Cost:	\$ 18,100
Estimated Band:	K05	Fringe Cost:	\$ 2,100
		Operating Cost:	\$ 1,500



County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:

Kalamazoo County currently employs one (1) Soil Erosion and Sedimentation Control agent who administers the local program throughout the whole County except inside the cities of Kalamazoo and Portage. The Soil Erosion Agent makes sure that the plans for earth change activities such as construction are adequate to protect the environment and checks to make sure that the approved plans are being followed. Sediment from soil erosion is the #1 contaminant degrading the quality of water in our lakes and streams. Excessive sediment kills aquatic life, creates blockages in drainage structures and harbors, and increases flooding and structural damage to buildings and roads. Funding for this position will be supported through an increase in permit fees and an additional \$11,700.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services and resident budget survey priority of addressing flooding and water quality issues.

\$ 11,700

Future Funding Considerations

Department/ Requester	Request	FTE	Salary	Fringe	Operating	Total
Circuit Court	<p>Funding for Problem Solving Courts</p> <p>Funding is requested to pay for the salaries and fringe benefits for current staff which will allow for Circuit Court to re-allocate grant funds to pay for therapy and drug testing.</p>	—	—	—	470,000	470,000
Circuit Court	<p>Increase in Medical & Guardian Ad Litem Fees</p> <p>Michigan statutes require that when certain types of petitions are filed, the court must appoint counsel to represent the person subject to the petition. These cases are primarily petitions seeking treatment for a person alleged to be mentally ill, guardianships for those alleged to be developmentally disabled, and those alleged to be incapacitated for various reasons (e.g. age, substance abuse, and injury). Over the last 5 years the court has experienced a 51% increase in the fees we pay for appointed counsel.</p>	—	—	—	30,000	30,000
Circuit Court	<p>Funding for Psychiatric Services for Youth Detained in the Juvenile Home</p> <p>One of the vital aspects of the care that is provided to young men and women in the Juvenile Home, is psychiatric services. Kalamazoo Community Mental Health and Substance Abuse Services (KCMHSAS) has been paying for psychiatric services for individuals detained in the Juvenile Home through its general fund. As KCMHSAS' budget continues to tighten, the money is no longer available in its general fund.</p>	—	—	—	6,000	6,000
Circuit Court	<p>Funding for the Installation of an Additional Security Camera at the Gull Road Justice Complex</p> <p>There is an entrance from Humphrey Street into employee parking lot at the Gull Road Justice Complex (GRJC). Unfortunately, the current security camera system for the GRJC does not provide adequate camera coverage for this entrance.</p>	—	—	—	3,000	3,000
Circuit Court	<p>Funding for Increased Security System Maintenance Costs at the Michigan Avenue Courthouse and Gull Road Justice Complex</p> <p>Over 160 cameras lay the groundwork for security systems at the Michigan Avenue Courthouse (MAC) and the Gull Road Justice Complex (GRJC). 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.</p>	—	—	—	40,000	40,000
Circuit Court	<p>Increase Funding for Court Appointed Appellate Attorney Fees</p> <p>While the newly created Kalamazoo Public Defender's Office will represent all indigent criminal Defendants, the Public Defender's Office will not represent indigent criminal Defendants who exercise their right to appeal their conviction and/or sentence. The responsibility for appointing, and paying, appellate counsel will remain with the Court. The Court's fee schedule for appellate counsel services has remained the same since 2000.</p>	—	—	—	25,000	25,000

Department/ Requester	Request	FTE	Salary	Fringe	Operating	Total
Circuit Court	<p>Creation of Judicial Aide Position</p> <p>With the completion of the Gull Road Justice Complex which has courtrooms for Circuit and Probate Court as well as the separate locations for the criminal and civil divisions of the Circuit Court, there is a need for an additional judicial aide position.</p>	1.0	38,700	14,100	1,500	54,300
Circuit Court	<p>Creation of Deputy Probate Register Position</p> <p>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 additional funding would allow a greater ability to manage the Probate docket increase and to serve the public more efficiently.</p>	1.0	35,500	13,000	1,500	50,000
Circuit Court	<p>Creation of Juvenile Outreach Coordinator in the On Trac Residential Treatment Services program</p> <p>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. 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.</p>	1.0	49,400	18,000	1,500	68,900
Circuit Court	<p>Creation of 3 Staff Attorney Positions and 1 Court Services Specialist II Position. Eliminate 4 Law Clerk Positions.</p> <p>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.</p>	4.0	39,000	14,300	—	53,300
Circuit Court	<p>Replacement of Computer Monitors</p> <p>Currently the court has 97 computer monitors that are not compatible with Odyssey 2017 version and will need to be replaced. The cost for a replacement monitor is approximately \$140.00/\$150.00 per monitor.</p>	—	—	—	13,000	13,000
Circuit Court	<p>Creation of Probate Caseworker Position</p> <p>Funding is requested to fulfill the statutory required reviews and assessments that fall within the jurisdiction of the Probate Court. The population primarily served 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 Probate Court caseload has increased more than 44% over the last decade.</p>	1.0	38,700	14,100	1,500	54,300
Circuit Court	<p>Creation of Automation and Technology Analyst Position</p> <p>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.</p>	1.0	54,000	19,700	1,500	75,200

Department/ Requester	Request	FTE	Salary	Fringe	Operating	Total
Community Corrections	Creation of 2 Programming Specialist Positions Community Corrections has enrolled 329 offenders this fiscal year, running 10 classes per week (cognitive behavior training, retail fraud, gender-specific male and female trauma recovery programs, anger management, and domestic violence). Today, they have 97 offenders in those 10 classes, and a wait-list of 112 people.	2.0	103,400	37,700	3,000	144,100
Corporation Counsel	Funding for Paid Legal Intern Position Funding is requested to allow for a paid intern to scan, catalog and index Corporation Counsel files.	—	—	—	20,800	20,800
Corporation Counsel	Funding for Operational Expenditures Funding is requested for increased operational costs such as training and office supplies.	—	—	—	14,400	14,400
Drain Commissioner	Creation of Soil Erosion & Sedimentation Control Position As part of a review of the Kalamazoo County Enforcing Agency Soil Erosion and Sedimentation Control program, the Michigan Department of Environmental Quality has recommended an increase in the number of inspections.	0.5	18,100	2,100	—	20,200
Health & Community Services	Sound Proof EH Supervisor Office and 3rd Floor Section Funding is requested to provide a secure office for an EH Supervisor and the AAA and MCH programs on the 3 rd floor.	—	—	—	31,000	31,000
Health & Community Services	Communication Tools within HCS Funding is requested to purchase the SmartCall Healthcare paging system in the clinical area to support better communication tools between front desk staff and RNs; purchase of TV monitors to be displayed in lobby areas for customers to watch programmatic updates and real-time communications to customers and staff within the building.	—	—	—	7,000	7,000
Health & Community Services	Conference Room Furniture Funding is requested to respond to the request of community members, purchase conference room furniture (table + chairs) to adequately fit conference rooms.	—	—	—	16,400	16,400
Health & Community Services	Household Hazardous Waste Forklift Funding is requested to replace the facility forklift used to assist in the transportation of recycling items. HHW annually collects over 750,000 pounds of chemical and electronic waste from residents and small businesses. HHW staff utilize the forklift to organize and ship waste inventory. The current forklift is over 20 years old.	—	—	—	35,000	35,000

Department/ Requester	Request	FTE	Salary	Fringe	Operating	Total
Health & Community Services	Creation of DHHS Liaison Specialist Position Funding is requested to create 1.0 FTE position to assist community residents with Michigan Medicaid/Medicare benefits and navigation of available services.	1.0	35,500	13,000	1,500	50,000
Health & Community Services	Creation of Fatherhood Care Coordinator Position Funding is requested to create 1.0 FTE Care Coordinator to assist the Fatherhood program by engaging fathers/male caregivers with young children on parenting and family support assistance.	1.0	38,700	14,100	1,500	54,300
Information Technology	Funding for Operational Expenditures Funding is requested for additional training dollars which would be utilized to train staff on some of the new technology that is being implemented.	—	—	—	10,200	10,200
Kalamazoo Conservation District	Funding for 10-12 Septic Outreach Events Funding is requested to implement a septic outreach program in which 350-400 homeowners could receive education on how to properly maintain and care for their septic system.	—	—	—	15,600	15,600
Kalamazoo Conservation District	Funding for Grant Writing Funding is requested to assist with seeking and applying for grant funds to assist Kalamazoo County residents with water quality and flooding concerns.	—	—	—	7,800	7,800
Kalamazoo Conservation District	Funding to Continue Work on the Farmland Preservation Plan and Ordinance Funding is requested to assist with continuing the work on the Farmland Preservation Plan and Ordinance which began in 2017 between the Office of the Drain Commissioner & Planning & Community Development.	—	—	—	7,800	7,800
Kalamazoo Conservation District	Agriculture Technology Tour for County Leaders Funding is requested to support the agriculture technology tour which highlights new agricultural technology.	—	—	—	8,000	8,000
Kalamazoo Conservation District	Conservation District Administration Funding is requested to support the District Manager position.	—	—	—	31,200	31,200

Department/ Requester	Request	FTE	Salary	Fringe	Operating	Total
Kalamazoo County Public Housing Commission	Funding for Tenant Security Deposits, Tenant Delinquent Utility Bills and a Risk Pool for Landlords Funding is requested to support the above items, which are the most often mentioned gaps in gaining safe, affordable housing.	—	—	—	50,000	50,000
Prosecuting Attorney	Creation of Specialized Domestic Violence Assistant Prosecutor Domestic Violence is the most prevalent violent crime in Kalamazoo County, with approximately 1,000 cases charged annually. The victims are overwhelming women and children. There are currently 300 people who have been arrested or convicted three or more times in the last three years for Domestic Violence in Kalamazoo County.	1.0	74,200	27,100	1,500	102,800
Prosecuting Attorney	Funding for Additional Operating Expenses Funding is requested to increase travel & training dollars.	—	—	—	34,500	34,500
Sheriff's Department	Mobile Video Recording/Digital Camera Systems The current Motor Vehicle Recording system is at the end of its life. The equipment is outdated with specific parts being impossible to order for replacement. With a current MVR/Body Camera system, the Sheriff's Office and its deputies will have reduced liability and increased deputy safety. The system will also have advanced evidentiary value for criminal prosecution.	—	—	—	500,000	500,000
Sheriff's Department	Robertson Brain Health System To secure and improve the wellness and mental health of Sheriff's employees. The Sheriff's Office and its employees experience events that many others would never experience in their lifetime. These events are often traumatic and have possible lingering effects on the overall health and wellbeing of the individual. Upon implementation, the Sheriff's Office expects improved wellness and mental health as well as a significant decrease in sick time use and insurance usage.	—	—	—	250,000	250,000
Sheriff's Department	Replace the Jail's Exterior Fence Funding is requested to repair the exterior fence with a new 16 foot anti climb fence.	—	—	—	60,000	60,000
Sheriff's Department	Service Agreement for Midstate System, Equipment, Labor & Materials Improved response time for unscheduled repairs, preventative maintenance and scheduled replacement of worn components of the security electronics system in the Annex. Improved jail security.	—	—	—	104,000	104,000
Sheriff's Department	Leadership Training This program will provide the necessary funding to improve supervisory and leadership skills of personnel assigned with those responsibilities.	—	—	—	100,000	100,000

Department/ Requester	Request	FTE	Salary	Fringe	Operating	Total
Sheriff's Department	Upgrade the Video Storage for the Midstate Security System Enhanced retention of recorded video from our jail's video security system. Current retention is only 10-12 days, a minimum of 90 days is recommended.	—	—	—	74,000	74,000
Sheriff's Department	Jail Radios The modern radio will replace the existing radios that are at end of life. This will enhance the safety and security of corrections staff and inmates.	—	—	—	40,000	40,000
Sheriff's Department	Operations 800 MHZ Portable Radios Provide portable radios for staff, Marine and Dive functions. We currently have no spare portable radios.	—	—	—	40,000	40,000
Sheriff's Department	MCOLES Academy-Recruitment and Employee Advancement This program will fund the recruitment and advancement of personnel, targeting applicants with strong skills sets and diverse backgrounds.	—	—	—	50,000	50,000
Sheriff's Department	Install Cell Cameras, Admin B Floor, North Wing The installation of these cameras will allow for the use of 4 additional administrative segregation cells to house disruptive inmates without those inmates causing a disturbance in our intake and release area of the jail. This provides a more business like atmosphere for our prisoner processing areas, a critical function for jail staff with the intake, medical, mental health screenings of new arrivals. The records updating of current prisoners, and the processing of prisoners for release.	—	—	—	16,500	16,500
Sheriff's Department	Service Agreement for the Midstate System, Service Only Improved response time for unscheduled repairs. Improved jail security	—	—	—	21,000	21,000
Sheriff's Department	Provide and Install Video Surveillance Upgrades (old jail) New Server This upgrade would move the video security system from the DESA Server System in the old/linear part of the jail and make it part of the Midstate System. Allows for one video system for the jail, using digital technology.	—	—	—	400,000	400,000
Sheriff's Department	Jail Security Upgrade-Install Door Control and Intercom Upgrades (old jail) This would move the operations of Control 2, to an added responsibility of the Tower operators in the Annex. This would modernize and update the equipment while making more effective use of existing staff. This would also provide for the repurposing/remodeling of the current control center.	—	—	—	500,000	500,000

Department/ Requester	Request	FTE	Salary	Fringe	Operating	Total
Sheriff's Department	Burning DVDs from the Midstate System at Independent Work Stations This project provides supervisors with the ability to create/burn DVDs from the Midstate System at up to three dedicated work stations. This ensures: <ol style="list-style-type: none"> 1. Privacy for the purpose of internal investigations, currently the only location to record video is a shared office area (classification). 2. Additional sites for copying in the event of equipment failure. 3. Is more efficient for staff to copy video to DVD in response to FOIA requests, the current location is on the second floor, classification office. This intrudes on other employees work space (classification office). 	—	—	—	10,000	10,000
Sheriff's Department	Enhance Communications for Mobile Command Center Equipment and programing of current and additional communications equipment. Improved communications with various Law Enforcement, Fire, EMS, Emergency Management agencies.	—	—	—	10,000	10,000
Sheriff's Department	Video Conferencing in the EOC Provide video conferencing for Emergency Management Incidents, Project Management and Training.	—	—	—	20,000	20,000
Sheriff's Department	Funding for CMH Worker Kalamazoo Community Mental Health and Substance Abuse Services (KCMHSAS) has provided a staff person for psychiatric services for individuals detained in the Jail. As KCMHSAS' budget continues to tighten, the money is no longer available to provide this service at no cost.	—	—	—	73,000	73,000
Sheriff's Department	Funding for 1 Detective/Sergeant Position Additional request for a Detective/Sergeant position for the purpose of assignment to the Medical Marijuana Compliance Act.	1.0	56,100	30,300	1,500	87,900
Sheriff's Department	Funding for 5 Deputy Positions Additional funding for five (5) Deputies that will support in the following manner: three (3) in operations, two (2) in the jail and two (2) in the jail for additional indigent defense support.	5.0	219,300	118,400	7,500	345,200
Sheriff's Department	Funding for 1 Clerk Typist Position Funding for the creation of an additional Clerk Typist position to assist with clerical functions such as report writing.	1.0	31,300	16,900	1,500	49,700
Sheriff's Department	Funding for 3 Cadet Positions Funding for the creation of three (3) cadet positions to support law enforcement operations and allow for young individuals to train under the guidance of sworn officers.	3.0	40,000	3,500	2,300	45,800
Treasurer's Office	Funding for Operational Expenditures Funding is requested for increased operational expenditures including travel and advertising.	—	—	—	14,000	14,000

Department/ Requester	Request	FTE	Salary	Fringe	Operating	Total
Veteran's Services	Funding for Additional VSS Position and an Increase for Rent Funding to create an additional Veteran Service Specialist position and increase outreach.	1.0	38,700	14,100	7,000	59,800
Veteran's Services	Increased Funding for Burial Expenses In anticipation of expanded outreach, an increase in burial expense funding is requested.	—	—	—	5,000	5,000
Veteran's Services	Funding for Veteran's Services Contingency Funds Act 192 provided for grant dollars in the amount of \$50,000 for 2019. In anticipation of a reduction of that grant in 2020, contingency funding is requested to provide increased services to veterans.	—	—	—	25,000	25,000

GRAND TOTAL						4,505,000
--------------------	--	--	--	--	--	------------------

2020 Proposed Fee for Service Changes

Fee	2019 Fee	2020 Proposed Fee
Drain Commissioner:		
Residential	\$ 125.00	\$ 200.00
Commercial	\$ 250.00	\$ 300.00
Extra Acre	\$ 35.00	\$ 45.00
Gravel	\$ 210.00	\$ 210.00

Reason for Change:

To support the costs of inspection and enforcement activities.

2020 Proposed Wellness Incentive

We are recommending employees continue to be incentivized to participate in the Kalamazoo County Wellness Program in 2020 by receiving 8 hours of annual leave, as they did in 2018/2019. In 2020, the requirement to receive the incentive will include:

1. Employees must meet with their primary care provider to obtain their bio-metric/wellness screening and must complete an on-line health risk assessment on WebMD.

OR

2. Employees must participate in at least 5 County wellness events.

The above expectations must be met no later than 8/31/2020 to be eligible for the incentive. Once an employee has completed the requirements, we will provide the annual leave day to employees.

2020 Proposed Salary Schedules

K Band Salary Schedule:

	A	B	C	D	E	F
K02	\$13.74	\$14.37	\$15.00	\$15.63	\$16.25	\$16.86
K03	\$14.57	\$15.21	\$15.87	\$16.54	\$17.20	\$17.86
K04	\$15.49	\$16.19	\$16.88	\$17.58	\$18.30	\$19.00
K05	\$17.39	\$18.17	\$18.97	\$19.74	\$20.54	\$21.34
K06	\$18.96	\$19.81	\$20.68	\$21.54	\$22.42	\$23.26
K07	\$20.96	\$21.92	\$22.90	\$23.84	\$24.80	\$25.76
K08	\$24.24	\$25.35	\$26.45	\$27.54	\$28.65	\$29.75
K09	\$26.48	\$27.67	\$28.89	\$30.08	\$31.32	\$32.51
K10	\$29.05	\$30.38	\$31.69	\$33.01	\$34.32	\$35.65
K11	\$32.90	\$34.38	\$35.89	\$37.36	\$38.86	\$40.36
K12	\$36.37	\$38.02	\$39.67	\$41.31	\$42.98	\$44.63
K13	\$40.38	\$42.21	\$44.04	\$45.87	\$47.71	\$49.57
K14	\$46.26	\$48.38	\$50.47	\$52.56	\$54.67	\$56.78
K15	\$51.71	\$54.07	\$56.42	\$58.78	\$61.14	\$63.46
K16	\$57.97	\$60.61	\$63.23	\$65.87	\$68.51	\$71.13
K17	\$65.18	\$68.14	\$71.10	\$74.06	\$77.02	\$79.98

Other Salary Schedules:

Park Attendant Seasonal Pay Rate

New Hire - \$10.30

Returning Employee - \$10.71

Non-Union Compensation & Benefit History

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

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

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

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

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

2019

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
 Addition of 40 hours Paid Medical Leave
 Elimination of sick leave for new hires/freeze of sick leave accruals for current employees
 Increase accrual of annual leave by 1.5 hours per pay period

Proposed 2020 Changes

Compensation

2.0% schedule increase

Step Increases

Step increases granted for 2020

Leave Time

No changes

Flexible Spending Accounts

No changes

Insurance

Option for employees to purchase life insurance for their spouse and/or children
 Option for employees to participate in a ROTH 457b option

Fringe Rate Calculation

Actual Cost (No Revenue Offset) as of December 31, 2018

Base	\$ Amount	% of Payroll
FICA	3,558,184	7.30%
Worker's Comp.	259,860	0.53%
Unemployment Expense	13,583	0.03%
OSHA/MiOSHA	13,091	0.03%
Miscellaneous	(501)	—%
Base Fringe Rate	3,844,217	7.89%

Benefits Base	\$ Amount	% of Payroll
Tuition Reimbursement	47,610	0.10%
Postage	696	—%
Investigations	—	—%
Legal Services	1,755	—%
Contractual Services	86,348	0.18%
Medical Expense	—	—%
MRA/DCRA Administration	9,780	0.02%
Life Insurance	210,802	0.45%
Disability Insurance	208,375	0.45%
Employee Assistance	20,896	0.04%
Depreciation	24,952	0.05%
Wellness	102,631	0.22%
Benefit Base	713,149	1.51%

Part-Time (more than 1,000 hours)	\$ Amount	% of Payroll
Base		7.89%
Benefits Base		1.51%
Retirement		1.30%
Less than .8 FTE No Benefits		10.70%

Fringe Rate Calculation

Actual Cost (No Revenue Offset) as of December 31, 2018

KALFLEX	\$ Amount	% of Payroll
Longevity	—	—%
Retirement	425,706	1.30%
Retirement - Other	13,004	0.04%
Stop Loss Coverage	437,718	1.33%
Health Care Administrative Exp	410,862	1.25%
Health Claims	4,529,143	13.81%
Health Claims Tax	54,673	0.17%
Prescriptions	1,346,456	4.10%
Dental Insurance	414,205	1.26%
Health Opt-Out	104,429	0.32%
Federal Insurance Premium	131	—%
PCORI Fees	3,207	0.01%
Retiree Health Insurance	3,248,712	9.90%
	10,988,115	33.49%

Total Fringe Rate KALFLEX 42.89%

Non-KALFLEX	\$ Amount	% of Payroll
Longevity	443,658	3.02%
College Credits	44,900	0.31%
Retirement-F.O.P.	2,196,571	14.97%
Retirement-Command	59,067	0.40%
Dental Insurance - FOP	144,280	0.98%
Stop Loss Coverage	140,816	0.96%
Health Care Administrative Exp	127,594	0.87%
Health Claims - FOP	1,227,981	8.37%
Health Claims Tax - FOP	16,077	0.11%
Prescriptions - FOP	302,313	2.06%
Health Opt-Out - FOP	90,817	0.62%
PCORI Fees	1,111	0.01%
Retiree Health Insurance - FOP	2,450,783	16.70%
	7,245,968	49.38%

Total Fringe Rate Non-KALFLEX 58.78%

Internal Service Fees

Enterprise Network	2019	2020
Network Access (per PC)	\$39.50	\$75.00
Remote Access (per user)	\$5.00	\$5.00
PC Usage (per PC)	\$12.00	\$15.00

Network access fee covers expenses such as webmaster services, internet service and hardware, hardware maintenance and replacement, software assurance and network security services. Remote access fee covers costs associated with remote access to the network. PC usage fee includes cost of scheduled PC replacement. Increase in fees due to transition to Office 365 subscription and routine operational cost increases necessary to enhance network security.

Telecommunications	2019	2020
Phone Connect	\$17.70	\$18.00
Local Call Rate	Unlimited	Unlimited
Long Distance Call Rate	Billed at the actual per minute fee plus a small surcharge (typical cost of .02 to .04 cents per minute)	Billed at the actual per minute fee plus a small surcharge (typical cost of .02 to .04 cents per minute)

Phone connect fee covers cost of telecommunications system maintenance and support. Increase in fees due to routine operational cost increases.

Mail/Document/Print	2019	2020
Mail Operations	Postage cost plus 40%	Postage cost plus 50%
Document Services	\$0.045 Black/White Copies \$0.30 Color Copies	\$0.045 Black/White Copies \$0.30 Color Copies
Administrative Office Copies	\$0.067 Black/White Copies \$0.11 Color Copies	\$0.067 Black/White Copies \$0.11 Color Copies

Fee covers costs for mail sorting and delivery services. Increase in fees due to routine operational cost increases.

Vehicle Services	2019	2020
Vehicle Repair & Maintenance Services	\$71.00 per hour	\$130.00 per hour
Auto Parts & Supplies	Cost plus 15%	Cost plus 15%

Fee covers cost of maintenance staffing and equipment. Increase in fees due to an evaluation of services that determined that the fee was not covering total vehicle repair and maintenance costs. After change to the fuel card program, the gasoline surcharge was no longer available to offset costs.

Boards & Authorities - these costs are not included in the recommended budget

Below are the estimated costs associated with compensating the members of the various boards & authorities appointed by the Kalamazoo County Board of Commissioners. These costs are based on regular meeting attendance and do not include compensation for any special or sub-committee meeting attendance. Bylaw changes such as number of seats and meeting frequency will affect these estimates. Estimates include compensation to all members regardless of if they are Commissioners, Elected Officials or employees. These calculations do not include non-voting members.

Name	# of Seats	# of Regular Meetings	Cost at \$25 per meeting	Ability to Compensate
Aeronautics Board of Trustees	9	12	\$ 2,700	resolution to create authority silent on compensation. Statute is unclear.
Animal Services & Enforcement Advisory Board	9	12	\$ 2,700	compensation can be set by separate resolution of BOC
Board of Canvassers	4	as needed	\$ —	already compensated via payroll \$50 per session
Board of Public Works	9	12	\$ 2,700	compensation can be set by separate resolution of BOC
Brownfield Redevelopment Authority/Economic Development Corporation	11	12	\$ —	statute doesn't allow for compensation - Act 381 of 1996
Building Authority/Construction Project Advisory Committee	5	12	\$ 1,500	articles of incorporation require the same per diem payment that County Commissioners receive
Central County Transportation Authority (CCTA)	11	12	\$ 3,300	current bylaws and articles of incorporation say members serve without compensation
Community Corrections Advisory Board	14	12	\$ —	statute doesn't allow for compensation - Act 511 of 1988
County Identification Advisory Board	11	12	\$ 3,300	bylaws do not address compensation
Department of Human Services Board	4	12	\$ 1,200	Compensation fixed by County Board
Environmental Health Advisory Council	14	6	\$ 2,100	Resolution to create says BOC can set compensation via resolution
Jury Board	3	1	\$ 75	Statute doesn't address member compensation but addresses stenographer compensation
Kalamazoo Community Mental Health & Substance Abuse Services (KCMASAS)	12	12	\$ 3,600	Statute says shall be paid a per diem no larger than the highest per diem for members of other county advisory boards
Kalamazoo County Fair Council	9	12	\$ 2,700	bylaws say compensation, if any, shall be set by separate resolution

Boards & Authorities - these costs are not included in the recommended budget

Name	# of Seats	# of Regular Meetings	Cost at \$25 per meeting	Ability to Compensate
Kalamazoo County Public Housing Commission	5	12	\$ 1,500	Statute allows for compensation of actual expenses incurred in serving as member of commission as determined by commission
Kalamazoo County Remonumentation Peer Review Group	7	12	\$ —	Per diem established by Remonumentation Grant - State of Michigan - \$125 per meeting
Kalamazoo County Transportation Authority (KCTA)	9	12	\$ 2,700	current bylaws and articles of incorporation say members serve without compensation
Kalamazoo Metropolitan County Planning Commission	11	12	\$ 3,300	Bylaws indicate members serve without compensation
Land Bank Authority	7	6	\$ 1,050	Intergovernmental agreement indicates members receive no compensation
Older Adult Services Board	11	12	\$ 3,300	bylaws say compensation, if any, shall be set by separate resolution
Parks & Recreation Commission	10	12	\$ 3,000	County board sets compensation per statute
Retirement Investment Committee	7	4	\$ 700	Resolution indicates members serve without compensation
Road Commission of Kalamazoo County	5	26	\$ —	Currently paid about \$8,000 to \$10,000 per year based on role on Commission
Sewage & Water Board	3	12	\$ 900	serves as needed - need to locate statute to verify eligibility
Soil Erosion & Sedimentation Control Board of Appeals	5	4	\$ 500	board established by ordinance, no reference to compensation
Southcentral Michigan Planning Council	4	12	\$ 1,200	SMPC will not compensate members. May need to look to see if other Counties compensate their members.
Substance Use Disorder Oversight Policy Board	2	6	\$ 300	Bylaws do not address compensation, may need to look to see if other Counties compensate their members.
Veterans' Affairs Committee	7	12	\$ 2,100	Statute doesn't address compensation
TOTAL	218		\$ 46,425	

