



KALAMAZOO COUNTY GOVERNMENT
WWW.KALCOUNTY.COM

2021

RECOMMENDED BUDGET

IN THE PURSUIT OF
EXTRAORDINARY GOVERNANCE...

Table of Contents

Strategic Plan	6
Board of Commissioner Priorities	7
Departmental Priorities	11
Budget Development & Overview	29
2021 Budget Message	29
Financial Policies	35
Purpose & Objective	35
ACH and Electronic Transactions	36
Alcohol Tax	38
At Large Drain Assessments	39
Budget Guidelines	40
Budget Stabilization Fund	41
Capital Asset Planning & Maintenance	42
Capital Improvement Program	43
Cash Management	44
Compensation	47
Debt Management	48
Delinquent Tax Revolving Fund	49
Determining Lawful Expenditures	50
Disbursements	51
Donation Solicitation & Acceptance	52
Drug Court Reserve	54
Drug Law Enforcement Fund	55
Economic Development Property Tax Revenue Sharing	56
Employee Benefits Fund	63
Employee Training & Memberships	64
Fees For Services	65
Fleet Management	66
Fund Balance	68
General County Public Improvement-Facilities & Capital Expense	69
Grant Application & Award	70
Health & Community Services Reserve	71
Indirect Costs & Rent	72
Investment Policy for the County of Kalamazoo	73
Jail Reimbursement	76
Law Enforcement Contracting	77
Loans for Governmental Purposes	78
Local Corrections Officer Training Fund	79
Mileage, Meals & Incidental Expenses Reimbursement	80
Mobile Device Stipend	81
Non-Patient or Non-Tax Accounts Receivable	82
Other Post-Employment Benefits (OPEB)	84

Parks Improvement Fund	85
Retirement System	86
Revenue Sharing & County Incentive Program	87
Revolving Drain Fund	88
Risk Management	89
Salaries & Employee Benefits	90
State Court Funding	92
Sustainability	93
Tax Reversion Fund	94
Technology Planning	95
Budget Summary - Operating Funds	96
2021 Recommended Budget Operating Revenues	96
2021 Recommended Budget Operating Expenditures	98
Operating Funds 2019 Actuals	99
Operating Funds 2019 Total Actual Revenues by Type	100
Operating Funds 2019 Total Actual Expenditures by Function	101
Operating Funds 2020 Adjusted Budget	102
Operating Funds 2020 Total Adjusted Budget Revenues by Type	103
Operating Funds 2020 Total Adjusted Budget Expenditures by Function	104
Operating Funds 2021 Recommended Budget	105
Operating Funds 2021 Recommended Budget Revenues by Type	106
Operating Funds 2021 Recommended Budget Expenditures by Function	107
Operating Funds Personnel History	108
Operating Funds 2021 Projected Fund Balance	110
Operating Funds Ten Year Unrestricted, Unassigned Fund Balance History	110
Operating Funds Five Year Budget Assumptions	111
General Fund Supported Departments/Programs	112
Budget Summary - All Funds	114
2021 Recommended All Funds Revenue	114
2021 Recommended All Funds Expenditures	115
All Funds 2019 Actuals	116
All Funds 2019 Total Actual Revenues by Type	117
All Funds 2019 Total Expenditures by Function	118
All Funds 2020 Adjusted Budget	119
All Funds 2020 Total Adjusted Budget Revenue by Type	120
All Funds 2020 Total Adjusted Budget Expenditures by Function	121
All Funds 2021 Recommended Budget	122
All Funds 2021 Total Recommended Budget Revenue by Type	123
All Funds 2021 Total Recommended Budget Expenditures by Function	124
All Funds Personnel History	125
All Funds 2021 Projected Fund Balance/Net Position	127
Revenue & Expenditures by Fund	129
General Fund	141
General Fund Budget By Department	143

Board of Commissioners	143
Office of the Administrator	144
Communications	145
Office of the Corporation Counsel	146
Non-Departmental Revenue	147
Tax Revenue	148
Circuit Court - Administration	149
Circuit Court - Trial Division	150
Circuit Court - Family Division	151
District Court	152
Friend of the Court	153
Jury Board	154
Probate Court	155
Adult Probation	156
Family Counseling Services	157
Elections	158
Deposits	159
County Identification Program	160
Office of the County Clerk/Register of Deeds Overview	161
Finance	162
Central Services Cost Recovery	163
Equalization	164
Human Resources	165
Information Technology	166
Office of the Prosecuting Attorney	167
Office of the Treasurer	168
Buildings & Grounds	169
Utilities	170
Security	171
Legal Services	172
Office of the Drain Commissioner	173
Soil Erosion & Sedimentation Control	174
Indigent Defense	175
Office of the Sheriff - Administration/Support	176
Office of the Sheriff - Jail	177
Office of the Sheriff - Field Operations	178
Animal Services & Enforcement	179
Emergency Management	180
Capital Improvements	181
At Large Drains	182
Health & Community Services - Administration	183
Veterans Affairs	184
Medical Examiner	185
Community Mental Health	186

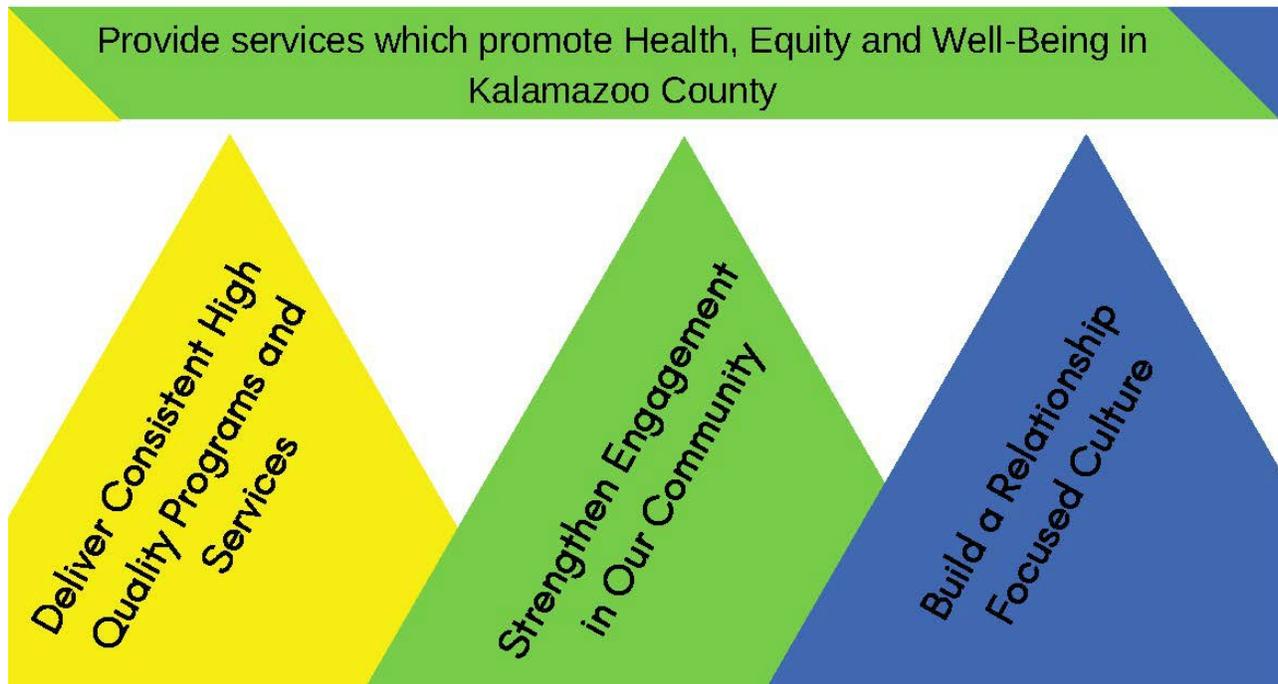
Child Care Probate	187
Social Services	188
Services for Seniors	189
Veterans Burial	190
Soldiers & Sailors Relief	191
Parks Appropriation	192
Public Housing	193
MSU Extension	194
Law Library Appropriation	195
Planning	196
Economic Development	197
Strategic Issues	198
Contingencies	199
Reserves	200
Restricted Reserves	201
Insurance	202
Law Enforcement Fund	203
Parks Fund	205
Friend of the Court Fund	207
Health Fund	209
Child Care Fund	211
Debt	213
Capital Expenditures	214
Capital Projects - Tier 3 Facility Reserve	215
Capital Projects - Tier 4 Technology Reserve	216
Designated Fund Balance	217
New Initiatives	218
Supplemental Information	219
Proposed Fee for Service Changes	219
Proposed Wellness Incentive	222
Proposed Salary Schedules	223
Non-Union Compensation & Benefit History	224
Fringe Rate Calculation	230
Internal Service Fees	232

STRATEGIC PLAN

The 2021 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.



BOARD OF COMMISSIONER PRIORITIES

During the annual retreat on February 23, 2019, the Board of Commissioners outlined the following budget priorities for 2020 and a continuation of these priorities was affirmed during the February 8, 2020 retreat with the addition of one new priority.

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 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 began.

A request for proposal was issued for the selection of a Construction Manager in August of 2019 and a contract secured in December of 2019. Schematic design proceeded utilizing a virtual meeting platform during the COVID-19 pandemic in order to keep the project within the timeline necessary for completion in 2023.

In August of 2020, the project Architect began the construction document phase. Once this phase is complete, the project will go out to bid and the Board of Commissioners will finalize a review of project feasibility. If a decision is made to proceed, the County will bond a portion of the cost for this project by the spring of 2021 with construction on the new facility beginning shortly after.

2. HOMELESSNESS/AFFORDABLE HOUSING

Based on the annual retreat discussion and designated priorities in 2019, 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. Discussions with this group continued through the spring of 2020.

As part of the 2020 budget, \$150,000 was allocated to the Public Housing Commission for the creation of an LGBTQ+ shelter/transitional housing facility for young adults. This funding was distributed to the Public Housing Commission in May of 2020.

Additionally in August of 2020, the Board of Commissioners approved a request to place a question on the November 3, 2020 ballot to increase the existing housing millage up to but not to exceed 0.75 mills to provide rental subsidies, permanent housing and related supportive services for residents of Kalamazoo County. If approved by the voters, this would add approximately \$6,600,000 annually to county-wide housing initiatives in 2022. If this millage passes, the 2022 budget will include a recommendation for reallocation of the \$125,000 of general fund support provided to the Public Housing Commission annually.

The 2021 Budget supports the following county-wide housing initiatives.

1. 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 \$1,300,000 of support since that time.
2. 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 \$5,100,000 towards combating homelessness for families within our community since 2016. The annual millage collection is approximately \$900,000.
 3. A financial policy which dedicates any Tax Reversion Fund surplus to County-wide housing initiatives.
 4. \$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.
 5. \$100,000 of support for the Kalamazoo County Land Bank Authority. This support outlines the County's commitment to utilizing dollars for Land Bank activities. Total support since 2010 has resulted in over \$2,300,000.
 6. Continuation of \$67,600 of general fund support for Integrated Services of Kalamazoo to support homeless shelter activities. General Fund support began in 2010 and has contributed over \$811,200 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 \$650,000 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 and funding for this authority was shared among the public safety answering points. In March of 2020, the Board of Commissioners approved a request to place a question on the August 4, 2020 ballot to levy a millage up to but not to exceed 0.65 mills to be distributed to the Kalamazoo County Consolidated Dispatch Authority for county-wide 9-1-1 facilities, functions and services as provided in the Kalamazoo County Emergency 9-1-1 Service System Plan.

The voters of Kalamazoo County passed this millage and collections will begin in December of 2020. The millage is expected to generate \$5,900,000 in 2021. A new fund has been created to account for this activity in the 2021 budget.

4. DIVERSITY/EQUITY/INCLUSION

In December of 2018, the County entered into an agreement with deepSEE Consulting to conduct a diversity audit and inclusion strategy. The goal of this project was to evaluate barriers and specific ways in which policies, management, leadership and the culture were supporting or acting as barriers to diversity, and to complete a Diversity Audit that included a trend analysis of similarly situated County organizations and recommendations on best practices.

The result of this audit was presented to the public at the March 4, 2020 Board of Commissioners meeting and through a consensus of the Board of Commissioners the first ten steps towards achieving Diversity, Equity & Inclusion outlined.

1. Administration/Executive leadership facilitates process to clarify process for Board development.

2. Establish an advisory Executive Inclusion Counsel comprised of County Board and Administration/ Executive Leadership and begin a one year development process.
3. Executive Inclusion Council develops a vision and business case in which the importance of diversity and inclusion is demonstrated as integral to the success of the County mission.
4. Conduct Intercultural Development Inventory training for the County Board and Administration/ Executive County Leadership through an outside consultant.
5. Recruit and hire Diversity, Equity and Inclusion position to report to the County Administrator while ensuring they have authority and budget to support efforts.
6. Share vision and business case with all employees as well as multi-year strategic plan and focus for first year.
7. Conduct Intercultural Development Inventory training for managerial positions.
8. Train hiring managers on unconscious bias in the hiring and selection process.
9. Create safe and confidential processes for staff to use to bring forth Diversity, Equity and Inclusion concerns.
10. Develop and implement a respectful workplace training which sets forth basic workforce expectations (including communication skills) for all employees.

The County Board of Commissioners and Administration began the work of outlining an Equity Advisory Committee but that work was paused when the COVID-19 pandemic arrived in the United States. As we progress through the third quarter of 2020, it is anticipated that Board of Commissioner development training will occur and then the Equity Advisory Committee will be established with the Board of Commissioners outlining the mission, goals and priorities.

Once the Equity Advisory Committee is established, work will begin to hire a Diversity, Equity and Inclusion position. Funding of \$125,000 has been reserved within the 2021 budget for these efforts. This funding is a reallocation of the funding provided to support the LGBTQ+ project in the 2020 budget.

2020 DEPARTMENTAL 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: Continue to focus on the 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 for the public.

Objective: Continue to investigate processes to use technology to meet the public's needs.

9th Circuit Court

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Improving security within Court facilities.

Objective: Minimize safety and health concerns and ensure a safe and healthy 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 and maintaining 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 and online hearings, we will continue to plan for necessary changes and additions to our technology systems within an environment of increasing technology costs.

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: Prioritize the building of a consolidated downtown justice facility.

Objective: To improve justice services by consolidating in one facility 8th District Court, 9th Circuit Court functions and Prosecuting Attorney functions.

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: Strengthen Engagement in Our Community

Departmental Priority: Continue to refine and expand financial transparency.

Objective: Ensure that Kalamazoo County residents have access to financial information in order to develop trust, accountability, demonstrate stewardship and provide education on the potential consequences of economic, political and social decisions.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Continue to monitor and proactively address the budget concerns created as a result of the COVID-19 pandemic.

Objective: Ensure that prudent financial recommendations are provided to the Board of Commissioners to allow for the support of mandated and essential services.

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 through virtual opportunities.

Airport

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

Departmental Priority: Pursue development of 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.

Objective: To extend commercial runway.

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

Departmental Priority: Continue to work with local leaders.

Objective: To increase the number of seats in the marketplace.

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

Departmental Priority: Continue to enhance the Airport's image in the community and region.

Objective: To promote the Airport's interests.

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

Departmental Priority: Maintain regular tenant meetings.

Objective: To foster positive working relationships.

Animal Services & Enforcement Department

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Increase animal adoptions by 5%.

Objective: Increase use of social media sites for marketing.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Increase dog license sales by 5%.

Objective: Market the new on-line license renewal website.

County Goal: Strengthen Engagement in Our Community

Departmental Priority: Provide monthly educational seminars.

Objective: Work with Advisory Board to schedule speakers and topics.

County Goal: Build a Relationship Focused Culture

Departmental Priority: Work with local dog training programs.

Objective: Provide space and opportunity to offer public dog training at the shelter.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Change from disposal to cremation.

Objective: Work with Kalamazoo Humane Society to use their cremation services.

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: Strengthen Engagement in Our Community

Departmental Priority: Assist in implementing Buildings and Grounds items as outlined in the County's COVID-19 Preparedness Response Plan.

Objective: To follow the County's COVID-19 Preparedness and Response Plan to help protect County employees and the public.

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: Maintain clean, healthy, and safe buildings.

Objective: To help in keeping the public and County employees safe and healthy while using County facilities.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Strategize department spending to accommodate budget shortfalls.

Objective: To meet budget needs while keeping buildings maintained and safe.

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: In late 2019 and early 2020, contracts were made with a potential vendor and discussions were held with the County Treasurer and Kalamazoo City Treasurer with agreement to move ahead with this project. If this project is unable to be completed in 2020 due to COVID, it will need to be moved ahead to 2021.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Provide capabilities for the public to order vital records and land records online.

Objective: By providing more ways to order certified copies of vital records and land records, the office will become more efficient and able to provide such records in less time.

County Goal: Strengthen Engagement in Our Community

Departmental Priority: Continued promotion of the County ID Program.

Objective: As the ID Program needed to be temporarily suspended due to the renovation of the Clerk/Register Office in 2020, along with COVID, it will be important to give even more attention to this program.

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 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 from the County and assessing organizations.

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

Departmental Priority: Provide accurate assessment data to the public and taxing entities.

Objective: Continue to 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: Implement State of Michigan's Uniform Chart of Accounts.

Objective: Develop a new chart of accounts for the County that complies with the State's Uniform Chart of Accounts, implement and effectively communicate the transition to departments.

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

Departmental Priority: Continue to monitor and proactively address the budget concerns created as a result of the COVID-19 pandemic.

Objective: Ensure that financial information is provided to Administration in order to facilitate recommendations to the Board of Commissioners to allow for the support of mandated and essential services.

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

Departmental Priority: Begin researching replacement options for the County's ERP system.

Objective: To find an ERP system that supports the County's Operations, allows flexibility for change and improves productivity county-wide.

 **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: Work to identify, mitigate and prepare for anticipated increases/decreases related to the fiscal variables with both the FY and CY 2021 budgets.

Objective: Complete the budget preparation process with a sustainable 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 of a vulnerable population post COVID.

Objective: Continue to further develop streamlined methodology for activities related to Senior Millage fiscal policy and procedures and additional needs as identified in the Community Needs Assessment.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: As a response to COVID-19 challenges, create and implement telehealth services within the Department, to support remote access to program participants during global pandemics or during times when a shelter in place order is being executed.

Objective: Work to build sustainable, HIPAA compliant tools that would allow public health services to continue uninterrupted during a pandemic event, such as COVID-19.

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 maternal and infant mortality and disparity rates.

Objective: Continue to work within the existing partnerships to enhance and increase family planning services and programs that address Maternal Mortality/Morbidity. Continue to develop and fully implement the Mid-level Practitioner Model that has been proposed within the HRSA Healthy Babies Healthy Start Grant, which will enhance implementation of Family Planning Services within Clinical department.

County Goal: Strengthen Engagement in Our Community

Departmental Priority: Continue to integrate into our community through outreach and partnerships. Post-COVID, community focus could include; minority population, homelessness, elderly assisted living, and family engagement opportunities.

Objective: Continued engagement with local community agencies and community residents to enhance and/or develop new partnerships related to our most vulnerable populations. Work in collaboration with County Finance department to define criteria for partnership engagement related to family programming, community donations, and addressing gaps in community services as a result of COVID-19 challenges.

Human Resources Department

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Continue to provide an informative onboarding process for new employees via all types of communication methods (video, in-person, email).

Objective: To evaluate and enhance the onboarding process for new employees, enhancing both in-person training and video training.

County Goal: Build a Relationship Focused Culture

Departmental Priority: Continue to provide excellent customer service via all types of communication methods (chat, video, e-mail, in-person, etc).

Objective: Ensure HR staff are providing efficient and exceptional customer service to our employees and retirees within 1-2 business days after receipt.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Continue to promote the County's Wellness Program.

Objective: To provide education and resources through the Blue Cross/Blue Shield onsite Wellness Coordinator to inspire and support employees with their individual health interests, challenges and goals.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Enhance safety procedures related to pandemic preparedness and response.

Objective: To provide information and supplies to ensure the County is protecting its workplaces, employees and the residents we serve.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Explore safety training videos related to workplace safety during a pandemic crisis.

Objective: To provide information to our employees to ensure the County is protecting its workplaces, employees and the residents we serve.

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: Rebuild Kalamazoo County Expo Center Events and Event Schedule.

Objective: Work with promoters, organizers, and event attendees to resume and rebuild events that were cancelled in 2020. Make sure policies and practices provide opportunity for events to survive/continue while protecting the health and safety of participants.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Rebuild self-sufficiency of Parks & Expo Center operations.

Objective: Increase attendance, events, and other activities that positively impact the budget and minimize expenditures. Focus on highest priority services and rebuild attendance and services in-line with impacts from COVID-19.

County Goal: Strengthen Engagement in Our Community

Departmental Priority: Restore the economic impact of Expo Center Events and County Park Special Events.

Objective: Work with promoters to rebuild all events, attract new events, and maximize the economic impact of all events. This directly impacts overnight accommodations in hotels, accommodation tax revenue, the leisure sector, and the greater Kalamazoo County economy.

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. Facilities meet the needs of customers and visitors.

County Goal: Strengthen Engagement in Our Community

Departmental Priority: Develop the 2021-2025 Kalamazoo County Park and Recreation Master Plan.

Objective: Plan encompasses meaningful citizen engagement and involvement. Plan reflects the needs of the entire community and strategic priorities of the Board of Commissioners. Completed plan provides direction for the Kalamazoo County Parks over the next five years.

Planning Department

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Provide GIS services to internal and external customers.

Objective: Work on utilizing added GIS staff to optimize functionality of GIS mapping website and software and support Pictometry/Eagleview Connect end users.

County Goal: Build a Relationship Focused Culture

Departmental Priority: Provide support to County departments and organizations that utilize GIS in their daily work.

Objective: Maintain and expand GIS applications.

County Goal: Build a Relationship Focused Culture

Departmental Priority: Support economic development and brownfield redevelopment in the County.

Objective: Continue work with economic development and brownfield redevelopment projects with local and state partners.

County Goal: Strengthen Engagement in Our Community

Departmental Priority: Communicate with local organizations.

Objective: Be a resource and build on connections with municipalities and organizations in the County to exchange planning and offer information in the spirit of inclusiveness and equity.

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: Strengthen Engagement in Our Community

Departmental Priority: Reduce violence in community.

Objective: Provide settings where open dialog between all stakeholders is fostered and encouraged. Be mindful of programs being developed in other communities and determine if similar programs can be implemented in Kalamazoo County.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Maintain staffing sufficient to provide serviceable levels.

Objective: Recognize the need for training opportunities that educate staff to continue to provide services above a serviceable level without losing staff.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Replacement of the Michigan Avenue building.

Objective: Provide a setting that offers security for the movement of victims and witnesses to and from the OPA to courtrooms and from the building itself.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Maintain/improve employee satisfaction and moral.

Objective: Obtain and respond to employee input.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Benefits of employees.

Objective: Obtain and respond to employee input.

Office of the Sheriff

County Goal: Strengthen Engagement in Our Community

Departmental Priority: Obtain funding and implementation plan for car & body cameras for Uniform Services Section and Jail.

Objective: Increase accountability, transparency and trust.

County Goal: Strengthen Engagement in Our Community

Departmental Priority: Obtain funding and implementation for two community mental health workers dedicated to the Kalamazoo County Jail population and two community mental health workers assigned to field operations.

Objective: Assure proper assessment and treatment of individuals contacted/lodged at the Kalamazoo County Jail.

County Goal: Build a Relationship Focused Culture

Departmental Priority: Reward staff commensurately for duties performed.

Objective: Reimburse MCOLES certified Security Officers in the county courts at a level Equal to their responsibilities and experience.

County Goal: Build a Relationship Focused Culture

Departmental Priority: Engage Robertson Associates to support employees of KCSO.

Objective: Care for emotional and mental wellbeing of law enforcement and first responder employees with a proven program of brain health.

County Goal: Strengthen Engagement in Our Community

Departmental Priority: Obtain funding and implementation plan to replace antiquated server-camera system.

Objective: Increase accountability, transparency and trust.

Office of the Treasurer

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Process Improvement.

Objective: The County Treasurer will improve the process of tax collection through a drop box located at the County and drive up services to keep our residents safe, and will implement a new credit card processing system to lower costs and better utilize technology.

County Goal: Strengthen Engagement in Our Community

Departmental Priority: Tax foreclosure.

Objective: The Treasurer's office will work on tax foreclosure avoidance, clear title on properties and free access to tax foreclosure data online.

County Goal: Build a Relationship Focused Culture

Departmental Priority: Increase staff training.

Objective: Will work with all local government and internal departments to share skills, grow knowledge and foster relationships.

County Goal: Strengthen Engagement in Our Community

Departmental Priority: The Treasurer will work with a local attorney to provide assistance to obtain clear and marketable title to real property in the city of Kalamazoo.

Objective: Will work within legal system and courts to assist residents in order to achieve this lofty goal.

County Goal: Deliver Consistent High Quality Programs & Services

Departmental Priority: Advocate for strong and robust internal systems.

Objective: The office will advocate for robust accounting systems and enhanced internal controls.

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 1, 2020
RE: 2021 Budget Message

In March, the World Health Organization declared the novel coronavirus outbreak (COVID-19) to be a global pandemic. The COVID-19 virus and the economic effects of the efforts to mitigate its spread have created a large amount of future economic uncertainty. Over 1,000,000 unemployment claims were filed in Michigan in April and in July the unemployment rate remained historically high at 11%. During the State of Michigan's August 24, 2020 Consensus Revenue Estimating Conference, it was estimated that the impact to the State's general fund and school aid fund budget for fiscal 2020 and 2021 will be \$3,400,000,000.

The nationwide slowdown, high unemployment claims and the State of Michigan budget uncertainty have an effect locally as well. The County began to recognize declining revenues in April with a General Fund reduction of \$1,346,300 approved by the Board of Commissioners in May and June. The lingering effects of the pandemic on County revenues have continued to create significant concern. While the Coronavirus, Aid, Relief and Economic Security Act (CARES) provided important federal aid to support direct COVID-19 relief efforts, the funding cannot be used as a revenue replacement for lower than expected tax or other revenue collections. Additional stimulus discussions at the federal level have included the possibility of state and local aid for revenue shortfalls but those discussions stalled in August.

To balance the 2019-2020 budget, the State of Michigan eliminated County revenue sharing payments for the month of August. While that funding was replaced with an opportunity to utilize CARES Act funding, Finance is still in the process of determining which eligible expenses may be submitted to offset this loss in our 2020 budget. It is recognized that without a substantial federal aid package, the State of Michigan will likely look to additional cuts in County revenue sharing as has occurred in past periods of economic decline. If a complete loss of County revenue sharing occurs in 2021, we will experience a serious impact to services.

The COVID-19 pandemic has created an unprecedented challenge for municipalities across the country and the impact will take some time to fully materialize and will likely persist into future budget years. We continue to closely monitor budget expectations in this rapidly evolving economic crisis.

On September 14, 2020, the Board of Commissioners will begin its formal, public process regarding the 2021 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. Due to the high level of uncertainty, Administration is recommending that Tier I capital improvement requests and new funding discussions are postponed and resume in 2021 if revenue forecasts begin to look more favorable.

The FY 2021 operating budget totals \$109,222,900.

The recommended budget highlights the following:

- Alcohol Tax: Preliminary State of Michigan estimates of the 2020-2021 distribution for Kalamazoo County are \$1,355,700. The Truth in Taxation amount for 2020 is \$1,313,385. This amount equates to 0.1431 mills of the County General Operating and Law Enforcement Levy for rollback purposes.
- At Large Drains Assessments: The General Fund Budget includes \$104,300 for the County share of At Large Drain Assessments for 2021.
- Budget Stabilization Fund: The 2021 budget does not include a revenue transfer from the Budget Stabilization Fund.
- Carryover: The 2021 budget has been submitted without utilizing any carryover funding.
- Consolidated Dispatch Funding Reallocation: On August 4, 2020, Kalamazoo County voters authorized the levy of a millage up to but not to exceed 0.65 mills to be distributed to the Kalamazoo County Consolidated Dispatch Authority for county-wide 9-1-1 facilities, functions and services as provided in the Kalamazoo County Emergency 9-1-1 Service System Plan. The general fund support of \$1,514,100 allocated in the 2020 budget for Consolidated Dispatch was reallocated to restore funding for the technology reserve which was reduced to support Consolidated Dispatch, to restore the Capital Improvement Program reduction made in the 2020 budget, to cover projected revenue reductions outlined in the 2021 budget including the \$750,000 reduction in operating revenue from the delinquent tax revolving fund and the correction of the township police revenue error from 2020 of \$475,000.
- Delinquent Tax Revolving Fund: During the course of the pandemic, several property tax assistance options have been discussed at the State level including the delay of the deadline to redeem property for non-payment, the interest rate charged for late payments and the payment deadlines themselves. Any one of these alternatives has an impact on the Delinquent Tax Revolving Fund and would correspondingly have an impact on the annual surplus transfer from this fund. The 2021 budget reflects a similar 2020 transfer of \$1,500,000, however \$750,000 of the transfer has been placed in a reserve account. It is the recommendation of Administration that these funds remain within the reserve account until Finance can gauge the impact of any Executive Orders or new legislation on the surplus calculation.
- Economic Development: Economic development in Kalamazoo County is supported in a variety of ways:
 1. *General Fund Contribution* - In 2021, \$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 2020, \$236,395,480 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 \$1,548,249.

- Fund Balance: The projected unrestricted General Fund balance for year end 2021 is 23.6%. This percentage reflects the fund balance as a percent of budgeted revenues.
- Facilities & Capital Expense: If State Shared Revenue continues in 2021, given the extensive capital needs within the County it is the recommendation to designate \$439,300 of State Shared Revenue in 2021 as resources for capital needs and \$3,673,300 for the Kalamazoo Avenue Justice Facility debt payment.
- Capital Expenditure Recommendations: While the below amounts have been appropriated for 2021, it is the recommendation of Administration that Tier 1 capital expenditures are placed on hold until such time as the full impact of COVID-19 on revenues can be evaluated and a recommendation provided to the Board of Commissioners.

Tier I	Routine Items	
	General Fund	\$ 500,000
	General Fund – Sheriff Vehicle	201,000
	Law Enforcement Fund	150,000
	Law Enforcement Fund – Sheriff Vehicle	123,600
		\$ 974,600
Tier II	Major Building Repairs	\$ 250,000
Tier III	Major Building Construction/Renovation	—
Tier IV	Capital Technology	500,000
		\$ 1,724,600
	Grand Total	\$ 1,724,600

- Land Bank Appropriation: In July, the Michigan Supreme Court ruled on the Rafaeli vs. Oakland County case and determined that counties can no longer keep any profits received from selling tax-

foreclosed homes at auction. This change will result in a reduction of available surplus from the Tax Reversion Fund which is transferred to the General Fund and traditionally allocated to the Land Bank. The 2021 Budget includes a reduction in the allocation to the Land Bank from \$250,000 to \$100,000.

- Law Enforcement Contracting: The 2021 Budget includes the continuation of contracting with municipalities for Law Enforcement services. In April of 2020, we discovered that the amount budgeted for these contracts was not updated to reflect the new pricing system outlined in the contracts approved for 2020. This has been adjusted in the 2021 budget under the local unit contribution revenue type and does contribute to an overall loss of revenue.
- Millage Levies: The 2019 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 2020 taxable valuation, a Base Tax Rollback (BTRF) is required in the General Operating, Law Enforcement, Housing Senior and 911 levies.

Also, referring to the policy on alcohol, a rollback in property taxes of \$1,313,385 or 0.1431 mills is necessary. The Budget recognizes the recapture of Alcohol Tax for a total levy of 7.1994 mills (4.6608 general operating, 1.4409 law enforcement, 0.0993 public housing, 0.3484 senior and 0.65 9-1-1 millages).

In terms of tax revenue growth, excluding effects of refunds, 2021 tax revenues are budgeted 1.0% higher than 2020. Because past Headlee Rollbacks were not recaptured, there exists about \$2,275,132 in unlevied property taxes for 2020.

- Other Revenue Shortfalls: A large reduction in Fines & Forfeitures revenue is the result of reduced court caseload, police agencies issuing less tickets, the legalization of marijuana and changes to the Minor in Possession law. We anticipate that this trend will continue into future years as well. As a result of COVID-19, investment rates have declined reducing the expected interest income. We do not anticipate that these rates will rebound in the near future.
- Property Tax Revenue: Due to concerns that overall revenue shortfalls may continue into 2021, the increased property tax collections budgeted for 2021 have been placed into a reserve account. Administration recommends that if revenues return to the levels prior to the pandemic, the Board of Commissioners consider restoring up to \$1,346,300 of the cuts that occurred in May and June of this year and provide step increases to all employees in 2021.
- Retirement System: County funding levels for 2019 Actuarial is 111.9% and for Market is 115.9%.
- Revenue Sharing: While Administration continues to have significant concerns about the 2021 County revenue sharing payment, this budget projects \$5,462,600 for this revenue source. The corresponding revenue is allocated to the Capital Projects Fund (\$439,300), operational cost from the Jail Expansion (\$1,350,000) and the Kalamazoo Avenue Justice Facility bond payment (\$3,673,300). If County revenue sharing payments are discontinued in 2021, these areas will be impacted.

- Salaries & Employee Benefits: The 2021 budget contains the recommendation to freeze non-union salary steps and a 0.0% salary schedule increase.
- State Court Funding: The projections are for the County to receive \$1,200,000 for the State's fiscal year 2020/2021.
- Strategic Planning: The 2021 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 2021, the strategic budget is focused on the following three major areas:

1. *Strategic Planning* - \$30,000 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 2021:

- Budget Guidelines: This policy change emphasizes the critical importance of each department performing within the confines of their approved budget and the departmental responsibility of monitoring and requesting budget adjustments throughout the year. To facilitate these adjustments, the Finance Department will be provided the authority to approve budget adjustments within a single activity, the allocation of special revenue grant fund appropriations and for all internal service, enterprise, capital, debt service, trust and custodial funds.
- Investment Policy for Kalamazoo County: This policy change outlines the requirements for interest allocations of each fund to include maintaining a balance of greater than \$1,000,000 for a period of one year and which provide for all indirect costs as applicable. Outlining the requirements for investment, allow the County Treasurer to focus efforts on impactful investments and avoid creating a hindrance to fund liquidity.
- Non-Patient and Non-Tax Accounts Receivable: The Finance Department recognizes that state and/or federal regulatory agency or grant written rules and regulations may from time to time conflict with this policy. In those instances, the Department Head, Elected Official or Court Administrator will work with Administration to maintain compliance with regulatory and grant rules and regulations.
- Revolving Drain Fund: This policy change redistributes the General Fund advance to this fund but does not increase the overall amount.
- Technology Planning: This policy change recognizes the critical role that technology serves in the day to day operations of the County. With the passing of the 9-1-1 millage, funding is restored to

continue the work that began in 2015. Last year, work to secure Microsoft 365 and prepare for VPN access to the County network proved to be invaluable during the height of the pandemic when over 150 laptops were deployed across the County to allow for the continuation of critical functions. This policy acknowledges that the demand for technology is high and resources limited so resources must be prioritized to focus on projects that achieve continuity, consolidation, standardization and simplification.

New Initiatives

Administration's recommended budget redirects funds to provide for focus on the following new initiatives:

- Diversity, Equity & Inclusion: Funding of \$125,000 has been redirected from the LGBTQ+ housing project completed in the 2020 budget and placed into a reserve account to fund a Diversity, Equity & Inclusion position as well as to provide operating expenses.
- Inmate Mental Health Services: Funding of \$100,000 has been outlined to support the continuation of a Mental Health Worker assigned to the Jail. These services were provided by Integrated Services of Kalamazoo but due to a loss of funding in 2020, it is necessary to find a new funding stream to support. Fund balance from the Local Corrections Officer Training fund will assist with providing funding support for the next 2-3 years after which time, we will need to reevaluate available funding.

Administration expects that a quarterly evaluation of revenue forecasts will continue in 2021 and with those forecasts additional Board of Commissioner budget decisions. We anticipate that the long-term future of County operations and our strategic goals will be impacted by the COVID-19 pandemic and that additional budget discussions in 2021 may surround ways that we can rethink workforce and employee planning as well as greater use of technology to protect, connect, provide and sustain services to Kalamazoo County residents.

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

ACH and Electronic Transactions					
Approved by BOC on:	9/18/2007	Effective Date:	9/18/2007	Supersedes:	N/A

The following policy shall govern the use of electronic transactions and ACH arrangements for the County of Kalamazoo:

Authority to Enter into ACH Arrangements and Electronic Transfers of Public Funds

The County Treasurer may enter into an ACH arrangement as provided by PA 738 of 2002, effective immediately. The Kalamazoo County Board of Commissioners shall have adopted a resolution to authorize electronic transactions and have received a copy of the ACH policy. Applicable definitions in the act shall apply.

An ACH arrangement under PA 738 of 2002 is not subject to the Revised Municipal Finance Act, PA 34 of 2001, MCL 141.2101 to 141.2821, or to provisions of law or charter concerning the issuance of debt by a local unit.

This policy does not affect the validity of an ACH arrangement entered into by the County of Kalamazoo before the effective date of PA 738 of 2002 (December 30, 2002).

Responsibility for ACH Arrangements

The County Treasurer shall be responsible for all ACH arrangements and ~~generally overseeing~~ oversight and compliance with the ACH policy.

The Finance Department shall be responsible for payment approval, accounting and reporting of invoices for payment by an ACH transaction.

The Finance Department shall submit to the Board of Commissioners documentation detailing the goods or services purchased, the cost of the goods or services, the date of the payment, and the department levels serviced by the payment. This report may be contained in the electronic general ledger software system of the County or in a separate report to the Board of Commissioners.

Internal Accounting Controls to Monitor the Use of ACH Transactions made by Kalamazoo County

The County Treasurer shall be responsible for the establishment of all ACH arrangements.

An ACH enrollment form shall be on file with the Finance Department for all vendors who have been authorized to receive payment by an ACH transactions and for which the payment request originates in the Finance Department.

The County Finance Department shall maintain an electronic vendor record in the general ledge software system that includes all ~~prepare a list of~~ vendors authorized to receive payment by an ACH transaction, ~~and provide this list to the Treasurer's Department.~~ This list authorization may be modified at any time by mutual consent of the County Treasurer and the Finance Department.

Upon receipt of an invoice for payment by ACH, the Finance Department shall verify the approval for payment and shall notify the County Treasurer of the date of the debit to the County accounts. These payments shall be included on the report of payments presented by the Finance Department to the Board of Commissioners for their approval.

Following Board approval, the County Treasurer shall initiate the electronic transaction with the vendor and make the actual transfer of funds. For those invoices requiring payment prior to Board approval, the Finance Department shall verify the approval for payment and shall notify the County Treasurer of the date of the debit to the County accounts. These payments shall be then presented to the Board of Commissioners at the next board meeting following their disbursement along with the report of payments for post-approval by the Board of Commissioners.

For payment of state and federal payroll taxes and other related payroll items such as, but not limited to child support, deferred compensation, retirement and employee direct deposits, the Human Resources~~Finance~~ Department shall initiate payment to the proper authority upon receipt of the payment information from ~~the~~ Payroll ~~Department~~.

The County Treasurer shall initiate electronic transactions to transfer funds between accounts as necessary to record daily deposits, investment activity, and journal entry activity.

For deposits from state and/or federal authorities and from third-party payment processors, the County Treasurer shall obtain the amount of the deposit and process a cash receipt or journal entry to record the ACH transaction in the ~~EDEN~~-general ledger software system of the County.

The Finance Department shall retain all invoices and journal entry documentation for audit purposes.

The County Treasurer shall retain all ACH transaction documentation for audit purposes.

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 Integrated Services of Kalamazoo 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:	10/3/2017	Effective Date:	<u>1/1/2021</u>	Supersedes:	<u>1/1/2018</u>
			1/1/2018		N/A

Fiscal responsibility and accountability are deeply rooted in the concept of budgeting and the subsequent comparison of actual performance against budgets. Numerous spending, financing and investment decisions are made by the County based upon the belief that departments will perform within the confines of their approved budgets.

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.~~ An operating budget will be prepared for the general fund and each special revenue fund consistent with Generally Accepted Accounting Principles and the uniform chart of accounts. A balanced budget is defined as estimated revenues equaling proposed expenditures.

In accordance with MCL 141.411-415 and MCL 15.261-275, the Board of Commissioners will hold a public hearing on the budget prior to formal adoption. The budget will be formally adopted by the Board of Commissioners prior to the commencement of the fiscal year. 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. Expenditures in excess of budget at the legal level of compliance will be disclosed in the annual audit. It is each department's responsibility to ensure that the appropriate budget adjustments are requested throughout the year.

The budget for the general fund and special revenue funds will be amended by the Board of Commissioners, as necessary, throughout the fiscal year. No budget adjustments will be allowable after year-end. ~~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 ~~activities~~ departmental activity. For special revenue grant funds, Board approval is only required for a change to the fund's appropriation.

Finance Department approval is required for budget adjustments involving movement within a single activity, allocation of a special revenue grant fund's appropriation and for all internal service, enterprise, capital, debt service, trust and custodial funds. No budget adjustments will be allowable after year-end.

~~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.~~

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~~²⁰% 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:	3/17/2020	Effective Date:	3/17/2020	Supersedes:	1/1/2020

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

Annually, each department of the County shall submit a list of its Tier I capital improvement needs for the next five fiscal years to the Capital Improvement Committee for presentation and evaluation. Submissions shall cover one-time expenditures only. 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 two rotating Elected Officials/Court Administrators (Prosecutor, Sheriff, Clerk, Drain Commissioner, Treasurer, Circuit Court and District Court) and three rotating Department Heads (Health & Community Services, Parks, Animal Services & Enforcement, Planning, Human Resources, Buildings & Grounds, Equalization and Information Technology).

Prior to the annual budget process, the Capital Improvement Committee evaluates and prioritizes the requests based on the impact on the County’s operating budget, priority and alignment to the strategic plan. Once the prioritization is complete, the Capital Improvement Committee prepares a recommendation to Board Leadership and the County Administrator and/or their designee for funding recommendation in the subsequent year’s budget.

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:	10/1/2019	Effective Date:	1/1/2020	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:	1/1/2021	Supersedes:	1/1/2019
			1/1/2019		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 ~~reserves~~ ~~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:	10/1/2019	Effective Date:	1/1/2020	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:	10/1/2019	Effective Date:	1/1/2020	Supersedes:	1/1/2019

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
- 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

Donation Solicitation & Acceptance					
Approved by BOC on:	4/21/2020	Effective Date:	<u>1/1/2021</u>	Supersedes:	<u>4/21/2020</u>
			4/21/2020		N/A

Over time, it has become increasingly difficult to fund County services and programs in a manner that builds a relationship focused culture, strengthens engagement in our community and provides consistent high quality programming. Federal and State grant and revenue sharing monies have, in the past, provided County government with the opportunity to meet community needs with services and programs that would not have otherwise been provided. Federal and State reductions, have caused this source of funding to decrease while community needs increase. Under these circumstances, donations become welcome and crucial additional resources for continuing and improving the quality of County programs and services. Donations differ from sponsorships in that donations do not require a provision of services. This policy addresses donations only.

Uniform criteria and procedures assist with guiding the review and acceptance of such donations, confirm that the County has relevant and adequate resources to administer such donations, and ensure that the County acknowledges the generosity of the donor. Donations are defined as monetary (cash) contribution, endowments, personal property, real property, financial securities, equipment, or any asset that the County has accepted and the donor provided voluntarily without any consideration. For the purposes of this policy, the terms “donation” and “gift” shall be synonymous.

Donations may be defined in the form of cash, financial securities, and real or personal property and may be restricted or unrestricted. Restricted donations are defined as donations designated at the donor’s request for a particular County department, program, location, or purpose. Unrestricted donations are defined as a donation without any limitations being placed upon its use by the donor.

Department Heads, Court Administrators, and Elected Officials are discouraged from actively soliciting donations that do not support the business operations of the County. All fundraising programs shall be reviewed by the Finance Department and preauthorized by the County Administrator and/or their designee. Revenue received as a result of fundraising programs must be used for official County business in the manner outlined within the approved fundraising plan. Further, dollars raised as a result of fundraising programs shall not be used for political activities or other personal business and will be subject to County policy and statute for allowable expenditures.

Donations received without solicitation will be evaluated prior to acceptance to determine whether the donation is in the County’s best interest, supports the business operations of the County and is consistent with applicable laws, policies, ordinances, and resolutions. The County must determine whether an expenditure of County funds, either a direct outlay or the use of County resources, is associated with or required by acceptance of the donation prior to acceptance. A recommendation for the allocation of the donation will be made by the County Administrator and/or their designee to the Board of Commissioners. The donation must be used for official County business, and not for political activities or other personal business. Further, unless outlined or restricted by the donor for a specific purpose, all donated funds shall be subject to County policy and statute for allowable expenditures. The County is under no obligation to accept any donation.

The County shall comply with all applicable laws and regulations regarding the acceptance and use of donations. A donor may restrict a donation for a particular County department, program, location, or purpose, but not designate the County official who may use the donation. The Department Head, Court Administrator

or Elected Official whose department is receiving the donation is responsible for acknowledging the receipt of and thanking, on behalf of the County, the donor(s). The Department Head, Court Administrator or Elected Official will work with the Finance Department to determine the appropriate accounting for the donation.

Donations of Trust and Perpetuity Funds

The County shall evaluate whether the donation is in the County's best interest and is consistent with applicable County laws, policies, ordinances, and resolutions. These donations require approval of the Board of Commissioners prior to acceptance and shall be administered by the Treasurer's Office when placed under the County's custody.

Donations of PUBLICLY TRADED STOCK

The County shall evaluate whether the donation is in the County's best interest and is consistent with applicable County laws, policies, ordinances, and resolutions. Once the Treasurer's Office has been notified of the donation, the donation shall immediately be converted to cash and be sold upon receipt. The sales proceeds are then transferred to the County's depository account.

Donations of Real Property

The County shall determine the approximate value of the donation and shall seek Board of Commissioner approval to accept the donation if it is determined that the donation is in the County's best interest and acceptance is consistent with applicable County laws, policies, ordinances, and resolutions.

Donations of real property, require an appraised value of the donation; any expenditures or maintenance obligations for the County associated with the donation; potential liabilities associated with the donation, such as hazardous conditions or environmental concerns; whether the donation has any special restrictions, and if so, if those restrictions are acceptable to the County; and any recommendations for conditions of acceptance.

Donations of Cash and Real Goods

The County shall evaluate whether the donation is in the County's best interest and is consistent with applicable County laws, policies, ordinances, and resolutions; has any special restrictions and if so, if those restrictions are acceptable to the County; obligates the County to make an immediate or initial expenditure which has not been included in the approved County budget; and creates a new, one-time, or an ongoing general maintenance obligation for the County.

Unless specifically required by the donor or approved as part of a fundraising program, acceptance of individual donations of cash and/or real goods valued under \$5,000 may be approved by ~~the Finance Director~~ [Finance Department management](#) and acceptance of individual donations of cash and/or real goods valued under \$20,000 may be approved by the County Administrator and/or their designee. The acceptance of individual cash and/or real goods valued above \$20,000 require approval by the Kalamazoo County Board of Commissioners.

Drug Court Reserve					
Approved by BOC on:	7/20/2010	Effective Date:	1/1/2011	Supersedes:	N/A

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:	10/4/2016	Effective Date:	1/1/2017	Supersedes:	1/1/2012

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:	9/3/2019	Effective Date:	9/3/2019	Supersedes:	8/6/2014

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

Funding of employee benefits has a major impact on the operations of County Government, both general operations and grants. The Budget for 2021 continues three benefit rates, based on the level and costs of benefits, with the understanding that Employee Benefits Fund revenues and expenditures must be closely monitored.

The rate for temporary employees and others with no benefits will be 8.75%, the rate for FOP and Sheriff Command union members will be 54% and the rate for all regular full-time and part-time employees with health insurance benefits will be 36.5%.

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

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

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

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

- * Health Insurance \$200,000 specific
- * Workers' Compensation \$550,000 specific
- * Unemployment Compensation County at total risk

The 2021 Budget sets the charges as stated above, with the ability for staff to alter the percentages in conjunction with the level of fund balance when the situation dictates.

Employee Training & Memberships					
Approved by BOC on:	10/16/2018	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.

Fleet Management					
Approved by BOC on:	3/17/2020	Effective Date:	3/17/2020	Supersedes:	N/A

This policy is hereby enacted to ensure that the Kalamazoo County Government’s vehicles are selected, acquired, utilized and maintained in a manner that provides the best possible support to County operations through economical and environmentally responsible fleet management. Vehicles are defined as plated vehicles that operate on public roadways. Due to the regulatory requirements of the Airport, airport vehicles are specifically excluded from this policy.

In accordance with the Sustainability policy, Kalamazoo County shall endeavor to acquire fleet assets with the highest fuel efficiency that also meet operational requirements and provide a positive cost-benefit. Fleet management, as an internal service, is an extension of the existing central service and fixed asset functions performed by the Buildings & Grounds and Finance departments. The functions performed by these departments are formalized as the Fleet Management Committee. The Fleet Management Committee along with user departments, shall undertake a comprehensive fleet planning process for all new, transferred and replacement fleet assets that will aim to optimize the size of the overall County fleet and ensure fleet assets are chosen to meet typical operational requirements.

The Fleet Management Committee and user groups shall perform a fleet “rightsizing” or an optimization evaluation to optimize the size of the County’s fleet while meeting operational needs. This assessment shall consider criteria such as minimum mileage for vehicles, services provided through the use of the vehicle, and include a process for recommending the acquisition of a new fleet asset. The Fleet Management Committee shall also identify under-utilized assets, so they can be reallocated or removed from the fleet. The Fleet Management Committee is authorized to grant waivers of minimum use to requests for fleet assets that have been determined to be fiscally economical and/or unique in function. Periodically, the Fleet Management Committee will engage user groups to review rightsizing assumptions.

Prior to completion, the transfer and acquisition of all fleet assets shall be submitted to the Fleet Management Committee by departments to be reviewed for recommendation to the Capital Improvement Program Committee, as part of the annual Capital Improvement Program.

The Fleet Management Committee, in coordination with user groups, will conduct a replacement assessment on current fleet assets to determine when assets are to be replaced. The assessment plans shall consider items such as age, mileage, maintenance and repair costs, asset condition, and utilization to determine replacement decisions.

Prior to completion, the disposal of all fleet assets shall be submitted to the Fleet Management Committee by departments. The Fleet Management Committee will review the disposal request to determine if the fleet asset can be transferred, or should be disposed of through standard County surplus and salvage property disposal means as directed by the Finance Department. It is acknowledged that certain grant funded vehicles may have unique disposal requirements. Departments shall turn in, or cancel, all fuel card(s) associated with any County owned/operated vehicle that has been turned in for disposal.

Departments shall ensure all service is coordinated with Buildings & Grounds Garage staff, and all employees’ operating County owned vehicles and buses are responsible for maintenance as follows:

- Checking the vehicle before, during and after operation for safety.
- Checking fuel, engine oil, engine coolant, windshield washer reservoirs and battery fluid levels according to the vehicle's operating manual.
- Monitoring preventive maintenance schedules and bringing vehicle to Buildings & Grounds Garage staff no less than once per year or every 4,000 miles, whichever comes first.
- Reporting unusual noises/sounds and symptoms to Buildings & Grounds Garage staff.

The guidance in the following paragraph does not apply to law enforcement personnel. Employees operating County owned vehicles and buses are directed to turn off their vehicle engines instead of allowing the vehicles to idle for any length of time. Drivers are expected to use discretion and refrain from turning off the engine when a safety risk exists, when operation of auxiliary equipment requires running the engine, or when the vehicle's manual specifies otherwise.

Fund Balance					
Approved by BOC on:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2014

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 2021.

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.

<u>Capital Projects – Facilities & Capital Expense</u>					
General County Public Imprement – 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:	10/1/2019	Effective Date:	1/1/2020	Supersedes:	1/1/2019

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. Except for emergency situations as described herein, 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.

It is recognized that certain emergent situations may arise in which funding organizations require immediate response for extensions and/or rollover funding opportunities and time will not allow for Board of Commissioner approval. Approval to proceed in these situations is made by the County Administrator or his/her designee with notification to the Board of Commissioners.

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:	1/1/2021	Supersedes:	7/1/1998
			7/1/1998		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. With the exception of:

- a. the Trust & Agency fund
- b. funds within the general fund bank account required to remain segregated by statute, the State of Michigan chart of accounts, or by grant agreements; or
- c. accounts which maintain a balance of greater than \$1,000,000 for a period of one year and which provide for all indirect costs as applicable will receive interest allocations.

All other funds will be aggregated with the General Fund and any interest earned shall be allocated to the General Fund.

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:	1/1/2014

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 the 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:	10/2/2012	Effective Date:	1/1/2013	Supersedes:	N/A

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:	10/19/2010	Effective Date:	1/1/2011	Supersedes:	N/A

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:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	N/A

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, 2018 the mobile device stipend shall be \$50 per month.

Non-Patient or Non-Tax Accounts Receivable					
Approved by BOC on:	6/16/2020	Effective Date:	6/16/2020	Supersedes:	N/A

Kalamazoo County Government recognizes the importance of having a written billing and collection policy for accounts receivable transactions, incorporating good business practices and efficiencies, which is consistent and fair to its customers. These policies recognize that certain amounts of bad debt will occur when receivables are established. Furthermore, in the case of certain accounts receivable, it is in the best interests of the County to write off such receivables rather than pursue collection efforts. The Board of Commissioners highly encourages collection of payment prior to time of service or immediately upon receipt of a good or service. Terms of payment for all debts to the County shall be net 30 from the invoice date.

This policy should assist in:

- ensuring that revenue from all sources is identified, claimed, recorded, collected and reported in a timely and effective manner;
- ensuring that receipts of money are accurately and completely accounted for and adequately controlled to prevent or detect error, fraud or omission;
- ensuring that proper administrative and control processes are established for billing, including authorization, review and reconciliation;
- ensuring the County is in a position to manage accounts receivable effectively, including prompt and vigorous collection to minimize amounts owing to the County;
- providing consistent and equitable treatment to debtors, and regular communication on amounts owing;
- ensuring uncollectible accounts receivable are written off under the proper authority, and only after all reasonable and appropriate collection action has been taken.

Elected Officials, Court Administrators and Department Heads shall utilize the written procedures issued by the Finance Department to ensure that accounts receivable are recorded timely and accurately in a standardized manner. [If Finance Department procedures conflict with state and/or federal regulatory agency or grant written rules or regulations, the Elected Official, Court Administrator, or Department Head shall work with the Deputy Administrator of Internal Services to resolve the Finance Department process in question to maintain compliance with regulatory or municipal grantor rules and regulations.](#)

Unless otherwise provided for by statute or court order, Elected Officials, Court Administrators and Department Heads may enter into payment arrangements with a past due customer, provided that no payment arrangement may exceed one year.

Customers may submit written disputes of any debt to the originating department. Elected Officials, Court Administrators and Department Heads will have 30 days to evaluate the validity of the dispute, and then have 30 days to reach a decision. Customers may appeal these decisions to the County Administrator and/or their designee except in the case of tax or special assessment disputes. Tax disputes must go through the local board of review, the Michigan Tax Tribunal or the Circuit Court.

Elected Officials, Court Administrators and Department Heads shall routinely notify customers when payment is due, and expeditiously pursue all past-due and delinquent receivables in a cost effective manner for the department. Accounts with unpaid balances 31 to 90 days past the due date are considered past due.

Departments should identify on the billing invoice the potential consequences of not paying timely, such as late fees and interest charges.

Accounts with unpaid balances of greater than 120 days past due are considered delinquent and may be subject to collection procedures. Departments are prohibited from providing any additional goods or services to that customer until full payment has been made, unless an exception has been approved, or as otherwise required by law. Finance Department management may authorize exceptions for accounts with an unpaid balance of less than \$5,000. The County Administrator and/or their designee may authorize exceptions for accounts with an unpaid balance of less than \$20,000. Exceptions for accounts with balances that exceed this amount require approval by the Board of Commissioners.

Unless prohibited by statute, Finance Department management has the authority to approve the write off of unpaid accounts receivable up to \$5,000. Requests for write-off exceeding \$5,000 are referred to the County Administrator and/or their designee for approval. Elected Officials, Court Administrators and Department Heads shall request accounts be written off only after the written procedures for collection developed by the Finance Department have been exhausted. The following criteria may justify a write-off:

- a. Neither the debtor nor the debtor's assets can be located, due to a wrong address, or lack of social security number and/or driver's license.
- b. The debtor does not and will not for the foreseeable future, own or have the ability to acquire assets from which the County could reasonably collect the debt.
- c. The debt is disputed, and the County has insufficient documentation to pursue collection efforts.
- d. The debtor's estate is subject to a pending bankruptcy proceeding and it is reasonable to conclude that the debt will be discharged, and the County will receive nothing or an insubstantial share of the assets of the bankruptcy estate.
- e. The debtor is deceased and there are insufficient assets in the debtor's estate from which the County could collect the debt.
- f. It is not in the public interest to pursue collection of the debt.
- g. It is reasonably estimated that the cost of collecting the debt would be equal or exceed the amount of the debt.

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:	10/6/2015	Effective Date:	1/1/2016	Supersedes:	1/1/2006

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 Integrated Services of Kalamazoo.

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 [below](#) 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
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%
<u>2018</u>	<u>115.1%</u>	<u>107.2%</u>	<u>4.77%</u>	<u>8.64%</u>
<u>2019</u>	<u>111.9%</u>	<u>115.9%</u>	<u>6.91%</u>	<u>8.19%</u>
2018	115.1%	107.2%	4.77%	8.64%

Revenue Sharing & County Incentive Program					
Approved by BOC on:	10/1/2019	Effective Date:	1/1/2020	Supersedes:	1/1/2019

As part of the State’s Fiscal Year budget, the legislature and Governor continue 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:	1/1/2021	Supersedes:	1/1/2019
			1/1/2019		1/1/2015

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~~[370,000](#) and the Revolving Lake Level Fund for \$~~15,000~~[30,000](#).

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					
Salaries & Employee Benefits					
Approved by BOC on:	10/1/2019	Effective Date:	<u>1/1/2021</u>	Supersedes:	<u>1/1/2020</u>
			1/1/2020		1/1/2019

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 2021 Budget recognizes a 0.0% 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 2021 salary and recommended band placement for Elected Officials is as follows:

	Incumbent		Non-Incumbent	
	Annual Salary	Band & Step	Annual Salary	Band & Step
Drain Commissioner	N/A	N/A	\$83,990.40	K13-A
Treasurer	\$118,102.40	K14-F	\$96,220.80	K14-A
Clerk/Register of Deeds	N/A	N/A	\$96,220.80	K14-A
Sheriff	\$147,950.40	K16-F	\$120,577.60	K16-A
Prosecutor	\$147,950.40	K16-F	\$120,577.60	K16-A

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

Judges

Effective January 1, 2021, the Judges salaries are:

	State Portion		State Portion		Total Salary
Circuit	\$ 105,714.27	\$	45,724.00	\$	151,438.27
Probate	\$ 105,714.27	\$	45,724.00	\$	151,438.27
District	\$ 103,931.68	\$	45,724.00	\$	149,655.68

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

County Commissioners

~~As adopted by the Board in 2018, the 2020 compensation for Kalamazoo County Commissioners shall be the equivalent to but no greater than the lowest average compensation adjustment granted by the County Board for a non-union County employee group. The rate shall be calculated using the average of the increase approved by the Board in 2017 and 2018, and shall be as follows:~~

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:

Chairperson	K02 E
Vice Chairperson	K02 C
Other Commissioners	K02 A

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:	10/3/2017	Effective Date:	1/1/2018	Supersedes:	1/1/2017

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

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

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

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

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

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

Tax Reversion 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~~ annually based on the surplus available.

Technology Planning					
Approved by BOC on:	10/6/2015	Effective Date:	<u>1/1/2021</u>	Supersedes:	<u>1/1/2016</u>
			1/1/2016		1/1/2015

~~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.~~ Kalamazoo County Government recognizes that through technology we are able to effectively deploy our resources to enhance the delivery of services, increase access to vital information and to improve the lives of the residents we serve. In 2015, the Board of Commissioners acknowledged the importance of technology planning with the creation of this policy and a budget commitment to the Technology Reserve. A compilation of the needs began and research to develop a sustainable funding strategy was prioritized.

Work on this strategy was placed on hold in 2017 when 2018 funding for the Technology Reserve was reduced in order to support the transition of dispatch services to the Kalamazoo County Consolidated Dispatch Authority until a permanent funding solution could be developed. With the passing of a 9-1-1 millage in August of 2020 and the restoration of funding in the 2021 budget, work on this project can again resume.

The County acknowledges that the demand for technology projects is high and with limited resources it is critical that we prioritize technology requests to focus on projects that achieve continuity, consolidation, standardization and simplification. Additionally, the County understands that urgent requests to address technology deficiencies or critical updates may arise from time to time and that funding must be available to support corrective measures. The County will acquire all technology in a manner that ensures that each purchase meets a strategic business need and is in compliance with technology standards.

Operating Funds Summary

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

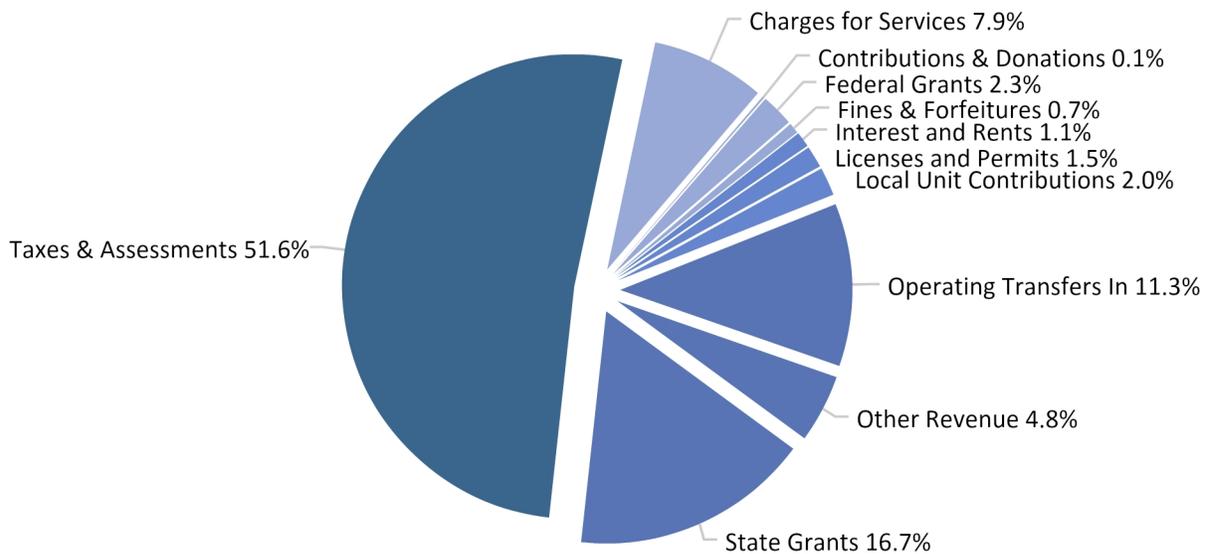
- General Fund
- Law Enforcement Fund
- Parks Fund
- Friend of the Court Fund
- Health Fund
- Child Care Fund

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

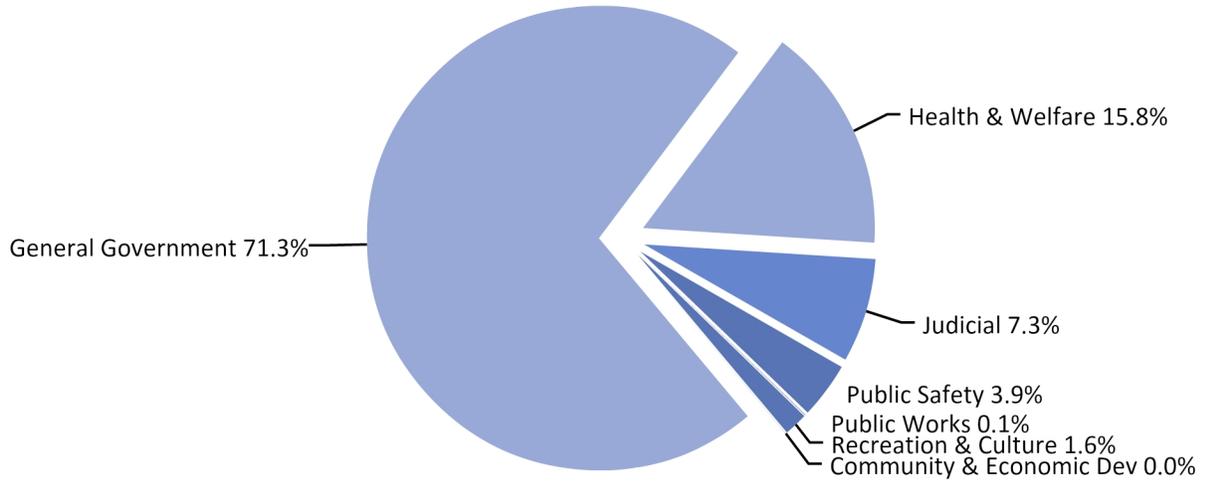
2021 Recommended Budget Operating Funds Revenues

The 2021 operating funds revenue total is \$109,222,900.

Revenue is identified in the following types:



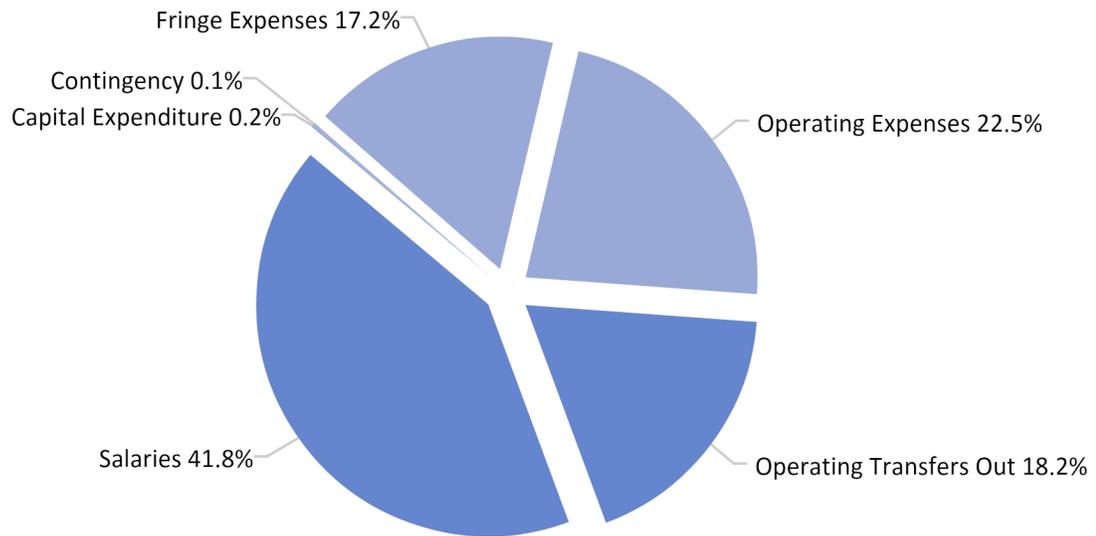
Revenue is identified in the following functions:



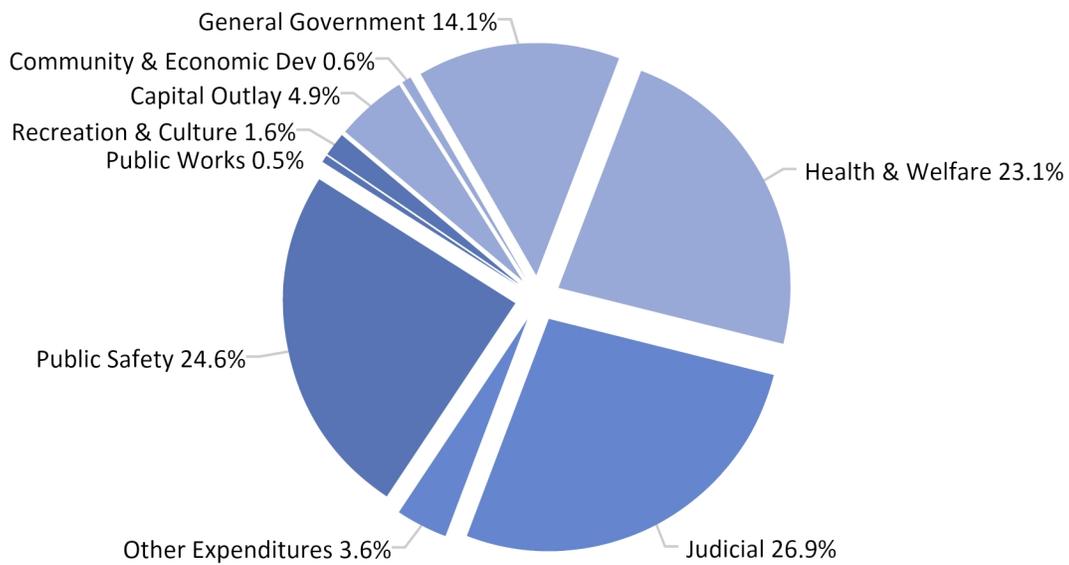
2021 Recommended Budget Operating Funds Expenditures

The 2021 operating funds appropriated expenditures total \$109,222,900.

The expenditures are divided across the following types:



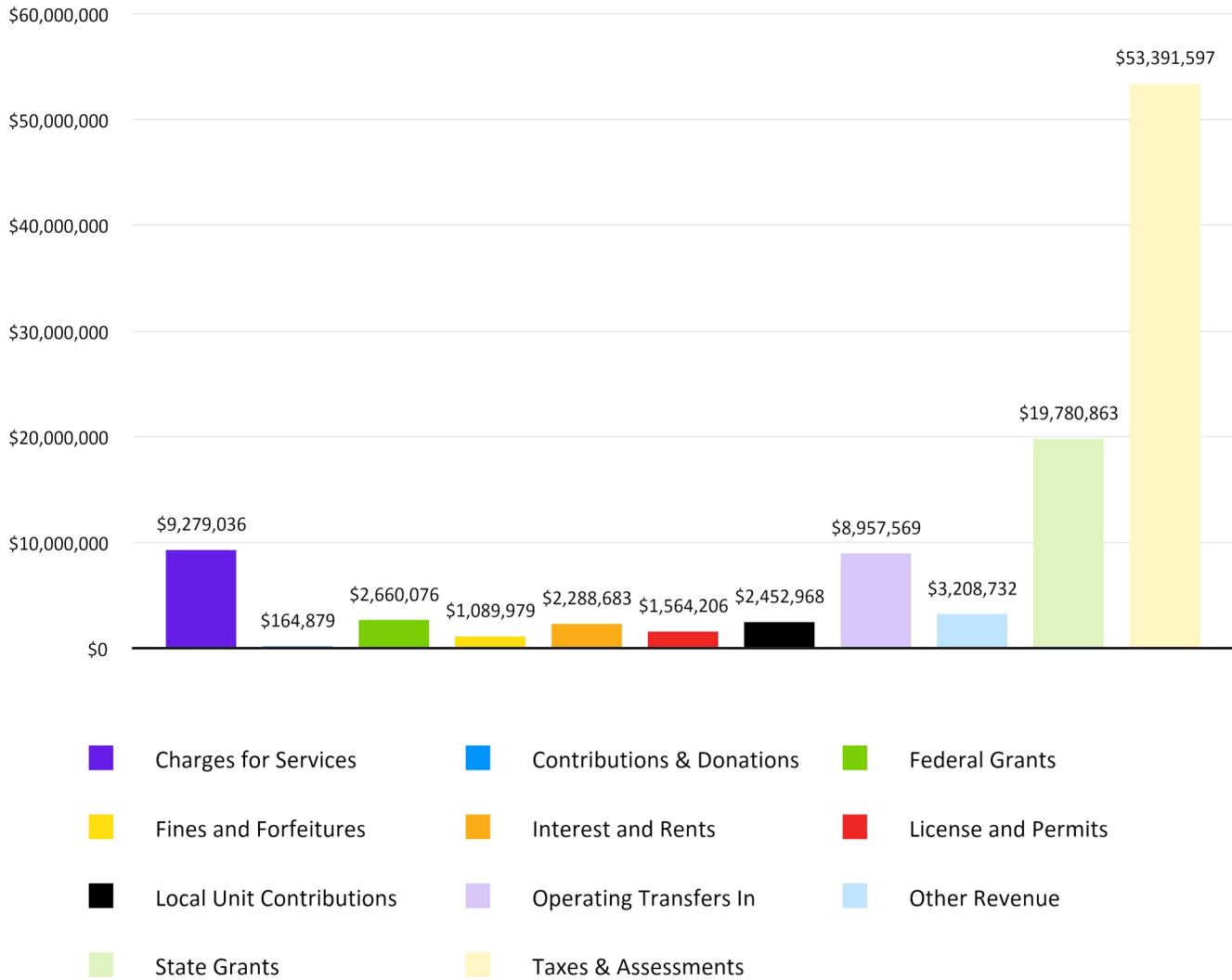
The expenditures are divided across the following functions:



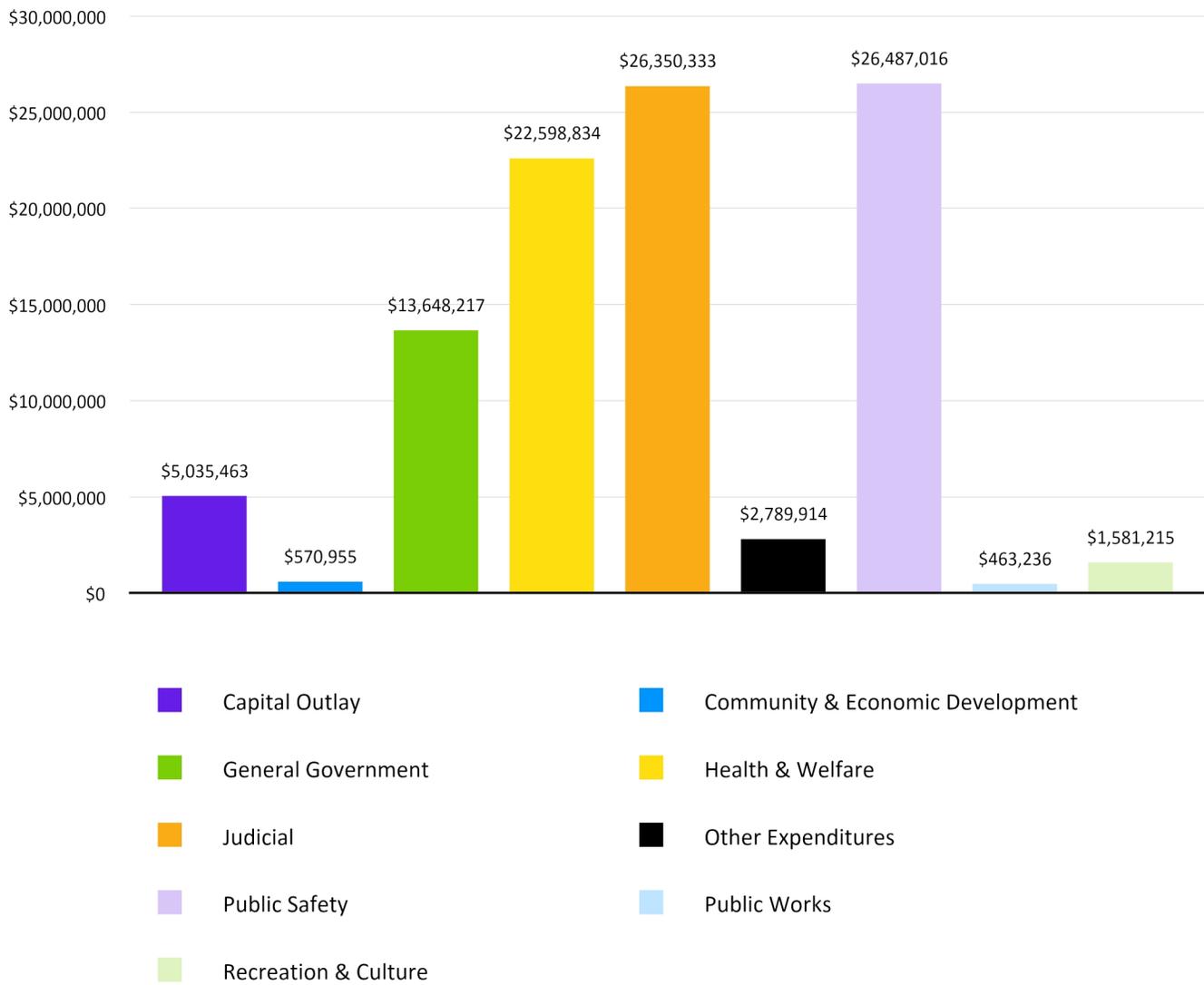
Operating Funds 2019 Actuals

	General 101	Law Enforcement 104	Parks 208	FOC 215	Health 221	Child Care 292
Revenues:						
Charges for Services	7,050,802	—	1,200,664	140,977	759,270	127,323
Contributions & Donations	59,656	—	78,919	—	16,345	9,959
Federal Grants	62,054	—	—	2,136,200	296,026	165,796
Fines & Forfeitures	1,089,979	—	—	—	—	—
Interest & Rents	2,076,183	212,500	—	—	—	—
Licenses & Permits	851,312	—	—	—	712,894	—
Local Unit Contributions	2,154,402	70,000	15,511	—	213,055	—
Other Revenues	3,182,364	—	19,666	74	6,628	—
State Grants	12,301,622	513,053	—	—	1,625,290	5,340,899
Taxes & Assessments	41,170,078	12,221,519	—	—	—	—
Total Revenues:	69,998,454	13,017,072	1,314,760	2,277,250	3,629,508	5,643,976
Expenditures:						
Capital Outlay	4,795,844	239,619	—	—	—	—
Community & Economic Development	570,955	—	—	—	—	—
General Government	13,648,217	—	—	—	—	—
Health & Welfare	6,779,505	762,634	—	—	5,347,248	9,709,447
Judicial	19,110,445	3,928,567	—	3,311,322	—	—
Other Expenditures	2,789,914	—	—	—	—	—
Public Safety	18,912,686	7,574,330	—	—	—	—
Public Works	463,236	—	—	—	—	—
Recreation & Culture	—	—	1,581,215	—	—	—
Total Expenditures:	67,070,801	12,505,150	1,581,215	3,311,322	5,347,248	9,709,447
Other Financing Sources (Uses):						
Transfers In	1,911,800	—	270,770	1,034,072	1,718,110	4,022,817
Total Other Financing Sources (Uses):	1,911,800	—	270,770	1,034,072	1,718,110	4,022,817
Net Change in Fund Balance						
	4,839,452	511,922	4,315	—	370	(42,653)

Total 2019 Operating Funds Actual Revenues - \$104,838,589



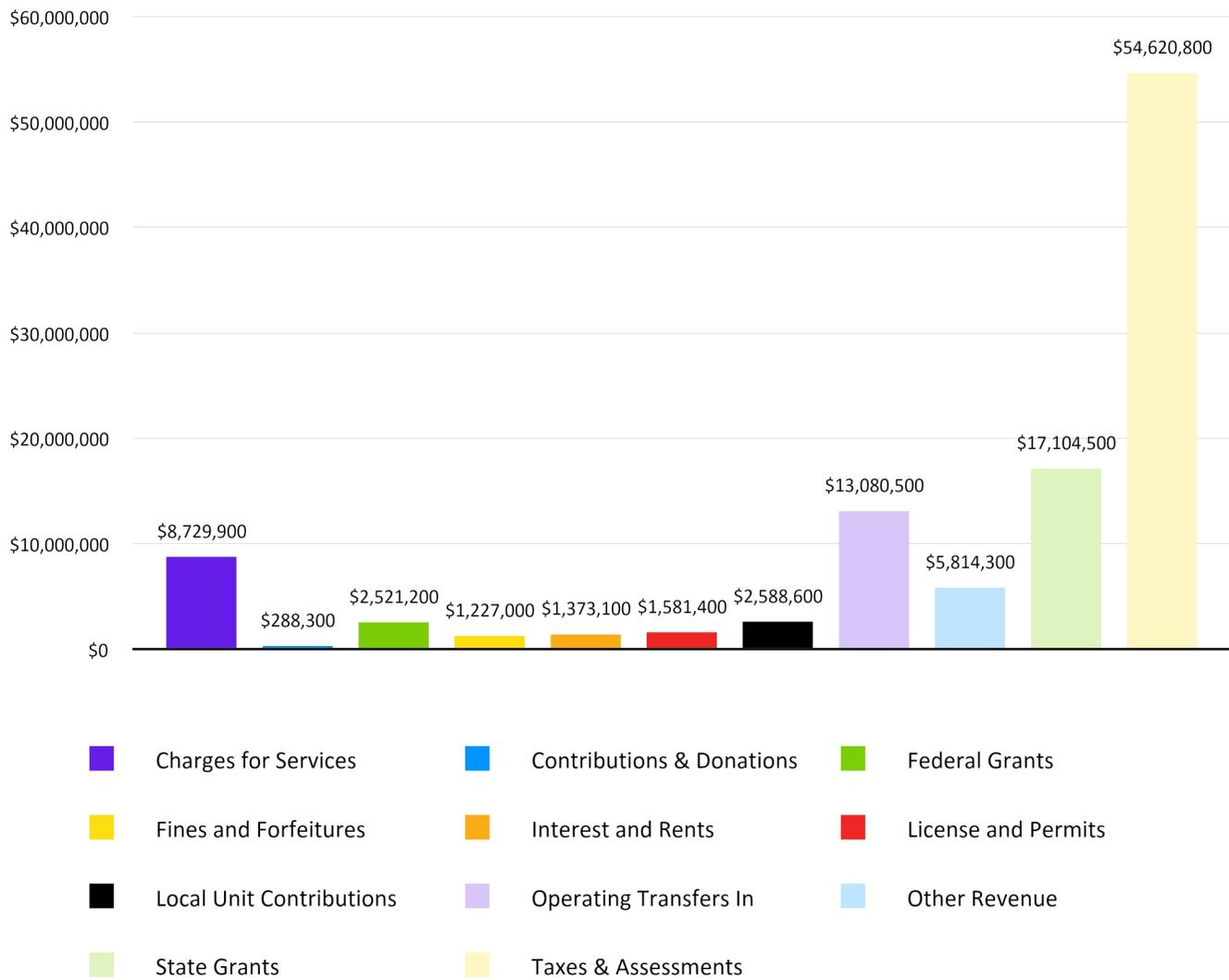
Total 2019 Operating Funds Actual Expenditures - \$99,525,182



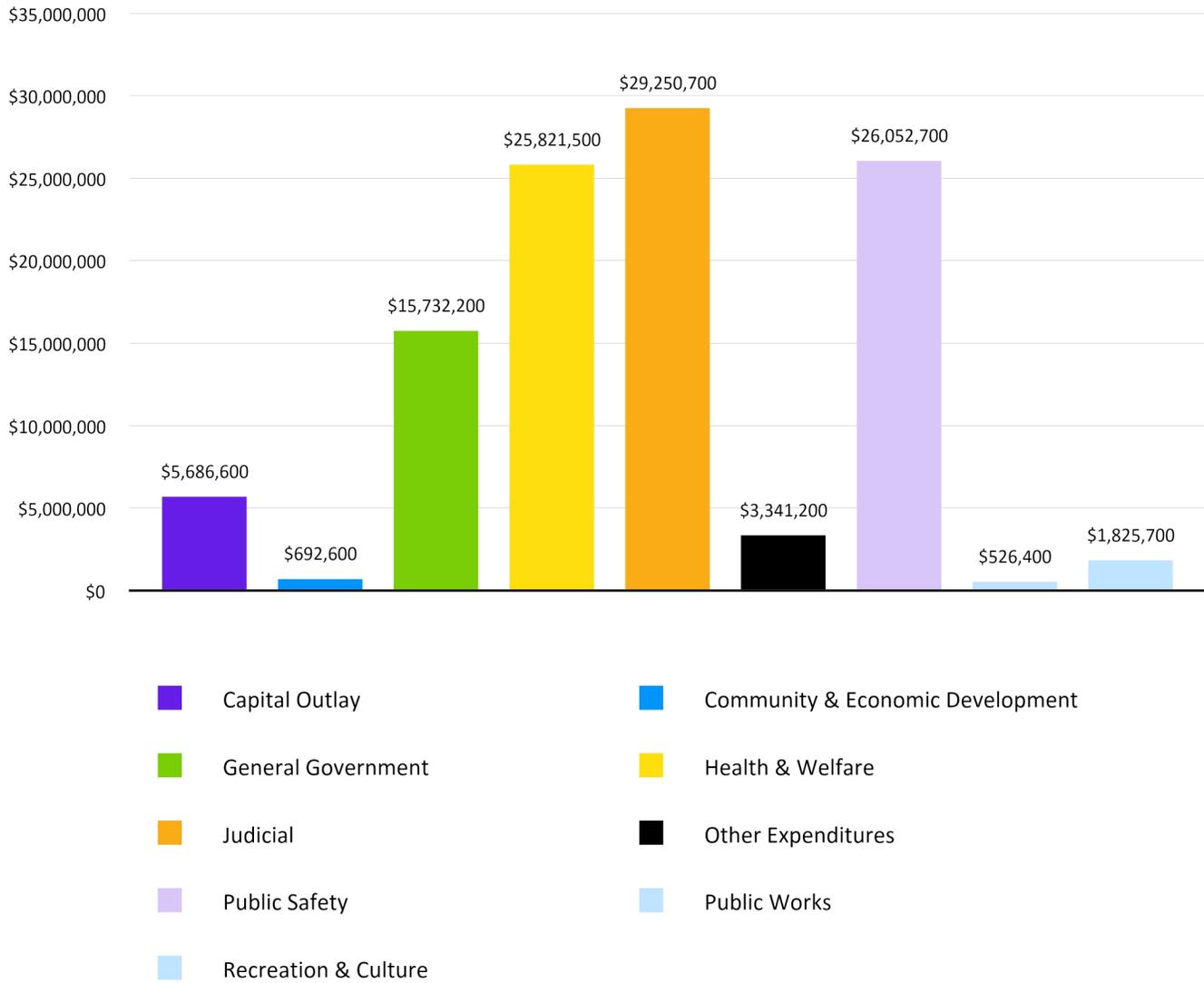
Operating Funds 2020 Adjusted Budget

	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	110,000	—	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	5,792,000	—	22,300	—	—	—
State Grants	11,001,300	428,000	—	—	1,496,200	4,179,000
Taxes & Assessments	41,913,100	12,707,700	—	—	—	—
Total Revenues:	71,182,200	13,215,200	1,426,600	2,271,600	3,311,600	4,441,900
Expenditures:						
Capital Outlay	5,413,000	273,600	—	—	—	—
Community & Economic Development	692,600	—	—	—	—	—
General Government	15,732,200	—	—	—	—	—
Health & Welfare	7,883,000	775,600	—	—	7,278,400	9,884,500
Judicial	21,507,500	4,123,200	—	3,620,000	—	—
Other Expenditures	3,291,200	50,000	—	—	—	—
Public Safety	18,059,900	7,992,800	—	—	—	—
Public Works	526,400	—	—	—	—	—
Recreation & Culture	—	—	1,825,700	—	—	—
Total Expenditures:	73,105,800	13,215,200	1,825,700	3,620,000	7,278,400	9,884,500
Other Financing Sources (Uses):						
Transfers In	1,923,600	—	399,100	1,348,400	3,966,800	5,442,600
Total Other Financing Sources (Uses):	1,923,600	—	399,100	1,348,400	3,966,800	5,442,600
Net Change in Fund Balance:						
	—	—	—	—	—	—

Total 2020 Operating Funds Adjusted Budget Revenues - \$108,929,600



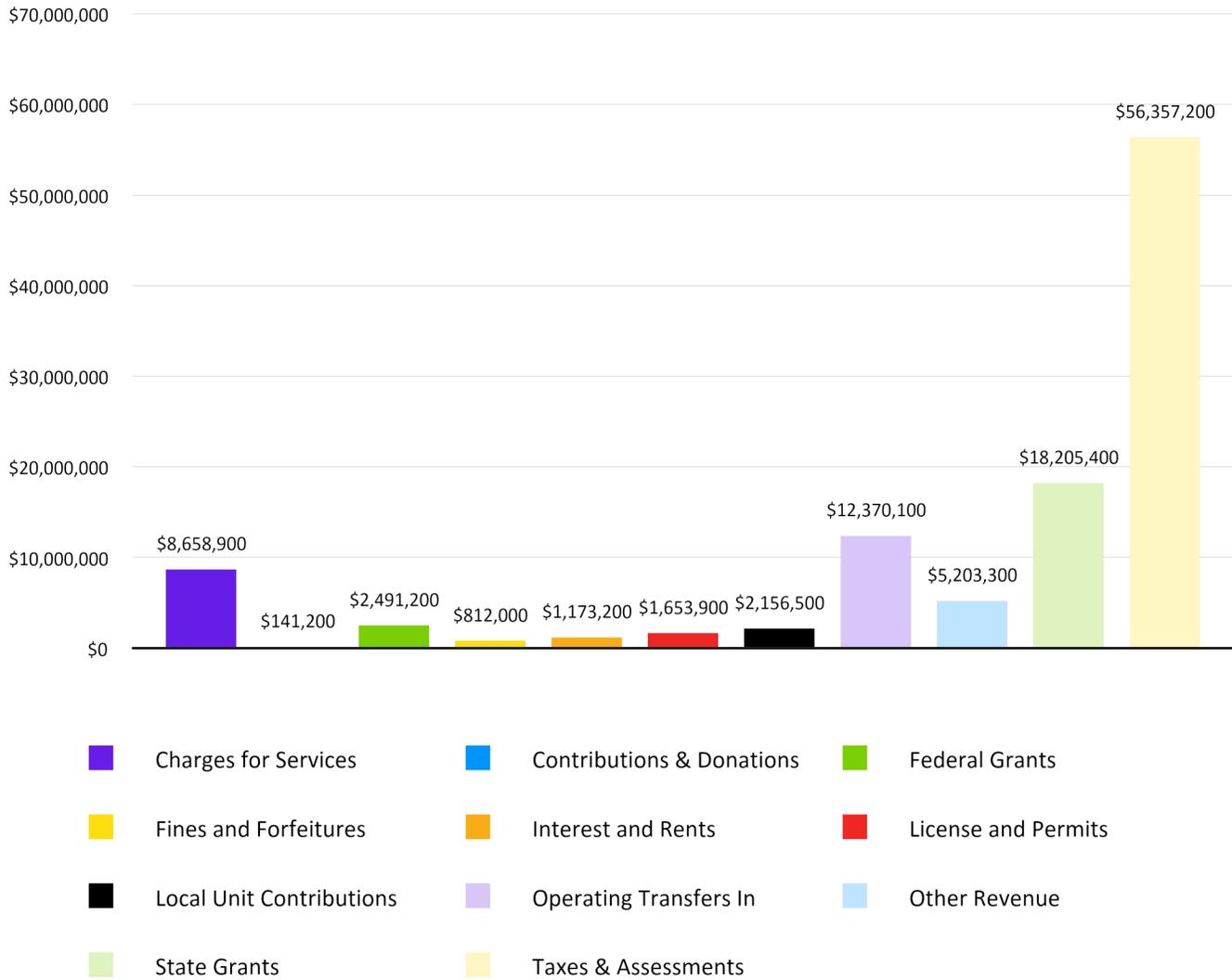
Total 2020 Operating Funds Adjusted Budget Expenditures - \$108,929,600



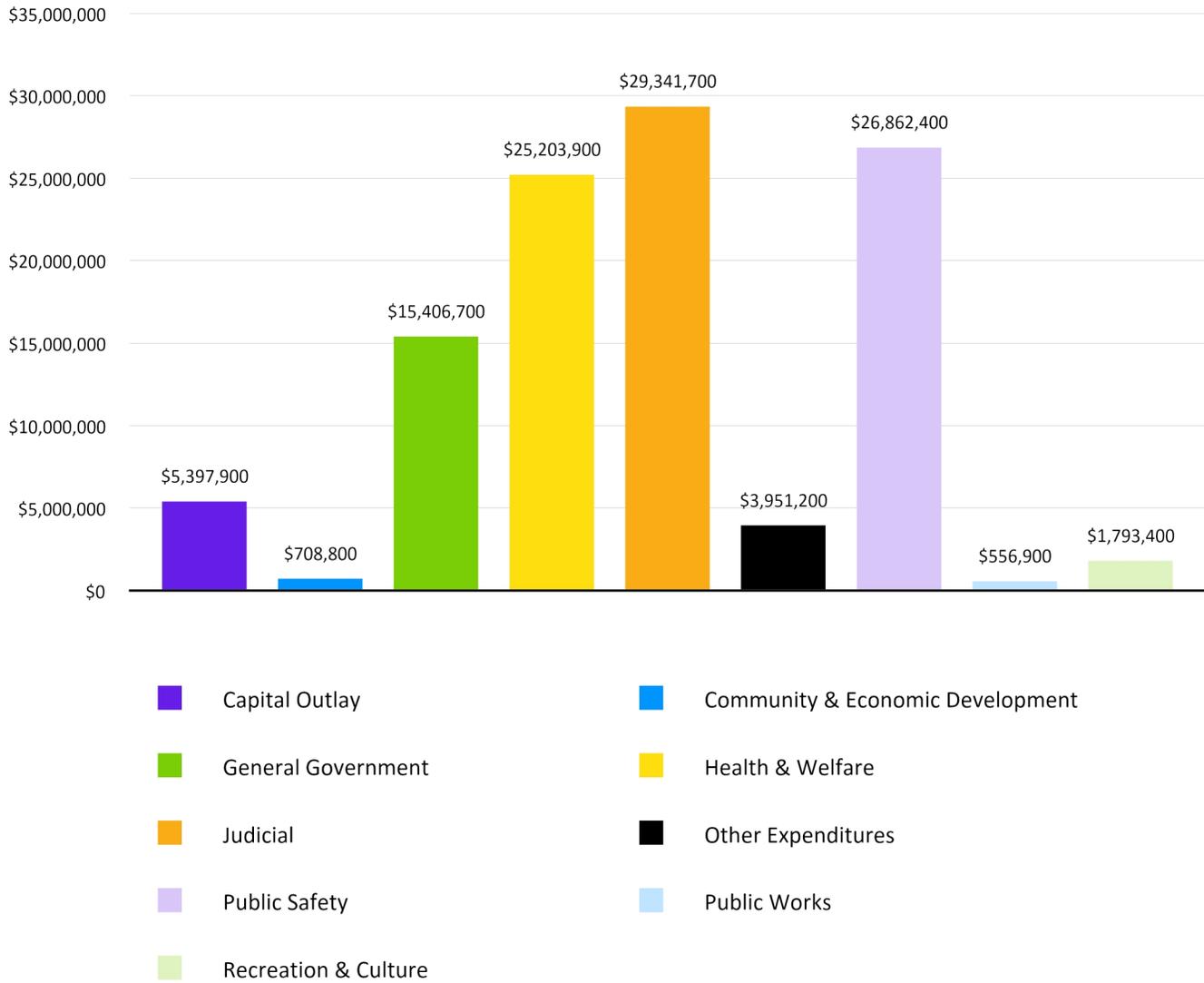
Operating Funds 2021 Recommended Budget

	General 101	Law Enforcement 104	Parks 208	FOC 215	Health 221	Child Care 292
Revenues:						
Charges for Services	6,510,700	—	1,248,700	117,600	672,600	109,300
Contributions & Donations	—	—	121,200	—	17,000	3,000
Federal Grants	—	—	—	2,154,000	267,200	70,000
Fines & Forfeitures	812,000	—	—	—	—	—
Interest & Rents	1,163,600	9,600	—	—	—	—
Licenses & Permits	895,900	—	—	—	758,000	—
Local Unit Contributions	1,823,000	70,000	15,000	—	247,900	600
Other Revenues	5,181,000	—	22,300	—	—	—
State Grants	12,122,200	428,000	—	—	1,496,200	4,159,000
Taxes & Assessments	43,182,900	13,174,300	—	—	—	—
Total Revenues:	71,691,300	13,681,900	1,407,200	2,271,600	3,458,900	4,341,900
Expenditures:						
Capital Outlay	5,124,300	273,600	—	—	—	—
Community & Economic Development	708,800	—	—	—	—	—
General Government	15,406,700	—	—	—	—	—
Health & Welfare	7,652,400	793,500	—	—	7,037,000	9,721,000
Judicial	21,591,300	4,142,100	—	3,608,300	—	—
Other Expenditures	3,901,200	50,000	—	—	—	—
Public Safety	18,439,700	8,422,700	—	—	—	—
Public Works	556,900	—	—	—	—	—
Recreation & Culture	—	—	1,793,400	—	—	—
Total Expenditures:	73,381,300	13,681,900	1,793,400	3,608,300	7,037,000	9,721,000
Other Financing Sources (Uses):						
Transfers In	1,690,000	—	386,200	1,336,700	3,578,100	5,379,100
Total Other Financing Sources (Uses):	1,690,000	—	386,200	1,336,700	3,578,100	5,379,100
Net Change in Fund Balance:						
	—	—	—	—	—	—

Total 2021 Operating Funds Recommended Budget Revenues - \$109,222,900



Total 2021 Operating Funds Recommended Budget Expenditures - \$109,222,900



Operating Funds Personnel History

	2019 Budget	2020 Budget	2021 Budget
Community & Economic Development:			
MSU Extension	2.2	2.2	0.8
Planning & Community Development	2.5	3.5	3.5
Total Community & Economic Development:	4.7	5.7	4.3
General Government:			
Office of the Administrator	5.8	6.8	6.0
Board of Commissioners	11.0	11.0	11.0
Buildings & Grounds	37.3	37.3	36.3
Office of the Clerk/Register	12.0	12.5	12.5
Office of the Corporation Counsel	3.0	3.0	1.0
Equalization	5.0	5.0	5.0
Finance	15.8	16.3	14.3
Human Resources	9.0	9.0	8.5
Information Systems	10.1	12.1	12.1
Office of the Treasurer	10.0	10.0	9.0
Total General Government:	119.0	123.0	115.7
Health & Welfare:			
Buildings & Grounds	3.5	3.5	3.5
Circuit Court	87.9	86.9	86.9
Health & Community Services – Administration	5.4	4.4	6.4
Health & Community Services – Environmental Health	22.7	23.7	23.7
Health & Community Services – Laboratory Services	3.0	3.0	3.0
Health & Community Services – Clinical Services	21.3	22.6	22.7
Health & Community Services – Maternal Child & Health	5.0	5.0	2.0
Health & Community Services – Community Action Agency	1.0	—	—
Health & Community Services – Veterans Services	3.0	3.0	3.0
Health & Community Services – Community Services	1.2	1.2	0.2
Total Health & Welfare:	154.0	153.3	151.4
Judicial:			
Circuit Court	105.2	106.2	106.2
District Court	74.0	74.0	72.0
Office of the Prosecuting Attorney	44.2	44.2	43.7
Probate Court	11.0	11.0	11.0
Total Judicial:	234.4	235.4	232.9

Operating Funds Personnel History

	2019 Budget	2020 Budget	2021 Budget
Public Safety:			
Animal Services & Enforcement	15.0	15.0	17.0
Buildings & Grounds	1.0	1.0	1.0
Emergency Management	2.5	2.3	2.3
Security	3.0	3.0	—
Office of the Sheriff	218.1	206.3	212.3
Total Public Safety:	239.6	227.6	232.6
Public Works:			
Office of the Drain Commissioner	4.0	4.5	4.0
Total Public Works:	4.0	4.5	4.0
Recreation & Culture:			
Parks – Administration	6.0	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	0.1
Parks – KRV Trailway Programming	0.5	0.5	0.5
Parks – County Fair	0.5	0.5	0.5
Total Recreation & Culture:	16.0	16.0	15.0
GRAND TOTAL:	771.7	765.5	755.8

*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 2021 Projected Fund Balance

		Estimated Beginning Balance	Addition/(Use)	Estimated Ending Balance	Unrestricted Unassigned Balance
General Fund:					
General Fund	101	25,773,320	—	25,773,320	25,773,320
Total General Fund:		25,773,320	—	25,773,320	25,773,320
Special Revenue Funds:					
Law Enforcement	104	761,241	—	761,241	—
Parks	208	—	—	—	—
Friend of the Court	215	285	—	285	—
Health	221	—	—	—	—
Child Care	292	—	—	—	—
Total Special Revenue Funds:		761,526	—	761,526	—
GRAND TOTAL:		26,534,846	—	26,534,846	25,773,320

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
2021	36,494,265	109,222,900	109,222,900	—	36,494,265	25,773,320	23.6%
2020	36,494,265	108,929,600	108,929,600	—	36,494,265	25,773,320	23.7%
2019	31,180,859	104,838,589	99,525,182	5,313,406	36,494,265	26,524,324	25.3%
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%

Operating Funds Five Year Budget Assumptions

	2020 Adjusted	2021 Recommended	2022	2023	2024	2025
Revenues:						
Charges for Services	8,729,900	8,658,900	8,658,900	8,658,900	8,658,900	8,658,900
Contributions & Donations	288,300	141,200	141,200	141,200	141,200	141,200
Federal Grants	2,521,200	2,491,200	2,491,200	2,491,200	2,491,200	2,491,200
Fines & Forfeitures	1,227,000	812,000	812,000	812,000	812,000	812,000
Interest & Rents	1,373,100	1,173,200	1,173,200	1,173,200	1,173,200	1,173,200
Licenses & Permits	1,581,400	1,653,900	1,653,900	1,653,900	1,653,900	1,653,900
Local Unit Contributions	2,588,600	2,156,500	2,156,500	2,156,500	2,156,500	2,156,500
Other Revenues	5,814,300	5,203,300	5,203,300	5,203,300	5,203,300	5,203,300
State Grants	17,104,500	18,205,400	18,205,400	18,205,400	18,205,400	18,205,400
Taxes & Assessments	54,620,800	56,357,200	57,202,600	58,060,600	59,221,800	60,406,200
Total Estimated Revenues:	95,849,100	96,852,800	97,698,200	98,556,200	99,717,400	100,901,800
Expenditures:						
Capital Outlay	5,686,600	5,397,900	5,397,900	5,397,900	5,397,900	5,397,900
Community & Economic Development	692,600	708,800	715,832	722,990	732,025	743,010
General Government	15,732,200	15,406,700	15,584,439	15,706,294	15,872,582	16,085,044
Health & Welfare	25,821,500	25,203,900	25,505,782	25,733,634	26,022,596	26,375,043
Judicial	29,250,700	29,341,700	29,556,493	29,767,236	30,069,577	30,467,117
Other Expenditures	3,341,200	3,951,200	4,016,861	4,055,529	4,100,816	4,152,973
Public Safety	26,052,700	26,862,400	27,476,203	27,750,718	28,151,486	28,683,474
Public Works	526,400	556,900	562,573	568,198	575,750	585,302
Recreation & Culture	1,825,700	1,793,400	1,877,535	1,895,951	1,921,191	1,953,523
Total Estimated Expenditures:	108,929,600	109,222,900	110,693,618	111,598,451	112,843,922	114,443,386
Other Financing Sources (Uses):						
Transfers In	13,080,500	12,370,100	12,370,100	12,370,100	12,370,100	12,370,100
Total Other Financing Sources (Uses):	13,080,500	12,370,100	12,370,100	12,370,100	12,370,100	12,370,100
Net Change in Fund Balance:						
	—	—	(625,318)	(672,151)	(756,422)	(1,171,486)

Assumptions	2021	2022	2023	2024	2025
Revenues:					
Property Taxes	1.0%	1.5%	1.5%	2.0%	2.0%
Other Revenues	Reduced	Flat	Flat	Flat	Flat
Expenditures:					
Salaries	Flat	0.0% with steps	0.0% with steps	0.5% with steps	1.0% 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	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget
Departments				
8th District Court	Direct	4,336,834	4,569,800	4,569,600
9th Circuit Court	Direct	7,071,725	7,096,900	7,192,100
Office of the Administrator	Direct	959,875	998,900	1,007,900
Animal Services & Enforcement	Direct	728,920	948,200	949,500
Board of Commissioners	Direct	240,125	288,000	258,300
Buildings & Grounds	Direct	2,839,209	2,936,200	2,962,400
Office of the Clerk/Register	Direct	767,692	791,200	831,500
Office of the Corporation Counsel	Direct	275,497	307,300	165,800
Office of the Drain Commissioner	Direct	381,619	434,900	452,600
Equalization	Direct	508,221	531,100	539,900
Finance	Direct	1,557,497	1,519,500	1,461,800
Health & Community Services	Direct	936,555	849,200	1,025,900
Human Resources	Direct	933,390	958,000	921,200
Information Technology	Direct	1,078,666	1,186,800	1,310,900
Insurance	Direct	1,061,271	700,000	727,800
Legal Services	Direct	356,731	216,500	240,500
Medical Examiner	Direct	737,408	758,100	778,400
Office of the Prosecuting Attorney	Direct	2,576,917	2,717,400	2,786,600
Office of the Sheriff	Direct	17,595,546	16,365,000	17,066,900
Office of the Treasurer	Direct	1,034,049	1,064,100	911,000
Planning & Community Development	Direct	191,878	327,400	340,400
Reserves & Contingency	Direct	—	354,400	2,478,500
Security	Direct	551,899	698,500	375,100
Utilities	Direct	1,275,889	1,422,700	1,422,700
Total Departments:		47,997,413	48,040,100	50,777,300

Programs				
Adult Probation	Direct	36,321	48,200	48,200
At Large Drains	Direct	81,617	91,500	104,300
Breast & Cervical Cancer Control	Indirect	31,964	27,000	19,800
Capital	Direct	4,795,844	5,413,000	5,124,300
Child Welfare & Juvenile Justice	Direct	3,821,048	5,242,600	5,179,100
Childhood Lead Poisoning Prevention	Indirect	—	12,300	14,100
Children's Special Health Care Services	Indirect	55,328	36,800	19,400
Clean Sweep Pesticide Collection	Indirect	—	1,200	—
Community Corrections	Indirect	161,324	77,000	77,000
Community Mental Health	Direct	2,278,672	2,281,600	2,295,900
Consolidated Dispatch	Direct	1,514,025	1,514,100	—
County Identification Program	Direct	58,053	50,700	46,200

General Fund Supported Departments & Programs

	Type	2019 Actuals	2020 Adjusted Budget	2021 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	13,000
Economic Development	Direct	75,000	75,000	75,000
Elections	Direct	308,237	717,100	370,300
Friend of the Court	Direct	1,014,072	1,328,400	1,316,700
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	1,415,024	2,629,300	2,333,500
	Indirect	1,703,479	1,696,000	1,750,000
Healthy Start Programming	Indirect	99,679	102,100	115,200
HIV/AIDS Counseling Testing & Education	Indirect	78,026	47,900	46,400
Housing initiatives	Direct	125,000	275,000	125,000
Immunization Action Plan	Indirect	31,689	47,500	68,100
Indigent Defense	Direct	936,954	1,202,900	1,200,900
Jury Board	Direct	2,677	3,300	3,300
Land Bank	Direct	250,000	250,000	100,000
Law Library	Direct	64,066	67,000	67,700
Maternal, Infant & Early Childhood Home Visiting Program	Indirect	57,810	52,100	47,400
Michigan Care Improvement Registry (MCIR)	Indirect	56,061	45,700	43,400
MSU Extension	Direct	304,077	290,200	293,400
Nurse Family Partnership	Direct	—	90,600	90,600
	Indirect	33,933	52,900	52,900
Problem Solving Court Programming	Indirect	74,041	77,800	35,700
Prosecuting Attorney Grant Programming	Indirect	23,292	23,400	19,900
Prosecutor's Cooperative Reimbursement Grant Programming	Direct	154,793	213,400	213,400
Public Health Emergency Preparedness	Indirect	29,201	23,300	9,300
Services for Seniors	Direct	252,739	—	—
	Indirect	287,242	190,400	211,000
Social Services Fund	Direct	(83)	—	—
Soldiers & Sailors Relief Assistance	Direct	37,929	50,000	50,000
Veterans Burial	Direct	10,200	15,000	15,000
Women, Infants & Children (WIC)	Indirect	30,462	59,900	113,600
Total Programs:		20,309,891	24,440,400	21,709,000
Grand Total:		68,307,304	72,480,500	72,486,300

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

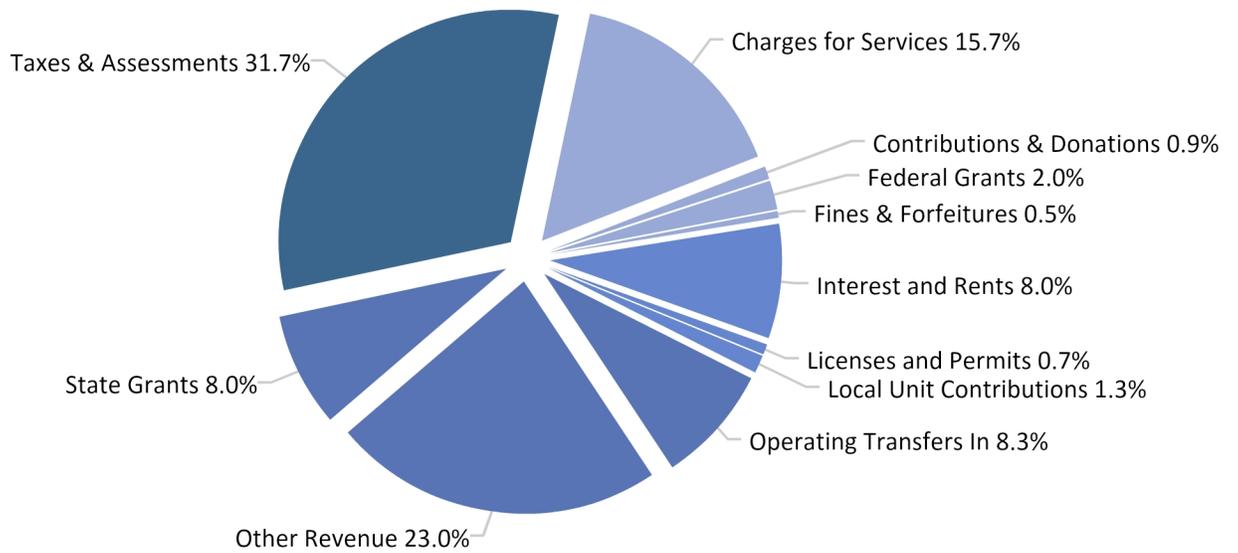
Indirect - consists of primarily support services such as County Administration, Legal Services, Purchasing, Treasurer's Office, Human Resources, Information Technology, Document Services and Finance. Space occupancy costs include support by Buildings & Grounds, security, insurance and utilities.

All Funds Summary

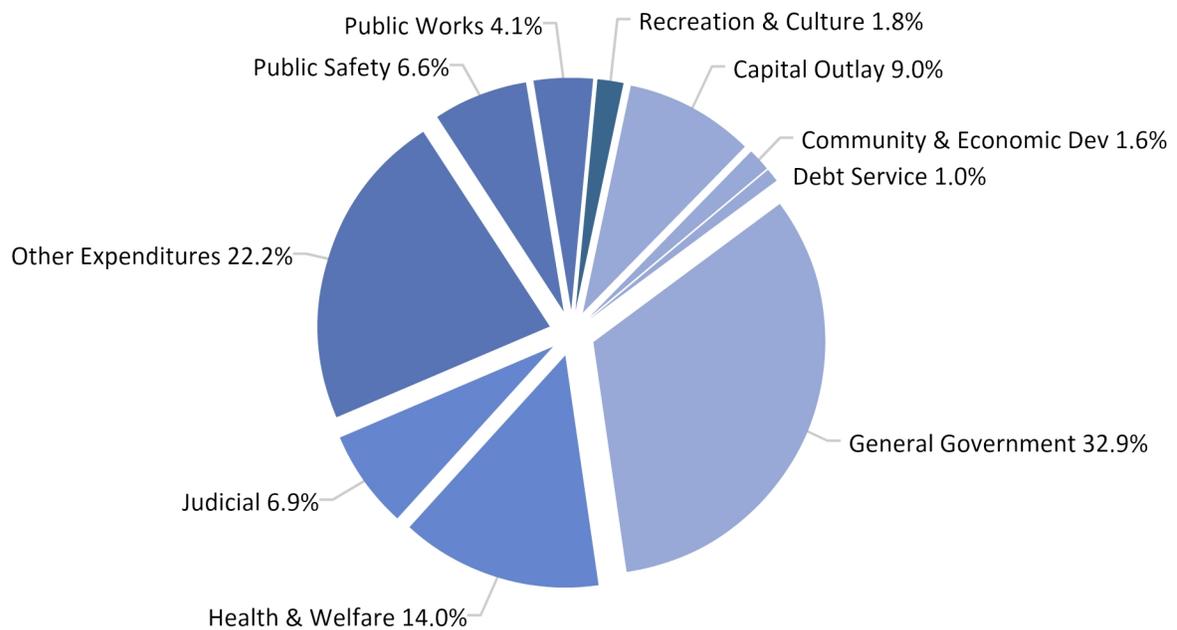
2021 Recommended Budget All Funds Revenues

The 2021 all funds revenue total is \$237,720,900.

Revenue is identified in the following types:



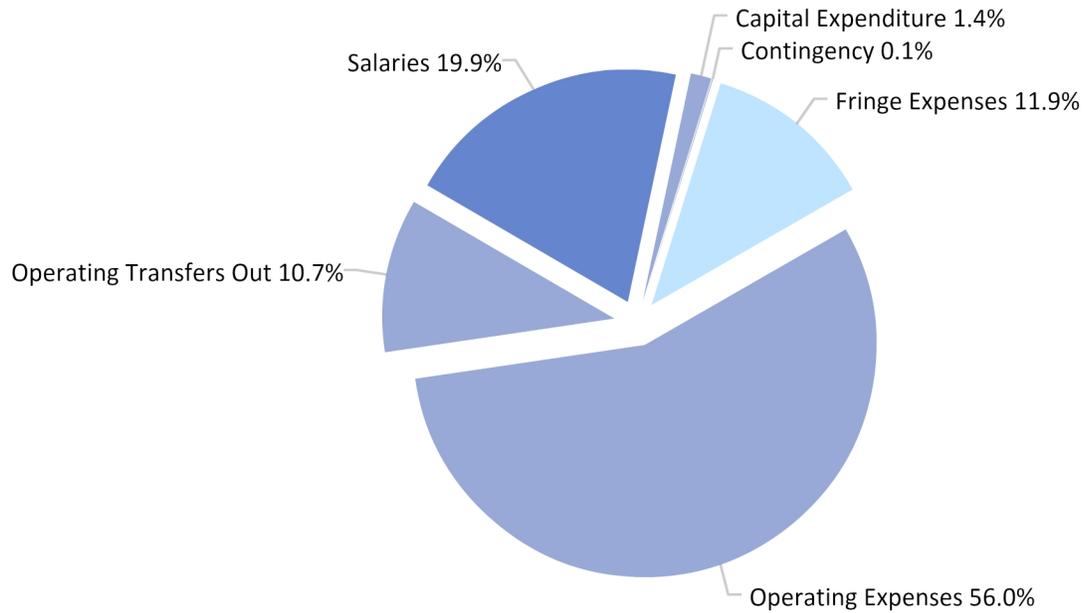
Revenue is identified in the following functions:



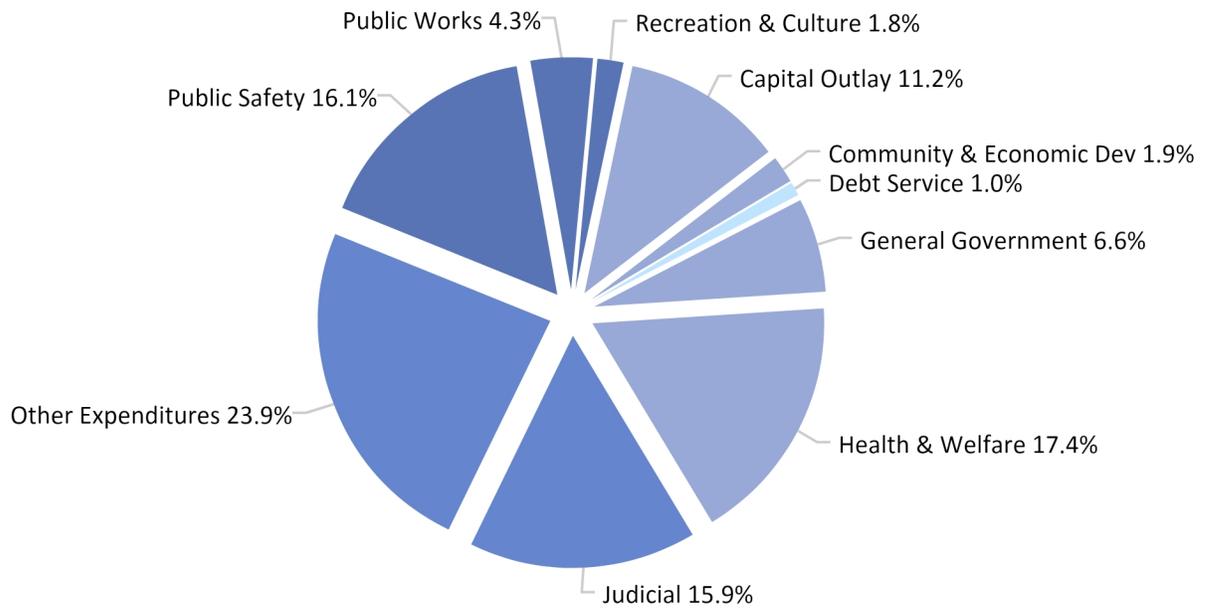
2021 Recommended Budget Expenditures

The 2021 operating funds appropriated expenditures total \$237,720,900

The expenditures are divided across the following types:



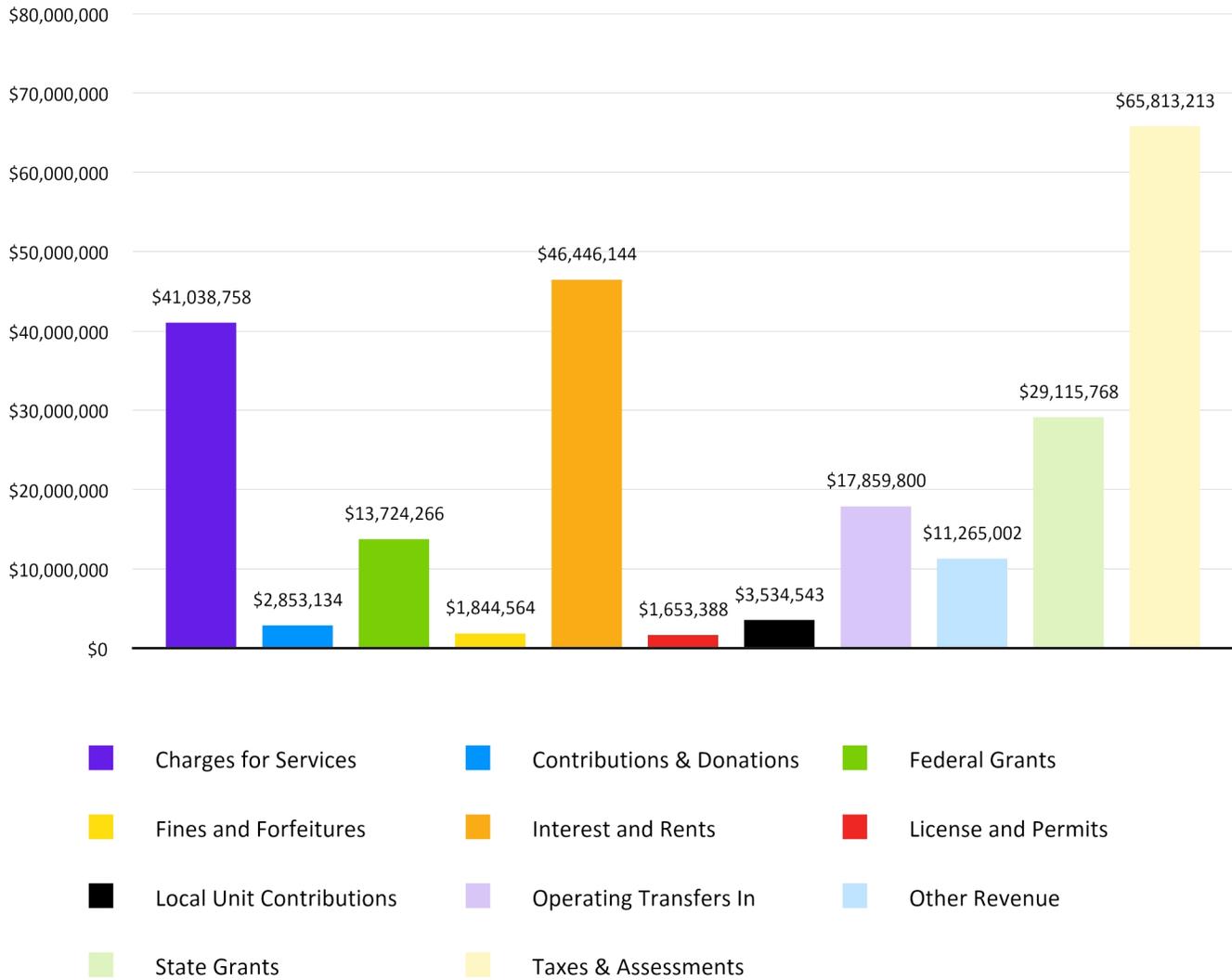
The expenditures are divided across the following functions:



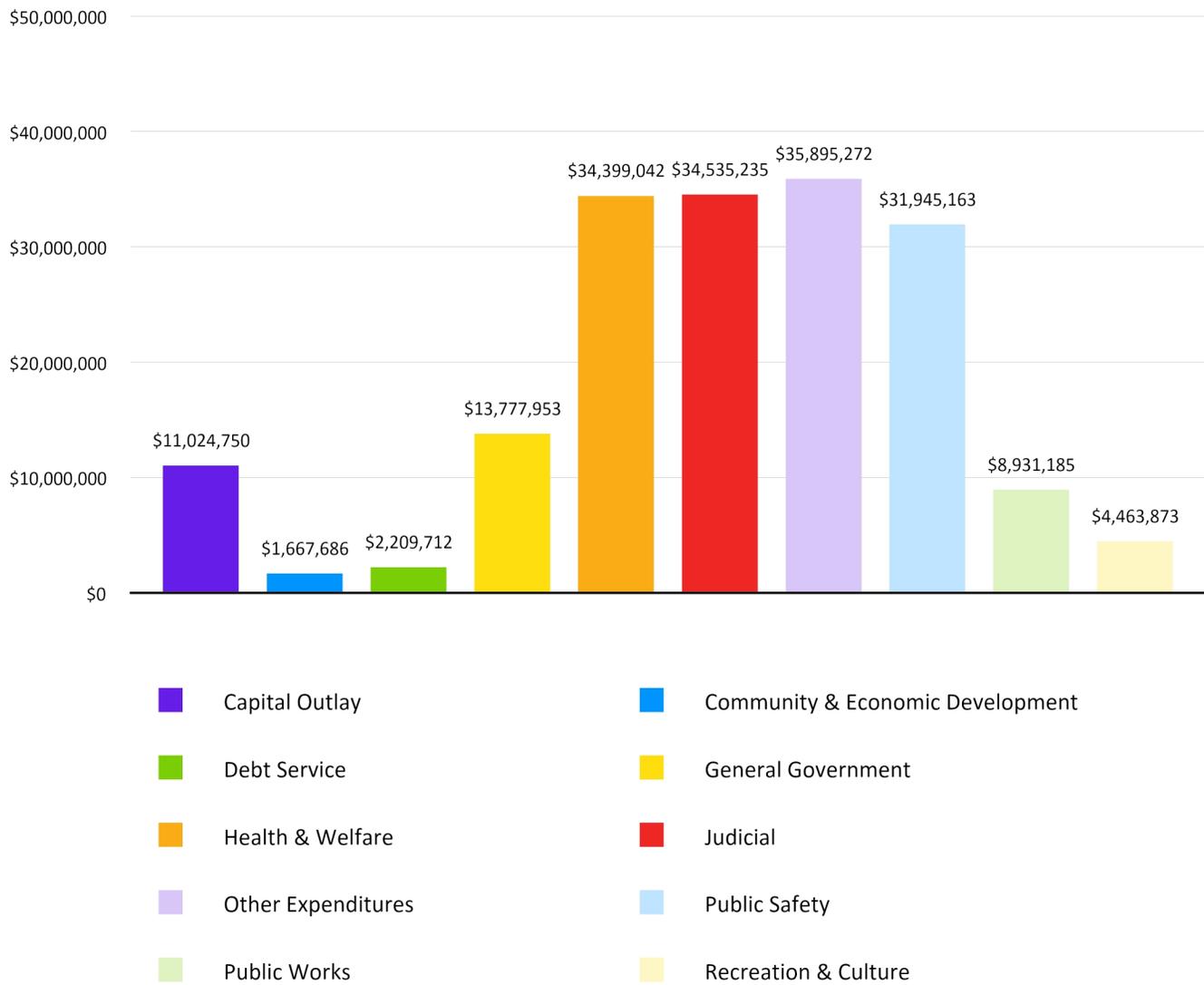
All Funds 2019 Actuals

	General	Special Revenue	Enterprise	Internal Service	Capital	Debt Service	Component Unit	Trust
Revenues:								
Charges for Services	7,050,802	4,297,736	5,813,251	23,158,471	—	—	20,027	698,470
Contributions & Donations	59,656	801,411	—	1,969,432	22,635	—	—	—
Federal Grants	62,054	8,495,660	5,053,398	—	—	—	113,154	—
Fines & Forfeitures	1,089,979	32,171	390,215	3,048	—	—	—	329,151
Interest & Rents	2,076,183	242,006	304,350	988,963	321,929	11,153	1,555	42,500,008
Licenses & Permits	851,312	802,076	—	—	—	—	—	—
Local Unit Contributions	2,154,402	487,818	892,323	—	—	—	—	—
Other Revenues	3,182,364	91,666	68,023	20,651	—	—	2,175,137	5,727,160
State Grants	12,301,622	16,253,874	310,929	—	—	178,500	70,844	—
Taxes & Assessments	41,170,078	19,141,558	1,428,597	—	—	1,674,011	2,398,968	—
Total Revenues:	69,998,454	50,645,976	14,261,085	26,140,565	344,563	1,863,664	4,779,685	49,254,789
Expenditures:								
Capital Outlay	4,795,844	239,619	—	—	5,989,287	—	—	—
Community & Economic Development	570,955	217,726	—	—	—	—	879,005	—
Debt Service	—	—	150,608	—	—	2,059,104	—	—
General Government	13,648,217	129,736	—	—	—	—	—	—
Health & Welfare	6,779,505	26,637,317	—	982,219	—	—	—	—
Judicial	19,110,445	15,424,791	—	—	—	—	—	—
Other Expenditures	2,789,914	—	2,459,796	25,146,654	—	—	—	5,498,908
Public Safety	18,912,686	11,336,791	—	—	—	—	—	1,695,686
Public Works	463,236	—	7,675,769	—	—	—	792,181	—
Recreation & Culture	—	4,441,238	—	—	22,635	—	—	—
Total Expenditures:	67,070,801	58,427,219	10,286,172	26,128,873	6,011,922	2,059,104	1,671,186	7,194,594
Other Financing Sources (Uses):								
Transfers In	1,911,800	10,226,860	—	1,521,000	3,742,454	253,304	204,382	—
Total Other Financing Sources (Uses):	1,911,800	10,226,860	—	1,521,000	3,742,454	253,304	204,382	—
Net Change in Fund Balance:								
	4,839,452	2,445,617	3,974,913	1,532,692	(1,924,905)	57,864	3,312,882	42,060,195

Total 2019 All Funds Actual Revenues - \$235,148,581



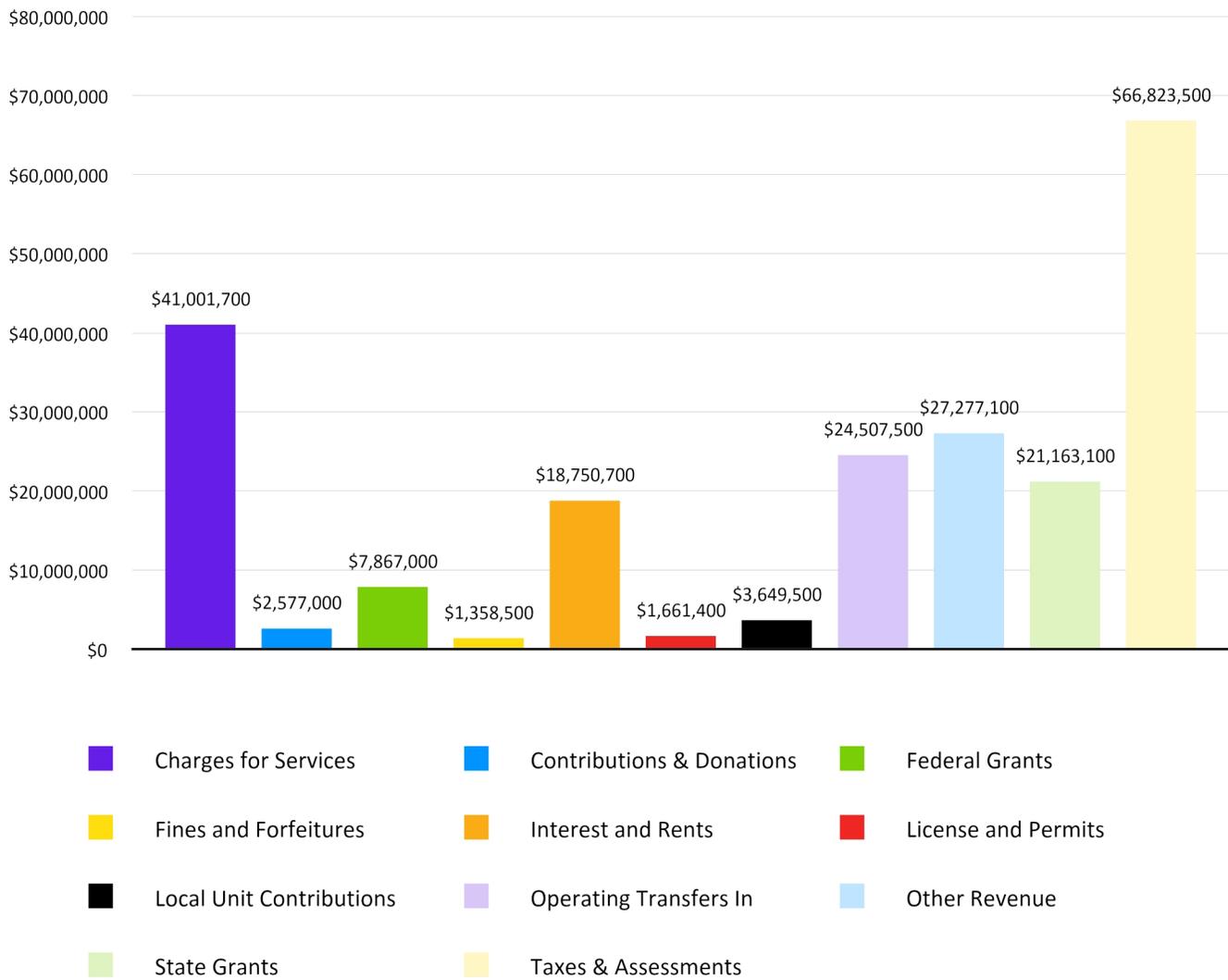
Total 2019 All Funds Actual Expenditures - \$178,849,872



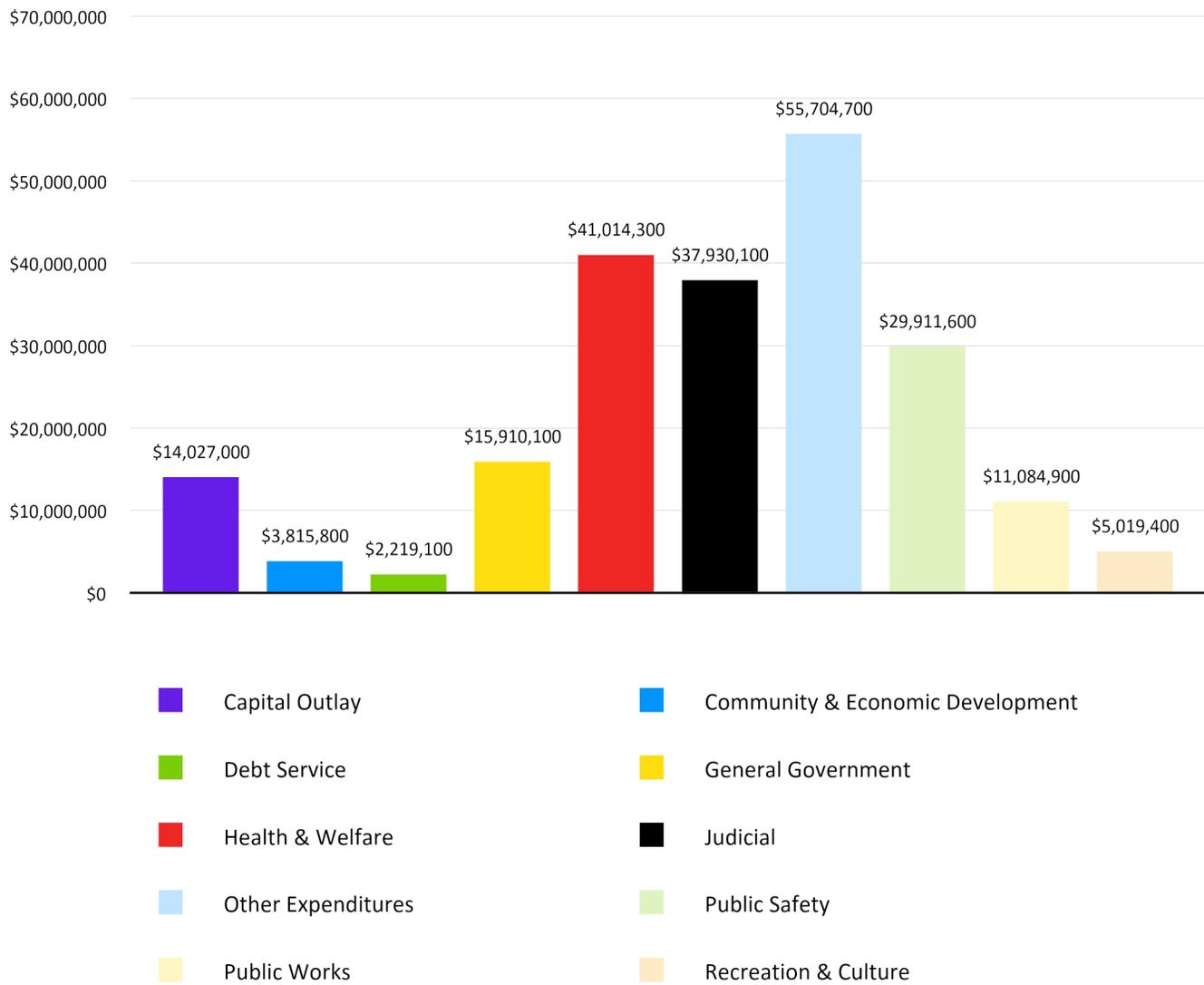
All Funds 2020 Adjusted Budget

	General	Special Revenue	Enterprise	Internal Service	Capital	Debt Service	Component Unit	Trust
Revenues:								
Charges for Services	6,584,700	4,433,200	6,059,600	23,206,200	—	—	30,000	688,000
Contributions & Donations	110,000	560,000	—	1,907,000	—	—	—	—
Federal Grants	—	7,867,000	—	—	—	—	—	—
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	491,700	859,800	—	—	—	—	—
Other Revenues	5,792,000	5,690,800	3,820,200	1,438,200	5,288,700	—	935,200	4,312,000
State Grants	11,001,300	10,011,800	—	—	—	150,000	—	—
Taxes & Assessments	41,913,100	19,848,100	1,300,000	—	—	1,669,400	2,092,900	—
Total Revenues:	71,182,200	49,687,500	12,271,600	27,552,400	5,348,700	1,819,400	3,058,100	21,209,600
Expenditures:								
Capital Outlay	5,413,000	273,600	—	—	8,340,400	—	—	—
Community & Economic Development	692,600	825,300	—	—	—	—	2,297,900	—
Debt Service	—	—	142,700	—	—	2,076,400	—	—
General Government	15,732,200	177,900	—	—	—	—	—	—
Health & Welfare	7,883,000	33,131,300	—	—	—	—	—	—
Judicial	21,507,500	16,422,600	—	—	—	—	—	—
Other Expenditures	3,291,200	50,000	2,505,600	28,648,300	—	—	—	21,209,600
Public Safety	18,059,900	11,851,700	—	—	—	—	—	—
Public Works	526,400	—	9,623,300	—	—	—	935,200	—
Recreation & Culture	—	5,019,400	—	—	—	—	—	—
Total Expenditures:	73,105,800	67,751,800	12,271,600	28,648,300	8,340,400	2,076,400	3,233,100	21,209,600
Other Financing Sources (Uses):								
Transfers In	1,923,600	18,064,300	—	1,095,900	2,991,700	257,000	175,000	—
Total Other Financing Sources (Uses):	1,923,600	18,064,300	—	1,095,900	2,991,700	257,000	175,000	—
Net Change in Fund Balance:								
	—	—	—	—	—	—	—	—

Total 2020 All Funds Adjusted Budget Revenues - \$216,637,000



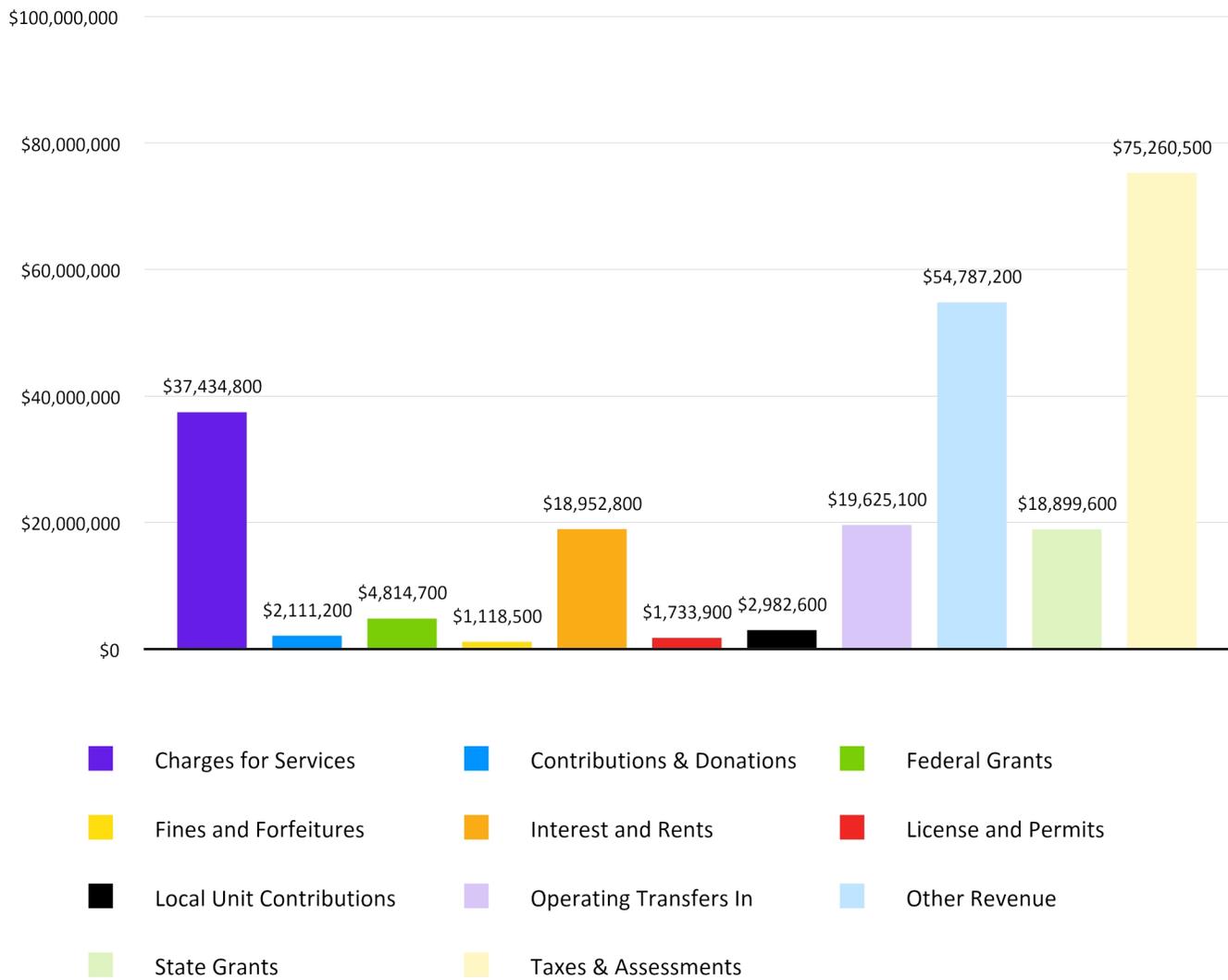
Total 2020 All Funds Adjusted Budget Expenditures - \$216,637,000



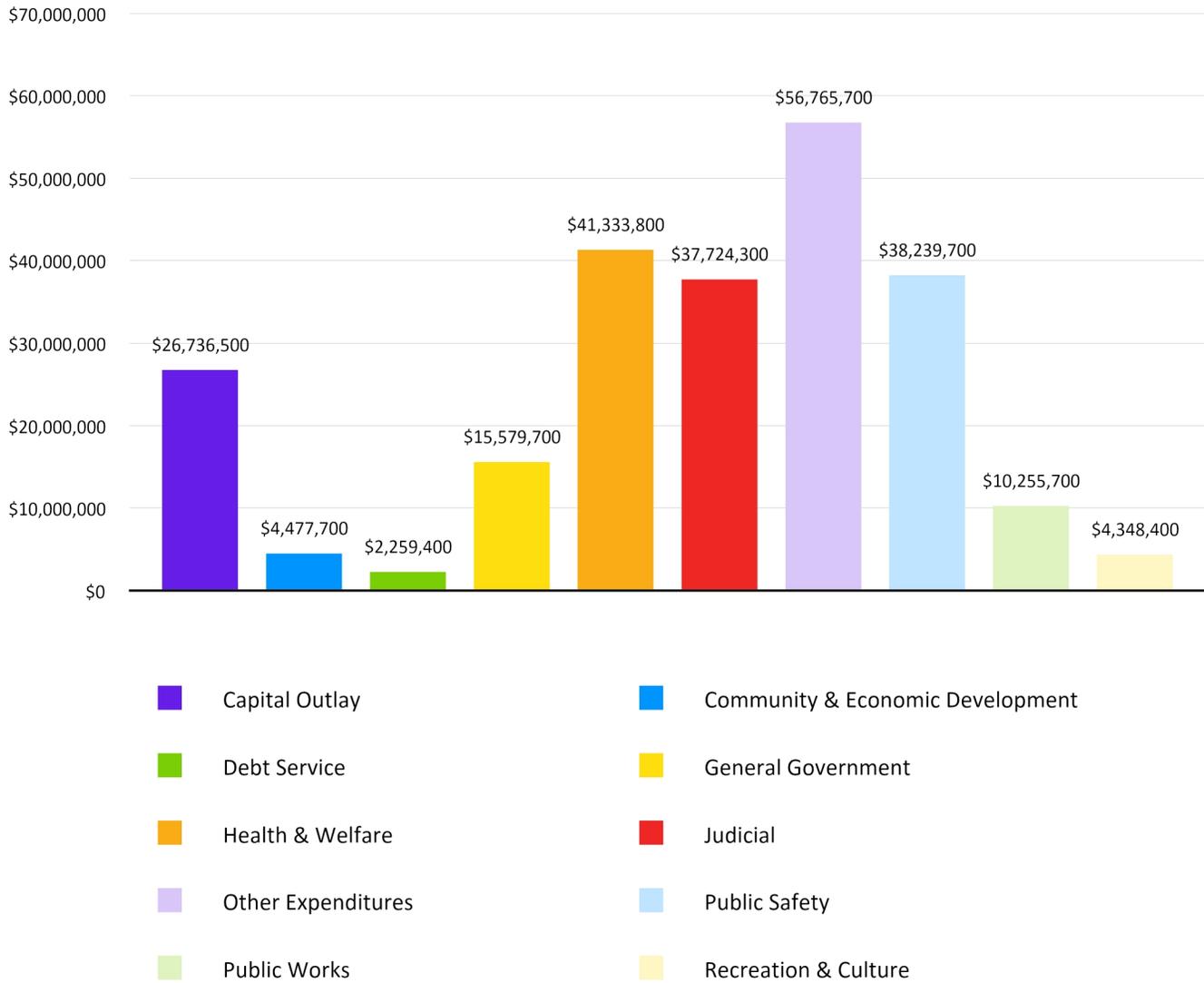
All Funds 2021 Recommended Budget

	General	Special Revenue	Enterprise	Internal Service	Capital	Debt Service	Component Unit	Trust
Revenues:								
Charges for Services	6,510,700	3,588,100	3,892,400	22,735,600	—	—	20,000	688,000
Contributions & Donations	—	141,200	—	1,970,000	—	—	—	—
Federal Grants	—	2,491,200	2,323,500	—	—	—	—	—
Fines & Forfeitures	812,000	6,500	100,000	—	—	—	—	200,000
Interest & Rents	1,163,600	9,600	73,000	1,037,000	60,000	—	—	16,609,600
Licenses & Permits	895,900	838,000	—	—	—	—	—	—
Local Unit Contributions	1,823,000	333,500	826,100	—	—	—	—	—
Other Revenues	5,181,000	18,643,600	2,367,100	2,106,600	19,554,000	—	1,420,900	5,514,000
State Grants	12,122,200	6,627,400	—	—	—	150,000	—	—
Taxes & Assessments	43,182,900	25,724,500	1,390,000	—	—	1,720,200	3,242,900	—
Total Revenues:	71,691,300	58,403,600	10,972,100	27,849,200	19,614,000	1,870,200	4,683,800	23,011,600
Expenditures:								
Capital Outlay	5,124,300	273,600	—	—	21,338,600	—	—	—
Community & Economic Development	708,800	331,000	—	—	—	—	3,437,900	—
Debt Service	—	—	134,200	—	—	2,125,200	—	—
General Government	15,406,700	173,000	—	—	—	—	—	—
Health & Welfare	7,652,400	33,681,400	—	—	—	—	—	—
Judicial	21,591,300	16,133,000	—	—	—	—	—	—
Other Expenditures	3,901,200	50,000	2,560,000	28,942,900	—	—	—	21,311,600
Public Safety	18,439,700	18,100,000	—	—	—	—	—	1,700,000
Public Works	556,900	—	8,277,900	—	—	—	1,420,900	—
Recreation & Culture	—	4,348,400	—	—	—	—	—	—
Total Expenditures:	73,381,300	73,090,400	10,972,100	28,942,900	21,338,600	2,125,200	4,858,800	23,011,600
Other Financing Sources (Uses):								
Transfers In	1,690,000	14,686,800	—	1,093,700	1,724,600	255,000	175,000	—
Total Other Financing Sources (Uses):	1,690,000	14,686,800	—	1,093,700	1,724,600	255,000	175,000	—
Net Change in Fund Balance:								
	—	—	—	—	—	—	—	—

Total 2021 All Funds Recommended Budget Revenues - \$237,720,900



Total 2021 All Funds Recommended Budget Expenditures - \$237,720,900



All Funds Personnel History

	2019 Budget	2020 Budget	2021 Budget
Community & Economic Development:			
Clerk/Register	1.0	1.0	1.0
MSU Extension	2.2	2.2	0.8
Planning & Community Development	3.0	4.0	4.0
Total Community & Economic Development:	6.2	7.2	5.8
General Government:			
Office of the Administrator	5.8	6.8	6.0
Board of Commissioners	11.0	11.0	11.0
Buildings & Grounds	37.3	37.3	36.3
Office of the Clerk/Register	12.5	13.0	13.0
Office of the Corporation Counsel	3.0	3.0	1.0
Equalization	5.0	5.0	5.0
Finance	15.8	16.8	14.8
Human Resources	10.0	10.0	9.5
Information Systems	10.1	12.1	12.1
Office of the Treasurer	10.0	10.0	9.0
Total General Government:	120.5	125.0	117.7
Health & Welfare:			
Buildings & Grounds	3.5	3.5	3.5
Circuit Court	88.9	87.9	87.9
Health & Community Services – Administration	7.9	6.9	8.9
Health & Community Services – Environmental Health	22.7	23.7	23.7
Health & Community Services – Laboratory Services	3.0	3.0	3.0
Health & Community Services – Area Agency on Aging	16.0	22.4	22.4
Health & Community Services – Clinical Services	28.8	30.6	30.7
Health & Community Services – Maternal Child & Health	50.5	52.6	48.5
Health & Community Services – Community Action Agency	4.0	2.0	—
Health & Community Services – Veterans Services	3.0	3.0	3.0
Health & Community Services – Community Services	2.0	2.0	1.0
Total Health & Welfare:	230.2	237.5	232.5
Judicial:			
Circuit Court	112.1	113.1	113.1
District Court	74.0	74.0	72.0
Office of the Prosecuting Attorney	58.0	60.0	59.0
Probate Court	11.0	11.0	11.0
Indigent Defense	—	2.0	2.0
Total Judicial:	255.1	260.1	257.1

All Funds Personnel History

	2019 Budget	2020 Budget	2021 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	17.0
Buildings & Grounds	1.0	1.0	1.0
Community Corrections	13.0	13.0	13.0
Emergency Management	2.5	2.5	2.5
Security	3.0	3.0	—
Office of the Sheriff	220.1	208.3	214.3
Total Public Safety:	254.6	242.8	247.8
Public Works:			
Airport	15.0	15.0	15.0
Buildings & Grounds	1.0	1.0	1.0
Office of the Drain Commissioner	4.0	4.5	4.0
Office of the Sheriff	5.5	5.5	5.5
Total Public Works:	25.5	26.0	25.5
Recreation & Culture:			
Parks – Administration	6.0	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	0.1
Parks – KRV Trailway Programming	0.5	0.5	0.5
Parks – County Fair	0.5	0.5	0.5
Total Recreation & Culture:	16.0	16.0	15.0
GRAND TOTAL:	919.2	925.7	912.5

*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.

All Funds 2021 Projected Fund Balance/Net Position

		Estimated Beginning Balance	Addition/ (Use)	Estimated Ending Balance	Unrestricted Unassigned Balance
General Fund:					
General Fund	101	25,773,320	—	25,773,320	25,773,320
Total General Fund:		25,773,320	—	25,773,320	25,773,320
Special Revenue Funds:					
Law Enforcement	104	761,241	—	761,241	—
Budget Stabilization	106	2,500,000	—	2,500,000	—
Parks	208	—	—	—	—
Friend of the Court	215	285	—	285	—
Drain Commissioner Office Grants	220	—	—	—	—
Health	221	—	—	—	—
Local Housing Assistance Fund	225	—	—	—	—
Accommodation Tax	229	1,335,000	—	1,335,000	—
Animal Services & Enforcement Grants	236	307,866	—	307,866	—
District Court Grants	239	14,326	—	14,326	—
Circuit Court Grants	249	—	—	—	—
Register of Deeds Automation	256	131,742	(131,000)	742	—
Indigent Defense	260	—	—	—	—
911 Service	261	—	—	—	—
Concealed Pistol Licensing	262	294,580	31,800	326,380	—
Local Corrections Officers Training	263	337,175	(100,000)	237,175	—
Drug Law Enforcement	266	43,701	(25,000)	18,701	—
Law Library	269	—	—	—	—
Prosecutors' Cooperative Reimbursement Grant	275	—	—	—	—
Prosecuting Attorney Grants	277	—	—	—	—
Senior Millage	279	1,631,576	—	1,631,576	—
Area Agency on Aging	280	—	—	—	—
Health & Community Services Grants	281	—	—	—	—
911 Millage	287	—	—	—	—
Sheriff's Department Grants	288	—	—	—	—
Child Care	292	—	—	—	—
Road Patrol	329	—	—	—	—
Community Corrections	331	404,904	—	404,904	—
Survey & Monumentation Program	342	—	—	—	—
Total Special Revenue Funds:		7,762,397	(224,200)	7,538,197	—
Enterprise Funds:					
Local Government Public Works Financing	364	61	—	61	—
Cooper Township Sewer Project	414	—	—	—	—

All Funds 2021 Projected Fund Balance/Net Position

		Estimated Beginning Balance	Addition/ (Use)	Estimated Ending Balance	Unrestricted Unassigned Balance
Debt Retirement – Airport Facilities	415	—	—	—	—
Tax Reversion	516	1,157,068	—	1,157,068	—
Airport	581	54,860,601	(2,300,900)	52,559,701	—
Delinquent Tax Revolving	620	16,503,317	320,000	16,823,317	—
Debt Retirement-Village of Augusta	857	—	—	—	—
Total Enterprise Funds:		72,521,046	(1,980,900)	70,540,146	—
Internal Services Funds:					
Employee Benefits	103	8,753,351	(482,900)	8,270,451	—
Technology	112	789,803	(317,700)	472,103	—
HCS Facility	115	559,973	(250,000)	309,973	—
Insurance	603	—	—	—	—
Central Stores	633	—	—	—	—
HCS Pooled Costs	690	—	—	—	—
Total Internal Service Funds:		10,103,126	(1,050,600)	9,052,526	—
Capital/Construction Funds:					
Special Parks Purpose	209	2,524	—	2,524	—
Capital Projects	466	23,337,729	(19,554,000)	3,783,729	—
Total Capital/Construction Funds:		23,340,253	(19,554,000)	3,786,253	—
Debt Service Funds:					
Juvenile Home 2007 Series	350	(112,200)	112,200	—	—
Expo Center Improvements	352	—	—	—	—
Total Debt Service Funds:		(112,200)	112,200	—	—
Trust Funds:					
Library	721	158,361	—	158,361	—
Retirement	731	245,594,538	14,515,000	260,109,538	—
Public Employee Healthcare	736	24,194,517	947,600	25,142,117	—
Inmate Trust Fund	764	17,140	—	17,140	—
Total Trust Funds:		269,964,556	15,462,600	285,427,156	—
Component Unit Operating Funds:					
Brownfield Redevelopment Authority	247	3,158,296	—	3,158,296	—
Drain Equipment Revolving	639	241	(200)	41	—
Local Site Remediation Revolving	643	437,159	150,000	587,159	—
Special Assessment Drains	801	1,525,607	—	1,525,607	—
Lake Level	841	32,286	—	32,286	—
Total Component Unit Operating Funds:		5,153,590	149,800	5,303,390	—
GRAND TOTAL:		414,506,088	(7,085,100)	407,420,988	25,773,320

All Funds Revenues & Expenditures by Fund

		2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
General Fund:					
General Fund	101				
	Revenues	71,910,254	73,105,800	73,381,300	275,500
	Expenditures	67,070,801	73,105,800	73,381,300	275,500

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	13,017,072	13,215,200	13,681,900	466,700
	Expenditures	12,505,150	13,215,200	13,681,900	466,700

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	1,585,530	1,825,700	1,793,400	(32,300)
	Expenditures	1,581,215	1,825,700	1,793,400	(32,300)

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	3,311,322	3,620,000	3,608,300	(11,700)
	Expenditures	3,311,322	3,620,000	3,608,300	(11,700)

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

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
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	5,347,618	7,278,400	7,037,000	(241,400)
Expenditures	5,347,248	7,278,400	7,037,000	(241,400)

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	916,066	931,800	958,200	26,400
Expenditures	839,600	931,800	958,200	26,400

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	3,127,316	3,193,700	2,555,000	(638,700)
Expenditures	2,860,023	3,193,700	2,555,000	(638,700)

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%.

Animal Services & Enforcement Grants 236				
Revenues	329,952	64,400	64,400	—
Expenditures	136,719	64,400	64,400	—

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.

All Funds Revenues & Expenditures by Fund

		2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
District Court Grants	239				
	Revenues	287,877	378,200	348,500	(29,700)
	Expenditures	290,419	378,200	348,500	(29,700)

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

Circuit Court Grants	249				
	Revenues	945,765	1,150,000	1,169,800	19,800
	Expenditures	945,765	1,150,000	1,169,800	19,800

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

Register of Deeds Automation	256				
	Revenues	215,717	825,300	331,000	(494,300)
	Expenditures	217,726	825,300	331,000	(494,300)

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	5,468,256	4,709,000	4,821,600	112,600
	Expenditures	5,500,254	4,709,000	4,821,600	112,600

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 Service	261				
	Revenues	1,540,528	1,692,400	1,654,100	(38,300)
	Expenditures	1,646,896	1,692,400	1,654,100	(38,300)

The 911 Service Fund may be found in any county or local unit having budgetary authority over an agency that provides 911 services. This fund is used to account for earmarked revenue for 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.

All Funds Revenues & Expenditures by Fund

		2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Concealed Pistol Licensing	262				
Revenues		90,042	80,000	80,000	—
Expenditures		38,944	80,000	80,000	—

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.

Local Corrections Officers Training	263				
Revenues		93,374	100,000	180,000	80,000
Expenditures		117,197	100,000	180,000	80,000

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 inmate programming and local correctional officers training programs.

Drug Law Enforcement	266				
Revenues		25,266	20,000	25,000	5,000
Expenditures		17,207	20,000	25,000	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		70,566	73,500	74,200	700
Expenditures		70,566	73,500	74,200	700

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.

All Funds Revenues & Expenditures by Fund

		2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Prosecutors' Cooperative Reimbursement Grant	275				
Revenues		690,429	1,451,900	1,131,000	(320,900)
Expenditures		690,429	1,451,900	1,131,000	(320,900)

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		677,075	909,100	837,500	(71,600)
Expenditures		677,075	909,100	837,500	(71,600)

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

Senior Millage	279				
Revenues		2,952,727	3,064,900	3,185,900	121,000
Expenditures		1,321,368	3,064,900	3,185,900	121,000

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 mills.

Area Agency on Aging	280				
Revenues		3,710,168	5,489,700	5,981,700	492,000
Expenditures		3,704,152	5,489,700	5,981,700	492,000

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		142,781	87,000	6,004,100	5,917,100
Expenditures		154,928	87,000	6,004,100	5,917,100

The Health and Community Services Grants Fund was established to account for the activity related to HCS grant and donation funded programs and projects. The 2021 budget increase is due to the consolidation of multiple grant funds into the Health and Community Services Grants Fund.

All Funds Revenues & Expenditures by Fund

		2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
911 Millage	287				
	Revenues	—	—	5,901,100	5,901,100
	Expenditures	—	—	5,901,100	5,901,100

The 911 Millage fund was established for the purpose of funding a central public safety communication system and 911 service system. This is authorized by a vote of the electors at up to 0.65 mils.

Sheriff's Department Grants	288				
	Revenues	218,233	161,000	272,600	111,600
	Expenditures	218,233	161,000	272,600	111,600

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	9,666,794	9,884,500	9,721,000	(163,500)
	Expenditures	9,709,447	9,884,500	9,721,000	(163,500)

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.

Road Patrol	329				
	Revenues	219,162	394,000	167,000	(227,000)
	Expenditures	219,162	394,000	167,000	(227,000)

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	1,261,344	1,308,800	1,413,100	104,300
	Expenditures	1,356,465	1,308,800	1,413,100	104,300

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.

Survey & Monumentation Program	342				
	Revenues	90,793	97,900	93,000	(4,900)
	Expenditures	90,793	97,900	93,000	(4,900)

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.

All Funds Revenues & Expenditures by Fund

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Enterprise Funds:				
Local Government Public Works Financing 364				
Revenues	143,215	138,400	132,800	(5,600)
Expenditures	143,250	138,400	132,800	(5,600)
<p>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.</p>				
Cooper Township Sewer Project 414				
Revenues	6,608	4,000	1,400	(2,600)
Expenditures	6,608	4,000	1,400	(2,600)
<p>The Debit Retirement-Cooper Township Sewer Project fund was established to account for the receipt of revenue and initial payment of the limited obligation long-term debt (principal, interest and fees) on behalf of the Township. Principal, interest and corresponding revenue are moved to fund 364 at year end. Bank fees remain accounted for in this fund.</p>				
Debt Retirement - Airport Facilities 415				
Revenues	735,875	711,800	687,500	(24,300)
Expenditures	735,875	711,800	687,500	(24,300)
<p>The Debt Retirement – Airport Facilities Fund was established to account for the activities related to the debt service related Airport Bond issues.</p>				
Tax Reversion 516				
Revenues	1,018,130	725,000	740,000	15,000
Expenditures	881,996	725,000	740,000	15,000
<p>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.</p>				
Airport 581				
Revenues	10,492,401	8,906,200	7,586,000	(1,320,200)
Expenditures	6,933,858	8,906,200	7,586,000	(1,320,200)
<p>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.</p>				

All Funds Revenues & Expenditures by Fund

		2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Delinquent Tax Revolving	620				
Revenues		1,858,071	1,780,600	1,820,000	39,400
Expenditures		1,577,800	1,780,600	1,820,000	39,400

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.

Debt Retirement-Village of Augusta Water Supply	857				
Revenues		6,036	5,300	4,400	(900)
Expenditures		6,036	5,300	4,400	(900)

The Debt Retirement-Village of Augusta Water Supply fund was established to account for the receipt of revenue and initial payment of the limited obligation long-term debt (principal, interest and fees) on behalf of the Village. Principal, interest and corresponding revenue are moved to fund 364 at year end. Bank fees remain accounted for in this fund.

Internal Services Funds:

Employee Benefits	103				
Revenues		23,016,321	23,342,600	23,357,900	15,300
Expenditures		21,765,007	23,342,600	23,357,900	15,300

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

Technology	112				
Revenues		1,159,001	1,495,100	1,710,000	214,900
Expenditures		1,020,303	1,495,100	1,710,000	214,900

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

HCS Facility	115				
Revenues		811,293	1,479,900	1,479,900	—
Expenditures		1,208,766	1,479,900	1,479,900	—

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.

All Funds Revenues & Expenditures by Fund

		2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Insurance	603				
	Revenues	1,069,432	695,000	742,800	47,800
	Expenditures	491,412	695,000	742,800	47,800

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.

Central Stores	633				
	Revenues	623,299	660,700	596,300	(64,400)
	Expenditures	661,164	660,700	596,300	(64,400)

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	982,219	975,000	1,056,000	81,000
	Expenditures	982,219	975,000	1,056,000	81,000

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	22,635	—	—	—
	Expenditures	22,635	—	—	—

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

Capital Projects	466				
	Revenues	4,064,382	8,340,400	21,338,600	12,998,200
	Expenditures	5,989,287	8,340,400	21,338,600	12,998,200

The Capital Projects Fund accounts for renovation/construction projects performed on the County facilities, annual capital improvement/replacement projects and major technology initiatives and upgrades. These projects are funded primarily by the General Fund.

All Funds Revenues & Expenditures by Fund

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Debt Service Funds:				
Juvenile Home 2007 Series	350			
Revenues	1,863,664	1,819,400	1,870,200	50,800
Expenditures	1,805,800	1,819,400	1,870,200	50,800

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.

Expo Center Improvements	352			
Revenues	253,304	257,000	255,000	(2,000)
Expenditures	253,304	257,000	255,000	(2,000)

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:				
Library	721			
Revenues	329,151	—	200,000	200,000
Expenditures	340,639	—	200,000	200,000

The Library Trust fund is used to accumulate money collected by courts for fines imposed for state law violations. The accumulated fines must be apportioned annually by the county treasurer among the public libraries and county library in the county in accordance with the directions of the state board for libraries before August 1 of each year.

Retirement	731			
Revenues	39,199,457	15,400,000	15,800,000	400,000
Expenditures	1,259,975	15,400,000	15,800,000	400,000

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

Public Employee Healthcare	736			
Revenues	8,039,439	5,809,600	5,311,600	(498,000)
Expenditures	3,898,294	5,809,600	5,311,600	(498,000)

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.

All Funds Revenues & Expenditures by Fund

		2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Inmates Trust	764				
	Revenues	1,686,741	—	1,700,000	1,700,000
	Expenditures	1,695,686	—	1,700,000	1,700,000

The Inmates’ Trust Fund may be found in counties that have a jail facility. This fund is used to account for money belonging to inmates lodged at the jail. The accounting for funds belonging to prisoners lodged at the county jail is the responsibility of the County Sheriff. Such monies must be deposited with the County Treasurer. The Sheriff is responsible for the individual inmate accounts and for authorizing payments of these monies by the County Treasurer from the Imprest Inmate Trust bank account and subsequent replenishment of the Imprest accounts.

Component Unit Operating Funds:

Brownfield Redevelopment Authority	247				
	Revenues	3,798,721	2,122,900	3,262,900	1,140,000
	Expenditures	879,005	2,122,900	3,262,900	1,140,000

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	—	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.

Local Site Remediation Revolving	643				
	Revenues	204,382	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.

All Funds Revenues & Expenditures by Fund

		2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Special Assessment Drains	801				
Revenues		980,503	935,000	1,420,700	485,700
Expenditures		790,825	935,000	1,420,700	485,700

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		461	—	—	—
Expenditures		1,356	—	—	—

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.

General Fund 101

Fund Description:

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.

Fund Type:	General Operating
Fund Function:	Varies by Activity
Major/Non-Major Fund:	Major Fund
Basis of Budgeting:	Modified Accrual
Basis of Accounting:	Modified Accrual

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for the General Fund is estimated based on trend analysis. Individual departments review their actual revenue for the last 5 years to determine if revenue is flat, experiencing growth or decline.

Use of Fund Balance:

Use of the General Fund balance is at the discretion of the Board of Commissioners. The County is required to sustain an operational fund balance to support activities that occur prior to the collection of property tax revenue and beyond.

General Fund 101 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	7,050,802	6,584,700	6,510,700	(74,000)
Contributions & Donations	59,656	110,000	—	(110,000)
Federal Grants	62,054	—	—	—
Fines & Forfeitures	1,089,979	1,227,000	812,000	(415,000)
Interest & Rents	2,076,183	1,363,600	1,163,600	(200,000)
Licenses & Permits	851,312	892,500	895,900	3,400
Local Unit Contributions	2,154,402	2,298,000	1,823,000	(475,000)
Other Revenues	3,182,364	5,792,000	5,181,000	(611,000)
State Grants	12,301,622	11,001,300	12,122,200	1,120,900
Taxes & Assessments	41,170,078	41,913,100	43,182,900	1,269,800
Total Revenues:	69,998,454	71,182,200	71,691,300	509,100
Expenditures:				
Capital Outlay	4,795,844	5,413,000	5,124,300	(288,700)
Community & Economic Development	570,955	692,600	708,800	16,200
General Government	13,648,217	15,732,200	15,406,700	(325,500)
Health & Welfare	6,779,505	7,883,000	7,652,400	(230,600)
Judicial	19,110,445	21,507,500	21,591,300	83,800
Other Expenditures	2,789,914	3,291,200	3,901,200	610,000
Public Safety	18,912,686	18,059,900	18,439,700	379,800
Public Works	463,236	526,400	556,900	30,500
Recreation & Culture	—	—	—	—
Total Expenditures:	67,070,801	73,105,800	73,381,300	275,500
Other Financing Sources (Uses):				
Transfers In	1,911,800	1,923,600	1,690,000	(233,600)
Total Other Financing Sources (Uses):	1,911,800	1,923,600	1,690,000	(233,600)
Net Change in Fund Balance:				
	4,839,452			

Fund Balance:				
	2021 Estimated Beginning Balance	2021 Addition/(Use)	2021 Estimated Ending Balance	Unrestricted Unassigned Balance
	25,773,320	—	25,773,320	25,773,320

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

Increase is due to revenue exceeding expenditures and use is approved by the Board of Commissioners for various projects and programs. Use of General Fund balance reduces available funds that support services until tax collections begin in July of each year.

Board of Commissioners 101-101 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	13,338	54,400	14,600	(39,800)
Operating Expenses	80,925	82,500	82,500	—
Operating Transfers Out	—	—	—	—
Salaries	145,862	151,100	161,200	10,100
Total Expenditures:	240,125	288,000	258,300	(29,700)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
11.0	11.0	11.0	—

Reason for Change, if applicable:

N/A

Office of the Administrator 101-102 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	190,318	192,400	200,900	8,500
Operating Expenses	43,455	71,400	91,400	20,000
Operating Transfers Out	—	—	—	—
Salaries	511,740	526,400	550,300	23,900
Total Expenditures:	745,513	790,200	842,600	52,400

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
4.8	5.8	5.0	(0.8)

Reason for Change, if applicable:
0.8 FTE eliminated on 5/19/2020.

Communications 101-103 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	19,792	10,400	22,100	11,700
Operating Expenses	1,900	68,800	2,800	(66,000)
Operating Transfers Out	—	—	—	—
Salaries	54,223	29,500	60,400	30,900
Total Expenditures:	75,915	108,700	85,300	(23,400)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
1.0	1.0	1.0	—

Reason for Change, if applicable:

N/A

Office of the Corporation Counsel 101-104 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	812	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	812	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	68,712	77,100	39,300	(37,800)
Operating Expenses	18,533	18,900	18,900	—
Operating Transfers Out	—	—	—	—
Salaries	188,252	211,300	107,600	(103,700)
Total Expenditures:	275,497	307,300	165,800	(141,500)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
3.0	3.0	1.0	(2.0)

Reason for Change, if applicable:

1.0 FTE eliminated on 5/19/2020. 1.0 FTE to be transferred to Administration on January 1, 2021.

Non-Departmental Revenue 101-129 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	8,666	1,100,000	—	(1,100,000)
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	8,666	1,100,000	—	(1,100,000)

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	—	—	—	—

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:
N/A

Tax Revenue 101-130 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	10,552,317	9,173,400	10,548,300	1,374,900
Taxes & Assessments	41,048,991	41,769,100	43,063,900	1,294,800
Total Revenues:	51,601,308	50,942,500	53,612,200	2,669,700

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	—	—	—	—

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:
N/A

Circuit Court - Administration 101-132 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	506,147	507,100	507,100	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	12,252	35,000	25,000	(10,000)
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	487	—	—	—
State Grants	53,229	57,200	57,200	—
Taxes & Assessments	—	—	—	—
Total Revenues:	572,115	599,300	589,300	(10,000)

Expenditures:				
Capital Expenditure	3,089	3,000	3,000	—
Contingency	—	—	—	—
Fringe Expenses	826,438	868,600	878,000	9,400
Operating Expenses	1,669,106	1,362,400	1,319,300	(43,100)
Operating Transfers Out	—	150,000	300,000	150,000
Salaries	2,264,216	2,374,300	2,404,100	29,800
Total Expenditures:	4,762,848	4,758,300	4,904,400	146,100

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
44.2	45.2	45.2	—

Reason for Change, if applicable:
N/A

Circuit Court – Trial Division 101-134 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	182,896	183,000	183,000	—
Taxes & Assessments	—	—	—	—
Total Revenues:	182,896	183,000	183,000	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	121,596	125,600	124,700	(900)
Operating Expenses	9,903	8,300	8,300	—
Operating Transfers Out	—	—	—	—
Salaries	333,138	343,900	341,500	(2,400)
Total Expenditures:	464,636	477,800	474,500	(3,300)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
7.0	7.0	7.0	—

Reason for Change, if applicable:
N/A

Circuit Court – Family Division 101-135 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	364,463	358,000	358,000	—
Taxes & Assessments	—	—	—	—
Total Revenues:	364,463	358,000	358,000	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	244,038	247,100	248,200	1,100
Operating Expenses	10,857	10,600	10,600	—
Operating Transfers Out	—	—	—	—
Salaries	667,996	676,500	679,300	2,800
Total Expenditures:	922,891	934,200	938,100	3,900

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
8.0	8.0	8.0	—

Reason for Change, if applicable:
N/A

District Court 101-136 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	1,491,170	1,564,400	1,429,400	(135,000)
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	1,064,623	1,180,000	775,000	(405,000)
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	643	—	—	—
State Grants	319,339	337,000	327,000	(10,000)
Taxes & Assessments	—	—	—	—
Total Revenues:	2,875,774	3,081,400	2,531,400	(550,000)

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	896,881	936,700	930,500	(6,200)
Operating Expenses	986,963	996,000	940,800	(55,200)
Operating Transfers Out	—	75,000	150,000	75,000
Salaries	2,452,990	2,562,100	2,548,300	(13,800)
Total Expenditures:	4,336,834	4,569,800	4,569,600	(200)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
51.0	51.0	49.0	(2.0)

Reason for Change, if applicable:

2.0 FTE eliminated on 6/2/2020.

Friend of the Court 101-141 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	173,623	181,000	181,000	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	361,668	249,000	249,000	—
Taxes & Assessments	—	—	—	—
Total Revenues:	535,291	430,000	430,000	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	1,014,072	1,328,400	1,316,700	(11,700)
Salaries	—	—	—	—
Total Expenditures:	1,014,072	1,328,400	1,316,700	(11,700)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Jury Board 101-145 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	2,677	3,300	3,300	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	2,677	3,300	3,300	—

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Probate Court 101-148 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	87,430	82,300	82,300	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	2,380	—	—	—
State Grants	159,380	150,000	150,000	—
Taxes & Assessments	—	—	—	—
Total Revenues:	249,190	232,300	232,300	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	198,346	202,300	188,300	(14,000)
Operating Expenses	179,589	170,900	170,900	—
Operating Transfers Out	—	—	—	—
Salaries	543,415	553,400	515,900	(37,500)
Total Expenditures:	921,350	926,600	875,100	(51,500)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
9.0	9.0	9.0	—

Reason for Change, if applicable:
N/A

Adult Probation 101-151 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	36,321	48,200	48,200	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	36,321	48,200	48,200	—

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:
N/A

Family Counseling Services 101-166 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	22,770	23,700	21,700	(2,000)
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	22,770	23,700	21,700	(2,000)

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	—	—	—	—

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Elections 101-190 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	266,153	154,100	225,900	71,800
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	500	1,000	500
State Grants	—	170,000	—	(170,000)
Taxes & Assessments	—	—	—	—
Total Revenues:	266,153	324,600	226,900	(97,700)

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	10,332	6,800	20,100	13,300
Operating Expenses	260,561	665,100	295,100	(370,000)
Operating Transfers Out	—	—	—	—
Salaries	37,344	45,200	55,100	9,900
Total Expenditures:	308,237	717,100	370,300	(346,800)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
0.5	1.0	1.0	—

Reason for Change, if applicable:
N/A

Deposits 101-197 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	626,136	655,000	860,000	205,000
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	626,136	655,000	860,000	205,000

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	757,563	655,000	860,000	205,000
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	757,563	655,000	860,000	205,000

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:
N/A

County Identification Program 101-216 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	12,107	10,000	10,000	—
Contributions & Donations	17,906	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	30,013	10,000	10,000	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	8,092	8,100	6,900	(1,200)
Operating Expenses	27,790	20,400	20,400	—
Operating Transfers Out	—	—	—	—
Salaries	22,171	22,200	18,900	(3,300)
Total Expenditures:	58,053	50,700	46,200	(4,500)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
0.5	0.5	0.5	—

Reason for Change, if applicable:

N/A

Office of the County Clerk/Register of Deeds 101-219 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	2,585,164	2,485,900	2,485,900	—
Contributions & Donations	567	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	8,500	9,000	9,000	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	125	1,000	1,000	—
State Grants	2,117	2,500	2,500	—
Taxes & Assessments	—	—	—	—
Total Revenues:	2,596,472	2,498,400	2,498,400	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	194,797	199,800	210,400	10,600
Operating Expenses	39,803	45,300	45,300	—
Operating Transfers Out	—	—	—	—
Salaries	533,092	546,100	575,800	29,700
Total Expenditures:	767,692	791,200	831,500	40,300

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
11.0	11.0	11.0	—

Reason for Change, if applicable:
N/A

Finance 101-223 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	256,004	258,100	258,100	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	11,319	16,000	16,000	—
State Grants	—	—	—	—
Taxes & Assessments	510	—	—	—
Total Revenues:	267,832	274,100	274,100	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	334,819	311,900	296,200	(15,700)
Operating Expenses	305,970	354,200	354,200	—
Operating Transfers Out	—	—	—	—
Salaries	916,708	853,400	811,400	(42,000)
Total Expenditures:	1,557,497	1,519,500	1,461,800	(57,700)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
16.3	16.8	14.3	(2.5)

Reason for Change, if applicable:
2.5 FTE eliminated on 5/19/2020.

Central Services Cost Recovery 101-224 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	2,267,408	3,777,100	4,060,600	283,500
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	2,267,408	3,777,100	4,060,600	283,500

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	662,141	2,561,800	2,691,200	129,400
Salaries	—	—	—	—
Total Expenditures:	662,141	2,561,800	2,691,200	129,400

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Equalization 101-225 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	3,500	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	3,500	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	123,450	124,500	126,800	2,300
Operating Expenses	48,972	65,600	65,600	—
Operating Transfers Out	—	—	—	—
Salaries	335,799	341,000	347,500	6,500
Total Expenditures:	508,221	531,100	539,900	8,800

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
5.0	5.0	5.0	—

Reason for Change, if applicable:
N/A

Human Resources 101-226 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	1,045	100	100	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	1,045	100	100	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	203,226	208,900	195,500	(13,400)
Operating Expenses	174,263	177,700	177,700	—
Operating Transfers Out	—	—	—	—
Salaries	555,902	571,400	548,000	(23,400)
Total Expenditures:	933,390	958,000	921,200	(36,800)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
9.0	9.0	8.5	(0.5)

Reason for Change, if applicable:

0.5 FTE created on 5/19/2020. 1.0 FTE eliminated on 6/2/2020.

Information Technology 101-228 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	279,800	303,500	336,500	33,000
Operating Expenses	33,500	52,100	52,100	—
Operating Transfers Out	—	—	—	—
Salaries	765,366	831,200	922,300	91,100
Total Expenditures:	1,078,666	1,186,800	1,310,900	124,100

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
10.1	12.1	12.1	—

Reason for Change, if applicable:
N/A

Office of the Prosecuting Attorney 101-229 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	26,338	21,700	18,600	(3,100)
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	302,627	321,200	247,200	(74,000)
Taxes & Assessments	—	—	—	—
Total Revenues:	328,965	342,900	265,800	(77,100)

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	613,508	651,500	665,400	13,900
Operating Expenses	270,893	286,200	286,200	—
Operating Transfers Out	209,042	213,400	213,400	—
Salaries	1,692,516	1,779,700	1,835,000	55,300
Total Expenditures:	2,785,959	2,930,800	3,000,000	69,200

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
23.0	24.0	24.0	—

Reason for Change, if applicable:
N/A

Office of the Treasurer 101-253 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	44,602	50,100	41,600	(8,500)
Contributions & Donations	40,000	110,000	—	(110,000)
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	1,819,764	1,105,000	905,000	(200,000)
Licenses & Permits	14,095	14,500	14,500	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	1,911,800	1,923,600	1,690,000	(233,600)
Other Revenue	(19)	500	500	—
State Grants	—	—	—	—
Taxes & Assessments	120,578	144,000	119,000	(25,000)
Total Revenues:	3,950,820	3,347,700	2,770,600	(577,100)

Expenditures:				
Capital Expenditure	40,000	110,000	—	(110,000)
Contingency	—	—	—	—
Fringe Expenses	205,297	202,300	189,500	(12,800)
Operating Expenses	477,500	452,200	302,200	(150,000)
Operating Transfers Out	—	—	—	—
Salaries	561,252	549,600	519,300	(30,300)
Total Expenditures:	1,284,049	1,314,100	1,011,000	(303,100)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
10.0	10.0	9.0	(1.0)

Reason for Change, if applicable:

1.0 FTE eliminated on 6/2/2020.

Buildings & Grounds 101-265 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	934	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	14	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	948	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	542,281	547,000	549,700	2,700
Operating Expenses	810,950	880,900	883,400	2,500
Operating Transfers Out	—	—	—	—
Salaries	1,485,978	1,508,300	1,529,300	21,000
Total Expenditures:	2,839,209	2,936,200	2,962,400	26,200

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
36.8	36.8	36.3	(0.5)

Reason for Change, if applicable:
0.5 FTE eliminated on 5/19/2020.

Utilities 101-266 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	1,275,889	1,422,700	1,422,700	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	1,275,889	1,422,700	1,422,700	—

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:
N/A

Security 101-267 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	119,123	137,700	24,300	(113,400)
Operating Expenses	134,516	176,900	176,900	—
Operating Transfers Out	—	—	—	—
Salaries	298,259	383,900	173,900	(210,000)
Total Expenditures:	551,899	698,500	375,100	(323,400)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
3.0	3.0	—	(3.0)

Reason for Change, if applicable:

2.0 FTE transferred to another department on 3/4/2020. 1.0 FTE eliminated on 5/19/2020.

Legal Services 101-272 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	356,731	216,500	240,500	24,000
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	356,731	216,500	240,500	24,000

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:
N/A

Office of the Drain Commissioner 101-275 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	2,300	1,500	1,500	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	21	100	100	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	2,321	1,600	1,600	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	71,481	72,200	74,400	2,200
Operating Expenses	24,243	73,600	73,600	—
Operating Transfers Out	—	—	—	—
Salaries	195,838	197,600	204,100	6,500
Total Expenditures:	291,562	343,400	352,100	8,700

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
2.5	2.5	2.5	—

Reason for Change, if applicable:
N/A

Soil Erosion & Sedimentation Control 101-282 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	500	500	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	40,590	55,000	55,000	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	35	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	40,625	55,500	55,500	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	22,417	17,900	23,500	5,600
Operating Expenses	6,226	12,600	12,600	—
Operating Transfers Out	—	—	—	—
Salaries	61,415	61,000	64,400	3,400
Total Expenditures:	90,057	91,500	100,500	9,000

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
1.5	2.0	1.5	(0.5)

Reason for Change, if applicable:

0.5 FTE eliminated on 6/2/2020.

Indigent Defense 101-299 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	936,954	1,202,900	1,200,900	(2,000)
Salaries	—	—	—	—
Total Expenditures:	936,954	1,202,900	1,200,900	(2,000)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Office of the Sheriff – Administration/Support 101-301 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	1,759,796	1,364,800	1,364,800	—
Contributions & Donations	—	—	—	—
Federal Grants	9,715	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	2,150,302	2,280,000	1,805,000	(475,000)
Operating Transfers In	—	—	—	—
Other Revenue	264,799	241,800	241,800	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	4,184,612	3,886,600	3,411,600	(475,000)

Expenditures:				
Capital Expenditure	(50)	5,000	5,000	—
Contingency	—	—	—	—
Fringe Expenses	514,117	547,900	527,600	(20,300)
Operating Expenses	263,012	(203,600)	245,200	448,800
Operating Transfers Out	—	—	—	—
Salaries	1,078,839	1,121,100	1,106,600	(14,500)
Total Expenditures:	1,855,918	1,470,400	1,884,400	414,000

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
26.1	13.3	14.3	1.0

Reason for Change, if applicable:

2.0 FTE transferred from Law Enforcement Fund. 1.0 FTE transferred to another department on 12/3/2019

Office of the Sheriff – Jail 101-302 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	1,898	—	—	—
Contingency	—	—	—	—
Fringe Expenses	2,218,776	2,254,800	2,189,900	(64,900)
Operating Expenses	2,053,761	1,222,800	1,222,800	—
Operating Transfers Out	—	—	—	—
Salaries	4,159,162	4,269,700	4,152,600	(117,100)
Total Expenditures:	8,433,597	7,747,300	7,565,300	(182,000)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
72.0	74.0	71.0	(3.0)

Reason for Change, if applicable:

4.0 FTE transferred to Law Enforcement Fund. 1.0 FTE transferred from another department on 12/17/2019.

Office of the Sheriff – Field Operations 101-303 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	2,244,396	2,166,400	2,326,600	160,200
Operating Expenses	683,657	700,100	695,300	(4,800)
Operating Transfers Out	—	—	—	—
Salaries	4,156,311	4,008,300	4,310,200	301,900
Total Expenditures:	7,084,363	6,874,800	7,332,100	457,300

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
53.0	52.0	55.0	3.0

Reason for Change, if applicable:
3.0 FTE created 12/3/2019 and 1/21/2020.

Animal Services & Enforcement 101-421 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	79,407	156,500	156,500	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	13,105	12,000	12,000	—
Interest & Rents	415	500	500	—
Licenses & Permits	667,639	700,700	700,700	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	350	—	—	—
State Grants	3,587	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	764,502	869,700	869,700	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	147,697	169,900	170,300	400
Operating Expenses	176,576	312,600	312,600	—
Operating Transfers Out	—	—	—	—
Salaries	404,647	465,700	466,600	900
Total Expenditures:	728,920	948,200	949,500	1,300

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
9.0	9.0	11.0	2.0

Reason for Change, if applicable:

2.0 FTE created on 8/20/2019.

Emergency Management 101-426 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	52,339	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	52,339	—	—	—

Expenditures:				
Capital Expenditure	3,903	4,700	4,700	—
Contingency	—	—	—	—
Fringe Expenses	60,047	71,600	75,300	3,700
Operating Expenses	39,659	47,100	47,100	—
Operating Transfers Out	—	—	—	—
Salaries	118,058	149,100	158,000	8,900
Total Expenditures:	221,668	272,500	285,100	12,600

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
2.5	2.3	2.3	—

Reason for Change, if applicable:
N/A

Capital Improvements 101-444 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	1,053,391	660,400	—	(660,400)
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	3,742,454	4,752,600	5,124,300	371,700
Salaries	—	—	—	—
Total Expenditures:	4,795,844	5,413,000	5,124,300	(288,700)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:
N/A

At Large Drains 101-445 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	81,617	91,500	104,300	12,800
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	81,617	91,500	104,300	12,800

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:
N/A

Health & Community Services - Administration 101-613 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	3,780	2,700	3,500	800
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	1	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	3,781	2,700	3,500	800

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	127,720	97,100	137,300	40,200
Operating Expenses	254,654	287,600	287,600	—
Operating Transfers Out	1,478,194	2,719,900	2,424,100	(295,800)
Salaries	348,659	265,400	376,200	110,800
Total Expenditures:	2,209,228	3,370,000	3,225,200	(144,800)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
5.4	4.4	5.4	1.0

Reason for Change, if applicable:

1.0 FTE transferred from the Health fund on 9/17/2019.

Veterans Affairs 101-614 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	421	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	4,100	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	4,521	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	40,896	40,700	47,400	6,700
Operating Expenses	49,533	47,400	47,400	—
Operating Transfers Out	—	—	—	—
Salaries	115,092	111,000	130,000	19,000
Total Expenditures:	205,521	199,100	224,800	25,700

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
2.5	2.5	3.0	0.5

Reason for Change, if applicable:

0.5 FTE transferred from the Health fund on 9/17/2020.

Medical Examiner 101-648 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	97,718	89,600	95,000	5,400
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	97,718	89,600	95,000	5,400

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	737,408	758,100	778,400	20,300
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	737,408	758,100	778,400	20,300

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:
N/A

Community Mental Health 101-649 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	2,278,672	2,281,600	2,295,900	14,300
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	2,278,672	2,281,600	2,295,900	14,300

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Child Care Probate 101-662 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	3,821,048	5,242,600	5,179,100	(63,500)
Salaries	—	—	—	—
Total Expenditures:	3,821,048	5,242,600	5,179,100	(63,500)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:
N/A

Social Services 101-670 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	(83)	—	—	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	(83)	—	—	—

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Services for Seniors 101-672 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	252,739	—	—	—
Salaries	—	—	—	—
Total Expenditures:	252,739	—	—	—

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:
N/A

Veterans Burial 101-681 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	10,200	15,000	15,000	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	10,200	15,000	15,000	—

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Soldiers & Sailors Relief 101-689 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	763	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	763	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	29,526	50,000	50,000	—
Operating Transfers Out	8,402	—	—	—
Salaries	—	—	—	—
Total Expenditures:	37,929	50,000	50,000	—

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Parks Appropriation 101-691 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	—	—	—	—

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:
N/A

Public Housing 101-700 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	125,000	275,000	125,000	(150,000)
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	125,000	275,000	125,000	(150,000)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

MSU Extension 101-731 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	7,250	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	7,250	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	31,639	10,700	11,500	800
Operating Expenses	181,887	250,300	250,300	—
Operating Transfers Out	—	—	—	—
Salaries	90,551	29,200	31,600	2,400
Total Expenditures:	304,077	290,200	293,400	3,200

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
2.2	2.2	0.8	(1.4)

Reason for Change, if applicable:

1.4 FTE eliminated with 2020 Memorandum of Agreement.

Law Library Appropriation 101-740 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	64,066	67,000	67,700	700
Salaries	—	—	—	—
Total Expenditures:	64,066	67,000	67,700	700

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Planning 101-801 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	(755)	2,000	2,000	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	18,000	18,000	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	(755)	20,000	20,000	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	45,596	79,900	83,200	3,300
Operating Expenses	21,363	29,000	29,500	500
Operating Transfers Out	—	—	—	—
Salaries	124,920	218,500	227,700	9,200
Total Expenditures:	191,878	327,400	340,400	13,000

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
2.5	3.5	3.5	—

Reason for Change, if applicable:
N/A

Economic Development 101-856 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	75,000	75,000	75,000	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	75,000	75,000	75,000	—

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Strategic Issues 101-939 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	138,446	100,000	80,000	(20,000)
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	138,446	100,000	80,000	(20,000)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Contingencies 101-941 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	20,000	100,000	80,000
Fringe Expenses	—	—	—	—
Operating Expenses	—	25,500	500	(25,000)
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	—	45,500	100,500	55,000

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Reserves 101-943 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	1,514,025	1,990,600	875,000	(1,115,600)
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	1,514,025	1,990,600	875,000	(1,115,600)

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:
N/A

Restricted Reserves 101-945 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	(19,300)	299,300	318,600
Operating Expenses	—	50,000	308,700	258,700
Operating Transfers Out	—	—	—	—
Salaries	—	(198,300)	895,000	1,093,300
Total Expenditures:	—	(167,600)	1,503,000	1,670,600

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:
N/A

Insurance 101-954 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	6,860	20,000	20,000	—
Operating Transfers Out	1,054,411	680,000	707,800	27,800
Salaries	—	—	—	—
Total Expenditures:	1,061,271	700,000	727,800	27,800

Personnel FTE (Full-Time Equivalency):

2019 Budget	2020 Budget	2021 Budget	Change
—	—	—	—

Reason for Change, if applicable:
N/A

Law Enforcement 104

Fund Description:

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.

Fund Type: Special Revenue
Fund Function: Law enforcement efforts which vary by activity.
Major/Non-Major Fund: Major Fund
Basis of Budgeting: Modified Accrual
Basis of Accounting: Modified Accrual

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

The ad-valorem tax levy is based on the taxable value multiplied by the special voter-approved millage rate.

Use of Fund Balance:

Restricted for Law Enforcement activities.

Law Enforcement 104 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	212,500	9,500	9,600	100
Licenses & Permits	—	—	—	—
Local Unit Contributions	70,000	70,000	70,000	—
Other Revenues	—	—	—	—
State Grants	513,053	428,000	428,000	—
Taxes & Assessments	12,221,519	12,707,700	13,174,300	466,600
Total Revenues:	13,017,072	13,215,200	13,681,900	466,700
Expenditures:				
Capital Outlay	239,619	273,600	273,600	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	762,634	775,600	793,500	17,900
Judicial	3,928,567	4,123,200	4,142,100	18,900
Other Expenditures	—	50,000	50,000	—
Public Safety	7,574,330	7,992,800	8,422,700	429,900
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	12,505,150	13,215,200	13,681,900	466,700
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	511,922			

Fund Balance:	2021 Estimated Beginning Balance	2021 Addition/(Use)	2021 Estimated Ending Balance	Unrestricted Unassigned Balance
	761,241	—	761,241	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

Increase is due to revenue exceeding expenditures and use is approved by the Board of Commissioners for various projects and programs.

Parks 208

Fund Description:

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.

Fund Type:	Special Revenue
Fund Function:	Culture & Recreation
Major/Non-Major Fund:	Non-Major Fund
Basis of Budgeting:	Modified Accrual
Basis of Accounting:	Modified Accrual

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Fund is estimated based on trend analysis. Individual departments review their actual revenue for the last 5 years to determine if revenue is flat, experiencing growth or decline.

Use of Fund Balance:

Restricted to the purpose of the fund.

ⓘ <http://www.kalcounty.com/parks/>

Parks 208 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	1,200,664	1,218,200	1,248,700	30,500
Contributions & Donations	78,919	171,100	121,200	(49,900)
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	15,511	15,000	15,000	—
Other Revenues	19,666	22,300	22,300	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	1,314,760	1,426,600	1,407,200	(19,400)
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	1,581,215	1,825,700	1,793,400	(32,300)
Total Expenditures:	1,581,215	1,825,700	1,793,400	(32,300)
Other Financing Sources (Uses):				
Transfers In	270,770	399,100	386,200	(12,900)
Total Other Financing Sources (Uses):	270,770	399,100	386,200	(12,900)
Net Change in Fund Balance:				
	4,315			

Fund Balance:	2021 Estimated Beginning Balance	2021 Addition/(Use)	2021 Estimated Ending Balance	Unrestricted Unassigned Balance
	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

Normal fund balance is zero. Increase and decrease is due to timing of restricted funds received.

Friend of the Court 215

Fund Description:

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.

Fund Type: Special Revenue
Fund Function: Judicial
Major/Non-Major Fund: Non-Major Fund
Basis of Budgeting: Modified Accrual
Basis of Accounting: Modified Accrual

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Fund is estimated based on projected expenditures and funding source guidelines along with trend analysis for other program income sources as applicable.

Use of Fund Balance:

Restricted to the purpose of the fund.

<http://www.kalcounty.com/courts/foc/>

Friend of the Court 215 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	140,977	117,600	117,600	—
Contributions & Donations	—	—	—	—
Federal Grants	2,136,200	2,154,000	2,154,000	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	74	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	2,277,250	2,271,600	2,271,600	—
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	3,311,322	3,620,000	3,608,300	(11,700)
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	3,311,322	3,620,000	3,608,300	(11,700)
Other Financing Sources (Uses):				
Transfers In	1,034,072	1,348,400	1,336,700	(11,700)
Total Other Financing Sources (Uses):	1,034,072	1,348,400	1,336,700	(11,700)
Net Change in Fund Balance:				
	—			

Fund Balance:	2021 Estimated Beginning Balance	2021 Addition/(Use)	2021 Estimated Ending Balance	Unrestricted Unassigned Balance
	285	—	285	—

Estimated % Change: 0%

Causes and/or Consequences of Fund Balance Change:

Normal fund balance is zero. Increase and decrease is due to timing of restricted funds received.

Health 221

Fund Description:

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.

Fund Type:	Special Revenue
Fund Function:	Health & Welfare
Major/Non-Major Fund:	Non-Major Fund
Basis of Budgeting:	Modified Accrual
Basis of Accounting:	Modified Accrual

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Fund is estimated based on trend analysis. Individual departments review their actual revenue for the last 5 years to determine if revenue is flat, experiencing growth or decline.

Use of Fund Balance:

Restricted to the purpose of the fund.

① <http://www.kalcounty.com/hcs/>

Health 221 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	759,270	650,100	672,600	22,500
Contributions & Donations	16,345	4,200	17,000	12,800
Federal Grants	296,026	267,200	267,200	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	712,894	688,900	758,000	69,100
Local Unit Contributions	213,055	205,000	247,900	42,900
Other Revenues	6,628	—	—	—
State Grants	1,625,290	1,496,200	1,496,200	—
Taxes & Assessments	—	—	—	—
Total Revenues:	3,629,508	3,311,600	3,458,900	147,300
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	5,347,248	7,278,400	7,037,000	(241,400)
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	5,347,248	7,278,400	7,037,000	(241,400)
Other Financing Sources (Uses):				
Transfers In	1,718,110	3,966,800	3,578,100	(388,700)
Total Other Financing Sources (Uses):	1,718,110	3,966,800	3,578,100	(388,700)
Net Change in Fund Balance:				
	370			

Fund Balance:	2021 Estimated Beginning Balance	2021 Addition/(Use)	2021 Estimated Ending Balance	Unrestricted Unassigned Balance
	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

Normal fund balance is zero. Increase and decrease is due to timing of restricted funds received.

Child Care 292

Fund Description:

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.

Fund Type:	Special Revenue
Fund Function:	Health & Welfare
Major/Non-Major Fund:	Non-Major Fund
Basis of Budgeting:	Modified Accrual
Basis of Accounting:	Modified Accrual

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Fund is estimated based on projected expenditures and funding source guidelines along with trend analysis for other program income sources as applicable.

Use of Fund Balance:

Restricted to the purpose of the fund.

Child Care 292 Financial Summary

	2019 Actuals	2020 Adjusted Budget	2021 Recommended Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	127,323	159,300	109,300	(50,000)
Contributions & Donations	9,959	3,000	3,000	—
Federal Grants	165,796	100,000	70,000	(30,000)
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	600	600	—
Other Revenues	—	—	—	—
State Grants	5,340,899	4,179,000	4,159,000	(20,000)
Taxes & Assessments	—	—	—	—
Total Revenues:	5,643,976	4,441,900	4,341,900	(100,000)
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	9,709,447	9,884,500	9,721,000	(163,500)
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	9,709,447	9,884,500	9,721,000	(163,500)
Other Financing Sources (Uses):				
Transfers In	4,022,817	5,442,600	5,379,100	(63,500)
Total Other Financing Sources (Uses):	4,022,817	5,442,600	5,379,100	(63,500)
Net Change in Fund Balance:	(42,653)			

Fund Balance:	2021 Estimated Beginning Balance	2021 Addition/(Use)	2021 Estimated Ending Balance	Unrestricted Unassigned Balance
	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

Normal fund balance is zero. Increase and decrease is due to timing of restricted funds received.

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.”

2019 State Equalized Value (SEV):	10,578,531,707
Debt Limit (10% of SEV):	1,057,853,171
2019 Audited Outstanding Debt:	34,703,554
Additional Debt that Can Be Legally Incurred:	1,023,149,617

	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	Integrated Svcs of	Bond	3.00%

	December 31, 2020			2021 Requirements		
	Principal Balance	Interest Balance	Total	Principal	Interest	Total
County Direct Debt (County solely responsible for payment obligation)						
Juvenile Home Facilities	16,610,000	5,350,500	21,960,500	975,000	782,500	1,757,500
Expo Center Improvements	1,285,000	128,666	1,413,666	215,000	39,983	254,983
Airport	2,720,000	247,400	2,967,400	605,000	82,225	687,225
Total County Direct Debt:	20,615,000	5,726,566	26,341,566	1,795,000	904,708	2,699,708

Other County Debt (Others responsible for the payment obligation)						
Climax Water	—	—	—	—	—	—
Cooper	135,000	1,323	136,323	135,000	1,323	136,323
Village of Augusta	225,000	11,953	236,953	45,000	4,304	49,304
CMH Capital Improvement	4,475,000	1,055,188	5,530,188	200,000	132,250	332,250
Total Other County Debt:	4,835,000	1,068,464	5,903,464	380,000	137,877	517,877

Grand Total:	25,450,000	6,795,030	32,245,030	2,175,000	1,042,585	3,217,585
---------------------	-------------------	------------------	-------------------	------------------	------------------	------------------

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 | |

Capital Projects Tier III - Facility Reserve

Actual

Date	Deposit	Withdrawal	Balance	Comment
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	Kalamazoo Avenue Justice Facility
2019	3,138,654	—	23,540,470	Transfer from General Fund
	321,929	—	23,862,399	Interest Income
	—	3,066,450	20,795,949	Animal Services & Enforcement Facility
	—	1,867,365	18,928,584	Kalamazoo Avenue Justice Facility

Projected

Date	Deposit	Withdrawal	Balance	Comment
2020	3,442,600	—	22,371,184	Transfer from General Fund
	60,000	—	22,431,184	Interest Income
	1,000,000	—	23,431,184	General Fund Support of Kalamazoo Avenue Parking Lot
	—	2,500,000	20,931,184	Kalamazoo Avenue Justice Facility
	—	9,652	20,921,532	Animal Services & Enforcement Facility
	—	3,675	20,917,857	Surveying Services for Gull Road Courthouse
	—	19,999	20,897,858	Underground Storage Tank Removal (Admin)
	—	1,301,391	19,596,467	Kalamazoo Avenue Parking Lot
	—	3,000	19,593,467	Administration Building Drop Box
	—	35,000	19,558,467	Administration Building Electronic Sign
2021	—	19,558,467	—	Kalamazoo Avenue Justice Facility

Capital Projects Tier IV - Technology Reserve

Actual

Date	Deposit	Withdrawal	Approved Use	Balance	Comment
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
2019	260,000	—	—	1,227,901	2019 Appropriation
	343,800	—	—	1,571,701	Transfer from 101 - Microsoft 365 Support
	—	875	—	1,570,826	Timekeeping System
	—	68,038	—	1,502,788	OPA Imagesoft
	—	120,726	—	1,382,062	Probate Court Imagesoft
	—	510,182	—	871,880	Sheriff - Records Management/Jail Management
	—	6,300	—	865,580	Interactive Budget Survey System
	—	343,800	—	521,780	Transfer to 112 - Microsoft 365 Support
	—	5,550	—	516,230	Mass Notification System

Projected

Date	Deposit	Withdrawal	Approved Use	Balance	Comment
2020	260,000	—	—	776,230	2020 Appropriation
	—	—	32,923	743,307	Timekeeping System
	—	5,558	—	737,749	Probate Court Imagesoft
	—	177,499	31,282	528,968	Laptops and Access Licenses for Remote Work
	—	—	3,650	525,318	Additional ArcGIS License for Planning
	—	19,000	—	506,318	FOIA Software
	150,000	—	—	656,318	Funding for ERP System Replacement
2021	500,000	—	—	1,006,318	2021 Appropriation
	—	—	355,000	651,318	District Court - ImageSoft
	—	—	301,318	350,000	ERP System Replacement
	—	—	350,000	—	Disaster Recovery Site

Designated Fund Balance

	12/31/2019 Designated Balances	New Requests	Deletion	Expended	Proposed Designated Balance
GENERAL FUND					
<u>Advances</u>					
Drain Advance	370,000	—	—	—	370,000
Lake Level	30,000	—	—	—	30,000
<u>Reserves</u>					
Disaster Recovery Project	40,000	—	—	—	40,000
Circuit Court Drug Court Reserve	360,696	—	—	—	360,696
Health & Community Services Reserve	250,000	—	—	—	250,000
Social Welfare Funds - DHS	10,445	—	—	—	10,445
<u>New Items</u>					
Kalamazoo Avenue Justice Facility	—	4,800,000	—	—	4,800,000
Inmate Medical	—	62,000	—	—	62,000
ERP System Replacement	—	150,000	—	—	150,000
TOTAL	1,061,141	5,012,000	—	—	6,073,141

2021 New Initiatives

Administration's recommended budget redirects funds to provide for focus on the following new initiatives:

Diversity, Equity and Inclusion

Department:	Board of Commissioners	Salary Cost:	N/A
FTE:	N/A	Fringe Cost:	N/A
Estimated Band:	N/A	Operating Cost: \$	125,000



County Goal: Build a Relationship Focused Culture
County Goal: Deliver Consistent High Quality Programs & Services
County Goal: Strengthen Engagement in Our Community

Reason for Request:

In December of 2018, the County entered into an agreement with deepSEE Consulting to conduct a diversity audit and inclusion strategy. The goal of this project was to evaluate barriers and specific ways in which policies, management, leadership and the culture were supporting or acting as barriers to diversity, and to complete a Diversity Audit that included a trend analysis of similarly situated County organizations and recommendations on best practices.

The result of this audit was presented to the public at the March 4, 2020 Board of Commissioners meeting and through a consensus of the Board of Commissioners the first ten steps towards achieving Diversity, Equity & Inclusion outlined which included prioritizing funding to support these efforts.

Reason for Recommendation:

Aligns with all of the strategic goals and the Board of Commissioner priority on diversity, equity and inclusion.

\$ 125,000

Inmate Mental Health Services

Department:	Sheriff	Salary Cost:	N/A
FTE:	N/A	Fringe Cost:	N/A
Estimated Band:	N/A	Operating Cost: \$	100,000



County Goal: Deliver Consistent High Quality Programs & Services

Reason for Request:

Funding necessary to support the continuation of a Mental Health Worker assigned to the Jail. These services were provided by Integrated Services of Kalamazoo but due to a loss of funding in 2020, it is necessary to find a new funding stream to support. Fund balance from the Local Corrections Officer Training fund will assist with providing funding support for the next 2-3 years.

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services and supports the continued services provided by the Integrated Services of Kalamazoo.

\$ 100,000

2021 Proposed Fee for Service Changes

Fee	2020 Fee	2021 Proposed Fee
Health and Community Services:		
Water		
Private Permit	\$ 255.00	\$ 280.00
Penalty-Construction w/o Permit	\$ 510.00	\$ 560.00
Type III Permit	\$ 400.00	\$ 450.00
Penalty - Construction w/o Permit	\$ 800.00	\$ 900.00
Type II Permit	\$ 400.00	\$ 480.00
Penalty - Construction w/o Permit	\$ 800.00	\$ 960.00
Additional Site Visit	\$ 90.00	\$ 100.00
Subdivisions		
Pre-Preliminary Plat Approval	\$ 457.00	\$ 550.00
Preliminary Subdivision	\$ 430.00	\$ 550.00
Additional Cost Per Lot	\$ 17.00	\$ 30.00
Mortgage or Condition Evaluation		
Well/Septic Evaluation	\$ 217.00	\$ 250.00
Re-Inspection Fee	\$ 90.00	\$ 100.00
Water Sampling		
Site Visit	\$ 90.00	\$ 100.00
Bacteriological Water Test	\$ 15.00	\$ 18.00
Nitrate Water Test	\$ 16.00	\$ 19.00
Public Swimming Pool		
Inspection per Location	\$ 247.00	\$ 300.00
Additional Pool/Spa/Wading	\$ 31.00	\$ 50.00
Water Bacteriological Test	\$ 15.00	\$ 18.00
Surface Water		
Water Sample Collection (incl. lab)	\$ 105.00	\$ 154.00

Reason for Change:

To support the costs of inspection and enforcement activities.

2021 Proposed Fee for Service Changes

Fee	2020 Fee	2021 Proposed Fee
Health and Community Services:		
Sewage		
Private Permit (4 site visits)	\$ 405.00	\$ 450.00
Additional Site Visit	\$ 90.00	\$ 100.00
Penalty - Construction w/o Permit	\$ 810.00	\$ 900.00
Septic Tank Only Permit	\$ 140.00	\$ 170.00
Additional Site Visit	\$ 90.00	\$ 100.00
Penalty - Construction w/o Permit	\$ 280.00	\$ 340.00
Public Permit	\$ 462.00	\$ 530.00
Additional Charge/hr. or Site Visit	\$ 90.00	\$ 100.00
Penalty - Construction w/o Permit	\$ 924.00	\$ 1,060.00
Appeal (Sewage Regulations)	\$ 408.00	\$ 450.00
Sewer/Septic Tank Installers Reg.	\$ 308.00	\$ 400.00
Property Upgrade or Vacant Land		
Evaluation	\$ 230.00	\$ 300.00
EH Inspection Request from DHS		
Full Inspection	\$ 156.00	\$ 250.00
Partial Inspection	\$ 156.00	\$ 250.00
Re-Inspection Fee	\$ 90.00	\$ 100.00
Campground Inspections		
Permanent Campground Inspection	\$ 230.00	\$ 250.00
Temporary Campground Inspection - Local Fee	\$ 230.00	\$ 250.00
Household Hazardous Waste		
Kalamazoo City Small Business Clients	\$ 16.50/qtr. hr.	\$ 18/qtr.
Operational Cost Share	20.0%	30.0%
Kalamazoo County Residential Customers	\$ 7.00*	\$ 8.00*
<p>*plus disposal fee based on the type and amount of waste. Disposal costs are calculated by the weight and the current rate for disposing the type of waste.</p>		
Body Art		
Plan Review - Inspections, etc.	\$ 90.00	\$ 100.00

Reason for Change:

To support the costs of inspection and enforcement activities.

2021 Proposed Fee for Service Changes

Fee	2020 Fee	2021 Proposed Fee
-----	----------	-------------------

Health and Community Services:

Food Service License Fees

Fixed for Profit and Schools	\$ 501.00	\$ 530.00
Non Profit Fixed	\$ 500.00	\$ 530.00
Seasonal	\$ 142.00	\$ 155.00
Non-Profit Seasonal	\$ 140.00	\$ 155.00
Temporary	\$ 105.00	\$ 150.00
Non-Profit Temporary	\$ 105.00	\$ 150.00
Mobile Food Service License	\$ 181.00	\$ 250.00
Special Transitory Food Unit	\$ 140.00	\$ 200.00
Non-Profit Special Transitory Food Unit	\$ 140.00	\$ 200.00

Other Fees

Office Conference	\$ 350.00	\$ 500.00
Informal Hearing	\$ 600.00	\$ 800.00
Formal Hearing	\$ 800.00	\$ 1,000.00
Plan Review	\$ 500.00	\$ 600.00
Penalty: Construction Begins Prior to Approval	\$ 1,000.00	\$ 1,200.00
Penalty: Late Food License Application Per Day	\$ 20.00	\$ 30.00
Each Food Inspection/Over 4 Inspections/Year	\$ 90.00	\$ 100.00
Returned Check Fee	\$ 37.00	\$ 40.00

Reason for Change:

To support the costs of inspection and enforcement activities.

2021 Proposed Wellness Incentive

We are recommending employees continue to be incentivized to participate in the Kalamazoo County Wellness Program in 2021 by receiving 8 hours of annual leave, as they did in 2020. In 2021, 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 8/31/2021 to be eligible for the incentive. Once an employee has completed the requirements, we will provide the annual leave day to employees.

2021 Proposed Salary Schedules

Due to revenue concerns, a 0.0% salary schedule increase with no step increases is recommended.

2020 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

Office of the Prosecuting Attorney Pay Rate:

Co-op Student - \$10.00

Non-Union Compensation & Benefit History

2010

Compensation

Banding structure adopted
No salary schedule adjustment given in 2010

Step Increases

No step increases granted in 2010

Leave Time

No changes

Flexible Spending Accounts

No changes

Insurance

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

2011

Compensation

No salary schedule adjustment given in 2011

Step Increases

Step increases granted for 2011

Leave Time

No changes

Flexible Spending Accounts

No changes

Insurance

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

Non-Union Compensation & Benefit History

2012

Compensation

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

Step Increases

Step increases granted for 2012

Leave Time

No changes

Flexible Spending Accounts

No changes

Insurance

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

2013

Compensation

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

Step Increases

No step increases granted in 2013

Leave Time

No changes

Flexible Spending Accounts

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

Insurance

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

Non-Union Compensation & Benefit History

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

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

Non-Union Compensation & Benefit History

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.

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.

Non-Union Compensation & Benefit History

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.

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

Non-Union Compensation & Benefit History

2020

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

Proposed 2021 Changes

Compensation

No salary schedule adjustments given in 2021

Step Increases

No step increases granted for 2021

Leave Time

No changes

Flexible Spending Accounts

No changes

Insurance

No changes

Fringe Rate Calculation

Actual Cost (No Revenue Offset) as of December 31, 2019

Base	\$ Amount	% of Payroll
FICA	3,645,080	7.29%
Worker's Comp.	252,269	0.50%
Unemployment Expense	17,112	0.03%
OSHA/MiOSHA	13,327	0.03%
Miscellaneous	(487)	—%
Base Fringe Rate	3,927,301	7.86%

Benefits Base	\$ Amount	% of Payroll
Tuition Reimbursement	59,237	0.12%
Postage	607	—%
Investigations	—	—%
Legal Services	4,118	0.01%
Contractual Services	80,413	0.17%
Medical Expense	—	—%
MRA/DCRA Administration	6,219	0.01%
Life Insurance	242,517	0.50%
Disability Insurance	189,306	0.39%
Employee Assistance	20,634	0.04%
Depreciation	12,476	0.03%
Wellness	115,548	0.24%
Benefit Base	731,074	1.52%

Fringe Rate Calculation

Actual Cost (No Revenue Offset) as of December 31, 2019

KALFLEX	\$ Amount	% of Payroll
Longevity	1,499	— %
Retirement	1,609,553	4.68 %
Retirement - Other	13,329	0.04 %
Stop Loss Coverage	472,954	1.37 %
Health Care Administrative Exp	426,073	1.24 %
Health Claims	4,080,217	11.86 %
Health Claims Tax	(14,813)	(0.04)%
Prescriptions	1,490,182	4.33 %
Dental Insurance	479,751	1.39 %
Health Opt-Out	103,781	0.30 %
Federal Insurance Premium	—	— %
PCORI Fees	3,298	0.01 %
Retiree Health Insurance	1,934,396	5.62 %
	10,600,219	30.81 %

Total Fringe Rate KALFLEX 40.18 %

Non-KALFLEX	\$ Amount	% of Payroll
Longevity	417,404	2.91 %
College Credits	42,650	0.30 %
Retirement-F.O.P.	2,110,727	14.72 %
Retirement-Command	63,236	0.44 %
Dental Insurance - FOP	157,389	1.10 %
Stop Loss Coverage	146,329	1.02 %
Health Care Administrative Exp	128,188	0.89 %
Health Claims - FOP	1,440,103	10.05 %
Health Claims Tax - FOP	(4,140)	(0.03)%
Prescriptions - FOP	450,312	3.14 %
Health Opt-Out - FOP	93,783	0.65 %
PCORI Fees	1,149	0.01 %
Retiree Health Insurance - FOP	1,459,281	10.18 %
	6,506,412	45.39 %

Total Fringe Rate Non-KALFLEX 54.77 %

Internal Service Fees

Enterprise Network	2020	2021
Network Access (per PC)	\$75.00	\$82.50
Remote Access (per user)	\$5.00	\$5.00
PC Usage (per PC)	\$15.00	\$15.00
Laptop Usage (per laptop)	—	\$28.50

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/Laptop usage fee includes cost of scheduled PC/Laptop replacement. Increase in fees due to routine operational cost increases necessary to enhance network security.

Telecommunications	2020	2021
Phone Connect	\$18.00	\$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.

Mail/Print	2020	2021
Mail Operations	Postage cost plus 50%	Postage cost plus 65%
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	2020	2021
Vehicle Repair & Maintenance Services	\$130.00 per hour	\$130.00 per hour
Auto Parts & Supplies	Cost plus 15%	Cost plus 15%

Fee covers cost of maintenance staffing and equipment.

